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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 Finance and Operations – Rich Pugh
Director of Health and Safety – Matt Morales
Director of Operations and Maintenance – Billy Hastings
Director of Special Education – Precios Armstrong
Director of Technology and Communications – Christian Palasty
East Lansing High School Principal – Ashley Schwarzbek
East Lansing High School Associate Principal – Quiana Davis-Lewis
East Lansing High School Associate Principal – Jeff Lampi
East Lansing High School Director of Athletics and Activities – Nikki Norris
MacDonald Middle School Principal – Amy Martin
MacDonald Middle School Associate Principal – John Atkinson
Donley Elementary Principal – Tracey Barton
Glencairn Elementary Principal – Justyne Richardson
Marble Elementary Principal – Josh Robertson
Robert L Green Elementary Principal – Amy Webster
Red Cedar Elementary Principal – Rinard Pugh
Whitehills Elementary Principal – Molly Williams

GENERAL FUND APPROPRIATIONS

RESOLUTION FOR ADOPTION BY THE EAST LANSING BOARD OF EDUCATION

RESOLVED: That this resolution shall be the General Fund appropriations of East Lansing Public Schools (the School District) for the fiscal year 2024-25; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of general fund income received by this School District.

RESOLVED FURTHER: That this School District shall levy 18.0000 operating mills as approved by voters generating \$12,190,192 in property tax revenue from the “non-homestead” group of properties.

RESOLVED FURTHER: That the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of the School District for the fiscal year 2024-25 is as follows:

Revenues:		
Local	\$	13,452,305
State		37,037,834
Federal		1,024,396
Incoming Transfers		6,128,548
Other Financing Sources (Uses)		<u>30,000</u>
Total Revenues & Other Financing Sources (Uses)	\$	<u>57,673,083</u>
Total Fund Balance, July 1, 2024		<u>15,960,868</u>
Total Available to Appropriate	\$	<u>73,633,951</u>

RESOLVED FURTHER: That the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:		
Instruction:		
	Basic Programs	\$ 24,419,336
	Added Needs	8,619,499
	Total Instruction	\$ 33,038,835
Support Services:		
	Pupil Services	5,050,512
	Instructional Staff Services	4,051,658
	General Administration	631,768
	School Administration	3,163,186
	Business Services	1,607,796
	Operations and Maintenance	6,875,417
	Pupil Transportation	1,882,975
	Central Services	1,401,314
	Athletic Activities	1,099,710
	Total Support Services	\$ 25,764,336
	Community Services	50,025
	Payments to Other Government Agencies	-
	Debt Services	21,670
	Total Appropriations	\$ 58,874,866
	Total Fund Balance, June 30, 2025	\$ 14,759,085

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

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

This resolution shall take immediate effect.

Ayes:

Nayes:

Excused Absences:

Resolution declared adopted on:

FOOD SERVICE FUND APPROPRIATIONS

RESOLUTION FOR ADOPTION BY THE EAST LANSING BOARD OF EDUCATION

RESOLVED: That this resolution shall be the Food Service Fund appropriations of East Lansing Public Schools (the School District) for the fiscal year 2024-25; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of Food Service Fund income received by this School District.

RESOLVED FURTHER: That the total revenues and unappropriated fund balance estimated to be available for appropriations in the Food Service Fund of the School District for the fiscal year 2024-25 is as follows:

Revenues:	
Local	\$ 42,000
State	902,021
Federal	1,227,150
Other Financing Sources (Uses)	-
Total Revenues & Other Financing Sources (Uses)	\$ 2,171,171
Total Fund Balance, July 1, 2024	656,025
Total Available to Appropriate	\$ 2,827,196

RESOLVED FURTHER: That the total available to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Salaries & Benefits	\$ 117,106
Purchased Services	867,400
Supplies & Materials	1,133,950
Capital Outlay	24,000
Other	17,000
Total Appropriations	\$ 2,159,456
Total Fund Balance, June 30, 2025	\$ 667,740

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

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

This resolution shall take immediate effect.

Ayes:

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 2024-25; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of Student/School Activity Fund income received by this School District.

RESOLVED FURTHER: That the total revenues and unappropriated fund balance estimated to be available for appropriations in the Student/School Activity Fund of the School District for the fiscal year 2024-25 is as follows:

Revenues:		
Local - student/school groups	\$	516,000
Other Financing Sources (Uses)		<u>-</u>
Total Revenues & Other Financing Sources (Uses)	\$	516,000
Total Fund Balance, July 1, 2024		<u>497,270</u>
Total Available to Appropriate	\$	<u>1,013,270</u>

RESOLVED FURTHER: That the total available to appropriate in the Student/School Activity Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:		
Other	\$	<u>497,000</u>
Total Appropriations	\$	<u>497,000</u>
Total Fund Balance, June 30, 2025	\$	<u><u>516,270</u></u>

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

RESOLVED FURTHER: That the Board of Education commits the projected ending fund balance for student/school activities.

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

This resolution shall take immediate effect.

Ayes:

Nayes:

Excused Absences:

Resolution declared adopted on:

East Lansing Public Schools

GENERAL FUND - Major Assumptions

					2024-25 ORIGINAL BUDGET	2024-25 FIRST BUDGET REVISION		Change	
1	Revenues:								1
2		Blended Enrollment			3,728.67	3,702.47		(26.20)	2
3		Foundation Allowance			\$ 9,861	\$ 9,608		\$ (253)	3
4		Property Taxable Values (excludes Captured Values)			\$ 1,448,136,867	\$ 1,437,635,460		-0.73%	4
5		Property Taxes Delinquent %			1.50%	1.50%		0.00%	5
6		Current Property Taxes			\$ 12,462,100	\$ 12,221,000		\$ (241,100)	6
7		Prop A/Disc./SE Headlee			\$ 26,496,777	\$ 25,524,999		\$ (971,778)	7
8		MPSERS 147 Funds			\$ 4,323,118	\$ 6,592,215		\$ 2,269,097	8
9		Prior Year State Aid Adjustments			\$ 160,006	\$ 899,008		\$ 739,002	9
10		At-Risk			\$ 1,623,532	\$ 1,908,887		\$ 285,355	10
11		Federal Grants			\$ 797,085	\$ 1,024,396		\$ 227,311	11
12		County Special Education			\$ 5,341,807	\$ 5,897,826		\$ 556,019	12
13	Expenditures:								13
14		Employee wages			Per contract settlements	Per contract settlements			14
15		MPSERS Rate (Pension & Health)			31.36%	31.36%		0.00%	15
16		Health Insurance Renewal January 1st			10.00%	17.00%		7.00%	16
17		Staffing FTEs:							17
18		Maintenance, Custodial, Grounds, & Courier			36.1	35.6		(0.5)	18
19		At-Wills			28.3	27.6		(0.6)	19
20		Central Office Administrators			8.5	8.5		(0.0)	20
21		ELESPA (paraprofessionals)			81.6	78.2		(3.5)	21
22		AFSCME (administrative assistants)			19.5	19.5		(0.0)	22
23		ELEA (teachers)			245.7	246.3		0.6	23
24		Building Level Administrators			12.0	12.0		-	24
25		Superintendent			1.0	1.0		-	25

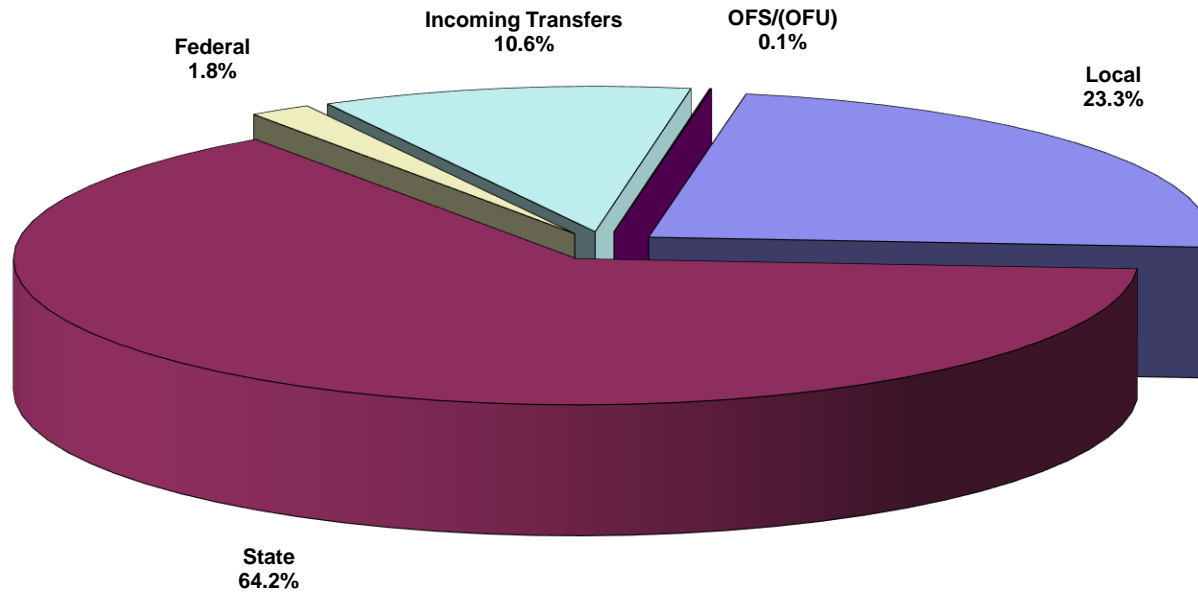
GENERAL FUND - Revenue & Expenditure Summary Comparison

