



East Lansing Board of Education

509 Burcham Drive, East Lansing, MI 48823

Regular Meeting
June 14, 2021 - 7:00 PM
Board Room
509 Burcham Drive
East Lansing, Michigan 48823



Agenda

I. Opening of Meeting

A. *Call to Order*

B. *Roll Call*

C. *Mission: Nurturing Each Child, Educating All Students, Building World Citizens*

D. *Approval of Agenda*

Motion: The Board of Education approve the agenda of the June 14, 2021 regular meeting, as presented.

E. *Approval of Minutes*

May 24, 2021

Motion: The Board of Education approve the May 24, 2021 regular meeting minutes, as presented.

4

II. Recognition

A. 2021 Retirees:

Jane Ventsias - 27 years of service

Julie Cawood - 13 years of service

Angela Keehn-Voss - 25 years of service

Pam Smiadak - 27 years of service

III. Superintendent's Report

IV. Bond Update

V. Presentations

A. **Mental Health Advisory Committee**, Natalie Moser, Matthew Morales, Heather Findley

B. **Elementary Recap**, Elementary Administrators

VI. Public Hearing

10

A. Opening of Public Hearing with comments from Richard Pugh, Director of Finance

B. Public Comments

C. Conclude Public Hearing

VII. Consent Agenda

18

Motion: The Board of Education approve the consent agenda items as follows:

A. MHSAA Resolution 2021-22.

B. hiring of Madelyn Zink, 1.0 FTE High School Math Teacher at BA

Step 2 level, effective August 23, 2021.

hiring of Brenna Christopoulos, 1.0 FTE Middle School French Teacher at BA Step 3 level, effective August 23, 2021.

VIII. **Public Comment:** This is the opportunity to address the Board. Speakers are to confine their remarks to five minutes. If a speaker requires more than five minutes, after all other persons who have requested to speak during this part of the meeting have spoken, that speaker will be allowed additional time. The Superintendent or other district staff may comment to clear up or avoid significant misunderstandings.

IX. **Board Discussion**

X. **Action Items**

20

A. Purchase of Technology

Motion: The Board of Education approve the purchase of 315 HP Chromebooks from SEHI for \$247.65 each for a total of \$78,009.75, as presented.

B. MHSAA Hockey Cooperative Agreement

Motion: The Board of Education approve the MHSAA Hockey Cooperative agreement with Okemos, as presented.

C. 2021-22 Recommended Budget

General Fund

Motion: The Board of Education adopt the 2021-22 Recommended Budget resolution for the General Fund as presented.

Food Service Fund

Motion: The Board of Education adopt the 2021-22 Recommended Budget resolution for the Food Service Fund as presented.

Student/School Activity Fund

Motion: The Board of Education adopt the 2021-22 Recommended Budget resolution for the Student/School Activity Fund as presented.

D. Certification of form L-4029 (2021 Tax Rate Request)

Motion: The Board of Education approve the 2021 mileage rates to be levied on July 1, 2021 as calculated per the Michigan Department of Treasury from L-4029 as presented.

E. Amendment to Jani-King Custodial Agreement

Motion: The Board of Education authorize the Superintendent, or her designee, to execute the 9th Amendment to Jani-King Custodial, Courier and Grounds/Utility Service Agreement as presented.

F. Administrators, Supervisors, and At-Will Contracts/Agreements for FY 2021-22

Motion: The Board of Education approve the FY 2021-22 employee contracts/agreements for Administrators, Supervisors, and At-Wills, as presented.

XI. Committee Reports

- A. Academic and Technology Committee
- B. Facilities Committee
- C. Finance Committee
- D. Intergovernmental Relations
- E. Personnel Committee
- F. Policy Committee

XII. Announcements

XIII. Adjournment

Respectfully Submitted,

***Dori Leyko
Superintendent***

Minutes of the Regular Meeting
Of the
East Lansing Board of Education
501 Burcham Dr
East Lansing
Zoom Meeting ID: 814 5143 5290
May 24, 2021
7:00 p.m.

Opening of Meeting

Board President Terah Chambers called the meeting to order at 7:02 p.m.

Roll Call

Present: Terah Chambers, Kath Edsall, Chris Martin, Kate Powers (via Zoom in East Lansing), Monica Fink, Elizabeth Lyons, Debbie Walton and Dori Leyko and Student Representatives Marie Adele Grosso and Ixchel Ceballos

Absent: None

Approval of Agenda

Motion 20-21/124 Moved by Dr. Lyons supported by Ms. Walton that the agenda for the May 24, 2021 regular meeting be approved as presented.

Roll Call Vote:

Ayes – Chambers, Edsall, Martin, Powers, Fink, Lyons, Walton

Nays – None

The motion carried unanimously.

Approval of Minutes

Motion 20-21/125 Moved by Ms. Fink and supported by Dr. Lyons that the minutes of the May 10, 2021 regular meeting be approved as presented.

Roll Call Vote:

Ayes – Chambers, Edsall, Martin, Powers, Fink, Lyons, Walton

Nays – None

The motion carried unanimously.

Recognition

The Model UN Club finished up the conference season this past weekend at the Mid-American Historical Security Councils. We had 18 students attend. There were 3 top awards for the entire conference, and East Lansing students won two of the three! Jack McGuire representing the USSR in a simulation of the 1975 Angola Crisis and Edith Pendell representing the United Kingdom in the 1948 India-Pakistan Crisis took home those awards.

It was a great year for our students and we very much appreciate your cooperation with missing class time. Thank you to the Education Foundation for their help in making this year's participation possible.

Student Representative Report

Marie Adele Grosso reported:

- Various spring sports are now completing their season.
- The theater department performed Radio Plays last weekend. It can be viewed on demand on the ELPS webpage.
- SAT scores came back and they had an impact on student's mental health.
- There seems to be high rates of burnout with the students and teachers.

Ixchel Ceballos reported:

- Students are in the process of finishing up their AP exams.
- They are feeling burnout because AP teachers are still giving assignments and projects.
- Students are registering for summer opportunities.
- There seems to be some feelings of disappointment with lack of end of year activities.
- Seniors are still planning on having Open Houses.
- Clubs are not doing their typical end of year events.
- Some confusion is virtual learning will be offered next year.
- Class of 2021 Instagram page is doing well.

Superintendent's Report

Vaccination Clinic for Vaccine Dose #2

The Ingham County Health Department will be administering second doses of the COVID-19 vaccine on June 3, 2021 at East Lansing High School. Individuals who received their first dose Thursday, May 13 should return to receive their second dose. A registration link for appointments will be available soon, and we will send it out to all staff and all middle and high school families once we receive the link. Additional appointment times will be available to accommodate all individuals who received their first dose at ELHS on May 13.

Summer Learning Program Updates

Summer school instructors are in the process of notifying families of their summer programs, instructors and location.

We placed over 400 elementary students in our in-person learning camp, along with 286 students in the Reading Check-In Program and 47 students receiving one-on-one tutoring.

At the middle school level, we have 173 students registered in one of our four levels of Math Camp, along with 57 students receiving one-on-one tutoring and 75 rising 9th-grade students participating in our *How to be Successful in High School* session.

We are still finalizing summer high school programming, some of which will be determined by semester grades and credit needs, but we have 56 students registered for one-on-one tutoring. We'll also be offering summer credit recovery for high school students.

Our K-12 special education categorical programs will also be running in-person sessions as well. In-person summer programming will all take place at Pinecrest and Red Cedar Elementary Schools and East Lansing High School.

Upcoming Events

ELHS Prom – Friday, May 28 outside at ELHS

Class of 2021 Graduation – Friday, June 4 at ELHS Football Stadium (rain date: June 6 @ 1:00 p.m.)

6th-12th Grade Orchestras Virtual Spring Concert

Time: May 25, 2021, 07:00 PM Eastern Time (US and Canada)

<https://us02web.zoom.us/j/81725834200?pwd=YzFZajA1UFh4bmc2Q3JYNzREbHY0dz09>

Meeting ID: 817 2583 4200

Passcode: 385457

To view the **ELHS Theater's Spring Radio Plays** that were performed and recorded on May 15, 2021, click on this link: <https://www.nfhsnetwork.com/events/east-lansing-high-school-east-lansing-mi/evtb3326fadcd>.

Superintendent Leyko also spoke about the one-year anniversary of George Floyd's murder and her reflection on her work on Diversity, Equity, Inclusion and Social Justice. She mentioned she will be bringing a recommendation to Personnel Committee this week for the hiring of a Director of Diversity, Equity, Inclusion and Social Justice.

Discussion followed.

Bond Update Marble

- Dropoff and pickup loop is being prepped. There will be a Hagadorn Rd. lane closure all of this week.
- Composite panels are being installed.
- Snow melt prep work is completed, and front entry is poured.
- Casework installation continues.
- Interior doors were delivered Friday.
- Carpet installation continues in the classroom, and sheet vinyl is being laid in the cafeteria.

Donley – Phase 2

Asbestos abatement will begin the week after school ends, and demolition of the building will start shortly after.

Discussion followed.

Public Comment

- Nichole Biber, 1037 Blanchette – Options for green area at Pinecrest

Presentations

- **ELHS Administrative Team and MMS Administrative Team**

Discussion followed.

- **2021-22 Budget**, Richard Pugh, Director of Finance

Discussion followed.

Closed Session

Motion 20-21/126 Moved by Dr. Edsall and supported by Ms. Fink that the Board of Education move into closed session pursuant to Section 8(h) of the Michigan Open Meetings Act for discussion pertaining to the Emergency Operations Plan.

Roll Call Vote:

Ayes – Chambers, Edsall, Martin, Powers, Fink, Lyons, Walton

Nays – None

The motion passed unanimously.

Returned to Open Session

The Board returned to open session at 9:32 p.m.

Board Discussion

Dr. Edsall thanked Superintendent Leyko for her work on social justice issues and for taking the time to engage individuals. Her work has made an impact. She raised the concern that flying the BLM flags may look as performative and actually show the work being done in the district on the issues.

Mr. Martin is supportive of the D.E.I. position for the district and asked if other districts were also seeking someone for this position.

Superintendent Leyko said currently one other district also has an opening and is receiving great response. Another district has tied it with a HR position and the response hasn't been so great. We want someone who wants to be in East Lansing. Also, this position will not take ownership off of the administrative team. This is someone coming to support.

Dr. Lyons doesn't want to see students go through this again. The subcommittees are working at combating systemic racism. They are making sure all students feel safe. She acknowledged the administrative team for getting resources and tools for teachers. There are resources for all schools to use when needed. Thank you for taking Diversity, Equity and Inclusion seriously.

Dr. Edsall also said she really appreciated the analogy John Atkinson used in the presentation of putting on lenses. It is a never-ending job seeing how white supremacy affects everyone.

Dr. Chambers said the biggest take away are the multiple things we can be proud of. We still have a long way to go. There is nothing she can do to make sure her son will come back to her. We can make things better if we have hope. She has trust in the people of this district and she is proud of the work being done. The need to keep on pushing and there is a lot we all need to learn. As she reflects on the anniversary of George Floyd's murder, it was an awakening but there still white supremacy and institutional racism continues. She said BLM flags are not performative, it comes from care and concern. The same things with the new D.E.I. position, it says we need help and doesn't relieve Superintendent from taking responsibility for social justice.

Action Items

Purchase of Technology Hardware

Motion: 20-21/127 Moved by Ms. Fink and supported by Dr. Lyons that the Board of Education approve the purchase of desktop computers from SEHI in the amount of \$88,660.80 and iPads from Apple in the amount of \$49,980.00 as presented.

Roll Call Vote:

Ayes – Chambers, Edsall, Martin, Powers, Fink, Lyons, Walton

Nays – None

The motion passed unanimously.

Ingham ISD Board of Education Election

Motion: 20-21/128 Moved by Ms. Powers and supported by Ms. Walton that the Board of Education approve the resolution designating the district's election representative, Ms. Fink with Dr. Chambers as alternate to cast a vote for candidate Nancy Stanley on June 7, 2021, for the vacancy of the Ingham ISD Board of Education.

Discussion followed.

Roll Call Vote:

Ayes – Chambers, Edsall, Martin, Powers, Fink, Lyons, Walton

Nays – None

The motion passed unanimously.

Emergency Operations Plan

Motion: 20-21/129 Moved by Ms. Walton and supported by Ms. Fink that the Board of Education adopt the Emergency Operations Plan, as presented.

Roll Call Vote:

Ayes – Chambers, Edsall, Martin, Powers, Fink, Lyons, Walton

Nays – None

The motion passed unanimously.

Committees

Academic and Technology:

- Last meeting was May 17. Next meeting will be June 21;
- Curriculum review – MMS Social Studies; process over the next several months and into next year;
- Summer programming;
- Inventory of technology going in and out over the past years.

Facilities:

- No meeting. Next meeting will be June 21.

Finance: No report

Intergovernmental: No report

Personnel:

- Meeting on May 27 with a full agenda.

Policy:

- Next meeting on May 26;
- Continue Policy Implementation work;
- Racial Equity work is continuing.

Announcements

- Superintendent Leyko announced she has a new puppy and it will be a district therapy dog.
- This week ends anti-gen testing. Thank you to all the administrators, staff and volunteers for their hard work and dedication each week.
- Tonight, is the last school board meeting of the school year. So proud of the students for doing everything that was asked of them.
- Congratulations to all of our graduating seniors.
- Also, congratulations to Dr. Edsall's daughter for being named co-president of the Black Student Union for next year.

Adjournment

The meeting adjourned at 10:07 p.m.

PRESIDENT

SECRETARY

EAST LANSING PUBLIC SCHOOLS

2021-22 RECOMMENDED BUDGET

June 14, 2021

Agenda

- ▶ 2021-22 Tax Rate Request (L-4029)
- ▶ 2021-22 General Fund Recommended Budget
- ▶ 2021-22 Food Service Recommended Budget
- ▶ 2021-22 Student/School Activity Fund Recommended Budget
- ▶ Questions

2021 Tax Rate Request (This form must be completed and submitted on or before September 30, 2021)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes INGHAM AND CLINTON	2021 Taxable Value of ALL Properties in the Unit as of 5-24-2021 1,316,854,404
Local Government Unit Requesting Millage Levy EAST LANSING PUBLIC SCHOOLS	For LOCAL School Districts: 2021 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties. 660,284,059

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2021 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2020 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2021 Current Year "Headlee" Millage Reduction Fraction	(7) 2021 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
EXTRA V	OPERATING - NONHOME	11/2018	22.0000	21.9846	1.0000	21.9846	1.0000	21.9846	18.0000	N/A	12/31/28
EXTRA V	SINKING FUND - ALL	11/2018	1.0000	1.0000	0.9990	0.9990	1.0000	0.9990	0.9990	N/A	12/31/28
EXTRA V	2015 DF - ALL	9/2000	UNLIMT	N/A	1.0000	N/A	1.0000	N/A	2.9000	N/A	NONE
EXTRA V	2017 DF - ALL	5/2017	UNLIMIT	N/A	1.0000	N/A	1.0000	N/A	3.1400	N/A	NONE
EXTRA V	2020 DF - ALL	5/2017	UNLIMIT	N/A	1.0000	N/A	1.0000	N/A	0.7600	N/A	NONE

Prepared by RICHARD PUGH	Telephone Number (517) 333-7435	Title of Preparer DIRECTOR OF FINANCE	Date
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CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2021 for instructions on completing this section.

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	N/A
For Commercial Personal	6.0000
For all Other	18.0000

<input type="checkbox"/> Clerk	Signature	Print Name	Date
<input checked="" type="checkbox"/> Secretary		CHRIS MARTIN	
<input type="checkbox"/> Chairperson	Signature	Print Name	Date
<input checked="" type="checkbox"/> President		TERAH CHAMBERS	

* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

** **IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

Levy	Expiration	2021 Tax Year (TY)	
		2021-22	2020 TY 2020-21
Operating - Non-PRE (Non-Homestead)	12/31/28	18.0000	18.0000
Sinking Fund - ALL			
2019 Sinking Fund - ALL	12/31/28	0.9990	1.0000
Total Sinking Funds		0.9990	1.0000
2020 Debt Fund - ALL		0.7600	1.0000
2017 Debt Fund - ALL		3.1400	3.0000
2015 Debt Fund - ALL		2.9000	3.0000
2013 Debt Fund - ALL			
Total Debt		6.8000	7.0000
Total PRE (Homestead)		7.7990	8.0000
Total Non-PRE (Non-Homestead)		25.7990	26.0000
Headlee Reduction ¹ - ALL		YES - 0.9990	NO
Headlee Reduction - Non-PRE (Non-Homestead)		NO	NO

East Lansing Public Schools FY 2021-22 General Fund

Revenue & Expenditure Summary Comparison			
	2020-21 FINAL BUDGET REVISION	2021-22 RECOMMENDED BUDGET	Change
Revenues:			
Local	\$ 11,040,419	\$ 11,522,815	\$ 482,396
State	28,691,647	26,089,008	(2,602,639)
Federal	2,472,593	1,849,202	(623,391)
Incoming Transfers	4,422,432	4,595,803	173,371
Other Financing Sources/ (Uses)	11,000	11,000	-
Total Revenues	\$ 46,638,091	\$ 44,067,828	\$ (2,570,263)
Expenditures:			
Salaries	\$ 20,091,282	\$ 21,038,737	\$ 947,455
Benefits	13,893,664	14,699,468	805,804
Purchase Services	3,032,209	3,136,860	104,651
Supplies & Materials	2,347,105	2,726,326	379,221
Capital Outlay	328,678	66,404	(262,274)
Other	2,875,875	3,446,000	570,125
Total Expenditures	\$ 42,568,813	\$ 45,113,795	\$ 2,544,982
Favorable Expenditure Budget Variance	\$ (212,847)	\$ (225,567)	(12,720)
Projected Add/(Draw) To/From Fund Balance	\$ 4,282,125	\$ (820,400)	\$ (5,102,525)
Beginning Fund Balance	6,908,352	11,190,477	4,282,125
Ending Fund Balance	\$ 11,190,477	\$ 10,370,077	\$ (820,400)
Fund Balance as a % of Expenditures	26.4%	23.1%	

East Lansing Public Schools

FY 2021-22 Food Service Fund

Revenue & Expenditure Summary Comparison			
	2020-21 FINAL BUDGET REVISION	2021-22 RECOMMENDED BUDGET	Change
Revenues:			
Local	\$ -	\$ -	\$ -
State	72,732	60,749	(11,983)
Federal	1,658,000	1,730,000	72,000
Other Financing Sources/ (Uses)	-	-	-
Total Revenues	\$ 1,730,732	\$ 1,790,749	\$ 60,017
Expenditures:			
Salaries	\$ 30,500	\$ 111,353	\$ 80,853
Benefits	14,600	37,770	23,170
Purchase Services	463,200	477,000	13,800
Supplies & Materials	983,000	1,012,000	29,000
Capital Outlay	16,500	180,000	163,500
Other	15,000	15,000	-
Total Expenditures	\$ 1,522,800	\$ 1,833,123	\$ 310,323
Projected Add/(Draw) To/From Fund Balance	\$ 207,932	\$ (42,374)	\$ (250,306)
Beginning Fund Balance	369,202	577,134	207,932
Ending Fund Balance	\$ 577,134	\$ 534,760	\$ (42,374)

East Lansing Public Schools

FY 2021-22 Student/Schools Activity Fund

Revenue & Expenditure Summary Comparison			
	2020-21 FINAL BUDGET REVISION	2021-22 RECOMMENDED BUDGET	Change
Revenues:			
Local	\$ 75,500	\$ 315,000	\$ 239,500
Expenditures:			
Student/School Activity	\$ 67,000	\$ 309,000	\$ 242,000
Projected Add/(Draw) To/From Fund Balance	\$ 8,500	\$ 6,000	\$ (2,500)
Beginning Fund Balance	376,647	385,147	8,500
Ending Fund Balance	<u>\$ 385,147</u>	<u>\$ 391,147</u>	<u>\$ 6,000</u>

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The Michigan High School Athletic Association is a voluntary, nonprofit corporation comprised of public, private and parochial junior high/ middle and senior high schools whose Boards of Education/Governing Bodies have voluntarily applied for and received membership for and on behalf of their secondary schools. The association sponsors statewide tournaments and makes eligibility rules with respect to participation in such Michigan High School Athletic Association sponsored tournaments in the various sports. Each Board of Education/Governing Body that wishes to host or participate in such meets and tournaments must join the MHSAA and agree to abide by and enforce the MHSAA rules, regulations and qualifications concerning eligibility, game rules and tournament policies, procedures and schedules. **It is a condition for participation in any MHSAA postseason tournaments that high schools adhere to at least the minimum standards of Regulation I and the maximum limitations of Regulation II in ALL MHSAA Tournament sports.**

Michigan High School Athletic Association tournaments are the collective property of the MHSAA and not of any individual member school. The MHSAA reserves the right to promote and advance the membership's interests with publication information; exclusive arrangements to create recognition and exposure for school-sponsored activities; restrictive policies prohibiting exploitation and commercialization of MHSAA-sponsored tournaments; appropriate proprietary interests, and the use of images or transmissions identifying contest officials, spectators and member schools' students, personnel and marks.

