



East Lansing Board of Education

509 Burcham Drive, East Lansing, MI 48823

Regular Meeting
February 12, 2024 - 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 Statement: Nurturing Each Child, Educating All Students, Building World Citizens*

D. *Approval of Agenda*

Motion: The Board of Education approves the agenda of the February 12, 2024 regular meeting, as presented.

E. **Approval of Minutes**

Motion: The Board of Education approves the minutes of the following meeting, as presented.

1. January 22, 2024 regular meeting

4

II. Recognition

III. Student Representative Report

IV. Superintendent's Report

V. Consent Agenda

Motion: The Board of Education approve the consent agenda to include the following item:

A. **New Hire**

1. Hiring of Bilyana Zambova - 1.0 FTE Resource Room Teacher (ASD Focus) at Whitehills Elementary at BA Step 4 effective February 13, 2024.

8

VI. 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.

VII. Presentations

A. 2023-24 First Budget Revision, Director of Finance and Operations, Richard Pugh

VIII. Board Discussion

IX. Closed Session

Motion: The Board of Education meets in closed session pursuant to Section 8(c) of the Open Meetings Act related to collective bargaining.

Roll Call Vote

X. Action Items

A. **2023-24 First Budget Revision** **9**

1. General Fund

Motion: The Board of Education adopt the 2023-24 First Budget Revision resolution for the General Fund, as presented on pages 5-6 of the Budget Book.

2. Food Service Fund

Motion: The Board of Education adopt the 2023-24 First Budget Revision resolution for the Food Service Fund, as presented on page 7 of the Budget Book.

3. Student/School Activity Fund

Motion: the Board of Education adopt the 2023-24 First Budget Revision resolution for the Student/School Activity Fund, as presented on page 8 of the Budget Book.

B. **2024-25 Budget Calendar** **51**

Motion: the Board of Education adopt the budget calendar for the development of East Lansing Public Schools 2024-25 budget as presented.

C. **Amendment to Supervisor of Payroll and Benefits contract** **53**

Motion: The Board of Education approve the contract amendment to the Supervisor of Payroll and Benefits, as presented.

D. **Resolution Calling the Special School Election** **55**

Motion: The Board of Education adopt the resolution calling the special school election to be held on May 7, 2024.

E. Employee One-Time Bonus

71

Motion: The Board of Education approve the one-time district employee bonus, 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

- A. School Board Recognition, Representative Tsernoglou
- B. The next regularly scheduled meeting of the Board of Education is Monday, February 26, 2024.

XIII. Adjournment

Motion: I move to adjourn the February 12, 2024 regular meeting.

Respectfully Submitted,

***Dori Leyko
Superintendent***

I. Opening of Meeting

I.A. Call to Order

President Chris Martin called the meeting to order at 7:02 pm.

I.B. Roll Call

Dr. Terah Chambers:	Present
Dr. Kath Edsall:	Absent
Ms. Tali Faris-Hylen:	Present
Mr. Gary Holbrook:	Present
Dr. Elizabeth Lyons:	Present
Mr. Chris Martin:	Present
Dr. Estrella Torrez:	Present
Superintendent Dori Leyko	Present
Student Representative Jennifer Rairigh	Present – 7:03 pm
Student Representative Holyn Walsh	Absent

Present: 8, Absent: 2.

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

Dr. Estrella Torrez read the mission statement.

I.D. Approval of Agenda

Motion: 23-24/067: The Board of Education approves the agenda of the January 22, 2024 regular meeting, as presented.

This motion, made by Dr. Elizabeth Lyons and seconded by Dr. Terah Chambers, Passed.

Dr. Kath Edsall: Absent, Dr. Terah Chambers: Aye, Ms. Tali Faris-Hylen: Aye, Mr. Gary Holbrook: Aye, Dr. Elizabeth Lyons: Aye, Mr. Chris Martin: Aye, Dr. Estrella Torrez: Aye

Aye: 6, Nay: 0, Absent: 1

I.E. Approval of Minutes

Motion: 23-24/068: The Board of Education approves the minutes of the following meeting, as presented.