					2024-25 ORIGINAL BUDGET	2024-25 FIRST BUDGET REVISION		Change	
27									27
28	Revenues:								28
29		Local			\$ 13,659,632	\$ 13,452,305		\$ (207,327)	29
30		State			34,920,750	37,037,834		2,117,084	30
31		Federal			797,085	1,024,396		227,311	31
32		Incoming Transfers			5,433,559	6,128,548		694,989	32
33		Other Financing Sources/(Uses)			25,000	30,000		5,000	33
34		Total Revenues			\$ 54,836,026	\$ 57,673,083		\$ 2,837,057	34
35	Expenditures:								35
36		Salaries			\$ 28,003,907	\$ 27,939,661		\$ (64,246)	36
37		Benefits			19,115,359	20,163,176		1,047,817	37
38		Purchase Services			2,875,995	3,049,924		173,929	38
39		Supplies & Materials			2,956,159	3,104,752		148,593	39
40		Capital Outlay			400,300	535,644		135,344	40
41		Other			4,270,276	4,978,281		708,005	41
42		Total Expenditures (before favorable variance)			\$ 57,621,996	\$ 59,771,438		\$ 2,149,442	42
43		Favorable Expenditure Variance (1.5%)			\$ (864,328)	\$ (896,572)		\$ (32,244)	43
44		Projected Add/(Draw) To/From Fund Balance			\$ (1,921,642)	\$ (1,201,783)		\$ 719,859	44
45		Beginning Fund Balance			14,965,865	15,960,868		995,003	45
46		Ending Fund Balance			\$ 13,044,223	\$ 14,759,085		\$ 1,714,862	46

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

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
REVENUES:					
Local:					
Property Taxes	12,251,000		9,803,500	1,451,400	23,505,900
Interest Earnings	840,000		110,300	140,000	1,090,300
Building Use	70,000				70,000
Food Sales		42,000			42,000
Athletics	95,800				95,800
Other	195,505	516,000	0	11,400	722,905
State	37,037,834	902,021			37,939,855
Federal	1,024,396	1,227,150			2,251,546
County Special Education and Misc. via IISD	6,128,548				6,128,548
Total Revenues	57,643,083	2,687,171	9,913,800	1,602,800	71,846,854
EXPENDITURES:					
Instruction:					
Basic Programs	24,419,336				24,419,336
Added Needs	8,619,499				8,619,499
Instructional Support Services:					
Pupil	5,050,512				5,050,512
Instructional Staff	4,051,658				4,051,658
School Administration	3,163,186				3,163,186
Non-Instructional Support Services:					
General Administration	631,768				631,768
Business	1,607,796		5,000	1,000	1,613,796
Operations and Maintenance	6,875,417				6,875,417
Pupil Transportation	1,882,975				1,882,975
Central	1,401,314				1,401,314
Athletics	1,099,710				1,099,710
Food Service		2,159,456			2,159,456
Student/School Activity		497,000			497,000
Community	50,025				50,025
Payments to Other Gov't Agencies and Prior Period Adj.	0				0
Capital Outlay				4,765,100	4,765,100
Debt Services:					
Principal	21,670		5,505,000		5,526,670
Interest & Issuance Costs/Escrow			4,291,325		4,291,325
Dues and Fees			2,400		2,400
Total Expenditures	58,874,866	2,656,456	9,803,725	4,766,100	75,604,147
Excess of Revenues over Expenditures	(1,231,783)	30,715	110,075	(3,163,300)	(3,757,293)
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	(1,201,783)	30,715	110,075	(3,163,300)	(3,727,293)
Fund Balance - Beginning of Year	15,960,868	1,153,295	832,065	5,094,443	23,040,671
Fund Balance - End of Year	14,759,085	1,184,010	942,140	1,931,143	19,313,378

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



	2023-24	2024-25		2024-25			
	ACTUAL	ORIGINAL BUDGET	% of Total Revenues	FIRST BUDGET REVISION	% of Total Revenues	\$ CHANGE from 2024-25 ORIGINAL BUDGET	% CHANGE from 2024-25 ORIGINAL BUDGET
REVENUES and OFS/(OFU):							
Local	12,968,876	13,659,632	24.9%	13,452,305	23.3%	(207,327)	-1.5%
State	36,744,088	34,920,750	63.7%	37,037,834	64.2%	2,117,084	6.1%
Federal	809,197	797,085	1.5%	1,024,396	1.8%	227,311	28.5%
Incoming Transfers	5,597,052	5,433,559	9.9%	6,128,548	10.6%	694,989	12.8%
OFS/(OFU)	249,269	25,000	0.0%	30,000	0.1%	5,000	20.0%
Total ¹	56,368,482	54,836,026	100.0%	57,673,083	100.0%	2,837,057	5.2%

¹ Amount may not add to 100.0% due to rounding

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

2023-24 ACTUAL		2024-25 ORIGINAL BUDGET	2024-25 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. 2023-24 ACTUAL
LOCAL REVENUE:					
11,603,776	Current Property Taxes (net 1.50% est. uncollectible)	12,462,100	12,221,000	(241,100)	617,224
40,670	Delinquent Property Taxes (includes P & I)	30,000	30,000	0	(10,670)
72,311	Building Use	70,000	70,000	0	(2,311)
940,575	Interest on Investments	840,000	840,000	0	(100,575)
225,232	Other	173,432	195,505	22,073	(29,727)
86,312	Other - Athletics	84,100	95,800	11,700	9,488
<u>12,968,876</u>	TOTAL LOCAL SOURCES	<u>13,659,632</u>	<u>13,452,305</u>	<u>(207,327)</u>	<u>483,429</u>
STATE REVENUE:					
12,233,452	Proposal A	11,584,456	11,658,861	74,405	(574,591)
11,482,464	Discretionary (includes 51e SE)	12,532,084	11,507,218	(1,024,866)	24,754
2,220,231	Special Ed. Headlee	2,380,237	2,358,920	(21,317)	138,689
258,132	Enrollment Stabilization	0	0	0	(258,132)
412,675	Prior Year State Aid Adjustments	160,006	899,008	739,002	486,333
1,557,769	At-Risk	1,623,532	1,908,887	285,355	351,118
6,288,974	MPSERS	4,323,118	6,592,215	2,269,097	303,241
190,784	Hold Harmless Guarantee	99,892	94,853	(5,039)	(95,931)
107,994	Headlee Obligation for Data Collection	107,531	107,989	458	(5)
281,446	GSRP	335,306	417,724	82,418	136,278
190,231	Educator Compensation	0	0	0	(190,231)
368,972	Student Safety	0	0	0	(368,972)
564,428	Mental Health & Student Safety	1,219,572	786,138	(433,434)	221,710
160,167	MI Kids Back on Track	211,061	274,338	63,277	114,171
426,369	Other	343,955	431,683	87,728	5,314
<u>36,744,088</u>	TOTAL STATE SOURCES	<u>34,920,750</u>	<u>37,037,834</u>	<u>2,117,084</u>	<u>293,746</u>
FEDERAL REVENUE:					
452,564	Title 1a (Improving Basic Programs)	525,575	564,494	38,919	111,930
97,371	Title 2a (Supporting Effective Instruction)	97,371	95,418	(1,953)	(1,953)
31,036	Title 3 (Language English Learners & Immigrant)	46,616	52,003	5,387	20,967
29,769	Title 4 (Student Support & Academic Enrichment)	29,769	36,022	6,253	6,253
103,702	ESSER/CRF/11T/Other COVID	0	0	0	(103,702)
39,065	IDEA Preschool/Flowthrough	35,767	31,232	(4,535)	(7,833)
0	Filter First	0	173,840	173,840	173,840
55,690	Other	61,987	71,387	9,400	15,697
<u>809,197</u>	TOTAL FEDERAL SOURCES	<u>797,085</u>	<u>1,024,396</u>	<u>227,311</u>	<u>215,199</u>
INCOMING TRANSFERS:					
5,498,894	County Special Education (via IISD)	5,341,807	5,897,826	556,019	398,932
98,158	Other	91,752	230,722	138,970	132,564
<u>5,597,052</u>	TOTAL INCOMING TRANSFERS	<u>5,433,559</u>	<u>6,128,548</u>	<u>694,989</u>	<u>531,496</u>
<u>56,119,213</u>	TOTAL REVENUES	<u>54,811,026</u>	<u>57,643,083</u>	<u>2,832,057</u>	<u>1,523,870</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>25,000</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>54,836,026</u>	<u>57,673,083</u>	<u>2,837,057</u>	<u>1,304,601</u>
<u>55,909,568</u>	TOTAL EXPENDITURES	<u>57,621,996</u>	<u>59,771,438</u>	<u>2,149,442</u>	<u>3,861,870</u>
458,914	Increase (Decrease) in Fund Balance before est. Variance	(2,785,970)	(2,098,355)	687,615	(2,557,269)
0	Estimated Favorable Budget Variance (1.5%)	864,328	896,572	32,244	896,572
458,914	Total Increase (Decrease) in Fund Balance	<u>(1,921,642)</u>	<u>(1,201,783)</u>	<u>719,859</u>	<u>(1,660,697)</u>
0	Prior Year Restatement	0	0	0	0
<u>15,501,954</u>	Fund Balance - Beginning of Year	<u>14,965,865</u>	<u>15,960,868</u>	<u>995,003</u>	<u>458,914</u>
<u>15,960,868</u>	Fund Balance - End of Year	<u>13,044,223</u>	<u>14,759,085</u>	<u>1,714,862</u>	<u>(1,201,783)</u>
28.5%	Fund Balance as a % of Total Expenditures (excludes OFU)	23.0%	25.1%		
28.3%	Fund Balance as a % of Total Revenues (excludes OFS)	23.8%	25.6%		

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.	14,759,085	25.1%	58,874,866 ¹	(1,201,783)