To obtain membership, it is necessary for the Board of Education/Governing Body to adopt the following resolution for its junior high/middle and senior high schools. This resolution must be formally ratified by your Board of Education/Governing Body and properly signed. Please return one signed copy for our files and retain one copy for your files. Resolutions that are modified in any way or are supplemented with letters placing additional conditions on MHSAA membership or tournament participation shall be rejected.

18

MEMBERSHIP RESOLUTION

For the year August 1, 2021 — through July 31, 2022

LIST ON BACK

_____ the School(s) which are under the direction of this Board of Education/Governing Body.

(Junior high/middle and senior high schools of your school system which are to be listed as MHSAA members and receive MHSAA mailings during 2021-22 must be listed on the back of this form)

East Lansing Public Schools City/Township of East Lansing

County of Ingham, of State of Michigan, are hereby:

- (A) enrolled as members of the Michigan High School Athletic Association, Inc., a nonprofit association, and
- (B) are further enrolled to participate in the approved interschool athletic activities sponsored by said association.

The Board of Education/Governing Body hereby delegates to the Superintendent or his/her designee(s) the responsibility for the supervision and control of said activities, and hereby accepts the Constitution and By-Laws of said association and adopts as its own the rules, regulations and interpretations (as minimum standards), as published in the current *HANDBOOK* as the governing code under which the said school(s) shall conduct its program of interscholastic athletics and agrees to primary enforcement of said rules, regulations, interpretations and qualifications. In addition, it is hereby agreed that schools which host or participate in the association's meets and tournaments shall follow and enforce all tournament policies, procedures and schedules.

This authorization shall be effective from August 1, 2021 and shall remain effective until July 31, 2022, during which the authorization may not be revoked.

RECORD OF ADOPTION

The above resolution was adopted by the Board of Education/Governing Body of the

East Lansing Public School(s), on the _____ day of _____, 2021,
and is so recorded in the minutes of the meeting of the said Board/Governing Body.

ELPS Board of Education

(Governing Body Name)

509 Buchanan Dr

(Address)

East Lansing 48823

(City & Zip Code)

Kelly.Hawkins@elps.us

(Contact E-mail)

Board Secretary Signature
or Designee

Check if Designee

Schools Which Are To Be MHSAA Members During 2021-22

NOTE: Pursuant to the MHSAA Constitution, all high schools, junior high/middle schools, or other schools of Michigan doing a grade of work corresponding to such schools, may become members of this organization provided (a) the school building has enrollment and onsite attendance of at least 15 students, whether for grades 6 through 8 or 9, grades 7 through 8 or 9, or grades 9 or 10 through 12; and (b) if a nonpublic school, the school qualifies for federal income tax exemption as a not-for-profit organization. To reach the 15-student minimum for middle school membership, schools may join the MHSAA at the 6th-grade level whether or not 6th-grade students participate in athletics.

- A. This Section does not require school districts to become member schools at the junior high/middle school level and does not require school districts to sponsor any interscholastic athletics for 6th-grade students.
- B. If a school district's MHSAA Membership Resolution lists a junior high/middle school as an MHSAA member school, and if the school sponsors a 6th-grade team in any sport or permits a 6th-grade student to participate with 7th- and/or 8th-grade students in any sport, then all of Regulations III and IV apply to all 6th-graders in all sports involving 6th-graders on teams sponsored by that school. If the school does not allow any 6th-graders to participate in a sport, MHSAA rules do not apply in that sport.

Name the Member High School(s)

List separately from JH/MS even if all grades are housed in the same building.

1. East Lansing High School
2. _____
3. _____
4. _____
5. _____
6. _____
7. _____
8. _____
9. _____
10. _____
11. _____
12. _____
13. _____
14. _____
15. _____

If necessary, list additional schools for either column on a separate sheet.

Name the Member Junior High /Middle School(s)

(member 6th, 7th and 8th-grade buildings)

List separately from HS even if all grades are housed in the same building.

1. McDonald Middle School 19
 Name of Member School
 Configuration of grades in building (e.g. K-6, 6-8, 7-8, 7-9): 6-8
 Provide anticipated 2021-22 7th and 8th-grade enrollment 620
 Provide anticipated 2021-22 6th-grade enrollment 209
 1. **Yes or No (circle one)** 6th-graders will be participating in at least one sport with 7th and 8th graders. If yes, and not housed in the same building, add the name of the building that houses 6th-graders on the line below.

2. _____
 Name of Member School
 Configuration of grades in building (e.g. K-6, 6-8, 7-8, 7-9): _____
 Provide anticipated 2021-22 7th and 8th-grade enrollment _____
 Provide anticipated 2021-22 6th-grade enrollment _____
 1. **Yes or No (circle one)** 6th-graders will be participating in at least one sport with 7th and 8th graders. If yes, and not housed in the same building, add the name of the building that houses 6th-graders on the line below.

3. _____
 Name of Member School
 Configuration of grades in building (e.g. K-6, 6-8, 7-8, 7-9): _____
 Provide anticipated 2021-22 7th and 8th-grade enrollment _____
 Provide anticipated 2021-22 6th-grade enrollment _____
 1. **Yes or No (circle one)** 6th-graders will be participating in at least one sport with 7th and 8th graders. If yes, and not housed in the same building, add the name of the building that houses 6th-graders on the line below.



509 Burcham Drive, East Lansing, MI 48823
 Technology Department
 (517) 333-7418 Phone (517) 333-7404 Fax

East Lansing
 Public Schools

June 4, 2021

To: Board of Education
 From: Christian Palasty, Director of Technology

Subj: ACTION ITEM – Purchase of Technology Hardware

Motion: Board of Education approve the purchase of 315 HP Chromebooks from SEHI for \$247.65 each for a total of \$78,009.75.

This cost includes the Chromebooks and Google Chrome management licenses, which cost \$29.65 each.

This purchase is part of the plan to incrementally phase out laptops and replace them with Chromebooks. Currently, we have three grades still utilizing laptops and the plan calls for replacing one grade level worth for the next three years.

Qty	Item	Cost per	Total Cost
315	HP Chromebook 11 G8	218.00	68,670.00
315	Google Management License	29.65	9,339.75
			78,009.75

The laptops being phased out will be sold as surplus items in accordance with BOE policy and the laptops that are still viable will be reassigned to teachers and also used for specific purposes within the buildings.

The vendor is SEHI, a vendor with a long history with East Lansing Public Schools, and the purchases are being made through the state REMC program and the SPOT catalog and meets all state and local bidding requirements.



Sehi Computer Products, Inc.
 2930 Bond Street
 Rochester Hills, MI 48309
 1-800-233-7344

Quote	Q00128500
Date	6/1/2021
Page	1

Bill To:

East Lansing Public Schools
 501 Burcham Drive
 Accounts Payable
 East Lansing, MI 48823-2782

Ship To:

East Lansing Public Schools
 509 Burcham Drive
 East Lansing HS c/o Inst Aide Office / C Palasty
 East Lansing MI 48823-2782

Quote Number	Customer ID	Salesperson ID	Shipping Method	Payment Terms	Master No.
Q00128500	EAS823	nmeller	BEST	Net 30	381,420

Quantity	Item Number	Description	UOM	Unit Price	Ext. Price
315	1A762UT#ABA	HP ChromeBook 11 G8 EE (11.6") - Celeron N4020, 4GB/32GB REMC# 196060	Each	\$218.00	\$68,670.00
315	CROSSWDISEDUNEW	GOOGLE Chrome OS Management Console License EDU REMC# 210035	Each	\$29.65	\$9,339.75

Subtotal	\$78,009.75
Misc	\$0.00
Tax	\$0.00
Freight	\$0.00
Trade Discount	\$0.00
Total	\$78,009.75



SENIOR HIGH APPLICATION TO FORM AND SUPPORT A COOPERATIVE TEAM

(Page 1 of 2 – Complete All Sections and All Signatures. Board of Education Resolution on Page 2)

1. It is requested that the Michigan High School Athletic Association, Inc. receive and accept this application to form a cooperative team in the sport(s) of x boys girls Ice Hockey
 boys girls

2. The sponsors of this proposed cooperative team are members in good standing of the Michigan High School Athletic Association, Inc. and are identified as:

(Primary) <u>Okemos</u>	High School of <u>Okemos</u>	City <u> </u>	Enrollment <u>1429</u>	Class <u>A</u>
(Secondary) <u>East Lansing</u>	High School of <u>East Lansing</u>	City <u> </u>	<u>1211</u>	<u>A</u>
(Secondary) <u> </u>	High School of <u> </u>	City <u> </u>	<u> </u>	<u> </u>

3. This agreement is being formed under the following MHSAA Handbook Regulation: **(Check one only)**
 Combined enrollment under 1,000 (Sect. 1[E]) Subvarsity ONLY (Sect. 1[E]1)
 Multi-School District in named sports – four-year experiment (Sect. 1 [E]2)
 Combined enrollment under 3,500 in specific sports (gym, lax, swim, ski, tennis, hockey) (Sect. 1[F]1)
 Four-year startup program in above six sports in excess of 3,500 – first time sponsoring (Sect. 1[F]2)
 Four-year lifeline in above six sports if school or coop dropped the sport previously (Sect. 1[F]3)

4. Indicate all levels of teams that you intend to sponsor in the coop: Sport: Hockey V x JV Fresh
Sport: V JV Fresh
Sport: V JV Fresh
Sport: V JV Fresh

5. Did any of the schools sponsor the sport(s) last year? If so, indicate the school(s) and sport(s):
Schools Okemos, East Lansing, Haslett, Bath, Fowlerville, Pansville Sports Hockey

6. The schools in this application have a current agreement in another sport: Yes or x No
If yes, in what sport(s) is an agreement currently operating? Revising co-op agreement

7. This cooperative agreement shall commence August 1, 2021 and continue for a minimum of two years.
Month Date Year

8. Written support from the applicable league, or from four future opponents if there is no league, is attached. Name of league or conference (if applicable): SCHSHL

9. The applicants seeking cooperative team approval certify by their signatures on page two (2) that all approvals, required study, planning and review have been completed.

10. Will this team be known or named something other than a school name? If Yes, what will the name be?
pending
(Note: Generally, the MHSAA uses the primary school as the designated title of the team.)

Representing East Lansing High School

Representing _____ School

Superintendent Signature

Board of Education Signature
Andrew Wells

Principal Signature
Nikki Norris

Athletic Director Signature

Date

Superintendent Signature

Board of Education Signature

Principal Signature

Athletic Director Signature

Date

**SENIOR HIGH BOARD OF EDUCATION RESOLUTION
TO FORM AND SUPPORT A COOPERATIVE PROGRAM**

(Submit with Application, Advance Preparation Materials and Letter of League Support)

Resolved, East Lansing High School and Okemos, Haslett, Bath, Fowlerville, Dansville High School agree to join together to fund, support and maintain a cooperative team in the following sport(s):

Ice Hockey Boys Sports _____ Girls Sports _____

The primary school is: Okemos Effective Date: 8/1/21

Each Board of Education should review the advance preparation material included with this Resolution.

COOPERATIVE PROGRAM BOARD OF CONTROL

Andrew Wells _____ High School _____ High School

Administrator _____ Administrator
Nikki Norris _____ Athletic Director _____ Athletic Director

We, the undersigned, agree to the conditions and content of this Resolution and will work cooperatively for the success of the program and benefit of our children.

Superintendent Signature

Board Member Signature

Date

Superintendent Signature

Board Member Signature

Date

Arrangements detailed in the "Advance Preparation Materials: Questions and Guidelines for Schools to Consider," plus those unique to the cooperating schools on a separate sheet, should be addressed by the boards of education when considering this Resolution. The MHSAA will file the advance preparation material if the school submits it with the application.

Name of Person Completing this Application: Nikki Norris

Phone: 517.333.7572 Email: nicole.norris@elps.us



SENIOR HIGH APPLICATION TO FORM AND SUPPORT A COOPERATIVE TEAM

(Page 1 of 2 – Complete All Sections and All Signatures. Board of Education Resolution on Page 2)

1. It is requested that the Michigan High School Athletic Association, Inc. receive and accept this application to form a cooperative team in the sport(s) of X boys ICE HOCKEY girls _____
_____ boys _____ girls _____

2. The sponsors of this proposed cooperative team are members in good standing of the Michigan High School Athletic Association, Inc. and are identified as:

see addendum

	Enrollment	Class
(Primary) <u>OKemos</u> High School of _____ City _____	_____	_____
(Secondary) _____ High School of _____ City _____	_____	_____
(Secondary) _____ High School of _____ City _____	_____	_____

see addendum

3. This agreement is being formed under the following MHSAA Handbook Regulation: **(Check one only)**

Combined enrollment under 1,000 (Sect. 1[E]) Subvarsity ONLY (Sect. 1[E]1)

Multi-School District in named sports – four-year experiment (Sect. 1 [E]2)

Combined enrollment under 3,500 in specific sports (gym, lax, swim, ski, tennis, hockey) (Sect. 1[F]1)

Four-year startup program in above six sports in excess of 3,500 – first time sponsoring (Sect. 1[F]2) _____

Four-year lifeline in above six sports if school or coop dropped the sport previously (Sect. 1[F]3)

4. Indicate all levels of teams that you intend to sponsor in the coop:

Sport: <u>HOCKEY</u>	<input checked="" type="checkbox"/> V	<input type="checkbox"/> JV	<input type="checkbox"/> Fresh
Sport: _____	<input type="checkbox"/> V	<input type="checkbox"/> JV	<input type="checkbox"/> Fresh
Sport: _____	<input type="checkbox"/> V	<input type="checkbox"/> JV	<input type="checkbox"/> Fresh
Sport: _____	<input type="checkbox"/> V	<input type="checkbox"/> JV	<input type="checkbox"/> Fresh

5. Did any of the schools sponsor the sport(s) last year? If so, indicate the school(s) and sport(s):
Schools OKEMOS, E. LANSING, HASLET, BATH Sports HOCKEY
HOWERSVILLE, DANSVILLE

6. The schools in this application have a current agreement in another sport: Yes or No
If yes, in what sport(s) is an agreement currently operating? Revising Co-op agreement

7. This cooperative agreement shall commence _____, _____ and continue for a minimum of two years.
Month Date Year

8. Written support from the applicable league, or from four future opponents if there is no league, is attached. Name of league or conference (if applicable): SCHSHL

9. The applicants seeking cooperative team approval certify by their signatures on page two (2) that all approvals, required study, planning and review have been completed.

10. Will this team be known or named something other than a school name? If Yes, what will the name be?

(Note: Generally, the MHSAA uses the primary school as the designated title of the team.)



HIGH SCHOOL COOPERATIVE AGREEMENT REGULATIONS, PROCEDURES AND ADVANCE PREPARATION MATERIAL TO ASSIST SCHOOLS

I. *MHSAA HANDBOOK* REGULATION I (2019-20)

SECTION 1(E)— In any sport, two or more member high schools whose combined enrollment does not exceed 1,000 students may conduct, with the approval of the Executive Committee, a Cooperative Program in the specific sports for which application has been made and approval has been granted.

1. The Executive Committee may approve a cooperative program agreement at the subvarsity level only in any sport for two or more member high schools, regardless of student enrollment. There must be a demonstrated history of inadequate numbers of participants and will not be approved based on financial concerns. Students who participate in these programs would have varsity eligibility only with their school of actual enrollment should they be brought up to a varsity team during the regular season or MHSAA tournament. A student who participates in a subvarsity cooperative program and transfers into another school involved in that program may not be subject of a waiver request under Regulation I, Section 9(C.) Deadlines for high school cooperative programs and the two-year minimum length for operating do not apply. The usual approvals from the boards of education, league or four future opponents, if there is no league and the MHSAA Executive Committee are required.
2. The Executive Committee may approve a cooperative program agreement regardless of the combined student enrollment maximum in the sports of baseball, bowling, girls competitive cheer, cross country, golf, soccer, girls softball, tennis and wrestling for two or more schools of the same public school district (same governing board). There must be a demonstrated history of inadequate numbers of participants and will not be approved based on financial concerns. This experiment does not apply to public school academies. Approval by the Executive Committee is on a case-by-case basis and as with all cooperative program applications, requires league or conference approval. Deadlines for high school cooperative programs apply. These cooperative agreements may not extend beyond 2020-21 without additional Representative Council action.

SECTION 1(F)—

1. Two or more member high schools whose combined enrollment does not exceed 3,500 students may conduct, with the approval of the Executive Committee, a cooperative program in the following specific sports (sponsored by 250 or fewer schools) for which application has been made and approval has been granted: girls gymnastics, ice hockey, boys lacrosse, girls lacrosse, boys alpine skiing, girls alpine skiing, boys swimming & diving, girls swimming & diving and boys and girls tennis.
2. For the eight sports listed in No. 1, if none of the schools involved in a proposed cooperative agreement sponsored the sport at any level on an interscholastic basis during the previous school year, then the 3,500 maximum enrollment may be waived by the Executive Committee. However, the cooperative agreement may not exist beyond four school years.
3. The Executive Committee may approve a cooperative program agreement in excess of the 3,500-student enrollment maximum for up to four years in sports sponsored by 250 or fewer schools if, during the previous year, the school or the cooperative program in which a school was a part dropped the sport because of a demonstrated lack of participation. The cooperative agreement in excess of 3,500 students may not exist beyond four school years.