I.E.1. January 8, 2024 organizational meeting

This motion, made by Dr. Terah Chambers and seconded by Dr. Elizabeth Lyons, Passed.

Dr. Kath Edsall: Absent, Dr. Terah Chambers: Aye, Ms. Tali Faris-Hylen: Aye, Mr. Gary Holbrook: Aye, Dr. Elizabeth Lyons: Aye, Mr. Chris Martin: Aye, Dr. Estrella Torrez: Aye

Aye: 6, Nay: 0, Absent: 1

II. Recognition

- The Dr. Martin Luther King, Jr. Commission of Mid-Michigan held its 39th Annual MLK Day of Celebration last Monday, January 15 at the Lansing Center. One part of this annual celebration is their competitive scholarship program and essay contest that is designed to inspire and empower high school and middle school students from all backgrounds to achieve higher education. Three students from East Lansing Public Schools were honored this year:
 - Khaled Taifour – one of two 2024 Mark S. McDaniel Legacy Scholarship award winners
 - Elaina Andrews – 2nd place essay contest winner in the 9th-11th grade group
 - Gabrielle Ferguson – 3rd place essay contest winner in the 9th-11th grade group

Multiple Board of Education members, district and building administrators, teachers and students were present to recognize and congratulate our students and their families.

- Sophomore Josh Dupois received an award from the MSU FRIB Trailblazer Competition earlier this evening for submitting a creative project on a nuclear physicist 'trailblazer'. This is a national contest. Congrats to Josh!

III. Student Representative Report

- Boys' basketball remains undefeated.
- Theater is preparing for the Spring Musical - *Mamma Mia*.
- Winter formal dance is on February 10, 2024.
- Preparing for the Multi-Cultural assembly.

IV. Superintendent's Report

Click [here](#) for the Superintendent's Report.

January is School Board Recognition Month. We recognize and thank our School Board members.

V. Consent Agenda

Motion: 23-24/069: The Board of Education approves the Consent Agenda to include the following:

V.A. Designation of Depositories

The Board of Education approves the following financial institutions in which District funds may be deposited:

1. Comerica Bank
2. Huntington National Bank
3. Michigan Liquid Asset Fund (MILAF)

This motion, made by Dr. Terah Chambers ⁵ and seconded by Mr. Gary Holbrook, Passed.

Dr. Kath Edsall: Absent, Dr. Terah Chambers: Aye, Ms. Tali Faris-Hylen: Aye, Mr. Gary Holbrook: Aye, Dr. Elizabeth Lyons: Aye, Mr. Chris Martin: Aye, Dr. Estrella Torrez: Aye

Aye: 6, Nay: 0, Absent: 1

VI. 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.

- Joshua Hewitt – Hiring and more diverse teaching staff.

VII. Presentation

VII.A. [Restorative Justice at MacDonald Middle School](#), Amy Martin, Principal and John Atkinson, Associate Principal

Discussion followed.

VIII. Action Items

VIII.A. Revised Policies

Motion: 23-24/070: The Board of Education approves the revisions to the following Board policies, as presented.

VIII.A.1. Policy 4108 Union Activity and Representation

VIII.A.2. Policy 4207 Third Party Contracting

VIII.A.3. Policy 4402-R Assignment and Transfer

VIII.A.4. Policy 4403-R Performance Evaluation (Effective July 1, 2024)

VIII.A.5. Policy 4404 Performance Based Compensation

VIII.A.6. Policy 4405-R Reduction in Force and Recall (Effective July 1, 2024)

VIII.A.7. Policy 4407 Discipline

VIII.A.8. Policy 4408 Termination

VIII.A.9. Policy 4409-R Non-Renewal (Effective July 1, 2024)

VIII.A.10. Policy 4503-R Performance Evaluation (Effective July 1, 2024)

VIII.A.11. Policy 4504 Performance Based Compensation for Administrators/Supervisors

This motion, made by Dr. Terah Chambers and seconded by Mr. Gary Holbrook, Passed.