¹ Net of Estimate Favorable Budget Variance

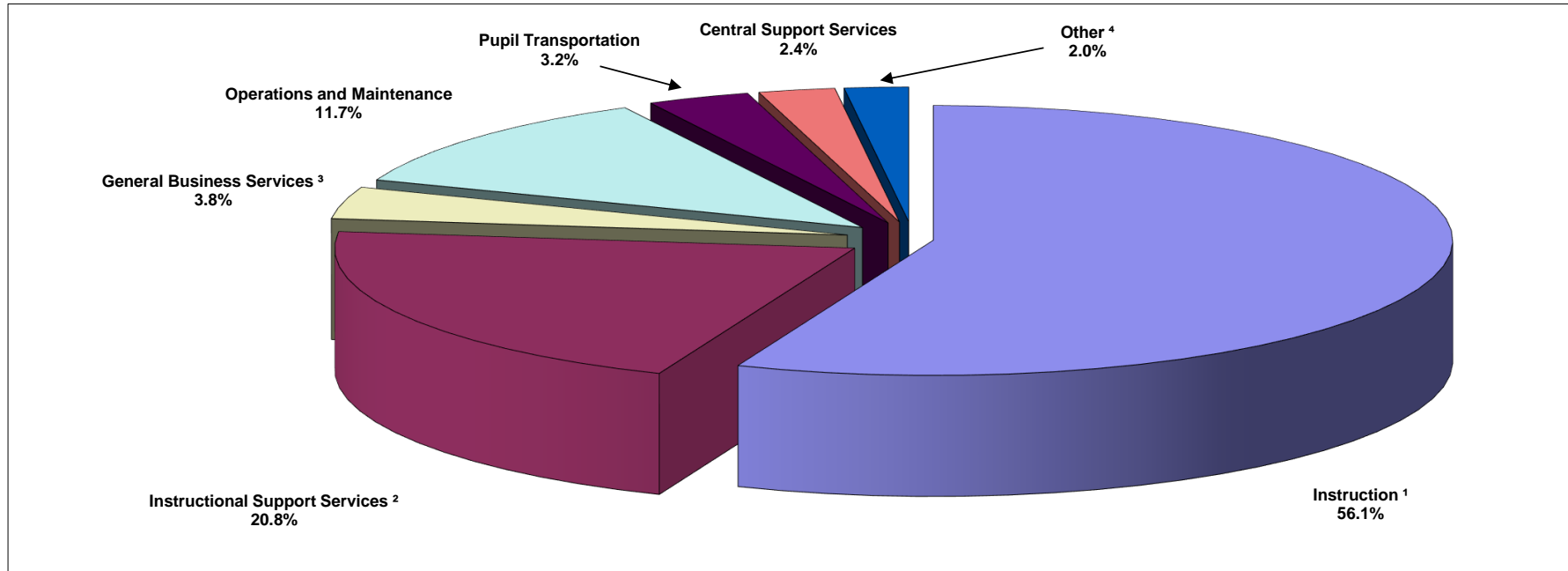
Board Policy #3202 (section A(6)) - unassigned General Fund fund balance of at least 10% of estimated expenditures.

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%

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

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



	2023-24	2024-25		2024-25			
	ACTUAL	ORIGINAL BUDGET	% of Total Expenditures	FIRST BUDGET REVISION	% of Total Expenditures	\$ CHANGE from 2024-25 ORIGINAL BUDGET	% CHANGE from 2024-25 ORIGINAL BUDGET
EXPENDITURES:							
Instruction ¹	32,115,842	32,522,951	57.1%	33,541,965	56.1%	1,019,014	3.1%
Instructional Support Services ²	11,748,155	12,330,649	21.6%	12,452,138	20.8%	121,489	1.0%
General Business Services ³	1,365,473	1,410,649	2.5%	2,273,668	3.8%	863,019	61.2%
Operations and Maintenance	6,149,338	6,326,470	11.1%	6,980,119	11.7%	653,649	10.3%
Pupil Transportation	1,794,048	1,836,493	3.2%	1,911,650	3.2%	75,157	4.1%
Central Support Services	1,538,557	1,415,528	2.5%	1,422,654	2.4%	7,126	0.5%
Other ⁴	1,198,155	1,150,829	2.0%	1,189,244	2.0%	38,415	3.3%
Total ⁵	55,909,568	56,993,569	100.0%	59,771,438	100.0%	2,777,869	4.9%

¹ Includes Basic Programs and Added Needs

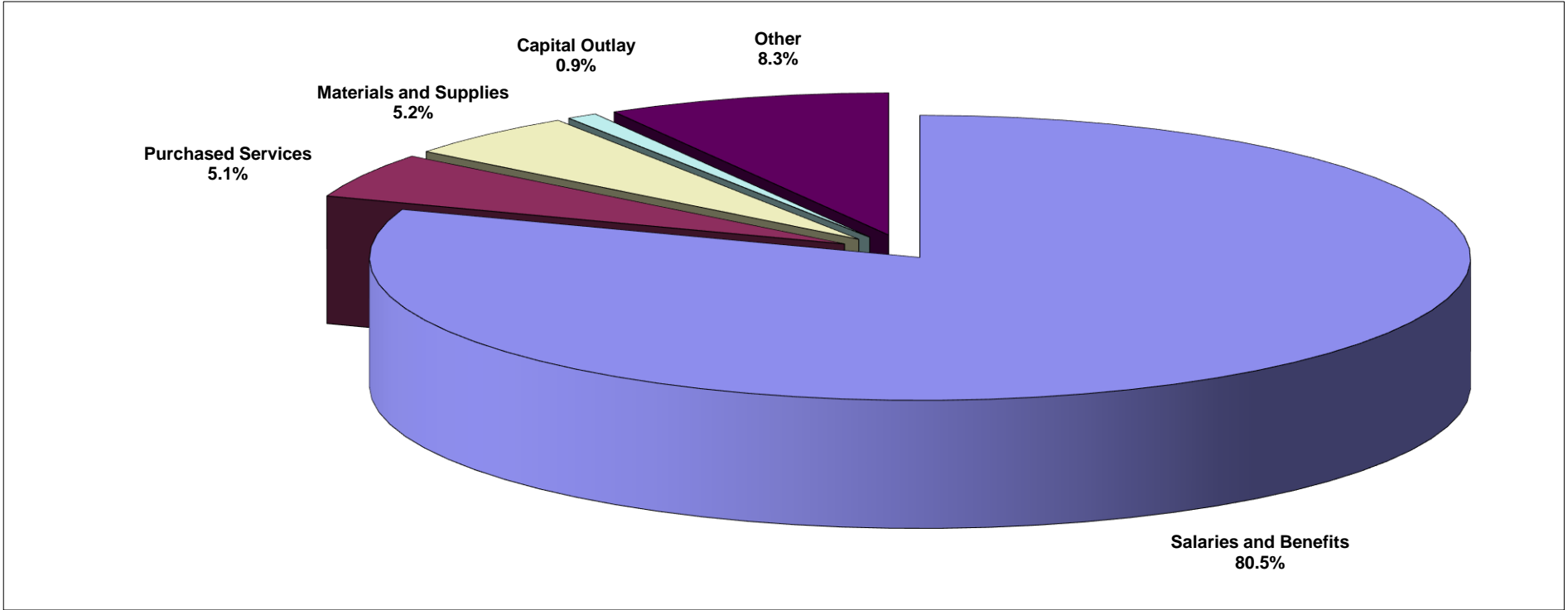
² Includes Pupil Support Services, Instructional Staff Services and School Administration

³ Includes General Administration and Business Services

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

⁵ Amount may not add to 100.0% due to rounding

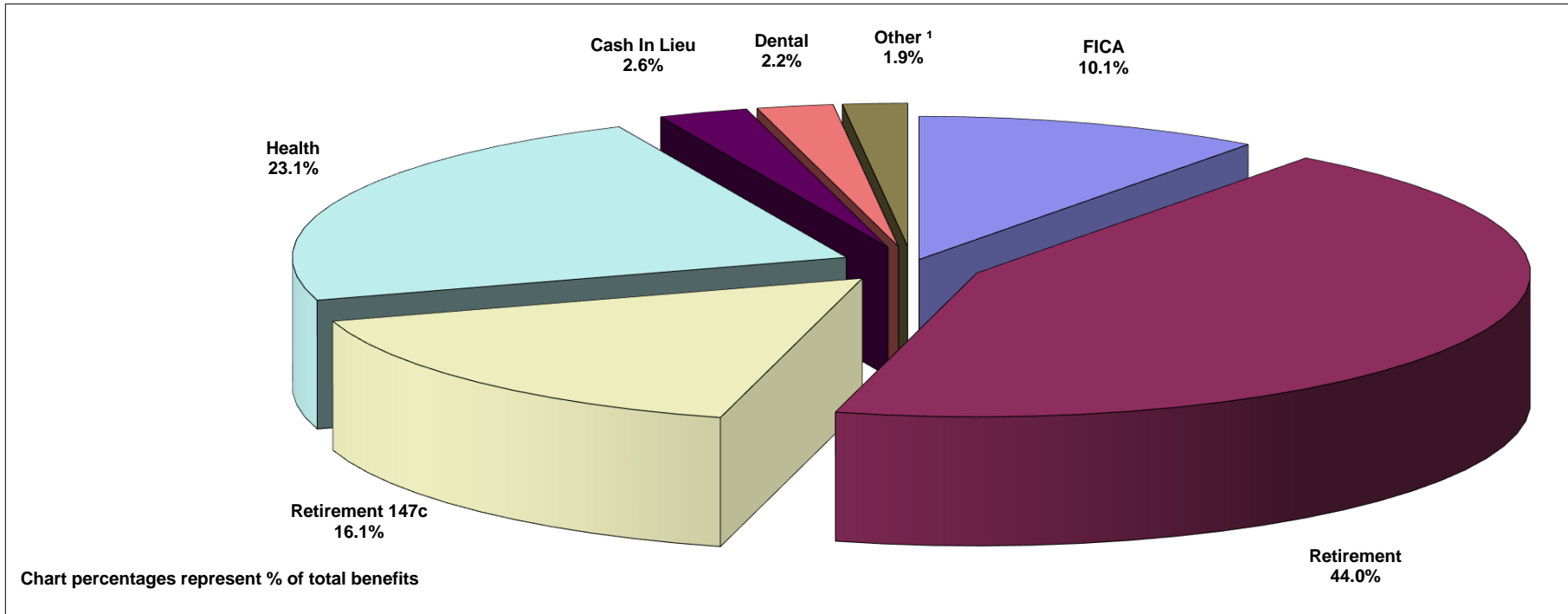
**EAST LANSING PUBLIC SCHOOLS
GENERAL FUND - EXPENDITURES BY OBJECT CODE (Before Est. Variance)**



	2023-24	2024-25		2024-25			
	ACTUAL	ORIGINAL BUDGET	% of Total Expenditures	FIRST BUDGET REVISION	% of Total Expenditures	\$ CHANGE from 2024-25 ORIGINAL BUDGET	% CHANGE from 2024-25 ORIGINAL BUDGET
EXPENDITURES:							
Salaries and Benefits	45,744,805	46,512,136	81.6%	48,102,837	80.5%	1,590,701	3.4%
Purchased Services	2,560,734	2,924,598	5.1%	3,049,924	5.1%	125,326	4.3%
Materials and Supplies	2,651,419	2,841,759	5.0%	3,104,752	5.2%	262,993	9.3%
Capital Outlay	492,913	369,300	0.6%	535,644	0.9%	166,344	45.0%
Other	4,459,697	4,345,776	7.6%	4,978,281	8.3%	632,505	14.6%
Total ¹	55,909,568	56,993,569	99.9%	59,771,438	100.0%	2,777,869	4.9%