MHSAA HANDBOOK REGULATION I, SECTION 1, INTERPRETATIONS

12.
 - a. Cooperative Programs are arrangements made for a minimum of two years but may be voided at any time by resolution of any cooperating board of education. If the agreement is voided before completion of the second year of the Cooperative Program, the school or schools that terminated the agreement may not enter into another Cooperative Program in the sports involved in the initial agreement until another two-year period has transpired.
 - b. Cooperative agreements established under Section 1 E (combined enrollments not exceeding 1,000 students) which eventually rise above 1,000 students as established each February will be dissolved prior to the start of the school year in which the new enrollment is effective.
 - c. If the combined enrollment of a Cooperative Program exceeds the original Class or Division in the second year of an agreement, the schools will play in the higher Class or Division of MHSAA tournaments in the sports for which there are cooperative teams.
 - d. A new MHSAA member school which would not be eligible for MHSAA tournaments until its second full year of MHSAA membership may participate in MHSAA tournaments sooner if that school becomes part of a Cooperative Program with a tournament-eligible member school.
 - e. Should the MHSAA Membership Resolution for a school which is a part of a cooperative agreement not be submitted on or before the fourth Friday after Labor Day, students of that school may not participate in any MHSAA tournament including those sports for which the school is part of a cooperative program.
 - f. Agreements which include a Class A or B school, or three or more schools, must submit a renewal form every two years prior to May 1. This renewal form will be emailed to the primary school in March and will require league approval and statistics on participation levels and win/loss records. Agreements involving only two Class C or D schools will not be required to submit renewal forms and will continue as established until the MHSAA is notified that a program is dissolving or a league has determined it will no longer support the agreement. After the initial two years of operation, a league in which a cooperative team participates (regardless of classification) may by vote of its membership void an agreement at the time of the renewal process by notification to all schools and the MHSAA prior to April 1 of the previous school year. Adding new schools to an agreement requires a new application process involving all approvals and procedures. Programs being started in newly sponsored sports as under Section 1 (F) (over the 3,500 student limit for four years) will not complete the two year renewal process and will automatically be dissolved after the fourth year.
13.
 - a. Cooperative Programs formed by schools of any class in sports sponsored by 250 or fewer schools will be assigned tournament classification corresponding to the total enrollment of the cooperating schools.
 - b. When removing a sport from those listed in Section 1(F), existing Cooperative Programs in those sports are grandfathered; however, each renewal is to be subject to Executive Committee review and approval.
 - c. For classification purposes, cooperative programs established under Section 1 F (newly sponsored sports in excess of 3500 students allowed to operate for four years) must report their plans to the MHSAA by February 1 of the final school year of operation as to how the schools and team(s) will be operating under 3500 students in the fourth and subsequent years.
 - d. Cooperative programs whose schools' combined enrollment as declared on the Enrollment Declaration Form in February exceeds 3,500 students or the enrollment limit of Section 1 (E) will not be allowed to operate in the coming school year.
14. Deadlines for Cooperative Programs are **April 15** for fall sports, **Aug. 15** for winter sports and **Oct. 15** for spring season sports. When one or more of the schools making application for a Cooperative Program is established and opened after the fall and winter deadlines, application may be made until MHSAA tournament assignments are made for the sport(s) involved or **Oct. 15**, whichever occurs first.

II. PROCEDURES

- A. Application for a cooperative relationship must be made on MHSAA forms by the administration of the cooperating MHSAA member schools and **must** be received (even if partially completed) by the deadline stated above. Sub varsity only and middle school applications do not have the established deadline but must have board, league and Executive Committee approval prior to operating. The application must be accompanied by the following:
1. A resolution of authorization by each board of education of the cooperating schools describing the purpose for sponsoring the cooperative program, the Advance Preparation Materials, and shall indicate which school or district will be responsible for overseeing its administration locally.
 2. A resolution of support from each league or conference in which the cooperating schools belong, if any. If the applying schools do not belong to a league, then support from at least four future opponents must be submitted.
- B. One school must be designated as the primary host school on the application and will be considered the official team name. All signatures must be provided, as well as enrollment figures, as submitted on the most recent Enrollment Declaration Form.
- C. Applications for cooperative programs will be submitted to the MHSAA Executive Committee for approval. Among the criteria to be considered are:
1. Lack of numbers of students to support a program.
 2. Lack of qualified staff to coach.
 3. Lack of facilities.
 4. Evidence of a desire to increase opportunities for participation in new programs, not win/loss records of existing programs.
- E. **Cooperative program agreements will be effective for two years.** No other cooperative agreement in the same sports may be made with another school until the original two-year agreement period lapses. The agreements may be voided by informing the MHSAA in writing or using the Cooperative Program Dissolution Form. Deadlines for dissolution of cooperative programs are May 1 for fall sports and Aug. 15 for all other sports. When programs are dissolved after the above deadlines, it may not be possible to reflect changes to tournament divisions or classifications.
- F. **Renewing (extending) cooperative program agreements:** Agreements which include a Class A or B school, or three or more schools, must submit the renewal form every two years prior to May 1. This renewal form will be emailed to the primary school each March and will require league approval and statistics on participation levels and win/loss records. Agreements involving only two Class C or D schools will not be required to submit renewal forms and will continue as established until the MHSAA is notified that a program is dissolving. Adding new schools to an agreement requires a new application process involving all approvals and procedures.

NOTE: The MHSAA Representative Council reaffirms its preference that Class A and B schools sponsor separate teams rather than continue to renew cooperative programs over a period of years without careful evaluation. Schools should review participation numbers annually and consider the feasibility of separate teams in order to maximize opportunities for students at each school involved in the cooperative program.

III. ADVANCE PREPARATION MATERIALS: QUESTIONS FOR SCHOOLS TO CONSIDER

Schools should consider the following before initiating the application for cooperative programs.

- A. If you have an existing program, will students from another school replace students from your community and deny the sons and daughters of your local taxpayers the opportunity to participate in that activity?
- B. If two or more schools are cooperating to create a program where none has existed,
 - 1. Who will pay for and maintain/laundry uniforms and equipment, facility maintenance?
 - 2. Who will pay for travel to practices, to contests?
 - 3. Who will select, supervise, and pay coaches?
 - 4. If applicable, whose cheerleaders will cheer?
 - 5. Whose training rules, letter award guidelines, etc., will be followed?
 - 6. Whose local academic and other regulations will be followed?
 - 7. Can daily class schedules be coordinated?
 - 8. How will gate receipts be handled?
 - 9. Where will practices and games be held, and who will pay those expenses?
 - 10. Who will host and supervise events?
 - 11. Is athletic accident insurance coverage provided, and who pays for it? Have liability insurers been notified?
 - 12. Whose school identity, mascot, colors, etc., will be used?
- C. Will an existing sport suffer because of the creation of a cooperative program in another sport that season?

IV. GUIDELINES FOR SCHOOLS TO CONSIDER

- A. All issues should be addressed in writing in advance of the application and submitted with the application for possible future reference. Over time, many schools have sought a written historical record of the original arrangement.
- B. A "Cooperative Program Board of Control" should be appointed to oversee the cooperative program. It should consist of at least an administrator, and the athletic director of each cooperating school. It should convene to initiate the program and to resolve disputes which may arise throughout the life of the program.
- C. Though not required, cooperating school districts should be adjacent. Travel distance between schools should be reasonable.
- D. Cooperative arrangements should be sought only in sports where opportunities are not limited and it is not anticipated that students will be "cut" from the squad.
- E. Cooperative agreements are not intended for a single participant for a year or two but for a significant group of students for several years.
- F. While there is no limit to the number of schools joining a cooperative agreement, programs comprised of several schools tend to resemble non-school sports and may blur the philosophy of school sports.



MEMORANDUM

TO: ELPS Board of Education, Dori Leyko, Superintendent

FROM: Richard Pugh, Director of Finance

SUBJECT: Action Items – 2021-22 Recommended Budget

DATE: June 9, 2021

Recommendation:

It is recommended that the Board of Education adopt the 2021-22 Recommended Budget resolution for the General Fund as presented.

It is recommended that the Board of Education adopt the 2021-22 Recommended Budget resolution for the Food Service Fund as presented.

It is recommended that the Board of Education adopt the 2021-22 Recommended Budget resolution for the Student/School Activity Fund as presented.

Background:

Attached is the 2021-22 Recommended Budget for your review. I will provide an overview of the budget, prior to the public hearing, at the Board meeting on June 14, 2021.

The 2021-22 Recommended Budget projects the June 30, 2022 ending General Fund fund balance to be \$10,370,077 or 23.1% of total expenditures. This is a decrease of \$820,400 compared to the projected June 30, 2021 ending General Fund fund balance per the 2020-21 Final Budget Revision. Page 9 of the Budget Book provides a summary of major budget assumptions and a comparison of General Fund revenues and expenditures. Compared to the 2020-21 Final Budget Revision revenues are down \$2,570,263. This is primarily related to one-time state and federal revenue in FY 2020-21. Compared to the 2020-21 Final Budget Revision expenditures are up \$2,532,262. This is primarily related to returning to a budget projection of “normal” expenditures for a “normal” fiscal year and increases associated with employee contract settlements.

The two Special Revenue Funds, Food Service Fund and Student/School Activity Fund, can be found on page 24 and 25 respectively.



30

East Lansing Public Schools

BUDGET BOOK 2021-22 RECOMMENDED BUDGET

Prepared By: Richard Pugh, CPA, Director of Finance

Date: June 14, 2021

TABLE OF CONTENTS

Mission and Vision Statements.....	3
Board of Education and Administration	4
Budget Resolution – General Fund.....	5-6
Budget Resolution – Food Service Fund	7
Budget Resolution – Student/School Activity Fund.....	8
General Fund Major Assumptions and Summary Revenue and Expenditure Comparison.....	9
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	10
General Fund – Revenue Pie Chart.....	11
General Fund – Revenue Detail and Changes in Fund Balance	12
General Fund – Historical Fund Balance	13
Per Pupil Foundation Allowance History	14
General Fund – Expenditure Pie Chart by Function.....	15
General Fund – Expenditure Pie Chart by Object Code.....	16
General Fund – Employee Benefits Pie Chart	17
General Fund – Expenditure Detail	18-19
General Fund – Net Expenditure Changes by Function and Object Code	20-21
General Fund – Four Year Expenditure Comparison	22-23
Food Service Fund	24
Student/School Activity Fund.....	25
2015 Debt Fund.....	26
2017 Debt Fund.....	27
2020 Debt Fund.....	28
Sinking Fund.....	29
2019 Sinking Fund.....	30
2012 Capital Projects Fund.....	31
2017 Capital Projects Fund.....	32
2020 Capital Projects Fund.....	33
Pupil Blended Membership FTE – Three Year Comparison by Building.....	34
Pupil Fall Membership FTE – Ten Year Comparison by Grade Level	35
Pupil Fall Membership Graph – Resident vs Non-Resident.....	36
Property Tax Millage Rates – Five Year History	37
Property Taxable Values.....	38-41
Property Tax Revenues	42
Definitions of Expenditure Function Codes	43-47



East Lansing Public Schools

MISSION STATEMENT

Nurturing each child • Educating all students • Building world citizens

VISION STATEMENT

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

BOARD OF EDUCATION and ADMINISTRATION

Board Members:

President – Dr. Terah Chambers
Vice President – Kate Powers
Secretary – Chris Martin
Treasurer – Dr. Kath Edsall
Trustee – Monica Fink
Trustee – Dr. Elizabeth Guerrero Lyons
Trustee – Debbie Walton

Administration:

Superintendent – Dori Leyko
Director of Curriculum, Instruction and Assessment – Glenn Mitcham
Director of Finance – Rich Pugh
Director of Special Education – Nick Hamilton
Director of Technology and Media Services – Christian Palasty
East Lansing High School Principal – Andy Wells
East Lansing High School Associate Principal – Matt Morales
East Lansing High School Associate Principal – Ashley Schwarzbek
East Lansing High School Director of Athletics and Activities – Nikki Norris
MacDonald Middle School Principal – Amy Martin
MacDonald Middle School Associate Principal – John Atkinson
Donley Elementary Principal – Tracey Barton
Glencairn Elementary Principal – Lorraine Ware
Marble Elementary Principal at Old Donley – Josh Robertson
Pinecrest Elementary Principal – Amy Webster
Red Cedar Elementary Principal – Rinard Pugh
Whitehills Elementary Principal – Shane Johnson

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 2021-22; 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 \$11,104,680 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 2021-22 is as follows:

Revenues:		
Local	\$	11,522,815
State		26,089,008
Federal		1,849,202
Incoming Transfers		4,595,803
Other Financing Sources (Uses)		<u>11,000</u>
Total Revenues & Other Financing Sources (Uses)	\$	44,067,828
Total Fund Balance, July 1, 2021		<u>11,190,477</u>
Total Available to Appropriate	\$	<u>55,258,305</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	\$ 21,102,480
Added Needs	<u>6,497,740</u>
Total Instruction	<u>\$ 27,600,220</u>
Support Services:	
Pupil Services	3,421,168
Instructional Staff Services	2,731,316
General Administration	481,716
School Administration	2,818,866
Business Services	652,055
Operations and Maintenance	4,152,139
Pupil Transportation	1,250,043
Central Services	985,074
Athletic Activities	<u>757,130</u>
Total Support Services	<u>\$ 17,249,507</u>
Community Services	38,501
Payments to Other Government Agencies	-
Debt Services	<u>-</u>
Total Appropriations	<u>\$ 44,888,228</u>
Total Fund Balance, June 30, 2022	<u><u>\$ 10,370,077</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 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 **2021-22**; 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 **2021-22** is as follows:

Revenues:	
Local	\$ -
State	60,749
Federal	1,730,000
Other Financing Sources (Uses)	-
Total Revenues & Other Financing Sources (Uses)	\$ 1,790,749
Total Fund Balance, July 1, 2021	577,134
Total Available to Appropriate	\$ 2,367,883

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	\$ 149,123
Purchased Services	477,000
Supplies & Materials	1,012,000
Capital Outlay	180,000
Other	15,000
Total Appropriations	\$ 1,833,123
Total Fund Balance, June 30, 2022	\$ 534,760

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 2021-22; 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 2021-22 is as follows:

Revenues:	
Local - student/school groups	\$ 315,000
Other Financing Sources (Uses)	-
Total Revenues & Other Financing Sources (Uses)	\$ 315,000
Total Fund Balance, July 1, 2021	385,147
Total Available to Appropriate	\$ 700,147

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	\$ 309,000
Total Appropriations	\$ 309,000
Total Fund Balance, June 30, 2022	\$ 391,147

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

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

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

This resolution shall take immediate effect.

Ayes:

Nays:

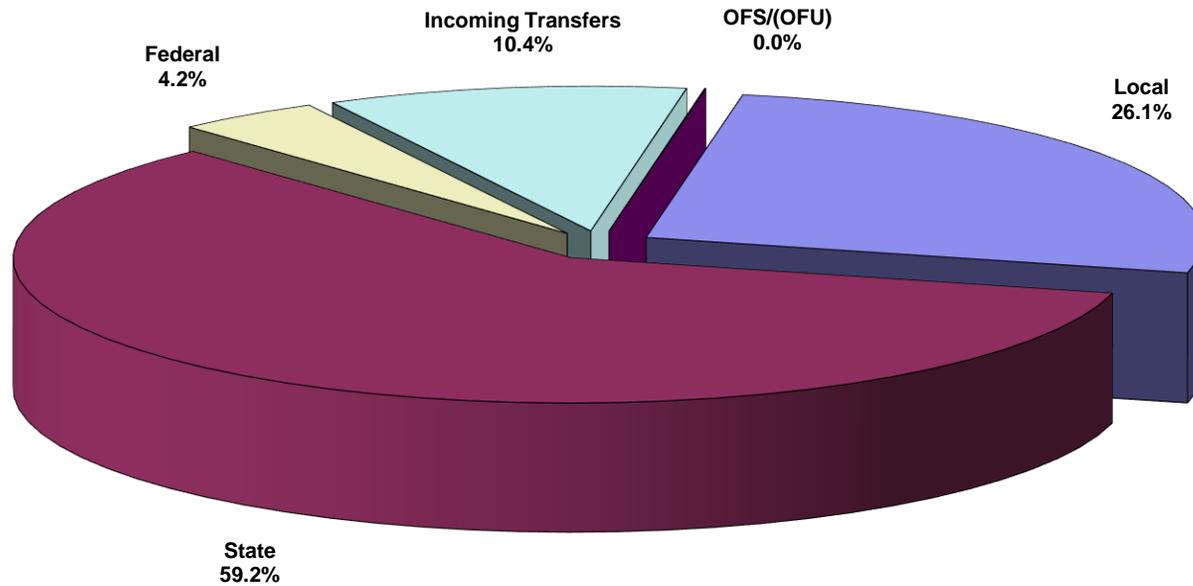
Excused Absences:

Resolution declared adopted on:

EAST LANSING PUBLIC SCHOOLS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FY 2021-22 RECOMMENDED BUDGET

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
REVENUES:					
Local:					
Property Taxes	11,175,408		8,934,106	1,257,346	21,366,860
Interest Earnings			5,100	5,000	10,100
Building Use	56,694				56,694
Food Sales		0			0
Athletics	170,000				170,000
Other	120,713	315,000	0	0	435,713
State	26,089,008	60,749			26,149,757
Federal	1,849,202	1,730,000			3,579,202
County Special Education and Misc. via IISD	4,595,803				4,595,803
Total Revenues	44,056,828	2,105,749	8,939,206	1,262,346	56,364,129
EXPENDITURES:					
Instruction:					
Basic Programs	21,102,480				21,102,480
Added Needs	6,497,740				6,497,740
Instructional Support Services:					
Pupil	3,421,168				3,421,168
Instructional Staff	2,731,316				2,731,316
School Administration	2,818,866				2,818,866
Non-Instructional Support Services:					
General Administration	481,716				481,716
Business	652,055		20,000	4,500	676,555
Operations and Maintenance	4,152,139				4,152,139
Pupil Transportation	1,250,043				1,250,043
Central	985,074				985,074
Athletics	757,130				757,130
Food Service		1,833,123			1,833,123
Student/School Activity		309,000			
Community	38,501				38,501
Payments to Other Gov't Agencies and Prior Period Adj.	0				0
Capital Outlay				8,959,132	8,959,132
Debt Services:					
Principal	0		4,030,000		4,030,000
Interest & Issuance Costs/Escrow			4,760,150		4,760,150
Dues and Fees			1,900		1,900
Total Expenditures	44,888,228	2,142,123	8,812,050	8,963,632	64,497,033
Excess of Revenues over Expenditures	(831,400)	(36,374)	127,156	(7,701,286)	(8,132,904)
OTHER FINANCING SOURCES/(USES):					
Net Operating Transfers	0	0	0	0	0
SBLF Proceeds					0
Sale of Bonds			0	0	0
Other	11,000	0			11,000
Total Other Financing Sources/(Uses)	11,000	0	0	0	11,000
Excess of Revenues and OFS/(OFU) over Expenditures	(820,400)	(36,374)	127,156	(7,701,286)	(8,121,904)
Fund Balance - Beginning of Year	11,190,477	962,281	538,436	14,172,284	26,863,478
Fund Balance - End of Year	10,370,077	925,907	665,592	6,470,998	18,741,574

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



40

	2019-20	2020-21		2021-22			
	ACTUAL	FINAL REVISION	% of Total Revenues	RECOMMENDED BUDGET	% of Total Revenues	\$ CHANGE from 2020-21 FINAL REVISION	% CHANGE from 2020-21 FINAL REVISION
REVENUES and OFS/(OFU):							
Local	10,393,719	11,040,419	23.7%	11,522,815	26.1%	482,396	4.4%
State	26,059,801	28,691,647	61.5%	26,089,008	59.2%	(2,602,639)	-9.1%
Federal	717,678	2,472,593	5.3%	1,849,202	4.2%	(623,391)	-25.2%
Incoming Transfers	4,060,396	4,422,432	9.5%	4,595,803	10.4%	173,371	3.9%
OFS/(OFU)	124,117	11,000	0.0%	11,000	0.0%	0	0.0%
Total ¹	41,355,711	46,638,091	100.0%	44,067,828	99.9%	(2,570,263)	-5.5%