Dr. Kath Edsall: Absent, Dr. Terah Chambers: Aye, Ms. Tali Faris-Hylen: Aye, Mr. Gary Holbrook: Aye, Dr. Elizabeth Lyons: Aye, Mr. Chris Martin: Aye, Dr. Estrella Torrez: Aye

Aye: 6, Nay: 0, Absent: 1

Discussion followed.

IX. Committee Reports

IX.A. Academic and Technology Committee

- No report.

IX.B. Facilities Committee

- No report.

IX.C. Finance Committee

- The next meeting is January 29 at 1:00 pm.

IX.D. Intergovernmental Relations

- No report.

IX.E. Personnel Committee

- No report.

IX.F. Policy Committee

- No report.
- Racial Equity Policy will be on the agenda.

X. Announcements

X.A. The next regularly scheduled meeting of the Board of Education is Monday, February 12, 2024 at 7:00 pm.

X.B. The City of East Lansing Parliamentary training. Contact Marie Wicks to RSVP.

X. C. Terah Chambers - ongoing efforts to diversify our teaching staff. We appreciate efforts that HR has been doing to hire black teachers/staff.

XI. Adjournment

Motion: 23-24/071: Move to adjourn the January 22, 2024 regular meeting at 8:03 pm.

This motion, made by Dr. Terah Chambers and seconded by Dr. Elizabeth Lyons,
Passed.

Dr. Kath Edsall: Absent, Dr. Terah Chambers: Aye, Ms. Tali Faris-Hylen: Aye, Mr. Gary Holbrook: Aye, Dr. Elizabeth Lyons: Aye, Mr. Chris Martin: Aye, Dr. Estrella Torrez: Aye

Aye: 6, Nay: 0, Absent: 1

President

Secretary



East Lansing
Public Schools

MEMORANDUM

TO: Board of Education

FROM: Rulesha Glover-Payne
Chief Human Resources Officer

SUBJECT: Human Resources Action Item

DATE: January 22, 2024

Hire

It is recommended that the Board approve the hiring of **Bilyana Zambova** - 1.0 FTE Resource Room Teacher (ASD Focus) at Whitehills Elementary at BA Step 4 effective February 13, 2024.



MEMORANDUM

TO: ELPS Board of Education, Dori Leyko, Superintendent

FROM: Richard Pugh, Director of Finance & Operations

SUBJECT: Action Items – 2023-24 First Budget Revision

DATE: January 30, 2024

Recommendation:

It is recommended that the Board of Education adopt the 2023-24 First Budget Revision resolution for the General Fund, as presented on pages 5-6 of the Budget Book.

It is recommended that the Board of Education adopt the 2023-24 First Budget Revision resolution for the Food Service Fund, as presented on page 7 of the Budget Book.

It is recommended that the Board of Education adopt the 2023-24 First Budget Revision resolution for the Student/School Activity Fund, as presented on page 8 of the Budget Book.

Background:

Attached is the 2023-24 First Budget Revision for your review. The Finance Committee reviewed 2023-24 First Budget Revision on January 29, 2024. Page 9 of the Budget Book provides a General Fund comparison, between the 2023-24 First Budget Revision and the 2023-24 Original Budget (adopted June 12, 2023), of major budget assumptions, revenues and expenditures.

GENERAL FUND:

The 2023-24 First Budget Revision shows overall revenue increases of \$1,795,857 and overall expenditure increases, net of estimated favorable expenditure budget variance, of \$500,165.

The major revenue increases over the Original Budget are:

- Interest earnings (\$584,000)
- Various categorical funding (\$399,000) and grants (\$217,000)
- MPSERS 147 funding (\$402,000)

Federal revenue is down \$209,000 from the Original Budget but with final award allocations I anticipate this to be close to no change over the Original Budget.

The major expenditure changes from the Original Budget are:

- An increase in salaries of \$263,000 mostly related to grant staffing.

- A decrease in employee benefits of \$241,000 primarily due to health care renewal rates increasing 3% versus the Original Budget projection of a 10% increase.
- An increase of \$271,000 in purchase services primarily related to operations and maintenance (function 261).
- An increase of \$231,000 in other expenditures such as teacher and para subs and a gross-up of the SE Net Claim from IISD.