¹ Amount may not add to 100.0% due to rounding

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



	2023-24	2024-25		2024-25			
	ACTUAL	ORIGINAL BUDGET	% of Total Expenditures	FIRST BUDGET REVISION	% of Total Expenditures	\$ CHANGE from 2024-25 ORIGINAL BUDGET	% CHANGE from 2024-25 ORIGINAL BUDGET
EXPENDITURES:							
FICA	1,903,461	2,051,692	5.1%	2,045,557	3.4%	(6,135)	-0.3%
Retirement	7,731,802	8,437,764	21.1%	8,863,953	14.8%	426,189	5.1%
Retirement 147c	4,646,560	2,602,663	6.5%	3,239,348	5.4%	636,685	24.5%
Health	4,033,150	4,683,385	11.7%	4,655,195	7.8%	(28,190)	-0.6%
Cash In Lieu	492,339	516,910	1.3%	529,041	0.9%	12,131	2.3%
Dental	427,439	464,759	1.2%	449,801	0.8%	(14,958)	-3.2%
Other ¹	339,292	358,186	0.9%	380,281	0.6%	22,095	6.2%
Total	19,574,043	19,115,359	47.8%	20,163,176	33.7%	1,047,817	5.5%

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

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE DETAIL

2023-24 ACTUAL	FUNCTION	2024-25 ORIGINAL BUDGET	2024-25 FIRST BUDGET REVISION							
			(Net 1.5% Variance) Total	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
11,034,134	111 Elementary	11,066,802	11,011,495	11,179,183	5,994,888	4,464,257	89,720	196,130	19,500	414,688
4,880,855	112 Middle School	4,888,260	4,861,277	4,935,307	2,692,765	1,979,735	40,115	80,691	18,480	123,521
7,458,212	113 High School	7,499,778	7,601,858	7,717,622	3,925,971	2,845,997	468,385	158,151	30,000	289,118
368,273	118 Pre-Kindergarten	375,084	583,068	591,947	302,253	235,990	3,000	35,704	500	14,500
283,174	119 Summer School	318,223	361,638	367,145	242,843	119,002	200	5,100	0	0
24,024,647	Total Basic Programs	24,148,147	24,419,336	24,791,204	13,158,720	9,644,981	601,420	475,776	68,480	841,827
5,819,086	122 Special Education	5,886,662	6,162,786	6,256,636	2,990,722	2,345,592	72,900	44,000	5,000	798,422
2,272,110	125 Compensatory Education	2,325,528	2,456,713	2,494,125	1,371,621	1,078,879	15,625	8,000	0	20,000
8,091,195	Total Added Needs	8,212,190	8,619,499	8,750,761	4,362,343	3,424,471	88,525	52,000	5,000	818,422
32,115,843	Total Instruction	32,360,337	33,038,835	33,541,965	17,521,063	13,069,452	689,945	527,776	73,480	1,660,249
0	211 Attendance	0	0	0	0	0	0	0	0	0
1,453,471	212 Guidance	1,468,486	1,422,142	1,443,799	781,382	550,917	92,500	17,000	2,000	0
376,229	213 Health	402,721	440,896	447,610	134,856	88,872	2,200	6,000	18,000	197,682
336,248	214 Psychology	331,186	345,136	350,392	210,878	135,914	600	3,000	0	0
964,751	215 Speech	962,262	934,809	949,045	426,529	345,492	700	3,000	1,000	172,324
1,017,869	216 Social Work	1,058,187	1,091,032	1,107,647	646,715	452,732	2,000	3,500	2,700	0
515,137	218 Teacher Consultant	553,452	578,760	587,574	231,923	148,782	9,100	2,500	0	195,269
283,955	219 Other Pupil Support	330,903	237,737	241,357	125,908	62,299	0	6,500	0	46,650
4,947,659	Total Pupil Support Services	5,107,197	5,050,512	5,127,424	2,558,191	1,785,008	107,100	41,500	23,700	611,925
1,385,242	221 Improvement of Instruction	1,609,034	1,588,160	1,612,345	728,780	439,661	180,770	129,134	3,000	131,000
672,491	222 Educational Media Services	704,756	755,854	767,364	372,163	310,700	19,300	64,701	0	500
69,791	224 Educational Television	69,315	68,963	70,013	41,860	28,153	0	0	0	0
358,859	225 Instruction Related Technology	387,223	390,517	396,464	197,390	139,074	55,000	5,000	0	0
723,192	226 Supervision of Instructional Staff	713,943	753,132	764,601	440,184	307,317	3,600	5,500	6,000	2,000
101,949	227 Academic Student Assessment	108,666	139,540	141,665	30,787	14,819	10,259	80,700	0	5,100
356,564	229 Other Instructional Staff Services	367,996	355,492	360,906	196,349	154,557	0	7,000	0	3,000
3,668,089	Total Instructional Staff Services	3,960,933	4,051,658	4,113,358	2,007,513	1,394,281	268,929	292,035	9,000	141,600
100,674	231 Board of Education	107,460	106,380	108,000	0	0	97,500	2,500	0	8,000
437,112	232 Executive Administration	428,151	525,388	533,389	303,210	200,179	14,000	13,000	1,000	2,000
537,786	Total General Administration	535,611	631,768	641,389	303,210	200,179	111,500	15,500	1,000	10,000
3,116,294	241 Office of the Principal	3,169,026	3,125,263	3,172,856	1,808,771	1,300,151	13,437	24,697	6,800	19,000
16,113	249 Other School Administration	31,840	37,923	38,500	0	0	21,500	17,000	0	0
3,132,407	Total School Administration	3,200,866	3,163,186	3,211,356	1,808,771	1,300,151	34,937	41,697	6,800	19,000
657,570	252 Fiscal Services	668,234	840,033	852,825	497,838	294,387	25,500	3,000	500	31,600
134,917	257 Internal Services	139,142	204,047	207,154	60,530	41,344	85,780	15,000	4,500	0
35,200	259 Other Business	60,608	563,716	572,300	0	0	19,300	0	0	553,000
827,687	Total Business Services	867,984	1,607,796	1,632,279	558,368	335,731	130,580	18,000	5,000	584,600

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE DETAIL

2023-24 ACTUAL	FUNCTION	2024-25 ORIGINAL BUDGET	2024-25 FIRST BUDGET REVISION							
			(Net 1.5% Variance) Total	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
5,752,373	261 Operating Buildings Services	5,881,973	6,223,807	6,318,586	1,826,631	1,227,622	1,027,383	1,959,740	271,400	5,810
396,965	266 Building Security	412,864	651,610	661,533	304,330	198,951	58,800	6,000	7,500	85,952
6,149,338	Total Operations and Maintenance	6,294,837	6,875,417	6,980,119	2,130,961	1,426,573	1,086,183	1,965,740	278,900	91,762
1,794,048	271 Pupil Transportation	1,827,311	1,882,975	1,911,650	30,000	5,189	28,000	92,716	0	1,755,745
0	281 Planning, Research, Development	0	0	0	0	0	0	0	0	0
76,003	282 Communication Services	75,911	111,860	113,563	45,534	32,029	12,600	1,500	2,000	19,900
623,241	283 Staff/Personnel Services	615,594	567,429	576,070	279,559	181,996	79,015	10,000	1,500	24,000
678,066	284 Non-Instructional Technology	549,821	542,385	550,645	130,405	83,240	291,500	10,000	34,500	1,000
161,247	285 Pupil Accounting	167,125	179,640	182,376	79,578	55,798	40,000	500	0	6,500
1,538,557	Total Central Support Services	1,408,451	1,401,314	1,422,654	535,076	353,063	423,115	22,000	38,000	51,400
1,060,435	293 Athletic Activities	1,081,369	1,099,710	1,116,457	486,508	293,549	148,400	73,000	85,000	30,000
31,295	3xx Community Services	41,816	50,025	50,787	0	0	21,235	14,788	14,764	0
0	4xx Period Adjustments	0	0	0	0	0	0	0	0	0
106,425	5xx Debt Service - Long Term	21,890	21,670	22,000	0	0	0	0	0	22,000
55,909,568	Total General Fund	56,708,602	58,874,866	59,771,438	27,939,661	20,163,176	3,049,924	3,104,752	535,644	4,978,281
	Percent of Total ¹	net est. variance	net est. variance							
			98.50%	100.0%	46.7%	33.7%	5.1%	5.2%	0.9%	8.3%
	2024-25 ORIGINAL BUDGET (before est. variance)			57,621,996	28,003,907	19,115,359	2,875,995	2,956,159	400,300	4,270,276
	\$ CHANGE			2,149,442	(64,246)	1,047,817	173,929	148,593	135,344	708,005
	% CHANGE			3.7%	-0.2%	5.5%	6.0%	5.0%	33.8%	16.6%
	2023-24 ACTUAL			55,909,568	26,170,762	19,574,043	2,560,734	2,651,419	492,913	4,459,697
	\$ CHANGE			3,861,870	1,768,899	589,133	489,190	453,333	42,731	518,584
	% CHANGE			6.9%	6.8%	3.0%	19.1%	17.1%	8.7%	11.6%