¹ Amount may not add to 100.0% due to rounding

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

2019-20 ACTUAL		2020-21 FINAL REVISION	2021-22 RECOMMENDED BUDGET	\$ CHANGE RECOMMENDED vs. 2020-21 FINAL REVISION	\$ CHANGE RECOMMENDED vs. 2019-20 ACTUAL
LOCAL REVENUE:					
9,765,837	Current Property Taxes (net 1.50% est. uncollectible)	10,632,503	11,160,408	527,905	1,394,571
11,304	Delinquent Property Taxes (includes P & I)	15,000	15,000	0	3,696
84,451	Building Use	2,000	56,694	54,694	(27,757)
381,825	Other	295,816	120,713	(175,103)	(261,112)
150,302	Other - Athletics	95,100	170,000	74,900	19,698
<u>10,393,719</u>	TOTAL LOCAL SOURCES	<u>11,040,419</u>	<u>11,522,815</u>	<u>482,396</u>	<u>1,129,096</u>
STATE REVENUE:					
13,868,095	Proposal A	13,170,998	12,289,715	(881,283)	(1,578,380)
5,952,872	Discretionary	6,587,366	6,725,504	138,138	772,632
1,435,275	Special Ed. Headlee	1,643,935	1,643,935	0	208,660
92,114	Prior Year State Aid Adjustments	1,274,889	208,660	(1,066,229)	116,546
870,078	At-Risk	1,019,889	924,684	(95,205)	54,606
0	Equalization Payment	422,060	0	(422,060)	0
3,056,006	MPSERS 147	3,517,449	3,541,202	23,753	485,196
190,612	Hold Harmless Guarantee	190,396	190,396	0	(216)
95,159	Headlee Obligation for Data Collection	95,834	95,834	0	675
202,444	GSRP	219,433	220,000	567	17,556
297,146	Other	549,398	249,078	(300,320)	(48,068)
<u>26,059,801</u>	TOTAL STATE SOURCES	<u>28,691,647</u>	<u>26,089,008</u>	<u>(2,602,639)</u>	<u>29,207</u>
FEDERAL REVENUE:					
477,350	Title 1a (Improving Basic Programs)	442,758	392,956	(49,802)	(84,394)
98,460	Title 2a (Supporting Effective Instruction)	133,081	81,505	(51,576)	(16,955)
46,948	Title 3 (Language English Learners & Immigrant)	48,901	39,106	(9,795)	(7,842)
26,198	Title 4 (Student Support & Academic Enrichment)	45,204	29,661	(15,543)	3,463
0	ESSER 2	1,723,976	1,236,505	(487,471)	1,236,505
36,950	IDEA Preschool/Flowthrough	39,772	40,118	346	3,168
31,772	Other	38,901	29,351	(9,550)	(2,421)
<u>717,678</u>	TOTAL FEDERAL SOURCES	<u>2,472,593</u>	<u>1,849,202</u>	<u>(623,391)</u>	<u>1,131,524</u>
INCOMING TRANSFERS:					
4,002,954	County Special Education (via IISD)	4,397,603	4,547,603	150,000	544,649
57,442	Other	24,829	48,200	23,371	(9,242)
<u>4,060,396</u>	TOTAL INCOMING TRANSFERS	<u>4,422,432</u>	<u>4,595,803</u>	<u>173,371</u>	<u>535,407</u>
<u>41,231,594</u>	TOTAL REVENUES	<u>46,627,091</u>	<u>44,056,828</u>	<u>(2,570,263)</u>	<u>2,825,234</u>
OTHER FINANCING SOURCES (USES):					
90,000	Operating Transfer	0	0	0	(90,000)
34,117	Sale of Property	11,000	11,000	0	(23,117)
<u>124,117</u>	TOTAL OTHER FINANCING SOURCES (USES)	<u>11,000</u>	<u>11,000</u>	<u>0</u>	<u>(113,117)</u>
<u>41,355,711</u>	TOTAL REVENUE & OTHER FINANCING SOURCES (USES)	<u>46,638,091</u>	<u>44,067,828</u>	<u>(2,570,263)</u>	<u>2,712,117</u>
<u>40,809,543</u>	TOTAL EXPENDITURES	<u>42,568,813</u>	<u>45,113,795</u>	<u>2,544,982</u>	<u>4,304,252</u>
546,168	Increase (Decrease) in Fund Balance before est. Variance	4,069,278	(1,045,967)	(5,115,245)	(1,592,135)
0	Estimated Favorable Budget Variance	212,847	225,567	12,720	225,567
546,168	Total Increase (Decrease) in Fund Balance	4,282,125	(820,400)	(5,102,525)	(1,366,568)
35,824	Prior Year Restatement	0	0	0	(35,824)
6,326,360	Fund Balance - Beginning of Year	6,908,352	11,190,477	4,282,125	4,864,117
<u>6,908,352</u>	Fund Balance - End of Year	<u>11,190,477</u>	<u>10,370,077</u>	<u>(820,400)</u>	<u>3,461,725</u>
16.9%	Fund Balance as a Percentage of Expenditures	26.4%	23.1%		
16.7%	Fund Balance as a Percentage of Revenues, OFS & OFU	24.0%	23.5%		

EAST LANSING PUBLIC SCHOOLS
Historical General Fund (GF) Ending Fund Balance

<u>Fiscal Year</u>	<u>June 30 Fund Balance</u>	<u>Fund Balance as a % of total Expenditures</u>	<u>Total Expenditures</u>	<u>Fund Balance \$ Change</u>
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 estimated	11,190,477	26.4%	42,355,966	4,282,125
2021-22 estimated	10,370,077	23.1%	44,888,228 ¹	(820,400)

¹ Net of Estimate Favorable Budget Variance

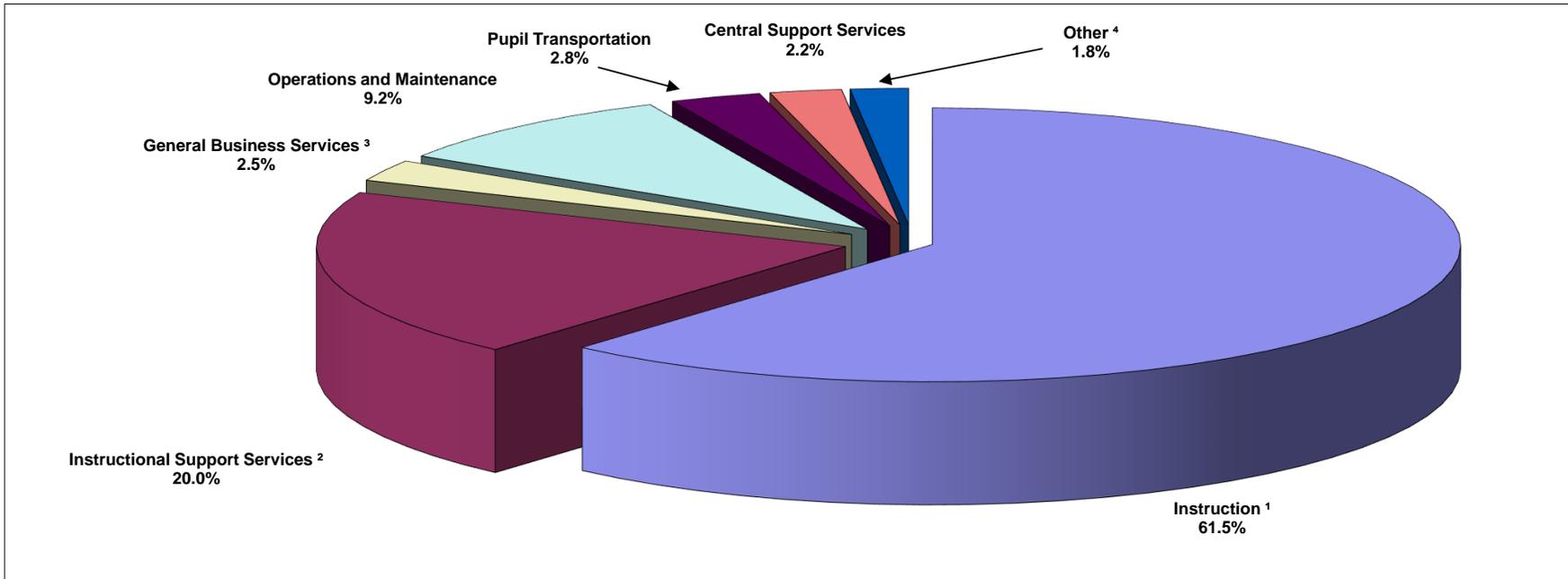
EAST LANSING PUBLIC SCHOOLS

FOUNDATION ALLOWANCE HISTORY

<u>Fiscal Year</u>	<u>Per Pupil Foundation</u>	<u>Foundation Inc (Dec)</u>	<u>20j Hold Harmless PP</u>	<u>HB 6212</u>	<u>Per Pupil Pro-ratio</u>	<u>ARRA¹</u>	<u>Total Foundation</u>	<u>\$ Change Foundation</u>	<u>% Change Foundation</u>
1994-95	6,632	0	0	0	0	0	6,632	0	0.0%
1995-96	6,632	153	0	0	0	0	6,785	153	2.3%
1996-97	6,785	155	0	0	0	0	6,940	155	2.3%
1997-98	6,940	154	0	0	0	0	7,094	154	2.2%
1998-99	7,094	0	0	0	0	0	7,094	0	0.0%
1999-00	7,094	114	124	0	0	0	7,332	238	3.4%
2000-01	7,332	159	141	0	0	0	7,632	300	4.1%
2001-02	7,632	251	49	0	0	0	7,932	300	3.9%
2002-03	7,932	200	0	0	(43)	0	8,089	157	2.0%
2003-04	8,089	0	0	0	(74)	0	8,015	(74)	-0.9%
2004-05	8,015	0	0	0	0	0	8,015	0	0.0%
2005-06	8,015	175	0	0	0	0	8,190	175	2.2%
2006-07	8,190	210	0	0	0	0	8,400	210	2.6%
2007-08	8,400	48	0	0	0	0	8,448	48	0.6%
2008-09	8,448	56	0	0	0	(372)	8,132	(316)	-3.7%
2009-10	8,132	(154)	(314)	0	0	(277)	7,387	(745)	-9.2%
2010-11	7,387	(16)	0	0	0	(116)	7,255	(132)	-1.8%
2011-12	7,255	(300)	0	182	0	0	7,137	(118)	-1.6%
2012-13	7,137	0	0	0	0	0	7,137	0	0.0%
2013-14	7,137	30	0	0	0	0	7,167	30	0.4%
2014-15	8,049	50	0	0	0	0	8,099	50	0.7%
2015-16	8,099	70	0	0	0	0	8,169	70	0.9%
2016-17	8,169	60	0	0	0	0	8,229	60	0.7%
2017-18	8,229	60	0	0	0	0	8,289	60	0.7%
2018-19	8,289	120	0	0	0	0	8,409	120	1.4%
2019-20	8,409	120	0	0	0	0	8,529	120	1.4%
2020-21	8,529	0	0	0	0	0	8,529	0	0.0%
2021-22	8,529	86	0	0	0	0	8,615	86	1.0%

¹ The American Recovery and Reinvestment Act (ARRA) provided "Stabilization Funds" to offset Foundation decreases.

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



44

	2019-20	2020-21		2021-22			
	ACTUAL	FINAL REVISION	% of Total Expenditures	RECOMMENDED BUDGET	% of Total Expenditures	\$ CHANGE from 2020-21 FINAL REVISION	% CHANGE from 2020-21 FINAL REVISION
EXPENDITURES:							
Instruction ¹	25,030,975	25,732,442	60.4%	27,738,914	61.5%	2,006,472	7.8%
Instructional Support Services ²	8,035,755	8,735,564	20.5%	9,016,432	20.0%	280,868	3.2%
General Business Services ³	1,040,712	1,133,997	2.7%	1,139,467	2.5%	5,470	0.5%
Operations and Maintenance	3,873,616	4,116,646	9.7%	4,173,004	9.2%	56,358	1.4%
Pupil Transportation	1,216,326	1,007,325	2.4%	1,256,325	2.8%	249,000	24.7%
Central Support Services	903,769	1,025,238	2.4%	990,024	2.2%	(35,214)	-3.4%
Other ⁴	708,390	817,601	1.9%	799,629	1.8%	(17,972)	-2.2%
Total ⁵	40,809,543	42,568,813	100.0%	45,113,795	100.0%	2,544,982	6.0%

¹ Includes Basic Programs and Added Needs

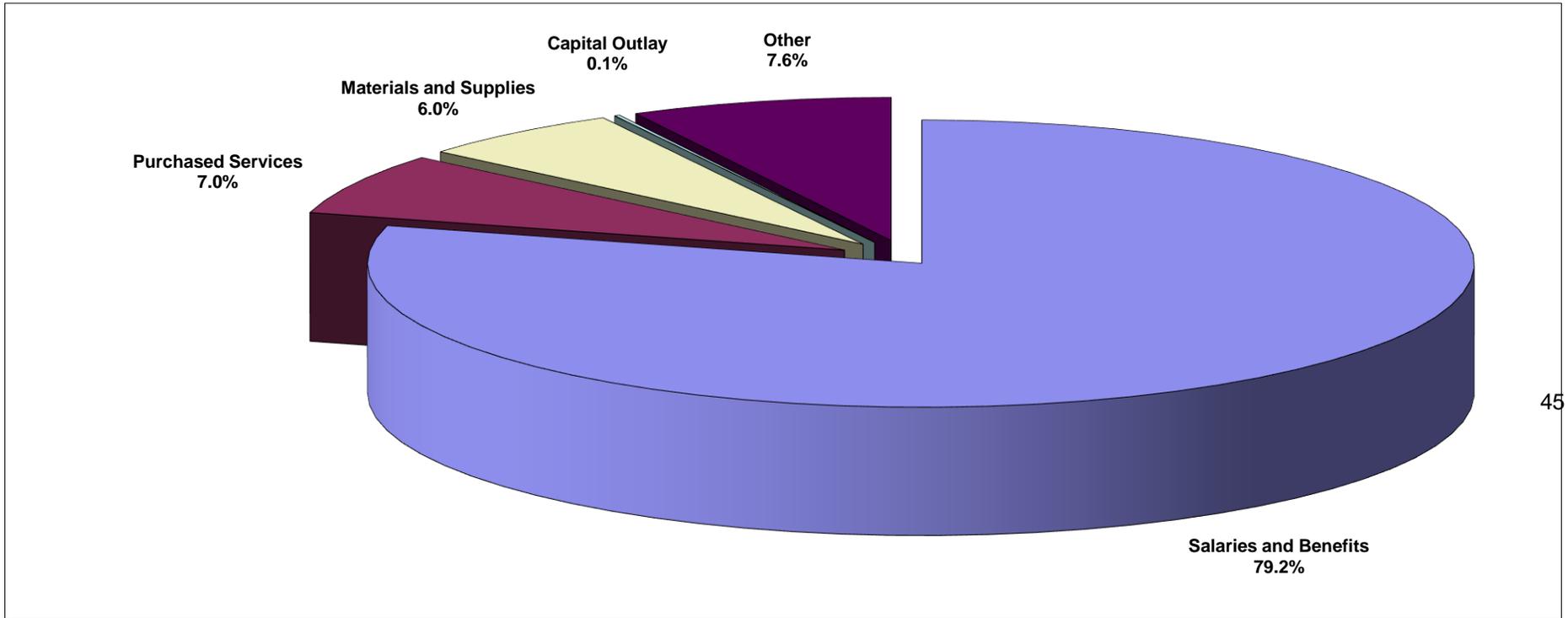
² Includes Pupil Support Services, Instructional Staff Services and School Administration

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

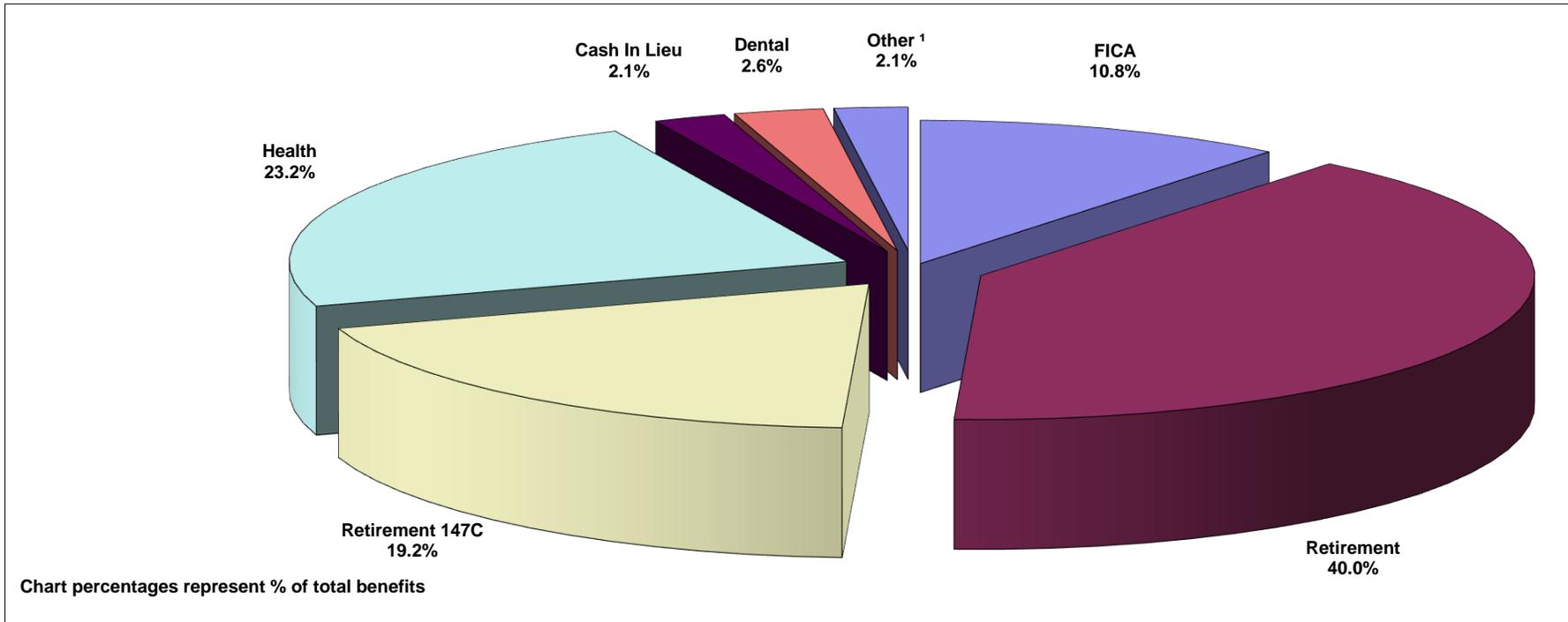
**EAST LANSING PUBLIC SCHOOLS
GENERAL FUND - EXPENDITURES BY OBJECT CODE (Before Est. Variance)**



	2019-20	2020-21		2021-22			
	ACTUAL	FINAL REVISION	% of Total Expenditures	RECOMMENDED BUDGET	% of Total Expenditures	\$ CHANGE from 2020-21 FINAL REVISION	% CHANGE from 2020-21 FINAL REVISION
EXPENDITURES:							
Salaries and Benefits	32,571,110	33,984,946	79.8%	35,738,205	79.2%	1,753,259	5.2%
Purchased Services	2,816,944	3,032,209	7.1%	3,136,860	7.0%	104,651	3.5%
Materials and Supplies	1,960,676	2,347,105	5.5%	2,726,326	6.0%	379,221	16.2%
Capital Outlay	245,943	328,678	0.8%	66,404	0.1%	(262,274)	-79.8%
Other	3,214,870	2,875,875	6.8%	3,446,000	7.6%	570,125	19.8%
Total ¹	40,809,543	42,568,813	100.0%	45,113,795	99.9%	2,544,982	6.0%

¹ Amount may not add to 100.0% due to rounding

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



46

	2019-20	2020-21	2021-22				
	ACTUAL	FINAL REVISION	% of Total Expenditures	RECOMMENDED BUDGET	% of Total Expenditures	\$ CHANGE from 2020-21 FINAL REVISION	% CHANGE from 2020-21 FINAL REVISION
EXPENDITURES:							
FICA	1,413,718	1,516,275	3.8%	1,583,263	3.5%	66,988	4.4%
Retirement	5,308,816	5,616,735	14.1%	5,878,796	13.0%	262,061	4.7%
Retirement 147C	2,338,586	2,823,374	7.1%	2,823,647	6.3%	273	0.0%
Health	2,874,466	2,990,237	7.5%	3,410,338	7.6%	420,101	14.0%
Cash In Lieu	334,190	318,218	0.8%	307,571	0.7%	(10,647)	-3.3%
Dental	340,202	365,282	0.9%	382,385	0.8%	17,103	4.7%
Other 1	280,911	263,543	0.7%	313,468	0.7%	49,925	18.9%
Total	12,890,889	13,893,664	34.9%	14,699,468	32.6%	805,804	5.8%

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

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE DETAIL

2019-20 ACTUAL	FUNCTION	2020-21 FINAL REVISION	2021-22 RECOMMENDED BUDGET							
			(Net 0.50% Variance) Total	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
9,071,575	111 Elementary	8,889,828	10,155,832	10,206,866	5,535,941	3,781,907	18,940	450,801	0	419,277
4,009,563	112 Middle School	4,093,861	4,345,390	4,367,226	2,364,990	1,675,420	33,310	219,482	0	74,024
6,289,605	113 High School	6,185,581	6,208,798	6,239,998	3,309,913	2,221,868	215,184	118,875	16,904	357,254
281,451	118 Pre-Kindergarten	297,907	305,327	306,861	165,606	127,255	3,000	5,000	0	6,000
1,724	119 Summer School	84,336	87,133	87,571	48,600	23,971	0	15,000	0	0
19,653,918	Total Basic Programs	19,551,513	21,102,480	21,208,522	11,425,050	7,830,421	270,434	809,158	16,904	856,555
3,826,167	122 Special Education	4,120,764	4,609,195	4,632,357	2,133,892	1,717,441	2,500	11,000	0	767,524
1,550,890	125 Compensatory Education	1,931,503	1,888,545	1,898,035	1,061,315	793,120	24,600	13,000	0	6,000
5,377,057	Total Added Needs	6,052,267	6,497,740	6,530,392	3,195,207	2,510,561	27,100	24,000	0	773,524
25,030,975	Total Instruction	25,603,780	27,600,220	27,738,914	14,620,257	10,340,982	297,534	833,158	16,904	1,630,079
624,837	212 Guidance	578,297	594,713	597,702	356,773	231,610	319	9,000	0	0
147,150	213 Health	169,870	176,082	176,967	4,034	3,967	7,000	6,000	3,000	152,966
209,233	214 Psychology	216,022	219,895	221,000	132,169	86,731	600	1,500	0	0
687,854	215 Speech	740,846	801,511	805,539	395,999	305,763	700	1,500	0	101,577
772,560	216 Social Work	840,484	914,278	918,872	550,603	360,542	100	1,500	0	6,127
557,905	218 Teacher Consultant	593,965	500,379	502,893	241,868	168,653	1,000	1,500	10,000	79,872
174,062	219 Other Pupil Support	128,108	214,310	215,387	116,188	57,338	0	7,500	0	34,361
3,173,601	Total Pupil Support Services	3,267,592	3,421,168	3,438,360	1,797,634	1,214,604	9,719	28,500	13,000	374,903
685,647	221 Improvement of Instruction	737,170	678,272	681,680	301,300	176,353	70,261	52,890	0	80,876
523,245	222 Educational Media Services	454,950	527,770	530,422	223,535	189,477	80,019	36,391	0	1,000
58,193	224 Educational Television	65,497	60,261	60,564	36,687	23,877	0	0	0	0
292,355	225 Instruction Related Technology	371,102	315,132	316,716	174,840	110,876	26,000	0	0	5,000
602,662	226 Supervision of Instructional Staff	614,281	811,614	815,692	483,676	322,119	2,397	5,500	0	2,000
69,685	227 Academic Student Assessment	71,210	71,159	71,517	7,000	3,455	4,000	53,266	0	3,796
253,615	229 Other Instructional Staff Services	269,950	267,108	268,450	143,109	106,440	7,901	7,000	0	4,000
2,485,402	Total Instructional Staff Services	2,584,160	2,731,316	2,745,041	1,370,147	932,597	190,578	155,047	0	96,672
77,973	231 Board of Education	107,958	110,943	111,500	0	0	102,500	1,500	0	7,500
346,448	232 Executive Administration	363,673	370,773	372,636	215,766	145,273	1,097	8,500	0	2,000
424,421	Total General Administration	471,631	481,716	484,136	215,766	145,273	103,597	10,000	0	9,500
2,367,247	241 Office of the Principal	2,822,222	2,792,001	2,806,031	1,615,784	1,107,471	25,608	38,668	0	18,500
9,505	249 Other School Administration	17,910	26,865	27,000	0	0	16,000	11,000	0	0
2,376,752	Total School Administration	2,840,132	2,818,866	2,833,031	1,615,784	1,107,471	41,608	49,668	0	18,500
432,257	252 Fiscal Services	487,872	449,978	452,239	252,263	171,879	11,097	3,000	0	14,000
94,195	257 Internal Services	92,680	125,005	125,633	53,244	45,247	20,142	7,000	0	0
89,839	259 Other Business	76,143	77,072	77,459	0	0	19,959	0	0	57,500
616,291	Total Business Services	656,695	652,055	655,331	305,507	217,126	51,198	10,000	0	71,500

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE DETAIL

2019-20 ACTUAL	FUNCTION	2020-21 FINAL REVISION	2021-22 RECOMMENDED BUDGET							
			(Net 0.50% Variance) Total	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
3,798,275	261 Operating Buildings Services	4,074,173	4,131,741	4,152,504	376,779	263,061	1,959,155	1,523,009	26,500	4,000
75,341	266 Building Security	21,890	20,398	20,500	0	0	19,500	1,000	0	0
3,873,616	Total Operations and Maintenance	4,096,063	4,152,139	4,173,004	376,779	263,061	1,978,655	1,524,009	26,500	4,000
1,216,326	271 Pupil Transportation	1,002,288	1,250,043	1,256,325	0	0	7,000	57,607	0	1,191,718
0	281 Planning, Research, Development	9,679	9,679	9,728	0	0	0	0	0	9,728
36,377	282 Communication Services	53,906	74,280	74,653	15,723	10,230	26,300	2,500	0	19,900
261,452	283 Staff/Personnel Services	316,052	312,815	314,387	139,157	99,156	64,574	1,000	0	10,500
450,471	284 Non-Instructional Technology	494,907	440,433	442,646	119,875	79,839	228,932	3,000	10,000	1,000
155,469	285 Pupil Accounting	145,568	147,867	148,610	58,449	55,161	35,000	0	0	0
903,769	Total Central Support Services	1,020,112	985,074	990,024	333,204	244,386	354,806	6,500	10,000	41,128
689,509	293 Athletic Activities	743,538	757,130	760,935	397,213	228,945	80,138	46,639	0	8,000
18,881	3xx Community Services	69,975	38,501	38,694	6,446	5,023	22,027	5,198	0	0
0	4xx Period Adjustments	0	0	0	0	0	0	0	0	0
0	5xx Debt Service - Long Term	0	0	0	0	0	0	0	0	0
40,809,543	Total General Fund	42,355,966	44,888,228	45,113,795	21,038,737	14,699,468	3,136,860	2,726,326	66,404	3,446,000
	Percent of Total ¹	net est. variance	net est. variance							
			99.50%	100.0%	46.6%	32.6%	7.0%	6.0%	0.1%	7.6%
	2020-21 FINAL BUDGET REVISION (before est. variance)			42,568,813	20,091,282	13,893,664	3,032,209	2,347,105	328,678	2,875,875
	\$ CHANGE			2,544,982	947,455	805,804	104,651	379,221	(262,274)	570,125
	% CHANGE			6.0%	4.7%	5.8%	3.5%	16.2%	-79.8%	19.8%
	2019-20 ACTUAL			40,809,543	19,680,221	12,890,889	2,816,944	1,960,676	245,943	3,214,870
	\$ CHANGE			4,304,252	1,358,516	1,808,579	319,916	765,650	(179,539)	231,130
	% CHANGE			10.5%	6.9%	14.0%	11.4%	39.1%	-73.0%	7.2%

¹ Amount may not add to 100.0% due to rounding

EAST LANSING PUBLIC SCHOOLS

GENERAL FUND

NET EXPENDITURE CHANGES (Before Est. Variance)

FUNCTION	2021-22 RECOMMENDED BUDGET VS. 2020-21 FINAL BUDGET REVISION							Adjustment Notes
	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
111 Elementary	1,272,365	473,250	304,457	(18,000)	303,214	0	209,444	
112 Middle School	252,793	47,809	43,075	(15,000)	150,835	0	26,074	
113 High School	23,334	40,951	35,814	(14,000)	(3,931)	(51,574)	16,074	
118 Pre-Kindergarten	7,457	2,795	4,162	0	0	0	500	
119 Summer School	2,811	(9,570)	(2,619)	0	15,000	0	0	
Total Basic Programs	1,558,760	555,235	384,889	(47,000)	465,118	(51,574)	252,092	
122 Special Education	490,886	220,810	187,576	(41,000)	4,000	0	119,500	
125 Compensatory Education	(43,174)	(28,153)	8,658	0	0	0	(23,679)	
Total Added Needs	447,712	192,657	196,234	(41,000)	4,000	0	95,821	
Total Instruction	2,006,472	747,892	581,123	(88,000)	469,118	(51,574)	347,913	
212 Guidance	16,499	8,707	7,792	0	0	0	0	
213 Health	6,243	86	157	0	3,000	3,000	0	
214 Psychology	3,892	2,845	1,047	0	0	0	0	
215 Speech	60,970	30,224	31,246	0	(500)	0	0	
216 Social Work	74,164	39,561	34,603	0	0	0	0	
218 Teacher Consultant	(94,057)	(58,318)	(32,739)	0	0	(3,000)	0	
219 Other Pupil Support	86,635	64,264	22,371	0	0	0	0	
Total Pupil Support Services	154,346	87,369	64,477	0	2,500	0	0	
221 Improvement of Instruction	(59,194)	(44,726)	(14,758)	94	2,884	0	(2,688)	
222 Educational Media Services	73,186	6,777	6,372	60,000	(963)	0	1,000	
224 Educational Television	(5,262)	(4,929)	(333)	0	0	0	0	
225 Instruction Related Technology	(56,251)	(2,026)	3,775	(41,000)	(11,000)	(6,000)	0	
226 Supervision of Instructional Staff	198,324	116,231	85,793	(1,500)	0	(2,200)	0	
227 Academic Student Assessment	(51)	0	(51)	0	0	0	0	
229 Other Instructional Staff Services	(2,857)	(3,770)	(3,087)	0	0	0	4,000	
Total Instructional Staff Services	147,895	67,557	77,711	17,594	(9,079)	(8,200)	2,312	
231 Board of Education	3,000	0	0	3,000	0	0	0	
232 Executive Administration	7,135	(2,898)	9,033	0	1,000	0	0	
Total General Administration	10,135	(2,898)	9,033	3,000	1,000	0	0	

**EAST LANSING PUBLIC SCHOOLS
GENERAL FUND**

NET EXPENDITURE CHANGES (Before Est. Variance)

FUNCTION	2021-22 RECOMMENDED BUDGET VS. 2020-21 FINAL BUDGET REVISION							Adjustment Notes
	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
241 Office of the Principal	(30,373)	(14,729)	(22,144)	0	(1,500)	0	8,000	
249 Other School Administration	9,000	0	0	9,000	0	0	0	
Total School Administration	(21,373)	(14,729)	(22,144)	9,000	(1,500)	0	8,000	
252 Fiscal Services	(38,085)	(25,162)	(5,423)	0	0	0	(7,500)	
257 Internal Services	32,487	31,858	24,324	(23,695)	0	0	0	
259 Other Business	933	0	0	933	0	0	0	
Total Business Services	(4,665)	6,696	18,901	(22,762)	0	0	(7,500)	
261 Operating Buildings Services	57,858	80,772	64,391	195,108	(87,413)	(195,000)	0	
266 Building Security	(1,500)	0	0	(1,500)	0	0	0	
Total Operations and Maintenance	56,358	80,772	64,391	193,608	(87,413)	(195,000)	0	
271 Pupil Transportation	249,000	0	0	0	35,000	0	214,000	
281 Planning, Research, Development	0	0	0	0	0	0	0	
282 Communication Services	20,476	(42)	118	15,000	0	0	5,400	
283 Staff/Personnel Services	(3,253)	(17,580)	11,827	5,000	0	(2,500)	0	
284 Non-Instructional Technology	(54,748)	(4,007)	459	(41,200)	(5,000)	(5,000)	0	
285 Pupil Accounting	2,311	487	1,824	0	0	0	0	
Total Central Support Services	(35,214)	(21,142)	14,228	(21,200)	(5,000)	(7,500)	5,400	
293 Athletic Activities	13,661	(3,951)	(1,888)	19,500	0	0	0	
3xx Community Services	(31,633)	(111)	(28)	(6,089)	(25,405)	0	0	
4xx Payments to Oth Gov't Agencies, Facilities Acquisition, and Prior Period Adjustments	0	0	0	0	0	0	0	
5xx Debt Service - Long Term	0	0	0	0	0	0	0	
Total General Fund	2,544,982	947,455	805,804	104,651	379,221	(262,274)	570,125	
Percent of Total ¹	100.0%	37.2%	31.7%	4.1%	14.9%	-10.3%	22.4%	

50

¹ Amount may not add to 100.0% due to rounding

**EAST LANSING PUBLIC SCHOOLS
GENERAL FUND**

THREE YEAR EXPENDITURES COMPARISON (Net Est. Variance)

FUNCTION:	2019-20		2020-21		2021-22	
	ACTUAL	% of TOTAL	FINAL REVISION	% of TOTAL	RECOMMENDED BUDGET	% of TOTAL
111 Elementary	9,071,575	22.2%	8,889,828	21.0%	10,155,832	22.6%
112 Middle School	4,009,563	9.8%	4,093,861	9.7%	4,345,390	9.7%
113 High School	6,289,605	15.4%	6,185,581	14.6%	6,208,798	13.8%
118 Pre-Kindergarten	281,451	0.7%	297,907	0.7%	305,327	0.7%
119 Summer School	1,724	0.0%	84,336	0.2%	87,133	0.2%
Total Basic Programs	19,653,918	48.2%	19,551,513	46.2%	21,102,480	47.0%
122 Special Education	3,826,167	9.4%	4,120,764	9.7%	4,609,195	10.3%
125 Compensatory Education	1,550,890	3.8%	1,931,503	4.6%	1,888,545	4.2%
Total Added Needs	5,377,057	13.2%	6,052,267	14.3%	6,497,740	14.5%
Total Instruction	25,030,975	61.3%	25,603,780	60.4%	27,600,220	61.5%
212 Guidance	624,837	1.5%	578,297	1.4%	594,713	1.3%
213 Health	147,150	0.4%	169,870	0.4%	176,082	0.4%
214 Psychology	209,233	0.5%	216,022	0.5%	219,895	0.5%
215 Speech	687,854	1.7%	740,846	1.7%	801,511	1.8%
216 Social Work	772,560	1.9%	840,484	2.0%	914,278	2.0%
218 Teacher Consultant	557,905	1.4%	593,965	1.4%	500,379	1.1%
219 Other Pupil Support	174,062	0.4%	128,108	0.3%	214,310	0.5%
Total Pupil Support Services	3,173,601	7.8%	3,267,592	7.7%	3,421,168	7.6%
221 Improvement of Instruction	685,647	1.7%	737,170	1.7%	678,272	1.5%
222 Educational Media Services	523,245	1.3%	454,950	1.1%	527,770	1.2%
224 Educational Television	58,193	0.1%	65,497	0.2%	60,261	0.1%
225 Instruction Related Technology	292,355	0.7%	371,102	0.9%	315,132	0.7%
226 Supervision of Instructional Staff	602,662	1.5%	614,281	1.5%	811,614	1.8%
227 Academic Student Assessment	69,685	0.2%	71,210	0.2%	71,159	0.2%
229 Other Instructional Staff Services	253,615	0.6%	269,950	0.6%	267,108	0.6%
Total Instructional Staff Support	2,485,402	6.1%	2,584,160	6.1%	2,731,316	6.1%
231 Board of Education	77,973	0.2%	107,958	0.3%	110,943	0.2%
232 Executive Administration	346,448	0.8%	363,673	0.9%	370,773	0.8%
Total General Administration	424,421	1.0%	471,631	1.1%	481,716	1.1%

**EAST LANSING PUBLIC SCHOOLS
GENERAL FUND**

THREE YEAR EXPENDITURES COMPARISON (Net Est. Variance)

FUNCTION:	2019-20		2020-21		2021-22	
	ACTUAL	% of TOTAL	FINAL REVISION	% of TOTAL	RECOMMENDED BUDGET	% of TOTAL
241 Office of the Principal	2,367,247	5.8%	2,822,222	6.7%	2,792,001	6.2%
249 Other School Administration	9,505	0.0%	17,910	0.0%	26,865	0.1%
Total School Administration	2,376,752	5.8%	2,840,132	6.7%	2,818,866	6.3%
252 Fiscal Services	432,257	1.1%	487,872	1.2%	449,978	1.0%
257 Internal Services	94,195	0.2%	92,680	0.2%	125,005	0.3%
259 Other Business	89,839	0.2%	76,143	0.2%	77,072	0.2%
Total Business Services	616,291	1.5%	656,695	1.6%	652,055	1.5%
261 Operating Buildings Services	3,798,275	9.3%	4,074,173	9.6%	4,131,741	9.2%
266 Building Security	75,341	0.2%	21,890	0.1%	20,398	0.0%
Total Operations and Maintenance	3,873,616	9.5%	4,096,063	9.7%	4,152,139	9.2%
271 Pupil Transportation	1,216,326	3.0%	1,002,288	2.4%	1,250,043	2.8%
281 Planning, Research, Development	0	0.0%	9,679	0.0%	9,679	0.0%
282 Communication Services	36,377	0.1%	53,906	0.1%	74,280	0.2%
283 Staff/Personnel Services	261,452	0.6%	316,052	0.7%	312,815	0.7%
284 Non-Instructional Technology	450,471	1.1%	494,907	1.2%	440,433	1.0%
285 Pupil Accounting	155,469	0.4%	145,568	0.3%	147,867	0.3%
Total Central Support Services	903,769	2.2%	1,020,112	2.4%	985,074	2.2%
Total Support Services	15,070,178	36.9%	15,938,673	37.6%	16,492,377	36.7%
293 Athletic Activities	689,509	1.7%	743,538	1.8%	757,130	1.7%
3xx Community Services	18,881	0.0%	69,975	0.2%	38,501	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	0	0.0%	0	0.0%	0	0.0%
Total ¹	40,809,543	100.0%	42,355,966	100.0%	44,888,228	100.0%

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

2019-20 ACTUAL		2020-21 FINAL REVISION	2021-22 RECOMMENDED BUDGET	\$ CHANGE RECOMMENDED vs. FINAL REVISION	\$ CHANGE RECOMMENDED vs. 2019-20 ACTUAL
	Revenues:				
	Local:				
322,396	Food Sales	0	0	0	(322,396)
17,984	Catered Events	0	0	0	(17,984)
6,684	Other	0	0	0	(6,684)
	State:				
10,568	Breakfast - Supplemental & At-Risk	13,250	10,000	(3,250)	(568)
40,833	Lunch	59,482	50,749	(8,733)	9,916
	Federal:				
92,089	Breakfast	0	0	0	(92,089)
382,498	Lunch	0	0	0	(382,498)
475,847	Other (SFSP)	1,567,000	1,639,000	72,000	1,163,153
88,561	USDA Commodity	91,000	91,000	0	2,439
<u>1,437,460</u>	Total Revenues	<u>1,730,732</u>	<u>1,790,749</u>	<u>60,017</u>	<u>353,289</u>
	Expenditures:				
71,177	Salaries	30,500	111,353	80,853	40,176
32,960	Employee Benefits	14,600	37,770	23,170	4,810
477,185	Purchased Services	463,200	477,000	13,800	(185)
746,033	Supplies & Materials	983,000	1,012,000	29,000	265,967
70,078	Capital Outlay	16,500	180,000	163,500	109,922
14,518	Other	15,000	15,000	0	482
<u>1,411,951</u>	Total Expenditures	<u>1,522,800</u>	<u>1,833,123</u>	<u>310,323</u>	<u>421,172</u>
25,509	Excess (Deficit) of Revenues over (under) Expenditures	207,932	(42,374)	(250,306)	(67,883)
	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>
25,509	Increase (Decrease) in Fund Balance	207,932	(42,374)	(250,306)	(67,883)
<u>343,693</u>	Fund Balance - Beginning of Year	<u>369,202</u>	<u>577,134</u>	<u>207,932</u>	<u>233,441</u>
<u>369,202</u>	Fund Balance - End of Year	<u>577,134</u>	<u>534,760</u>	<u>(42,374)</u>	<u>165,558</u>
26.1%	Fund Balance as a Percentage of Expenditures	37.9%	29.2%		
447,291	Max. Fund Balance per 3 Months of Operating Costs	502,100	551,041		