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 FIRST BUDGET REVISION vs. 2024-25 ORIGINAL BUDGET							Adjustment Notes
	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
111 Elementary	174,418	(73,264)	260,998	(16,600)	16,284	17,000	(30,000)	
112 Middle School	212,846	51,908	161,138	(4,380)	(800)	14,980	(10,000)	
113 High School	297,045	5,876	249,817	14,500	17,263	11,000	(1,411)	
118 Pre-Kindergarten	33,809	6,896	9,709	0	33,704	(25,000)	8,500	
119 Summer School	63,720	41,193	22,527	0	0	0	0	
Total Basic Programs	781,838	32,609	704,189	(6,480)	66,451	17,980	(32,911)	
122 Special Education	41,207	(146,433)	64,636	(50)	13,500	0	109,554	
125 Compensatory Education	16,925	(25,236)	24,566	(2,405)	0	0	20,000	
Total Added Needs	58,132	(171,669)	89,202	(2,455)	13,500	0	129,554	
Total Instruction	839,970	(139,060)	793,391	(8,935)	79,951	17,980	96,643	
211 Attendance	0	0	0	0	0	0	0	
212 Guidance	(35,342)	(35,900)	3,858	(300)	(5,000)	2,000	0	
213 Health	46,478	12,785	13,204	0	0	2,000	18,489	
214 Psychology	31,788	18,080	12,708	0	1,000	0	0	
215 Speech	30,395	(3,000)	8,740	0	(1,000)	1,000	24,655	
216 Social Work	15,864	(436)	16,300	0	0	0	0	
218 Teacher Consultant	33,447	(3,000)	4,770	0	0	0	31,677	
219 Other Pupil Support	(3,471)	(1,500)	502	0	0	0	(2,473)	
Total Pupil Support Services	119,159	(12,971)	60,082	(300)	(5,000)	5,000	72,348	
221 Improvement of Instruction	(36,213)	(22,410)	(1,807)	(1,775)	(2,021)	(9,200)	1,000	
222 Educational Media Services	14,798	750	12,101	(4,600)	6,547	0	0	
224 Educational Television	1,308	0	1,308	0	0	0	0	
225 Instruction Related Technology	13,376	0	3,376	10,000	0	0	0	
226 Supervision of Instructional Staff	66,302	22,453	43,349	(1,000)	0	1,500	0	
227 Academic Student Assessment	26,152	10,001	4,892	259	11,000	0	0	
229 Other Instructional Staff Services	(9,976)	(3,431)	655	(7,200)	0	0	0	
Total Instructional Staff Services	75,747	7,363	63,874	(4,316)	15,526	(7,700)	1,000	
231 Board of Education	0	0	0	0	0	0	0	
232 Executive Administration	108,839	62,470	34,569	11,800	0	0	0	
Total General Administration	108,839	62,470	34,569	11,800	0	0	0	

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

FUNCTION	2024-25 FIRST BUDGET REVISION vs. 2024-25 ORIGINAL BUDGET							Adjustment Notes
	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
241 Office of the Principal	38,510	(1,539)	55,349	(15,300)	0	0	0	
249 Other School Administration	2,500	0	0	2,500	0	0	0	
Total School Administration	41,010	(1,539)	55,349	(12,800)	0	0	0	
252 Fiscal Services	38,162	13,337	12,625	11,700	0	500	0	
257 Internal Services	71,878	0	767	71,111	0	0	0	
259 Other Business	511,387	0	0	1,387	0	0	510,000	
Total Business Services	621,427	13,337	13,392	84,198	0	500	510,000	
261 Operating Buildings Services	252,716	(11,746)	11,250	83,062	69,840	100,000	310	
266 Building Security	(46,139)	(656)	497	(39,932)	1,000	(7,000)	(48)	
Total Operations and Maintenance	206,577	(12,402)	11,747	43,130	70,840	93,000	262	
271 Pupil Transportation	65,157	30,000	5,189	18,000	(5,384)	0	17,352	
281 Planning, Research, Development	0	0	0	0	0	0	0	
282 Communication Services	2,490	425	765	1,300	0	0	0	
283 Staff/Personnel Services	(11,644)	(14,494)	1,535	(6,085)	2,200	(200)	5,400	
284 Non-Instructional Technology	26,133	4,925	808	20,400	0	0	0	
285 Pupil Accounting	6,805	(500)	2,305	5,000	0	0	0	
Total Central Support Services	23,784	(9,644)	5,413	20,615	2,200	(200)	5,400	
293 Athletic Activities	39,011	(1,800)	4,811	16,000	0	15,000	5,000	
3xx Community Services	8,761	0	0	6,537	(9,540)	11,764	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	2,149,442	(64,246)	1,047,817	173,929	148,593	135,344	708,005	
Percent of Total ¹	100.0%	-3.0%	48.7%	8.1%	6.9%	6.3%	32.9%	

¹ Amount may not add to 100.0% due to rounding

EAST LANSING PUBLIC SCHOOLS GENERAL FUND

THREE YEAR EXPENDITURE COMPARISON (Net Est. Variance)

FUNCTION:	2022-23		2023-24		2024-25	
	ACTUAL	% of TOTAL	ACTUAL	% of TOTAL	FIRST BUDGET REVISION	% of TOTAL
111 Elementary	12,498,434	22.9%	11,034,132	19.7%	11,011,495	18.7%
112 Middle School	4,863,354	8.9%	4,880,855	8.7%	4,861,277	8.3%
113 High School	7,318,319	13.4%	7,458,212	13.3%	7,601,858	12.9%
118 Pre-Kindergarten	359,851	0.7%	368,273	0.7%	583,068	1.0%
119 Summer School	234,646	0.4%	283,174	0.5%	361,638	0.6%
Total Basic Programs	25,274,604	46.4%	24,024,646	43.0%	24,419,336	41.5%
122 Special Education	5,639,638	10.3%	5,819,086	10.4%	6,162,786	10.5%
125 Compensatory Education	2,287,878	4.2%	2,272,110	4.1%	2,456,713	4.2%
Total Added Needs	7,927,516	14.5%	8,091,196	14.5%	8,619,499	14.6%
Total Instruction	33,202,120	60.9%	32,115,842	57.4%	33,038,835	56.1%
211 Attendance	0	0.0%	0	0.0%	0	0.0%
212 Guidance	1,054,405	1.9%	1,453,471	2.6%	1,422,142	2.4%
213 Health	273,336	0.5%	376,229	0.7%	440,896	0.7%
214 Psychology	282,260	0.5%	336,248	0.6%	345,136	0.6%
215 Speech	830,633	1.5%	964,751	1.7%	934,809	1.6%
216 Social Work	973,454	1.8%	1,017,869	1.8%	1,091,032	1.9%
218 Teacher Consultant	513,484	0.9%	515,137	0.9%	578,760	1.0%
219 Other Pupil Support	252,245	0.5%	283,955	0.5%	237,737	0.4%
Total Pupil Support Services	4,179,817	7.7%	4,947,660	8.8%	5,050,512	8.6%
221 Improvement of Instruction	1,195,969	2.2%	1,385,242	2.5%	1,588,160	2.7%
222 Educational Media Services	666,339	1.2%	672,491	1.2%	755,854	1.3%
224 Educational Television	64,995	0.1%	69,791	0.1%	68,963	0.1%
225 Instruction Related Technology	367,271	0.7%	358,859	0.6%	390,517	0.7%
226 Supervision of Instructional Staff	624,788	1.1%	723,192	1.3%	753,132	1.3%
227 Academic Student Assessment	86,546	0.2%	101,949	0.2%	139,540	0.2%
229 Other Instructional Staff Services	320,393	0.6%	356,564	0.6%	355,492	0.6%
Total Instructional Staff Support	3,326,301	6.1%	3,668,088	6.6%	4,051,658	6.9%
231 Board of Education	98,493	0.2%	100,674	0.2%	106,380	0.2%
232 Executive Administration	408,389	0.7%	437,112	0.8%	525,388	0.9%
Total General Administration	506,882	0.9%	537,786	1.0%	631,768	1.1%

EAST LANSING PUBLIC SCHOOLS GENERAL FUND

THREE YEAR EXPENDITURE COMPARISON (Net Est. Variance)

FUNCTION:	2022-23		2023-24		2024-25	
	ACTUAL	% of TOTAL	ACTUAL	% of TOTAL	FIRST BUDGET REVISION	% of TOTAL
241 Office of the Principal	3,034,272	5.6%	3,116,294	5.6%	3,125,263	5.3%
249 Other School Administration	31,347	0.1%	16,113	0.0%	37,923	0.1%
Total School Administration	3,065,619	5.6%	3,132,407	5.6%	3,163,186	5.4%
252 Fiscal Services	483,820	0.9%	657,570	1.2%	840,033	1.4%
257 Internal Services	116,180	0.2%	134,917	0.2%	204,047	0.3%
259 Other Business	79,944	0.1%	35,200	0.1%	563,716	1.0%
Total Business Services	679,944	1.2%	827,687	1.5%	1,607,796	2.7%
261 Operating Buildings Services	5,329,281	9.8%	5,752,373	10.3%	6,223,807	10.6%
266 Building Security	93,494	0.2%	396,965	0.7%	651,610	1.1%
Total Operations and Maintenance	5,422,775	9.9%	6,149,338	11.0%	6,875,417	11.7%
271 Pupil Transportation	1,809,929	3.3%	1,794,048	3.2%	1,882,975	3.2%
281 Planning, Research, Development	0	0.0%	0	0.0%	0	0.0%
282 Communication Services	74,133	0.1%	76,003	0.1%	111,860	0.2%
283 Staff/Personnel Services	678,696	1.2%	623,241	1.1%	567,429	1.0%
284 Non-Instructional Technology	437,563	0.8%	678,066	1.2%	542,385	0.9%
285 Pupil Accounting	156,895	0.3%	161,247	0.3%	179,640	0.3%
Total Central Support Services	1,347,287	2.5%	1,538,557	2.8%	1,401,314	2.4%
Total Support Services	20,338,554	37.3%	22,595,571	40.4%	24,664,626	41.9%
293 Athletic Activities	935,783	1.7%	1,060,435	1.9%	1,099,710	1.9%
3xx Community Services	19,465	0.0%	31,295	0.1%	50,025	0.1%
Payments to Oth Gov't Agencies, Facilities Acquisition, and Prior Period Adjustments	0	0.0%	0	0.0%	0	0.0%
4xx Debt Service - Long Term	22,000	0.0%	106,425	0.2%	21,670	0.0%
Total ¹	54,517,922	100.0%	55,909,568	100.0%	58,874,866	100.0%