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

2019-20 ACTUAL		2020-21 FINAL REVISION	2021-22 RECOMMENDED BUDGET	\$ CHANGE RECOMMENDED vs. FINAL REVISION	\$ CHANGE RECOMMENDED vs. 2019-20 ACTUAL
	Revenues:				
	Local:				
5,472	Donley Elementary	4,000	6,000	2,000	528
21,116	Glencairn Elementary	1,500	21,000	19,500	(116)
39,343	Marble Elementary	3,000	40,000	37,000	657
10,506	Pinecrest Elementary	2,000	11,000	9,000	494
400	Red Cedar Elementary	0	0	0	(400)
4,162	Whitehills Elementary	0	5,000	5,000	838
32,250	MacDonald Middle School	15,000	32,000	17,000	(250)
197,844	East Lansing High School	50,000	200,000	150,000	2,156
311,093	Total Revenues	75,500	315,000	239,500	3,907
	Expenditures:				
8,161	Donley Elementary	1,000	8,000	7,000	(161)
19,636	Glencairn Elementary	2,500	20,000	17,500	364
23,977	Marble Elementary	1,000	24,000	23,000	23
8,078	Pinecrest Elementary	1,500	8,000	6,500	(78)
0	Red Cedar Elementary	500	0	(500)	0
3,862	Whitehills Elementary	500	4,000	3,500	138
30,139	MacDonald Middle School	5,000	30,000	25,000	(139)
214,679	East Lansing High School	55,000	215,000	160,000	321
308,532	Total Expenditures	67,000	309,000	242,000	468
2,561	Excess (Deficit) of Revenues over (under) Expenditures	8,500	6,000	(2,500)	3,439
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Other	0	0	0	0
0	Total Other Financing (Uses) Sources	0	0	0	0
2,561	Increase (Decrease) in Fund Balance	8,500	6,000	(2,500)	3,439
374,086	Fund Balance - Beginning of Year	376,647	385,147	8,500	11,061
376,647	Fund Balance - End of Year	385,147	391,147	6,000	14,500

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

2019-20 ACTUAL		2020-21 FINAL REVISION	2021-22 RECOMMENDED BUDGET	\$ CHANGE RECOMMENDED vs. FINAL REVISION	\$ CHANGE RECOMMENDED vs. 2019-20 ACTUAL
Revenues:					
Local:					
3,891,153	Current Property Taxes (net 0.50% est. delinquent)	3,797,645	3,799,775	2,130	(91,378)
8,784	Payment in Lieu of Taxes	7,500	7,500	0	(1,284)
1,846	Delinquent Property Taxes (includes penalties & interest)	3,300	3,300	0	1,454
10,692	Interest on Investments	2,600	2,600	0	(8,092)
0	Other	0	0	0	0
<u>3,912,475</u>	Total Revenues	<u>3,811,045</u>	<u>3,813,175</u>	<u>2,130</u>	<u>(99,300)</u>
Expenditures:					
Due November:					
699,750	Interest on Bonded Debt	635,625	571,000	(64,625)	(128,750)
Due May:					
2,565,000	Redemption of Principal (matures May 2030)	2,585,000	2,600,000	15,000	35,000
0	Redemption of Principal - SLRF	0	0	0	0
699,750	Interest on Bonded Debt	635,625	571,000	(64,625)	(128,750)
0	Interest on SLRF	0	0	0	0
701	Dues and Fees	600	600	0	(101)
6,494	Property Tax Refunds (MTT/STC/Board of Review)	8,000	8,000	0	1,506
0	Other - Costs of Bond Issuance	0	0	0	0
<u>3,971,695</u>	Total Expenditures	<u>3,864,850</u>	<u>3,750,600</u>	<u>(114,250)</u>	<u>(221,095)</u>
(59,220)	Excess (Deficit) of Revenues over (under) Expenditures	(53,805)	62,575	116,380	121,795
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>
(59,220)	Increase (Decrease) in Fund Balance	(53,805)	62,575	116,380	121,795
<u>343,045</u>	Fund Balance - Beginning of Year	<u>283,825</u>	<u>230,020</u>	<u>(53,805)</u>	<u>(113,025)</u>
<u>283,825</u>	Fund Balance - End of Year	<u>230,020</u>	<u>292,595</u>	<u>62,575</u>	<u>8,770</u>

EAST LANSING PUBLIC SCHOOLS
2017 DEBT FUND (ELEMENTARY BONDS)
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2019-20 ACTUAL		2020-21 FINAL REVISION	2021-22 RECOMMENDED BUDGET	\$ CHANGE RECOMMENDED vs. FINAL REVISION	\$ CHANGE RECOMMENDED vs. 2019-20 ACTUAL
Revenues:					
Local:					
3,891,153	Current Property Taxes (net 0.50% est. delinquent)	3,797,645	4,114,238	316,593	223,085
8,784	Payment in Lieu of Taxes	7,500	7,500	0	(1,284)
1,846	Delinquent Property Taxes (includes penalties & interest)	3,300	3,300	0	1,454
9,104	Interest on Investments	2,000	2,000	0	(7,104)
0	Other	0	0	0	0
<u>3,910,887</u>	Total Revenues	<u>3,810,445</u>	<u>4,127,038</u>	<u>316,593</u>	<u>216,151</u>
Expenditures:					
Due November:					
1,341,425	Interest on Bonded Debt	1,316,825	1,304,525	(12,300)	(36,900)
Due May:					
1,230,000	Redemption of Principal (matures May 2042)	1,230,000	1,430,000	200,000	200,000
0	Redemption of Principal - SLRF	0	0	0	0
1,341,425	Interest on Bonded Debt	1,316,825	1,304,525	(12,300)	(36,900)
0	Interest on SLRF	0	0	0	0
566	Dues and Fees	700	700	0	134
5,934	Property Tax Refunds (MTT/STC/Board of Review)	8,000	8,000	0	2,066
0	Other - Costs of Bond Issuance	0	0	0	0
<u>3,919,350</u>	Total Expenditures	<u>3,872,350</u>	<u>4,047,750</u>	<u>175,400</u>	<u>128,400</u>
(8,463)	Excess (Deficit) of Revenues over (under) Expenditures	(61,905)	79,288	141,193	87,751
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>
(8,463)	Increase (Decrease) in Fund Balance	(61,905)	79,288	141,193	87,751
<u>301,608</u>	Fund Balance - Beginning of Year	<u>293,145</u>	<u>231,240</u>	<u>(61,905)</u>	<u>(70,368)</u>
<u>293,145</u>	Fund Balance - End of Year	<u>231,240</u>	<u>310,528</u>	<u>79,288</u>	<u>17,383</u>

EAST LANSING PUBLIC SCHOOLS
2020 DEBT FUND (ELEMENTARY BONDS)
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2019-20 ACTUAL	2020-21 FINAL REVISION	2021-22 RECOMMENDED BUDGET	\$ CHANGE RECOMMENDED vs. FINAL REVISION	\$ CHANGE RECOMMENDED vs. 2019-20 ACTUAL
Revenues:				
Local:				
0	1,265,875	995,793	(270,082)	995,793
0	2,500	2,500	0	2,500
0	200	200	0	200
0	500	500	0	500
0	0	0	0	0
0	1,269,075	998,993	(270,082)	998,993
Expenditures:				
Due November:				
0	686,749	504,550	(182,199)	504,550
Due May:				
0	0	0	0	0
0	0	0	0	0
0	504,550	504,550	0	504,550
0	0	0	0	0
0	600	600	0	600
0	0	4,000	4,000	4,000
0	0	0	0	0
0	1,191,899	1,013,700	(178,199)	1,013,700
0	77,176	(14,707)	(91,883)	(14,707)
Other Financing (Uses) Sources				
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	77,176	(14,707)	(91,883)	(14,707)
0	0	77,176	77,176	77,176
0	77,176	62,469	(14,707)	62,469

**EAST LANSING PUBLIC SCHOOLS
SINKING FUND**

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2019-20 ACTUAL		2020-21 FINAL REVISION	2021-22 RECOMMENDED BUDGET	\$ CHANGE RECOMMENDED vs. FINAL REVISION	\$ CHANGE RECOMMENDED vs. 2019-20 ACTUAL
	Revenues:				
	Local:				
0	Current Property Taxes (net 0.50% est. delinquent)	0	0	0	0
0	Payment in Lieu of Taxes	0	0	0	0
286	Delinquent Property Taxes (includes penalties & interest)	100	100	0	(186)
0	Interest on Investments	0	0	0	0
0	Other	0	0	0	0
286	Total Revenues	100	100	0	(186)
	Expenditures:				
47,049	Donley Elementary	5,000	0	(5,000)	(47,049)
803	Glencairn Elementary	4,500	0	(4,500)	(803)
221,439	Marble Elementary	0	0	0	(221,439)
0	Pinecrest Elementary	4,000	0	(4,000)	0
12,393	Red Cedar Elementary	8,500	0	(8,500)	(12,393)
0	Whitehills Elementary	3,500	0	(3,500)	0
106,079	MacDonald Middle School	92,000	200,000	108,000	93,921
424,131	East Lansing High School	127,000	1,002,005	875,005	577,874
0	Towar	3,000	0	(3,000)	0
2,182	Property Tax Refunds (MTT/STC/Board of Review)	3,000	3,000	0	818
814,076	Total Expenditures	250,500	1,205,005	954,505	390,929
(813,790)	Excess (Deficit) of Revenues over (under) Expenditures	(250,400)	(1,204,905)	(954,505)	(391,115)
0	Other Financing (Uses) Sources - Operating Transfers	0	0	0	0
(813,790)	Increase (Decrease) in Fund Balance	(250,400)	(1,204,905)	(954,505)	(391,115)
2,269,095	Fund Balance - Beginning of Year	1,455,305	1,204,905	(250,400)	(1,064,190)
1,455,305	Fund Balance - End of Year	1,204,905	0	(1,204,905)	(1,455,305)

**EAST LANSING PUBLIC SCHOOLS
2019 SINKING FUND**

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2019-20 ACTUAL		2020-21 FINAL REVISION	2021-22 RECOMMENDED BUDGET	\$ CHANGE RECOMMENDED vs. FINAL REVISION	\$ CHANGE RECOMMENDED vs. 2019-20 ACTUAL
	Revenues:				
	Local:				
1,197,031	Current Property Taxes (net 0.50% est. delinquent)	1,210,614	1,253,746	43,132	56,715
2,703	Payment in Lieu of Taxes	2,500	2,500	0	(203)
331	Delinquent Property Taxes (includes penalties & interest)	1,000	1,000	0	669
0	Interest on Investments	0	0	0	0
0	Other	0	0	0	0
<u>1,200,065</u>	Total Revenues	<u>1,214,114</u>	<u>1,257,246</u>	<u>43,132</u>	<u>57,181</u>
	Expenditures:				
750	Donley Elementary	3,000	3,000	0	2,250
750	Glencairn Elementary	3,000	3,000	0	2,250
750	Marble Elementary	3,000	3,000	0	2,250
750	Pinecrest Elementary	3,000	3,000	0	2,250
0	Red Cedar Elementary	3,000	3,000	0	3,000
750	Whitehills Elementary	3,000	3,000	0	2,250
61,417	MacDonald Middle School	25,000	98,000	73,000	36,583
79,630	East Lansing High School	150,000	400,000	250,000	320,370
0	Towar	0	0	0	0
61	Property Tax Refunds (MTT/STC/Board of Review)	1,500	1,500	0	1,439
<u>144,858</u>	Total Expenditures	<u>194,500</u>	<u>517,500</u>	<u>323,000</u>	<u>372,642</u>
1,055,207	Excess (Deficit) of Revenues over (under) Expenditures	1,019,614	739,746	(279,868)	(315,461)
0	Other Financing (Uses) Sources - Operating Transfers	0	0	0	0
1,055,207	Increase (Decrease) in Fund Balance	1,019,614	739,746	(279,868)	(315,461)
0	Fund Balance - Beginning of Year	1,055,207	2,074,821	1,019,614	2,074,821
<u>1,055,207</u>	Fund Balance - End of Year	<u>2,074,821</u>	<u>2,814,567</u>	<u>739,746</u>	<u>1,759,360</u>

EAST LANSING PUBLIC SCHOOLS
2012 CAPITAL PROJECTS FUND (SALE OF TIMBERLANE BUILDING)
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2019-20 ACTUAL		2020-21 FINAL REVISION	2021-22 RECOMMENDED BUDGET	\$ CHANGE RECOMMENDED vs. FINAL REVISION	\$ CHANGE RECOMMENDED vs. 2019-20 ACTUAL
	Revenues:				
	Local:				
0	Interest on Investments	0	0	0	0
0	Other	0	0	0	0
<u>0</u>	Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Expenditures:				
0	Donley Elementary	0	0	0	0
0	Glencairn Elementary	0	0	0	0
0	Marble Elementary	0	0	0	0
0	Pinecrest Elementary	0	0	0	0
0	Red Cedar Elementary	54,000	0	(54,000)	0
0	Whitehills Elementary	0	0	0	0
0	MacDonald Middle School	301,000	0	(301,000)	0
19,157	East Lansing High School	183,496	0	(183,496)	(19,157)
0	Towar	0	0	0	0
<u>19,157</u>	Total Expenditures	<u>538,496</u>	<u>0</u>	<u>(538,496)</u>	<u>(19,157)</u>
(19,157)	Excess (Deficit) of Revenues over (under) Expenditures	(538,496)	0	538,496	19,157
	Other Financing (Uses) Sources				
(90,000)	Operating Transfers	0	0	0	90,000
0	Sale of Bonds	0	0	0	0
<u>(90,000)</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>90,000</u>
(109,157)	Increase (Decrease) in Fund Balance	(538,496)	0	538,496	109,157
<u>647,653</u>	Fund Balance - Beginning of Year	<u>538,496</u>	<u>0</u>	<u>(538,496)</u>	<u>(647,653)</u>
<u>538,496</u>	Fund Balance - End of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>(538,496)</u>

EAST LANSING PUBLIC SCHOOLS
2017 CAPITAL PROJECTS FUND (ELEMENTARY BOND)
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2019-20 ACTUAL		2020-21 FINAL REVISION	2021-22 RECOMMENDED BUDGET	\$ CHANGE RECOMMENDED vs. FINAL REVISION	\$ CHANGE RECOMMENDED vs. 2019-20 ACTUAL
	Revenues:				
	Local:				
303,487	Interest on Investments	1,425	0	(1,425)	(303,487)
0	Other	0	0	0	0
<u>303,487</u>	Total Revenues	<u>1,425</u>	<u>0</u>	<u>(1,425)</u>	<u>(303,487)</u>
	Expenditures:				
1,746,921	Donley Elementary	3,666	0	(3,666)	(1,746,921)
2,419,461	Glencairn Elementary	46,339	0	(46,339)	(2,419,461)
418,484	Marble Elementary	318,589	0	(318,589)	(418,484)
11,514,297	Pinecrest Elementary	1,828,905	0	(1,828,905)	(11,514,297)
165,067	Red Cedar Elementary	355,357	0	(355,357)	(165,067)
11,431,600	Whitehills Elementary	2,000,182	0	(2,000,182)	(11,431,600)
<u>27,695,830</u>	Total Expenditures	<u>4,553,038</u>	<u>0</u>	<u>(4,553,038)</u>	<u>(27,695,830)</u>
<u>(27,392,343)</u>	Excess (Deficit) of Revenues over (under) Expenditures	<u>(4,551,613)</u>	<u>0</u>	<u>4,551,613</u>	<u>27,392,343</u>
	Other Financing (Uses) Sources				
0	Operating Transfers	(2,987)	0	2,987	0
0	Sale of Bonds	0	0	0	0
<u>0</u>	Total Other Financing (Uses) Sources	<u>(2,987)</u>	<u>0</u>	<u>2,987</u>	<u>0</u>
<u>(27,392,343)</u>	Increase (Decrease) in Fund Balance	<u>(4,554,600)</u>	<u>0</u>	<u>4,554,600</u>	<u>27,392,343</u>
<u>31,946,943</u>	Fund Balance - Beginning of Year	<u>4,554,600</u>	<u>0</u>	<u>(4,554,600)</u>	<u>(31,946,943)</u>
<u>4,554,600</u>	Fund Balance - End of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>(4,554,600)</u>

EAST LANSING PUBLIC SCHOOLS
2020 CAPITAL PROJECTS FUND (ELEMENTARY BOND)
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2019-20 ACTUAL		2020-21 FINAL REVISION	2021-22 RECOMMENDED BUDGET	\$ CHANGE RECOMMENDED vs. FINAL REVISION	\$ CHANGE RECOMMENDED vs. 2019-20 ACTUAL
	Revenues:				
	Local:				
73,519	Interest on Investments	22,000	5,000	(17,000)	(68,519)
0	Other	80,300	0	(80,300)	0
<u>73,519</u>	Total Revenues	<u>102,300</u>	<u>5,000</u>	<u>(97,300)</u>	<u>(68,519)</u>
	Expenditures:				
32,740	Donley Elementary	62,000	2,447,047	2,385,047	2,414,307
32,740	Glencairn Elementary	142,000	343,316	201,316	310,576
563,370	Marble Elementary	12,503,000	2,653,332	(9,849,668)	2,089,962
32,740	Pinecrest Elementary	702,000	359,952	(342,048)	327,212
465,528	Red Cedar Elementary	688,000	719,559	31,559	254,031
32,741	Whitehills Elementary	673,000	717,921	44,921	685,180
<u>1,159,859</u>	Total Expenditures	<u>14,770,000</u>	<u>7,241,127</u>	<u>(7,528,873)</u>	<u>6,081,268</u>
(1,086,340)	Excess (Deficit) of Revenues over (under) Expenditures	(14,667,700)	(7,236,127)	7,431,573	(6,149,787)
	Other Financing (Uses) Sources				
0	Operating Transfers	2,987	0	(2,987)	0
26,643,611	Sale of Bonds	0	0	0	(26,643,611)
<u>26,643,611</u>	Total Other Financing (Uses) Sources	<u>2,987</u>	<u>0</u>	<u>(2,987)</u>	<u>(26,643,611)</u>
25,557,271	Increase (Decrease) in Fund Balance	(14,664,713)	(7,236,127)	7,428,586	(32,793,398)
<u>0</u>	Fund Balance - Beginning of Year	<u>25,557,271</u>	<u>10,892,558</u>	<u>(14,664,713)</u>	<u>10,892,558</u>
<u>25,557,271</u>	Fund Balance - End of Year	<u>10,892,558</u>	<u>3,656,431</u>	<u>(7,236,127)</u>	<u>(21,900,840)</u>