net est. variance

net est. variance

¹ Amount may not add to 100.0% due to rounding

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

2023-24 ACTUAL		2024-25 ORIGINAL BUDGET	2024-25 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. 2023-24 ACTUAL
	Revenues:				
	Local:				
43,064	Food Sales	30,000	30,000	0	(13,064)
9,952	Catered Events	10,000	12,000	2,000	2,048
0	Other	800	0	(800)	0
	State:				
	Breakfast - Supplemental	0	0	0	0
11,482	At-Risk	13,483	13,580	97	2,098
80,403	Lunch	70,000	70,279	279	(10,124)
14,317	31j 10 Cents	7,000	12,362	5,362	(1,955)
809,398	30d Expanded Breakfast and Lunch Program	806,000	805,800	(200)	(3,598)
	Federal:				
197,038	Breakfast	196,000	213,600	17,600	16,562
755,427	Lunch	770,000	844,900	74,900	89,473
22,288	SSO/SFSP	26,000	20,700	(5,300)	(1,588)
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)	148,000	147,950	(50)	22,334
<u>2,186,507</u>	Total Revenues	<u>2,077,283</u>	<u>2,171,171</u>	<u>93,888</u>	<u>(15,336)</u>
	Expenditures:				
73,294	Salaries	90,221	79,810	(10,411)	6,516
36,089	Employee Benefits	41,197	37,296	(3,901)	1,207
904,585	Purchased Services	940,000	867,400	(72,600)	(37,185)
999,207	Supplies & Materials	1,064,000	1,133,950	69,950	134,743
75,283	Capital Outlay	20,000	24,000	4,000	(51,283)
19,070	Other	20,000	17,000	(3,000)	(2,070)
<u>2,107,528</u>	Total Expenditures	<u>2,175,418</u>	<u>2,159,456</u>	<u>(15,962)</u>	<u>51,928</u>
78,979	Excess (Deficit) of Revenues over (under) Expenditures	(98,135)	11,715	109,850	(67,264)
	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	(98,135)	11,715	109,850	(67,264)
<u>577,046</u>	Fund Balance - Beginning of Year	<u>570,512</u>	<u>656,025</u>	<u>85,513</u>	<u>78,979</u>
<u>656,025</u>	Fund Balance - End of Year	<u>472,377</u>	<u>667,740</u>	<u>195,363</u>	<u>11,715</u>
31.1%	Fund Balance as a Percentage of Expenditures	21.7%	30.9%		
677,415	Max. Fund Balance three Months of Operating Costs	718,473	711,819		

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

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2023-24 ACTUAL		2024-25 ORIGINAL BUDGET	2024-25 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. 2023-24 ACTUAL
	Revenues:				
	Local:				
9,899	Donley Elementary	7,000	9,000	2,000	(899)
22,781	Glencairn Elementary	23,000	9,000	(14,000)	(13,781)
6,982	Marble Elementary	6,000	7,000	1,000	18
6,418	Robert L Green Elementary	7,000	7,000	0	582
12,377	Red Cedar Elementary	10,000	20,000	10,000	7,623
6,913	Whitehills Elementary	8,000	8,000	0	1,087
68,997	MacDonald Middle School	59,000	62,000	3,000	(6,997)
435,410	East Lansing High School	347,000	394,000	47,000	(41,410)
<u>569,777</u>	Total Revenues	<u>467,000</u>	<u>516,000</u>	<u>49,000</u>	<u>(53,777)</u>
	Expenditures:				
6,119	Donley Elementary	6,000	6,000	0	(119)
33,435	Glencairn Elementary	36,000	10,000	(26,000)	(23,435)
22,773	Marble Elementary	17,000	17,000	0	(5,773)
7,054	Robert L Green Elementary	6,000	7,000	1,000	(54)
7,683	Red Cedar Elementary	7,000	8,000	1,000	317
3,891	Whitehills Elementary	5,000	5,000	0	1,109
80,686	MacDonald Middle School	55,000	68,000	13,000	(12,686)
373,996	East Lansing High School	311,000	376,000	65,000	2,004
<u>535,637</u>	Total Expenditures	<u>443,000</u>	<u>497,000</u>	<u>54,000</u>	<u>(38,637)</u>
34,140	Excess (Deficit) of Revenues over (under) Expenditures	24,000	19,000	(5,000)	(15,140)
	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	24,000	19,000	(5,000)	(15,140)
463,130	Fund Balance - Beginning of Year	496,130	497,270	1,140	34,140
<u>497,270</u>	Fund Balance - End of Year	<u>520,130</u>	<u>516,270</u>	<u>(3,860)</u>	<u>19,000</u>

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

2023-24 ACTUAL		2024-25 ORIGINAL BUDGET	2024-25 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. 2023-24 ACTUAL
	Revenues:				
	Local:				
3,379,876	Current Property Taxes (net 0.50% est. delinquent)	3,283,400	3,291,700	8,300	(88,176)
5,144	Payment in Lieu of Taxes	7,000	7,000	0	1,856
1,748	Delinquent Property Taxes (includes penalties & interest)	2,700	1,800	(900)	52
61,327	Interest on Investments	61,000	41,600	(19,400)	(19,727)
0	Other	0	0	0	0
<u>3,448,095</u>	Total Revenues	<u>3,354,100</u>	<u>3,342,100</u>	<u>(12,000)</u>	<u>(105,995)</u>
	Expenditures:				
	Due November:				
440,500	Interest on Bonded Debt	375,375	375,375	0	(65,125)
	Due May:				
2,605,000	Redemption of Principal (matures May 2030)	2,590,000	2,590,000	0	(15,000)
440,500	Interest on Bonded Debt	375,375	375,375	0	(65,125)
548	Dues and Fees	600	600	0	52
1,539	Property Tax Refunds (MTT/STC/Board of Review)	2,000	2,000	0	461
0	Other - Costs of Bond Issuance	0	0	0	0
<u>3,488,087</u>	Total Expenditures	<u>3,343,350</u>	<u>3,343,350</u>	<u>0</u>	<u>(144,737)</u>
(39,992)	Excess (Deficit) of Revenues over (under) Expenditures	10,750	(1,250)	(12,000)	38,742
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Sale of Bonds	0	0	0	0
<u>0</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(39,992)	Increase (Decrease) in Fund Balance	10,750	(1,250)	(12,000)	38,742
<u>357,583</u>	Fund Balance - Beginning of Year	<u>312,383</u>	<u>317,591</u>	<u>5,208</u>	<u>(39,992)</u>
<u>317,591</u>	Fund Balance - End of Year	<u>323,133</u>	<u>316,341</u>	<u>(6,792)</u>	<u>(1,250)</u>

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

2023-24 ACTUAL		2024-25 ORIGINAL BUDGET	2024-25 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. 2023-24 ACTUAL
	Revenues:				
	Local:				
4,184,608	Current Property Taxes (net 0.50% est. delinquent)	4,429,500	4,440,700	11,200	256,092
6,261	Payment in Lieu of Taxes	7,200	7,200	0	939
1,979	Delinquent Property Taxes (includes penalties & interest)	3,000	2,400	(600)	421
65,014	Interest on Investments	64,000	48,600	(15,400)	(16,414)
0	Other	0	0	0	0
<u>4,257,862</u>	Total Revenues	<u>4,503,700</u>	<u>4,498,900</u>	<u>(4,800)</u>	<u>241,038</u>
	Expenditures:				
	Due November:				
1,244,425	Interest on Bonded Debt	1,208,625	1,208,625	0	(35,800)
	Due May:				
1,790,000	Redemption of Principal (matures May 2042)	2,000,000	2,000,000	0	210,000
1,244,425	Interest on Bonded Debt	1,208,625	1,208,625	0	(35,800)
549	Dues and Fees	600	600	0	51
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>4,419,850</u>	<u>0</u>	<u>138,696</u>
(23,292)	Excess (Deficit) of Revenues over (under) Expenditures	83,850	79,050	(4,800)	102,342
	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	83,850	79,050	(4,800)	102,342
<u>392,296</u>	Fund Balance - Beginning of Year	<u>360,746</u>	<u>369,004</u>	<u>8,258</u>	<u>(23,292)</u>
<u>369,004</u>	Fund Balance - End of Year	<u>444,596</u>	<u>448,054</u>	<u>3,458</u>	<u>79,050</u>

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

2023-24 ACTUAL		2024-25 ORIGINAL BUDGET	2024-25 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. 2023-24 ACTUAL
	Revenues:				
	Local:				
1,653,359	Current Property Taxes (net 0.50% est. delinquent)	1,889,500	1,894,300	4,800	240,941
2,396	Payment in Lieu of Taxes	2,100	2,100	0	(296)
648	Delinquent Property Taxes (includes penalties & interest)	1,500	1,000	(500)	352
24,236	Interest on Investments	22,500	19,600	(2,900)	(4,636)
0	Other	0	0	0	0
<u>1,680,639</u>	Total Revenues	<u>1,915,600</u>	<u>1,917,000</u>	<u>1,400</u>	<u>236,361</u>
	Expenditures:				
	Due November:				
497,650	Interest on Bonded Debt	484,650	484,650	0	(13,000)
	Due May:				
650,000	Redemption of Principal (matures May 2044)	915,000	915,000	0	265,000
497,650	Interest on Bonded Debt	484,650	484,650	0	(13,000)
548	Dues and Fees	600	600	0	52
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>1,885,900</u>	<u>0</u>	<u>239,467</u>
<u>34,206</u>	Excess (Deficit) of Revenues over (under) Expenditures	<u>29,700</u>	<u>31,100</u>	<u>1,400</u>	<u>(3,106)</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>34,206</u>	Increase (Decrease) in Fund Balance	<u>29,700</u>	<u>31,100</u>	<u>1,400</u>	<u>(3,106)</u>
<u>111,264</u>	Fund Balance - Beginning of Year	<u>140,364</u>	<u>145,470</u>	<u>5,106</u>	<u>34,206</u>
<u>145,470</u>	Fund Balance - End of Year	<u>170,064</u>	<u>176,570</u>	<u>6,506</u>	<u>31,100</u>

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

<u>2023-24 ACTUAL</u>	<u>2024-25 ORIGINAL BUDGET</u>	<u>2024-25 FIRST BUDGET REVISION</u>	<u>\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET</u>	<u>\$ CHANGE FIRST BUDGET REVISION vs. 2023-24 ACTUAL</u>
Revenues:				
Local:				
0	154,900	155,300	400	155,300
0	0	0	0	0
0	0	0	0	0
0	1,000	500	(500)	500
0	0	0	0	0
<u>0</u>	<u>155,900</u>	<u>155,800</u>	<u>(100)</u>	<u>155,800</u>
Expenditures:				
Due November:				
0	62,620	63,125	505	63,125
Due May:				
0	0	0	0	0
0	90,900	90,900	0	90,900
0	600	600	0	600
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>154,120</u>	<u>154,625</u>	<u>505</u>	<u>154,625</u>
0	1,780	1,175	(605)	1,175
Other Financing (Uses) Sources				
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	1,780	1,175	(605)	1,175
0	0	0	0	0
<u>0</u>	<u>1,780</u>	<u>1,175</u>	<u>(605)</u>	<u>1,175</u>

**EAST LANSING PUBLIC SCHOOLS
2019 SINKING FUND**

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2023-24 ACTUAL		2024-25 ORIGINAL BUDGET	2024-25 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. 2023-24 ACTUAL
	Revenues:				
	Local:				
1,377,916	Current Property Taxes (net 0.50% est. delinquent)	1,458,400	1,448,000	(10,400)	70,084
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	0	11,400	11,400	11,400
<u>1,381,537</u>	Total Revenues	<u>1,461,800</u>	<u>1,462,800</u>	<u>1,000</u>	<u>81,263</u>
	Expenditures:				
39,709	Donley Elementary	65,000	29,500	(35,500)	(10,209)
107,700	Glencairn Elementary	65,000	33,900	(31,100)	(73,800)
40,849	Marble Elementary	65,000	27,400	(37,600)	(13,449)
37,356	Robert L Green Elementary	65,000	50,400	(14,600)	13,044
59,517	Red Cedar Elementary	65,000	31,200	(33,800)	(28,317)
45,631	Whitehills Elementary	90,000	35,300	(54,700)	(10,331)
336,664	MacDonald Middle School	275,000	348,200	73,200	11,536
545,467	East Lansing High School	282,000	509,200	227,200	(36,267)
6,471	Towar	0	0	0	(6,471)
583	Property Tax Refunds (MTT/STC/Board of Review)	1,000	1,000	0	417
<u>1,219,947</u>	Total Expenditures	<u>973,000</u>	<u>1,066,100</u>	<u>93,100</u>	<u>(153,847)</u>
161,590	Excess (Deficit) of Revenues over (under) Expenditures	488,800	396,700	(92,100)	235,110
0	Other Financing (Uses) Sources - Operating Transfers	0	0	0	0
161,590	Increase (Decrease) in Fund Balance	488,800	396,700	(92,100)	235,110
<u>434,828</u>	Fund Balance - Beginning of Year	<u>272,928</u>	<u>596,418</u>	<u>323,490</u>	<u>161,590</u>
<u>596,418</u>	Fund Balance - End of Year	<u>761,728</u>	<u>993,118</u>	<u>231,390</u>	<u>396,700</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 ORIGINAL BUDGET	2024-25 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. 2023-24 ACTUAL
	Revenues:				
	Local:				
3,004	Interest on Investments	60,000	140,000	80,000	136,996
0	Other	0	0	0	0
<u>3,004</u>	Total Revenues	<u>60,000</u>	<u>140,000</u>	<u>80,000</u>	<u>136,996</u>
	Expenditures:				
56,836	MacDonald Middle School	250,000	100,000	(150,000)	43,164
49,303	East Lansing High School	250,000	600,000	350,000	550,697
41,770	Towar (Admin)	3,096,000	3,000,000	(96,000)	2,958,230
<u>147,909</u>	Total Expenditures	<u>3,596,000</u>	<u>3,700,000</u>	<u>104,000</u>	<u>3,552,091</u>
(144,905)	Excess (Deficit) of Revenues over (under) Expenditures	(3,536,000)	(3,560,000)	(24,000)	(3,415,095)
	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	(3,536,000)	(3,560,000)	(24,000)	(8,058,025)
0	Fund Balance - Beginning of Year	4,619,690	4,498,025	(121,665)	4,498,025
<u>4,498,025</u>	Fund Balance - End of Year	<u>1,083,690</u>	<u>938,025</u>	<u>(145,665)</u>	<u>(3,560,000)</u>

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

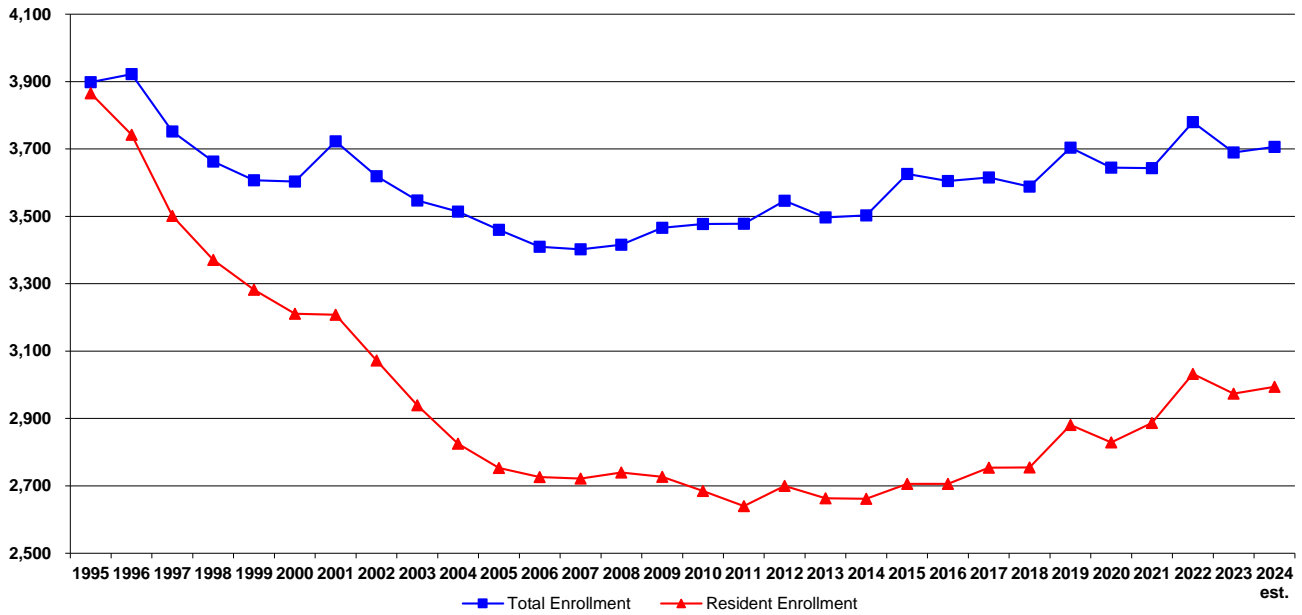
	10/5/2022 Fall 22	2/9/2022 Supp 22	2022-23 Blended Count	10/4/2023 Fall 23	2/8/2023 Supp 23	2023-24 Blended Count	10/2/2024 Fall 24	2/14/2024 Supp 24	Projected 2024-25 Blended Count
ELEMENTARY:									
Donley	266.00	267.00	266.10	274.00	262.00	272.80	262.00	273.00	263.10
Glencairn	299.00	283.00	297.40	296.00	299.00	296.30	298.00	294.00	297.60
Marble	298.00	316.00	299.80	301.00	297.00	300.60	306.00	306.00	306.00
Robert L Green	303.32	289.01	301.89	272.33	294.38	274.54	274.08	270.80	273.75
Red Cedar	210.20	153.70	204.55	209.44	221.31	210.63	210.45	224.82	211.89
Whitehills	288.00	284.00	287.60	274.00	297.00	276.30	286.00	276.00	285.00
Total Elementary	1,664.52	1,592.71	1,657.34	1,626.77	1,670.69	1,631.17	1,636.53	1,644.62	1,637.34
MacDonald Middle School	862.54	837.46	860.03	838.41	852.73	839.84	854.17	832.06	851.96
East Lansing High School	1,205.32	1,144.09	1,199.20	1,181.90	1,164.42	1,180.15	1,171.47	1,155.13	1,169.84
Sec 23a (Graduation Alliance)	48.00	0.00	48.00	43.33	0.00	43.33	43.33	0.00	43.33
TOTAL PUPIL MEMBERSHIP	3,780.38	3,574.26	3,764.57	3,690.41	3,687.84	3,694.49	3,705.50	3,631.81	3,702.47
Blended FTE count change from prior year			125.62			(70.08)			7.98
Blended FTE % change from prior year			3.5%			-1.9%			0.2%
Fall FTE count change from prior year	137.79			(89.97)			15.09		

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

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

Grade Level	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Change from Prior Year Fall Count
Early Childhood Special Education	17.00	17.75	16.00	16.00	22.00	16.00	18.00	17.20	17.44	21.45	4.01
Kindergarten	276.62	288.24	271.00	256.00	292.13	254.00	288.00	304.00	276.00	272.00	(4.00)
1st Grade	279.57	248.67	271.00	256.00	242.36	251.00	246.00	286.29	271.00	247.00	(24.00)
2nd Grade	274.27	281.50	259.44	265.08	245.00	230.73	261.68	258.33	273.58	264.00	(9.58)
3rd Grade	267.03	261.71	285.00	258.28	268.00	239.00	234.22	282.70	251.33	286.83	35.50
4th Grade	271.54	277.26	277.32	283.00	263.09	279.00	238.00	249.00	279.73	266.25	(13.48)
5th Grade	289.19	280.75	282.00	287.15	287.31	266.44	281.00	267.00	257.69	279.00	21.31
Elementary Total	1,675.22	1,655.88	1,661.76	1,621.51	1,619.89	1,536.17	1,566.90	1,664.52	1,626.77	1,636.53	9.76
6th Grade	278.33	286.77	282.69	287.00	306.30	297.00	266.00	301.15	267.27	286.00	18.73
7th Grade	282.78	279.05	279.37	283.24	286.00	317.33	282.28	277.71	293.83	269.17	(24.66)
8th Grade	279.20	280.37	278.86	284.92	301.86	281.00	314.00	283.68	277.31	299.00	21.69
Middle School Total	840.31	846.19	840.92	855.16	894.16	895.33	862.28	862.54	838.41	854.17	15.76
9th Grade	278.00	269.78	299.46	287.74	306.33	308.00	300.00	313.34	296.55	299.88	3.33
10th Grade	295.53	277.00	283.51	301.84	306.83	312.33	296.83	296.33	304.24	296.93	(7.31)
11th Grade	293.01	275.27	258.66	274.71	289.64	297.00	305.17	302.02	291.00	291.56	0.56
12th Grade (plus Sec 23a)	244.28	280.68	270.76	247.51	287.40	296.49	311.41	341.63	333.44	326.43	(7.01)
High School Total	1,110.82	1,102.73	1,112.39	1,111.80	1,190.20	1,213.82	1,213.41	1,253.32	1,225.23	1,214.80	(10.43)
TOTAL PUPIL MEMBERSHIP COUNT	3,626.35	3,604.80	3,615.07	3,588.47	3,704.25	3,645.32	3,642.59	3,780.38	3,690.41	3,705.50	15.09
FTE change from prior year	123.79	(21.55)	10.27	(26.60)	115.78	(58.93)	(2.73)	137.79	(89.97)	15.09	