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

	10/2/2019 Fall 19	2/13/2019 Supp 19	Audited 2019-20 Blended Count	10/7/2020 Fall 20	2/12/2020 Supp 20	Audited 2020-21 Blended Count	Audited 2020-21 "Super Blend"	Projected 10/6/2021 Fall 21	2/10/2021 Supp 21	Projected 2021-22 Blended Count
ELEMENTARY:										
Donley	281.22	275.00	280.60	263.00	277.22	264.42	276.56	260.00	261.00	260.10
Glencairn	341.00	316.00	338.50	275.00	346.12	282.11	324.40	275.00	268.00	274.30
Marble	364.14	362.00	363.93	332.14	370.14	335.94	356.93	330.00	319.46	328.95
Pinecrest	325.53	347.02	327.68	274.03	337.72	280.40	315.86	275.00	271.32	274.63
Red Cedar	0.00	0.00	0.00	108.00	0.00	97.20	24.30	130.00	109.00	127.90
Whitehills	308.00	318.00	309.00	284.00	308.00	286.40	303.35	280.00	279.00	279.90
Total Elementary	1,619.89	1,618.02	1,619.71	1,536.17	1,639.20	1,546.47	1,601.40	1,550.00	1,507.78	1,545.78
MacDonald Middle School	894.16	856.74	890.42	895.33	897.87	895.58	891.71	881.00	889.15	881.82
East Lansing High School	1,183.03	1,091.43	1,173.87	1,198.90	1,156.59	1,194.67	1,179.07	1,199.00	1,181.56	1,197.26
Sec 23a	7.17	0.00	7.17	9.42	0.00	9.42	14.80	9.00	0.00	9.00
TOTAL PUPIL MEMBERSHIP	3,704.25	3,566.19	3,691.17	3,639.82	3,693.66	3,646.14	3,686.98	3,639.00	3,578.49	3,633.86
Blended FTE count change from prior year			101.77			(45.03)	(4.19)			(53.12)
Blended FTE % change from prior year			2.8%			-1.2%	-0.1%			-1.4%
Fall FTE count change from prior year	115.78			-64.43				-0.82		

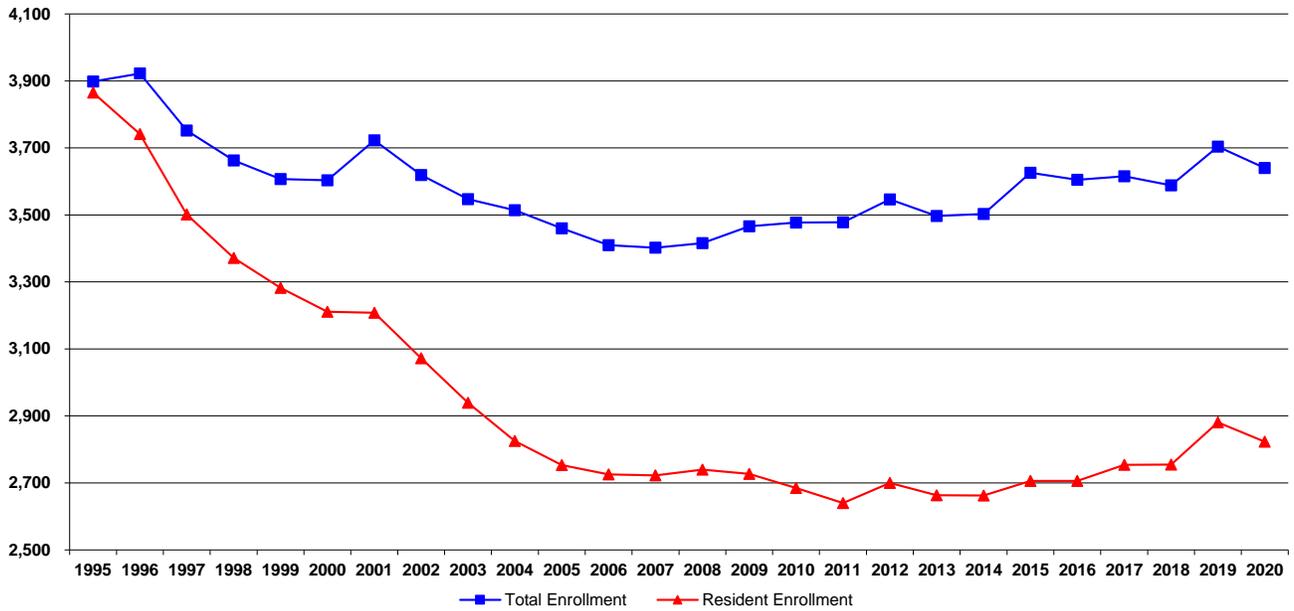
Note: State pupil membership blended count is based on full time equivalent enrollment with 90% funding from the fall count day and 10% funding from the previous supplemental count day. Pupil membership does not include students in Great Start Readiness Program. For FY 2020-21 a "Super Blend" is being used which includes 75% of counts from 2019 (90% Fall plus 10% Spring) and 25% of counts from 2020 (90% Fall plus 10% Spring).

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

Grade Level	2012	2013	2014	2015	2016	2017	2018	2019	2020	Projected 2021	Change from Prior Year Fall Count
Early Childhood Special Education	16.84	15.61	16.79	17.00	17.75	16.00	16.00	22.00	16.00	16.00	0.00
Kindergarten	291.00	275.00	285.32	276.62	288.24	271.00	256.00	292.13	254.00	252.00	(2.00)
1st Grade	274.05	260.78	250.45	279.57	248.67	271.00	256.00	242.36	251.00	233.00	(18.00)
2nd Grade	276.42	246.59	248.70	274.27	281.50	259.44	265.08	245.00	230.73	252.00	21.27
3rd Grade	259.65	268.36	258.74	267.03	261.71	285.00	258.28	268.00	239.00	251.00	12.00
4th Grade	267.81	254.69	276.42	271.54	277.26	277.32	283.00	263.09	279.00	254.00	(25.00)
5th Grade	251.05	260.22	265.06	289.19	280.75	282.00	287.15	287.31	266.44	283.00	16.56
Elementary Total			1,601.48	1,675.22	1,655.88	1,661.76	1,621.51	1,619.89	1,536.17	1,541.00	4.83
6th Grade	247.58	250.29	259.30	278.33	286.77	282.69	287.00	306.30	297.00	272.00	(25.00)
7th Grade	261.19	258.76	267.34	282.78	279.05	279.37	283.24	286.00	317.33	295.00	(22.33)
8th Grade	274.13	281.17	256.24	279.20	280.37	278.86	284.92	301.86	281.00	318.00	37.00
Middle School Total			782.88	840.31	846.19	840.92	855.16	894.16	895.33	885.00	(10.33)
9th Grade	280.00	280.00	289.67	278.00	269.78	299.46	287.74	306.33	308.00	284.00	(24.00)
10th Grade	280.97	283.95	291.83	295.53	277.00	283.51	301.84	306.83	312.33	311.00	(1.33)
11th Grade	284.77	266.83	261.49	293.01	275.27	258.66	274.71	289.64	297.00	314.00	17.00
12th Grade + Sec 23a	280.96	295.23	275.21	244.28	280.68	270.76	247.51	287.40	290.99	304.00	13.01
High School Total			1,118.20	1,110.82	1,102.73	1,112.39	1,111.80	1,190.20	1,208.32	1,213.00	4.68
TOTAL PUPIL MEMBERSHIP COUNT	3,546.42	3,497.48	7,005.12	3,626.35	3,604.80	3,615.07	3,588.47	3,704.25	3,639.82	3,639.00	(0.82)
FTE change from prior year	68.34	(48.94)	3,507.64	(3,378.77)	(21.55)	10.27	(26.60)	115.78	(64.43)	(0.82)	

64

**EAST LANSING PUBLIC SCHOOLS
FALL PUPIL 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	3,372	292	92.0%	8.0%	272	7.4%
1999	3,607	3,283	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	2,754	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	76.1%	23.9%	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	3,640	2,823	816	77.6%	22.4%	739	20.3%
2021							

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).

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

Levy	Expiration	2021 Tax Year (TY)	2020 TY	2019 TY	2018 TY	2017 TY
		2021-22	2020-21	2019-20	2018-19	2017-18
Operating - Non-PRE (Non-Homestead)	12/31/28	18.0000	18.0000	18.0000	17.9795	18.0000
Sinking Fund - ALL					1.2770	1.2804
2019 Sinking Fund - ALL	12/31/28	0.9990	1.0000	1.0000		
Total Sinking Funds		0.9990	1.0000	1.0000	1.2770	1.6604
2020 Debt Fund - ALL		0.7600	1.0000			
2017 Debt Fund - ALL		3.1400	3.0000	3.2500	3.3400	2.2890
2015 Debt Fund - ALL		2.9000	3.0000	3.2500	3.6600	3.7550
2013 Debt Fund - ALL						0.9560
Total Debt		6.8000	7.0000	6.5000	7.0000	7.0000
Total PRE (Homestead)		7.7990	8.0000	7.5000	8.2770	8.2804
Total Non-PRE (Non-Homestead)		25.7990	26.0000	25.5000	26.2565	26.2804
Headlee Reduction ¹ - ALL		YES - 0.9990	NO	NO	YES - 0.9974	YES - 0.9957
Headlee Reduction - Non-PRE (Non-Homestead)		NO	NO	YES - 0.9993	YES - 0.9924	YES - 0.9922

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 BY MUNICIPAL ENTITY

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

	Percentage of Taxable Value	(as of May 2021) 2021-22	(as of April 22, 2021) 2020-21	\$ Change	% Change
City of East Lansing	77.6%	978,453,428	942,866,848	35,586,580	3.77%
City of Lansing	3.3%	42,058,931	41,126,474	932,457	2.27% 67
Bath Township	4.0%	50,086,975	48,818,226	1,268,749	2.60%
DeWitt Township	0.2%	1,895,250	1,847,846	47,404	2.57%
Lansing Township	0.0%	249,433	240,146	9,287	3.87%
Meridian Township	15.0%	188,570,319	181,807,501	6,762,818	3.72%
	100.0%	1,261,314,336	1,216,707,041	44,607,295	3.67%

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 BY MUNICIPAL ENTITY**

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

	(as of May 2021)	(as of April 22, 2021)			
	2021-22	2020-21	\$ Change	% Change	
City of East Lansing	460,807,764	448,207,013	12,600,751	2.81%	
City of Lansing	7,340,497	7,501,472	(160,975)	-2.15%	68
Bath Township	0	0	0	#DIV/0!	
DeWitt Township	75,783	38,840	36,943	95.12%	
Lansing Township	0	0	0	#DIV/0!	
Meridian Township	138,549,386	135,477,972	3,071,414	2.27%	
	<u>606,773,430</u>	<u>591,225,297</u>	<u>15,548,133</u>	<u>2.63%</u>	
Percent of total taxable value	48.1%	48.6%			

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 BY MUNICIPAL ENTITY
COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE (excludes Capture)

	(as of May 2021)	(as of April 22, 2021)		
	2021-22	2020-21	\$ Change	% Change
City of East Lansing	31,671,700	32,256,900	(585,200)	-1.81%
City of Lansing	3,746,000	4,251,400	(505,400)	-11.89%
Bath Township	1,610,000	1,468,500	141,500	9.64%
DeWitt Township	182,800	182,800	0	0.00%
Lansing Township	0	0	0	#DIV/0!
Meridian Township	403,500	527,600	(124,100)	-23.52%
	<u>37,614,000</u>	<u>38,687,200</u>	<u>(1,073,200)</u>	<u>-2.77%</u>
Percent of total taxable value	3.0%	3.2%		

69

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 BY MUNICIPAL ENTITY

NON-PRE PROPERTY TAXABLE VALUE (excludes Capture)

	(as of May 2021)	(as of April 22, 2021)		
	2021-22	2020-21	\$ Change	% Change
City of East Lansing	485,973,964	462,402,935	23,571,029	5.10%
City of Lansing	30,972,434	29,373,602	1,598,832	5.44%
Bath Township	48,476,975	47,349,726	1,127,249	2.38%
DeWitt Township	1,636,667	1,626,206	10,461	0.64%
Lansing Township	249,433	240,146	9,287	3.87%
Meridian Township	49,617,433	45,801,929	3,815,504	8.33%
	<u>616,926,906</u>	<u>586,794,544</u>	<u>30,132,362</u>	<u>5.14%</u>
Percent of total taxable value	48.9%	48.2%		

70

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 REVENUE**

ASSESSING UNIT	COUNTY	OPERATING MILLAGE			2019 SINKING FUND	2015 DEBT (2005 Refinance)	2017 DEBT (Elem.)	2020 DEBT (Elem.)	
		2021 TAXABLE VALUATION ¹	Non-PRE	Commercial Personal					TOTAL OPERATING
			18.0000	6.0000					
East Lansing, City of Ingham									
PRE (includes Industrial Personal)		440,053,220			\$ 439,613	\$ 1,276,154	\$ 1,381,767	\$ 334,440	
Commercial Personal		31,671,700		\$ 190,030	\$ 31,640	91,847	99,449	24,070	
Non-PRE		485,105,716	\$ 8,731,902		484,620	1,406,806	1,523,231	368,680	
Capture - PRE		11,663,332				33,823	36,622	8,864	
Capture - Commercial Personal		0				0	0	0	
Capture - Non-PRE		20,172,088				58,499	63,340	15,330	
TOTAL CITY OF EAST LANSING		988,666,056	8,731,902	190,030	955,873	2,867,129	3,104,409	751,384	
East Lansing, City of Clinton									
PRE		20,754,544			20,733	60,188	65,169	15,773	
Commercial Personal		0		0	0	0	0	0	
Non-PRE		868,248	15,628		867	2,517	2,726	659	
TOTAL CITY OF EAST LANSING		21,622,792	15,628	0	21,600	62,705	67,895	16,432	
Lansing, City of Ingham									
PRE		7,340,497			7,333	21,287	23,049	5,578	
Commercial Personal		3,746,000		22,476	3,742	10,863	11,762	2,846	
Non-PRE		30,972,434	557,503		30,941	89,820	97,253	23,539	
Capture - PRE		519,583				1,506	1,631	394	
Capture - Commercial Personal		0				0	0	0	
Capture - Non-PRE		23,185,065				67,236	72,801	17,620	
TOTAL CITY OF LANSING		65,763,579	557,503	22,476	42,016	190,712	206,496	49,977	
Lansing Township Ingham									
PRE		0			0	0	0	0	
Commercial Personal		0		0	0	0	0	0	
Non-PRE		249,433	4,489		249	723	783	189	
TOTAL LANSING TOWNSHIP		249,433	4,489	0	249	723	783	189	
Meridian Township Ingham									
PRE		138,549,386			138,410	401,793	435,045	105,297	
Commercial Personal		403,500		2,421	403	1,170	1,266	306	
Non-PRE		49,617,433	893,113		49,567	143,890	155,798	37,709	
TOTAL MERIDIAN TOWNSHIP		188,570,319	893,113	2,421	188,380	546,853	592,109	143,312	
DeWitt Township Clinton									
PRE		75,783			75	219	237	57	
Commercial Personal		182,800		1,096	182	530	573	138	
Non-PRE		1,636,667	29,460		1,635	4,746	5,139	1,243	
TOTAL DEWITT TOWNSHIP		1,895,250	29,460	1,096	1,892	5,495	5,949	1,438	
Bath Township Clinton									
PRE		0			0	0	0	0	
Commercial Personal		1,610,000		9,660	1,608	4,669	5,055	1,223	
Non-PRE		48,476,975	872,585		48,428	140,583	152,217	36,842	
TOTAL BATH TOWNSHIP		50,086,975	872,585	9,660	50,036	145,252	157,272	38,065	
Total PRE (Homestead)		618,956,345	0	0	606,164	1,794,970	1,943,520	470,403	
Total Commercial Personal		37,614,000	0	225,683	37,575	109,079	118,105	28,583	
Total Non-PRE (Non-Homestead)		660,284,059	11,104,680	0	616,307	1,914,820	2,073,288	501,811	
Grand Total (includes Capture)		1,316,854,404	\$ 11,104,680	\$ 225,683	\$ 11,330,363	\$ 3,818,869	\$ 4,134,913	\$ 1,000,797	
Less Capture Amount		(55,540,068)						\$ 8,954,579	
Grand Total (excludes Capture)		1,261,314,336				Total Debt		\$ 21,544,988	
						Total Tax Revenue			

¹ As of May 2021 per Ingham County Equalization (L-4028).

DEFINITIONS of EXPENDITURE FUNCTION CODES

Per Michigan Public School Accounting Manual - Bulletin 1022 (updated through Change Notice #31 dated 12-17-2020)

Function Code	Function Name	Description
111	Elementary	Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all pupils in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.
112	Middle/Junior High	Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.
113	High School	Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various occupations and/or professions which normally may be achieved in the high school years.
118	Pre-Kindergarten	Learning experiences designed for ages preceding kindergarten.
119	Summer School	Any basic program activity offered in summer.
122	Special Education	Instructional activities designed primarily to deal with pupils having impairments requiring special accommodation. The special education programs area includes Preprimary, Elementary, Middle/Junior High, and High School services for pupils with mental, emotional, hearing, visual, speech, language, physical and other impairments and learning disabilities. Homebound and hospitalized programs for pupils who are not classified as special education pupils should not be included in this account.
125	Compensatory Education	Instructional activities designed to improve the achievement in basic cognitive skills of pupils who have extraordinary need for assistance to improve their competence in such basic skills as State At Risk, NCLB Title I and Bilingual.
212	Guidance Services	Consist of those activities of counseling with pupils and parents, providing consultation with other staff members on learning problems, evaluating the abilities of pupils, assisting pupils to make their own educational and career plans and choices, assisting pupils in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for pupils.
213	Health Services	Consist of physical and mental health services. Included are activities involved with providing pupils with appropriate medical, dental, nursing, occupational therapy or other health services.
214	Psychological Services	Consist of those activities of administering psychological tests, interpreting the results of psychological tests, working with other staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests, and planning and managing a program of psychological services including psychological counseling for the school or school system.
215	Speech Pathology and Audiology Services	Consist of those activities which have as their purpose the identification, assessment, and treatment of children with impairments in speech, hearing and language.

DEFINITIONS of EXPENDITURE FUNCTION CODES

Per Michigan Public School Accounting Manual - Bulletin 1022 (updated through Change Notice #31 dated 12-17-2020)

Function Code	Function Name	Description
216	Social Work Services	Consist of those activities that have as their purpose the performance of school social work activities dealing with the problems of pupils that involve the home, school and community.
218	Teacher Consultant	Consists of those activities for special education programs and services. See MDE Administrative Rules 340.1755 and R340.1749 for the appropriate use of special education teacher consultants.
219	Other Pupil Support Services	This function is assigned to expenditures involving monitoring activities, such as, lunchroom monitors, hall monitors, playground monitors and crossing guards. Bus monitors are assigned to the transportation function, 271.
221	Improvement of Instruction	Consists of those activities that are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging and natural learning experiences for pupils. These activities include curriculum development, techniques of instruction, child development and understanding, in-service training for instructional staff.
222	Educational Media Services	Consist of those activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of educational media by teachers and other members of the instructional staff; and guiding instructional staff members in their use of educational media. Included here are the activities for planning the use of the educational media by pupils and instructing pupils in their use of media materials.
224	Educational Television	Consist of those activities concerned with planning, programming, and writing educational programs or segments of programs for use on closed circuit or broadcast television or radio.
225	Instruction Related Technology	Consist of all technology activities and services for the purpose of supporting instruction. Specifically costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, and instructional networks. Technology that is used by students in the classroom or that has an instruction focus (including distance learning) should be coded to the appropriate Instruction (1xx) function.
226	Supervision and Direction of Instructional Staff	Directing and managing instructional services. Includes the activities of program coordination and program compliance monitoring. Examples: Special Education, Career Technical and Title I directors.
227	Academic Student Assessment	Services rendered for the academic assessment of pupils. Examples: Purchased academic testing services, purchased grading services, academic testing supplies.
229	Other Instructional Staff Services	Consist of activities other than those defined above to assist instructional staff.
231	Board of Education	Activities performed by the elected body that has been created according to state law and vested with responsibilities for educational activities in a school district. Includes legal, audit and election costs or fees.

DEFINITIONS of EXPENDITURE FUNCTION CODES

Per Michigan Public School Accounting Manual - Bulletin 1022 (updated through Change Notice #31 dated 12-17-2020)

Function Code	Function Name	Description
232	Executive Administration	Those activities associated with the district-wide general or executive responsibilities, including the development and execution of school district policies through staff at all levels. Titles may include superintendent, associate or assistant superintendent, but may not be limited to such designations. These activities may be distinguished from the supervision or direction of a specific function, program or supporting service that may appropriately be charged to another specific instructional or supporting function. When the same individual directs two or more functions, the services of that individual's office may be prorated between the functions concerned. Include community relations services (district wide activities and programs designed to improve school/community relations.)
241	Office of the Principal	Activities performed by the principal, assistant principal and other assistants in the general supervision of all operations of the school building; evaluation of staff members of the school; supervision and maintenance of the school records are included under this function, along with clerical staff for these activities.
249	Other School Administration	Other activities of school administration not defined above. Include full-time department chairpersons and graduation expenditures here.
252	Fiscal Services	Activities concerned with the fiscal operations of the school system. This function includes budgeting, receiving and disbursing, financial accounting, payroll, purchasing, inventory control, and internal auditing.
257	Internal Services	Activities concerned with storing and distributing supplies, furniture, and equipment. Also include district wide duplicating/printing services and central mail services.
259	Other Business Services	This function is assigned to those kinds of transactions that should not be identified to any of the business activities defined above. Examples: short term interest on notes, judgments, taxes abated and written off.
261	Operating Buildings Services	Activities concerned with keeping the physical plant open, clean, and ready for daily use. They include operating the heating, lighting, and ventilation systems, and repairing facilities/equipment. Also included are operating building leases, property and liability insurance, janitorial and ground maintenance costs. May be used in a Capital Projects fund only to extent allowed by law.
266	Security Services	Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems, and security guards.
271	Pupil Transportation Services	Activities concerned with the conveyance of pupils to and from school, as provided by state law. It includes trips between home and school or trips to school activities. All other direct costs related to pupil transportation should be included under this function, i.e., physical exams, uniforms, school bus driver licenses, awards, bus monitors, etc. May be used in Capital Projects Funds only to extent allowed by law.

DEFINITIONS of EXPENDITURE FUNCTION CODES

Per Michigan Public School Accounting Manual - Bulletin 1022 (updated through Change Notice #31 dated 12-17-2020)

Function Code	Function Name	Description
281	Planning, Research, Development, and Evaluation	Activities, on a system-wide basis, associated with conducting and managing programs of planning, research, development, and evaluation for a school system.
282	Communication Services	Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers or to the general public through direct mailing, the various news media, or personal contact.
283	Staff/Personnel Services	Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services, staff accounting, and staff relations and negotiations. In-service training and professional development for non-instructional support staff should be recorded here.
284	Non-Instructional Technology Services	Activities concerned with supporting the school district's information technology system, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. Included costs associated with the administration and supervision of technology personnel, systems planning and analysis, system application development, systems operation, network support services, hardware maintenance and support, etc.
285	Pupil Accounting	Consists of those activities concerned with acquiring, maintaining, and auditing records or pupil attendance, and reporting information to various oversight agencies.
293	Athletic Activities	Consist of those activities concerned with financing the interscholastic athletic programs that are under the supervision of the school.
296	Student/School Activity	Other student/school activity expenditures
297	Food Services	Consist of those activities concerned with providing food to pupils and staff in a school or school system. This service includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.
311	Community Service Direction	Activities concerned with directing and managing community services activities, i.e., community school direction.
321	Community Recreation	Consists of those activities concerned with providing recreation for the community as a whole, or for some segment of the community. It includes such staff activities as organizing and supervising playgrounds, swimming pools, and other recreation programs for the community.
331	Community Activities	Consists of those activities concerned with providing services to civic affairs organizations. This includes services to parent-teacher association meetings, other parental involvement functions, public forums, lectures, and civil defense planning.
361	Welfare Activities	Pertain to providing for the personal needs of individuals who have been designated by an appropriate governmental entity. They include food or other personal needs.

DEFINITIONS of EXPENDITURE FUNCTION CODES

Per Michigan Public School Accounting Manual - Bulletin 1022 (updated through Change Notice #31 dated 12-17-2020)

Function Code	Function Name	Description
371	Non-Public School Pupils	Services to pupils attending a school established by an agency other than the state, subdivision of the state, or the federal government, which usually is supported primarily by other than public funds. They may consist of such activities as those involved in providing instructional services, attendance and social work services, health services, professional development and transportation services for no-public school pupils.
411	Payments to Other Public Schools Within the State of Michigan	Sub-Grantee/Flow Through Distributions Only. All other payments for services, supplies, and materials should be reported in the appropriate function and object code 82xx.
441	Payments to Other Governmental Entities	Sub-grantee Relationships Only (Non-Public School, Community Organizations, etc.)
452	Site Improvement Services	Activities concerned with improving sites, and with maintaining existing site improvements.
455	Building Acquisition and Construction Services	Activities concerned with buying or constructing buildings. Include cost for the initial equipping of facilities.
459	Other Facilities Acquisition and Construction Services	Other Facilities Acquisition and Construction Services that cannot be classified above. Includes Furniture, Fixtures, and Equipment FF &E).
491	Prior Period Adjustments-Material Transactions	Amounts reported here must be reported in the audited financial statements as adjustments to the prior year fund balance with appropriate notation.
511	Debt Service - Long Term Only	Principal on short-term notes/loans will be recorded in offsetting balance sheet accounts (Notes payable/Cash) rather than as an "other financing use." Interest on short-term notes/loans will be coded in Function "259."
601-659	Fund Modifications (Other Operating Transfers Out)	Use "6" in the first position of the fund code, then two position fund code of fund the dollars are going to.



MEMORANDUM

TO: ELPS Board of Education, Dori Leyko, Superintendent

FROM: Richard Pugh, Director of Finance

SUBJECT: Action Item – Certification of form L-4029 (2021 Tax Rate Request)

DATE: June 7, 2021

Recommendation:

It is recommended that the Board of Education approve the 2021 millage rates to be levied on July 1, 2021 as calculated per the Michigan Department of Treasury form L-4029 as presented.

Background:

Attached are the computed July 1, 2021 millage rates (per L-4029). The mills to be levied are:

- Operating (Non-Homestead) = 18.0000
- 2019 Sinking Fund (All Property) = 0.9990
- Debt Funds (All Property) = 6.8000
 - 2020 DF 0.7600
 - 2017 DF 3.1400
 - 2015 DF 2.9000

Operating Levy:

The Operating millage is taxed on non-homestead property. There was not a “Headlee” millage reduction fraction for non-homestead property. The requested Operating millage of 18.0 mills is the same as current year.

2019 Sinking Fund Levy:

The Sinking Fund millage is taxed on all property. There was a “Headlee” millage reduction fraction for all property. The requested Sinking Fund millage of 0.9990 mill is a reduction of 0.0010 mill from the current year.

Debt Fund Levy:

The Debt Fund millage is taxed on all property and is not subject to “Headlee” millage reduction fractions. The requested total Debt Fund millage of 6.8 mills is a reduction of 0.20 mill from the current year.

2021 Tax Rate Request (This form must be completed and submitted on or before September 30, 2021)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes	2021 Taxable Value of ALL Properties in the Unit as of 5-24-2021
Local Government Unit Requesting Millage Levy	For LOCAL School Districts: 2021 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2021 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2020 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2021 Current Year "Headlee" Millage Reduction Fraction	(7) 2021 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized

Prepared by	Telephone Number	Title of Preparer	Date
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CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2021 for instructions on completing this section.

<input type="checkbox"/> Clerk	Signature	Print Name	Date
<input type="checkbox"/> Secretary			
<input type="checkbox"/> Chairperson	Signature	Print Name	Date
<input type="checkbox"/> President			

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	
For Commercial Personal	
For all Other	

* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

**** IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

Instructions For Completing Form 614 (L-4029) 2021 Tax Rate Request, Millage Request Report To County Board Of Commissioners

These instructions are provided under MCL Sections 211.24e (truth in taxation), 211.34 (truth in county equalization and truth in assessing), 211.34d (Headlee), and 211.36 and 211.37 (apportionment).

Column 1: Source. Enter the source of each millage. For example, allocated millage, separate millage limitations voted, charter, approved extra-voted millage, public act number, etc. Do not include taxes levied on the Industrial Facilities Tax Roll.

Column 2: Purpose of millage. Examples are: operating, debt service, special assessments, school enhancement millage, sinking fund millage, etc. A local school district must separately list operating millages by whether they are levied against ALL PROPERTIES in the school district or against the NON-HOME group of properties. (See State Tax Commission Bulletin 2 of 2021 for more explanation.) A local school district may use the following abbreviations when completing Column 2: "Operating ALL" and "Operating NON-HOME". "Operating ALL" is short for "Operating millage to be levied on ALL PROPERTIES in the local school district" such as Supplemental (Hold Harmless) Millages and Building and Site Sinking Fund Millages. "Operating NON-HOME" is short for "Operating millage to be levied on ALL PROPERTIES EXCLUDING PRINCIPAL RESIDENCE, QUALIFIED AGRICULTURAL, QUALIFIED FOREST AND INDUSTRIAL PERSONAL PROPERTIES in the local school district" such as the 18 mills in a district which does not levy a Supplemental (Hold Harmless) Millage.

Column 3: Date of Election. Enter the month and year of the election for each millage authorized by direct voter approval.

Column 4: Millage Authorized. List the allocated rate, charter aggregate rate, extra-voted authorized before 1979, each separate rate authorized by voters after 1978, debt service rate, etc. (This rate is the rate before any reductions.)

Column 5: 2020 Millage Rate Permanently Reduced by MCL 211.34d ("Headlee") Rollback. Starting with taxes levied in 1994, the "Headlee" rollback permanently reduces the maximum rate or rates authorized by law or charter. The **2020** permanently reduced rate can be found in column 7 of the **2020** Form L-4029. For operating millage approved by the voters after April 30, 2020, enter the millage approved by the voters. For debt service or special assessments not subject to a millage reduction fraction, enter "NA" signifying "not applicable."

Column 6: Current Year Millage Reduction Fraction. List the millage reduction fraction certified by the county treasurer for the current year as calculated on Form 2166 (L-4034), *2021 Millage Reduction Fraction Calculations Worksheet*. The millage reduction fraction shall be rounded to four (4) decimal places. The current year millage reduction fraction shall not exceed 1.0000 for 2021 and future years. This prevents any increase or "roll up" of millage rates. Use

1.0000 for new millage approved by the voters after April 30, 2021. For debt service or special assessments not subject to a millage reduction fraction, enter 1.0000.

Column 7: 2021 Millage Rate Permanently Reduced by MCL 211.34d ("Headlee") Rollback. The number in column 7 is found by multiplying column 5 by column 6 on this 2021 Form L-4029. This rate must be rounded DOWN to 4 decimal places. (See STC Bulletin No. 11 of 1999, Supplemented by Letter of 6/7/2000.) For debt service or special assessments not subject to a millage reduction fraction, enter "NA" signifying "not applicable."

Column 8: Section 211.34 Millage Rollback Fraction (Truth in Assessing or Truth in Equalization). List the millage rollback fraction for 2021 for each millage which is an operating rate. Round this millage rollback fraction to 4 decimal places. Use 1.0000 for school districts, for special assessments and for bonded debt retirement levies. For counties, villages and authorities, enter the Truth in Equalization Rollback Fraction calculated on STC Form L-4034 as TOTAL TAXABLE VALUE BASED ON CEV FOR ALL CLASSES/TOTAL TAXABLE VALUE BASED ON SEV FOR ALL CLASSES. Use 1.0000 for an authority located in more than one county. For further information, see State Tax Commission Bulletin 2 of 2021. For townships and cities, enter the Truth in Assessing Rollback Fraction calculated on STC Form L-4034 as TOTAL TAXABLE VALUE BASED ON ASSESSED VALUE FOR ALL CLASSES/TOTAL TAXABLE VALUE BASED ON SEV FOR ALL CLASSES. The Section 211.34 Millage Rollback Fraction shall not exceed 1.0000.

Column 9: Maximum Allowable Millage Levy. Multiply column 7 (2021 Millage Rate Permanently Reduced by MCL 211.34d) by column 8 (Section 211.34 millage rollback fraction). Round the rate DOWN to 4 decimal places. (See STC Bulletin No. 11 of 1999, Supplemented by Letter of 6/7/2000.) For debt service or special assessments not subject to a millage reduction fraction, enter millage from Column 4.

Column 10/Column 11: Millage Requested to be Levied. Enter the tax rate approved by the unit of local government provided that the rate does not exceed the maximum allowable millage levy (column 9). A millage rate that exceeds the base tax rate (Truth in Taxation) cannot be requested unless the requirements of MCL 211.24e have been met. For further information, see State Tax Commission Bulletin 2 of 2021. A LOCAL School District which levies a Supplemental (Hold Harmless) Millage shall not levy a Supplemental Millage in excess of that allowed by MCL 380.1211(3). Please see the memo to assessors dated October 26, 2004 regarding the change in the collection date of certain county taxes.

Column 12: Expiration Date of Millage. Enter the month and year on which the millage will expire.



MEMORANDUM

TO: ELPS Board of Education, Dori Leyko, Superintendent

FROM: Richard Pugh, Director of Finance

SUBJECT: Action Item – Amendment to Jani-King Custodial Agreement

DATE: June 7, 2021

Recommended:

It is recommended that the Board of Education authorize the Superintendent, or her designee, to execute the 9th Amendment to Jani-King Custodial, Courier and Grounds/Utility Service Agreement as presented.

Background:

From the 5-24-21 BOE packet:

The District's current custodial contract with Jani-King expires June 30, 2021. Administration has negotiated an amendment with Jani-King for a one-year extension (July 1, 2021 to June 30, 2022). Summary of the one-year extension include:

- 2.5% increase exclusive of consumables.
- Consumables increase of 12.8% to reflect increased cleaning/disinfecting supplies.
- Increased custodial daily services. Remove the three non-custodian positions (courier and two grounds positions) from the contract and replace with three custodians. The district will direct hire the positions for grounds and courier service.
- Add back July services. Due to facilities basically being closed last summer there were no services for July 2020.

Although we have had our challenges this past school year with custodial services we have seen improvements and believe the new franchise owners, along with support from Jani-King corporate office, can provide the appropriate level of service. Total base custodial service contract would be \$1,220,000 (\$39,862 increase over the current agreement).

I have edited the attached amendment, which was previously prepared by District legal counsel, to reflect the contract terms being negotiated. Board action anticipated on June 14, 2021.

**9th AMENDMENT TO JANI-KING® CUSTODIAL,
COURIER AND GROUNDS/UTILITY SERVICES AGREEMENT**

THIS 9th AMENDMENT TO THE JANI-KING® CUSTODIAL, COURIER AND GROUNDS/UTILITY SERVICES AGREEMENT (the “9th Amendment” or this “9th Amendment”) is entered into this ____ day of _____, 2021, by and between the School District of the City of East Lansing, a Michigan general powers school district organized and operating under the provisions of the Revised School Code, MCL 380.1, *et seq.*, as amended (the “Client”) and Jani-King of Michigan, Inc., a Texas corporation (“Jani-King”) (collectively referred to herein as “Parties”).

WITNESSETH:

WHEREAS, the Client and Jani-King entered into a Custodial, Courier and Grounds/Utility Services Agreement and an Amendment to Jani-King® Custodial, Courier and Grounds/Utility Services Agreement, copies of which is attached hereto and made a part hereof as Exhibits “A” and “B” (collectively, the “Agreement”); and

WHEREAS, the Client and Jani-King desire to amend the Agreement upon the terms and conditions contained in this 9th Amendment; and

WHEREAS, except as amended by this 9th Amendment, the remaining terms and conditions contained in the Agreement shall remain in full force and effect.

NOW, THEREFORE, in consideration of the foregoing, the mutual promises and covenants contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. **Term of Agreement.** The term of the Agreement shall be extended for one (1) additional year commencing July 1, 2021 and terminating on June 30, 2022.

2. **Contract Amount.** The parties agree that in consideration of the Client extending the Agreement the total yearly contract amount for the contract year July 1, 2021 to June 30, 2022 shall be One Million One Hundred Twelve Thousand (\$1,112,000), exclusive of consumables not to exceed One Hundred Eight Thousand (\$108,000) per year for a total of One Million Two Hundred Twenty Thousand (\$1,220,000) per year. If extra services are requested by the Client the hourly rates shall be as follows:

- Standard hourly rate of \$17.95.
- Overtime hourly rate of \$26.93. This rate is only applicable to hours that Jani-King personnel are paid an overtime rate.
- Holiday hourly rate of \$27.18. This rate is \$0.25 over the overtime hourly rate.

3. **Change in Service.** The parties acknowledge that for financial or other reasons, the Client may decrease the area of space serviced and/or the kind, amount or frequency of service to be rendered. In the event of a change in the service provided under the Agreement, the parties shall equitably adjust the contract amount. Any adjustment in service shall be memorialized by a writing executed by both parties.

No service is required on the following holidays: 1) New Year’s Day, 2) Martin Luther King Jr. Day, 3) Memorial Day, 4) Independence Day, 5) Labor Day, 6) Thanksgiving Day, and 7) Christmas Day.

The total standard (or normal) contracted daily hours (excluding non-billable manager oversight) is two hundred thirty (230) per weekday. No more than four (4) hours per day of the franchise owner's time may count towards the two hundred thirty (230) hours.

4. **Miscellaneous.**

(a) Except as specifically modified by this 9th Amendment, the remaining terms and conditions contained in the Agreement shall remain in full force and effect.

(b) This 9th Amendment shall be construed, interpreted and enforced under the laws of the State of Michigan.

(c) This 9th Amendment is binding upon and shall inure to the benefit of the Parties and their respective successors and assigns.

(d) In the event of any conflict between the terms of this 9th Amendment and the Agreement, the terms of this 9th Amendment shall govern and control.

(e) This Amendment may be executed in counterparts, each of which shall be deemed an original, and all of such counterparts together shall constitute one and the same 9th Amendment.

(f) The effective date of this Amendment shall be the date on which the last Party executed same.

(g) Jani-King hereby consents that Client may hire and directly employ Austin Adams.

(h) On a monthly basis, Jani-King will provide Client with a reconciliation of the hours provided on the weekdays. If the number of hours provided on those weekdays (excluding no service holidays) average less than two hundred thirty (230) hours per day the Client will be credited \$17.95 per hour for the shortfall in hours provided.

(i) The two (2) grounds positions and courier position shall be removed from the Agreement and replaced by custodians effective July 1, 2021. Therefore, the two hundred thirty (230) daily hours remain unchanged.

IN WITNESS WHEREOF, the Client and Jani-King have signed and delivered this 9th Amendment to the Jani-King® Custodial, Courier and Grounds/Utility Services Agreement as of the date first set forth above.

CLIENT:
SCHOOL DISTRICT OF THE CITY OF
EAST LANSING, a Michigan general powers
school district

Dated: _____

By: _____

Its: _____

JANI KING:
JANI-KING OF MICHIGAN, INC.,
a Texas corporation

Dated: 5 / 10 / 2021

By: *Carl Pate*

Its: DVP



East Lansing
Public Schools

MEMORANDUM

TO: ELPS Board of Education, Dori Leyko, Superintendent

FROM: Richard Pugh, Director of Finance

SUBJECT: Action Item – Administrators, Supervisors, and At-Will
Contracts/Agreements for FY 2021-22

DATE: June 9, 2021

Recommended:

It is recommended that the Board of Education approve the FY 2021-22 employee contracts/agreements for Administrators, Supervisors, and At-Wills, as presented.

Background:

Attached are FY 2021-22 employee contracts/agreements for administrators, supervisors, and at-wills. All current employee contracts/agreements for administrators, supervisors, and at-wills expire June 30, 2021. On May 27, 2021 the Personnel Committee reviewed contract recommendations for these employee groups.

The total estimated increased cost of these contracts/agreements are:

- Administrators \$102,300 (includes 36% for FICA and MPSERS)
- Supervisors \$7,400 (includes 36% for FICA and MPSERS)
- At-Wills \$23,700 (includes 36% for FICA and MPSERS)

All contracts/agreements are for one year (expire June 30, 2022) and contract terms have been included in the 2021-22 Recommended Budget.