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.	3,706	2,994	712	80.8%	19.2%	596	16.1%

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

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

Levy	Expiration	2024 Tax Year (TY)				
		2024-25	2023-24	2022-23	2021-22	2020-21
Operating - Non-PRE (Non-Homestead)	12/31/28	18.0000	18.0000	18.0000	18.0000	18.0000
2019 Sinking Fund - ALL	12/31/28	0.9956	0.9972	0.9972	0.9990	1.0000
2024 Debt Fund - ALL	N/A	0.1000	0.0000	0.0000	0.0000	0.0000
2020 Debt Fund - ALL	N/A	1.2200	1.1300	1.0000	0.7600	1.0000
2017 Debt Fund - ALL	N/A	2.8600	2.8600	3.0000	3.1400	3.0000
2015 Debt Fund - ALL	N/A	2.1200	2.3100	2.6300	2.9000	3.0000
Total Debt		6.3000	6.3000	6.6300	6.8000	7.0000
Total PRE (Homestead)		7.2956	7.2972	7.6272	7.7990	8.0000
Total Non-PRE (Non-Homestead)		25.2956	25.2972	25.6272	25.7990	26.0000
Headlee Reduction ¹ - ALL		YES - 0.9984	NO	YES - 0.9982	YES - 0.9990	NO
Headlee Reduction ¹ - Non-PRE (Non-Homestead)		YES - 0.9984	NO	YES - 0.9995	NO	NO
Operating - Non-PRE (Non-Homestead) authorized millage rate only		21.9384	21.9736	21.9736	21.9846	21.9846

¹ A Headlee reduction is a reduction to a millage rate in which the authorized millage rate must be reduced if the value of property taxed by the District increases at a rate greater than inflation. Debt millages are not subject to Headlee reductions.

EAST LANSING PUBLIC SCHOOLS PROPERTY TAXABLE VALUES

TOTAL PRE & INDUSTRIAL PP, COMMERCIAL PERSONAL, & NON-PRE TAXABLE VALUE (excludes Capture)

	Percentage of Taxable Value	(as of Dec. 27, 2024) 2024-25	(as of Dec. 27, 2024) 2023-24	\$ Change	% Change
City of East Lansing	76.7%	1,102,308,532	1,031,686,041	70,622,491	6.85%
City of Lansing	3.4%	49,516,954	45,318,741	4,198,213	9.26%
Bath Township	3.9%	55,569,843	52,608,008	2,961,835	5.63%
DeWitt Township	0.1%	1,922,332	1,947,122	(24,790)	-1.27%
Lansing Township	0.0%	161,340	149,300	12,040	8.06%
Meridian Township	15.9%	228,156,459	211,426,921	16,729,538	7.91%
	100.0%	1,437,635,460	1,343,136,133	94,499,327	7.04%

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

Note: PRE (Principal Residence Exemption) is formerly known as "Homestead" and Non-PRE is formerly known as "Non-Homestead".

EAST LANSING PUBLIC SCHOOLS PROPERTY TAXABLE VALUES

PRE, QUALIFIED AG. & FOREST, & INDUSTRIAL PERSONAL PROPERTY TAXABLE VALUE (excludes Capture)

	(as of Dec. 27, 2024)	(as of Dec. 27, 2024)		
	2024-25	2023-24	\$ Change	% Change
City of East Lansing	547,295,054	526,841,826	20,453,228	3.88%
City of Lansing	8,245,790	7,681,343	564,447	7.35%
Bath Township	0	0	0	#DIV/0!
DeWitt Township	44,851	42,716	2,135	5.00%
Lansing Township	0	0	0	#DIV/0!
Meridian Township	168,659,111	157,184,545	11,474,566	7.30%
	<u>724,244,806</u>	<u>691,750,430</u>	<u>32,494,376</u>	<u>4.70%</u>
Percent of total taxable value	50.4%	51.5%		

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

EAST LANSING PUBLIC SCHOOLS PROPERTY TAXABLE VALUES

COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE (excludes Capture)

	(as of Dec. 27, 2024) 2024-25	(as of Dec. 27, 2024) 2023-24	\$ Change	% Change
City of East Lansing	30,514,300	28,510,900	2,003,400	7.03%
City of Lansing	3,118,800	3,258,300	(139,500)	-4.28%
Bath Township	1,859,300	1,777,600	81,700	4.60%
DeWitt Township	178,200	182,800	(4,600)	-2.52%
Lansing Township	0	0	0	#DIV/0!
Meridian Township	487,000	476,300	10,700	2.25%
	<u>36,157,600</u>	<u>34,205,900</u>	<u>1,951,700</u>	<u>5.71%</u>
Percent of total taxable value	2.5%	2.5%		

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

EAST LANSING PUBLIC SCHOOLS PROPERTY TAXABLE VALUES

NON-PRE PROPERTY TAXABLE VALUE (excludes Capture)

	(as of Dec. 27, 2024)	(as of Dec. 27, 2024)		
	2024-25	2023-24	\$ Change	% Change
City of East Lansing	524,499,178	476,333,315	48,165,863	10.11%
City of Lansing	38,152,364	34,379,098	3,773,266	10.98%
Bath Township	53,710,543	50,830,408	2,880,135	5.67%
DeWitt Township	1,699,281	1,721,606	(22,325)	-1.30%
Lansing Township	161,340	149,300	12,040	8.06%
Meridian Township	59,010,348	53,766,076	5,244,272	9.75%
	<u>677,233,054</u>	<u>617,179,803</u>	<u>60,053,251</u>	<u>9.73%</u>
Percent of total taxable value	47.1%	46.0%		

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	2024 TAX YEAR TAXABLE VALUATION ¹	OPERATING MILLAGE (GENERAL FUND)			2019 SINKING FUND 0.9956	2015 DEBT FUND 2.1200	2017 DEBT FUND 2.8600	2020 DEBT FUND 1.2200	2024 DEBT FUND 0.1000
			Non-PRE	Commercial Personal	TOTAL OPERATING					
			18.0000	6.0000						
City of East Lansing Ingham										
PRE (includes Industrial Personal)		523,037,968			\$ 520,736	\$ 1,108,840	\$ 1,495,888	\$ 638,106	\$ 52,303	
Commercial Personal		30,506,900		\$ 183,041	30,372	64,674	87,249	37,218	3,050	
Non-PRE		523,294,326	\$ 9,419,297		520,991	1,109,383	1,496,621	638,419	52,329	
Capture - PRE		10,383,405				22,012	29,696	12,667	1,038	
Capture - Commercial Personal		0				0	0	0	0	
Capture - Non-PRE		87,484,959				185,468	250,206	106,731	8,748	
TOTAL CITY OF EAST LANSING		1,174,707,558	9,419,297	183,041	9,602,338	1,072,099	2,490,377	3,359,660	1,433,141	117,468
City of East Lansing Clinton										
PRE		24,257,086			24,150	51,425	69,375	29,593	2,425	
Commercial Personal		7,400		44	7	15	21	9	0	
Non-PRE		1,204,852	21,687		21,687	2,554	3,445	1,469	120	
TOTAL CITY OF EAST LANSING		25,469,338	21,687	44	21,731	25,356	53,994	72,841	31,071	2,545
City of Lansing Ingham										
PRE		8,245,790			8,209	17,481	23,582	10,059	824	
Commercial Personal		3,118,800		18,712	3,105	6,611	8,919	3,804	311	
Non-PRE		38,152,364	686,742		37,984	80,883	109,115	46,545	3,815	
Capture - PRE		942,734				1,998	2,696	1,150	94	
Capture - Commercial Personal		0				0	0	0	0	
Capture - Non-PRE		24,036,273			23,930	50,956	68,743	29,324	2,403	
TOTAL CITY OF LANSING		74,495,961	686,742	18,712	705,454	73,228	157,929	213,055	90,882	7,447
Lansing Township Ingham										
PRE		0			0	0	0	0	0	
Commercial Personal		0		0	0	0	0	0	0	
Non-PRE		161,340	2,904		2,904	342	461	196	16	
TOTAL LANSING TOWNSHIP		161,340	2,904	0	2,904	160	342	461	196	16
Meridian Township Ingham										
PRE		168,659,111			167,917	357,557	482,365	205,764	16,865	
Commercial Personal		487,000		2,922	484	1,032	1,392	594	48	
Non-PRE		59,010,348	1,062,186		58,750	125,101	168,769	71,992	5,901	
TOTAL MERIDIAN TOWNSHIP		228,156,459	1,062,186	2,922	1,065,108	227,151	483,690	652,526	278,350	22,814
DeWitt Township Clinton										
PRE		44,851			44	95	128	54	4	
Commercial Personal		178,200		1,069	177	377	509	217	17	
Non-PRE		1,699,281	30,587		1,691	3,602	4,859	2,073	169	
TOTAL DEWITT TOWNSHIP		1,922,332	30,587	1,069	31,656	4,074	5,496	2,344	190	
Bath Township Clinton										
PRE		0			0	0	0	0	0	
Commercial Personal		1,859,300		11,155	1,851	3,941	5,317	2,268	185	
Non-PRE		53,710,543	966,789		53,474	113,866	153,612	65,526	5,371	
TOTAL BATH TOWNSHIP		55,569,843	966,789	11,155	55,325	117,807	158,929	67,794	5,556	
Total PRE (Homestead)		735,570,945	0	0	721,056	1,559,408	2,103,730	897,393	73,553	
Total Commercial Personal		36,157,600	0	216,943	35,996	76,650	103,407	44,110	3,611	
Total Non-PRE (Non-Homestead)		788,754,286	12,190,192	0	698,179	1,672,155	2,255,831	962,275	78,872	
Grand Total (includes Capture)		1,560,482,831	\$ 12,190,192	\$ 216,943	\$ 12,407,135	\$ 1,455,231	\$ 3,308,213	\$ 4,462,968	\$ 1,903,778	\$ 156,036
Less Capture Amount		(122,847,371)								\$ 9,830,995
Grand Total (excludes Capture)		1,437,635,460								\$ 23,693,361

¹ As of December 27, 2024 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>