General Fund ending fund balance is projected to be \$15,302,953 or \$199,001 decrease over actual fund balance at June 30, 2023. Ending fund balance is 27.4% of total revenues. The General Fund fund balance continues to be healthy. This is generally the case county-wide as the average June 30, 2023 General Fund fund balance was 19.6%.

FOOD SERVICE FUND:

The Food Service Fund budget is on page 24. This revision shows ending fund balance to be \$633,733 or \$56,687 increase over actual fund balance at June 30, 2023. Overall revenues are up over the Original Budget by \$587,000 primarily related to section 30d expanded free breakfast and lunch program. Overall expenditures are up over the Original Budget by \$260,000 related to increased food costs for increase meals served.

STUDENT/SCHOOL ACTIVITY FUND:

The Student/School Activity Fund budget is on page 25. This revision shows ending fund balance to be \$501,130 or \$38,000 increase over actual fund balance at June 30, 2023.

Although the Uniform Budgeting and Accounting Act does not require formal Board action on Debt Funds and Capital Project Funds the budgets for these funds are provided in the Budget Book.



East Lansing Public Schools

11

BUDGET BOOK 2023-24 FIRST BUDGET REVISION

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

Date: February 12, 2024

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 – Three 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
2019 Sinking Fund.....	29
2020 Capital Projects Fund.....	30
Blended Pupil Membership FTE – Three Year Comparison by Building.....	31
Fall Pupil Membership FTE – Ten Year Comparison by Grade Level	32
Fall Pupil Membership Graph – Resident vs Non-Resident Enrollment.....	33
Property Tax Millage Rates – Five Year History	34
Property Taxable Values.....	35-38
Property Tax Revenues by Millage.....	39
Definitions of Expenditure Function Codes	40



East Lansing Public Schools

13

MISSION STATEMENT

Nurturing each child • Educating all students • Building world citizens

VISION STATEMENT

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

BOARD OF EDUCATION and ADMINISTRATION

Board Members:

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

Administration:

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

GENERAL FUND APPROPRIATIONS

RESOLUTION FOR ADOPTION BY THE EAST LANSING BOARD OF EDUCATION

RESOLVED: That this resolution shall be the General Fund appropriations of East Lansing Public Schools (the School District) for the fiscal year 2023-24; 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 \$11,682,558 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 2023-24 is as follows:

Revenues:		
Local	\$	13,052,998
State		36,338,497
Federal		700,282
Incoming Transfers		5,724,623
Other Financing Sources (Uses)		<u>25,000</u>
Total Revenues & Other Financing Sources (Uses)	\$	<u>55,841,400</u>
Total Fund Balance, July 1, 2023		<u>15,501,954</u>
Total Available to Appropriate	\$	<u>71,343,354</u>

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

Expenditures:	
Instruction:	
Basic Programs	\$ 23,940,941
Added Needs	<u>8,019,944</u>
Total Instruction	<u>\$ 31,960,885</u>
Support Services:	
Pupil Services	5,035,469
Instructional Staff Services	3,939,641
General Administration	528,584
School Administration	3,200,873
Business Services	855,980
Operations and Maintenance	6,170,618
Pupil Transportation	1,825,937
Central Services	1,386,205
Athletic Activities	<u>1,071,634</u>
Total Support Services	<u>\$ 24,014,941</u>
Community Services	31,939
Payments to Other Government Agencies	-
Debt Services	<u>32,636</u>
Total Appropriations	<u>\$ 56,040,401</u>
Total Fund Balance, June 30, 2024	<u>\$ 15,302,953</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:

Nays:

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 2023-24; 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 2023-24 is as follows:

Revenues:		
Local	\$	59,800
State		937,719
Federal		1,168,640
Other Financing Sources (Uses)		-
 Total Revenues & Other Financing Sources (Uses)	 \$	 2,166,159
 Total Fund Balance, July 1, 2023		 577,046
 Total Available to Appropriate	 \$	 2,743,205

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	\$	129,482
Purchased Services		836,480
Supplies & Materials		1,064,655
Capital Outlay		62,500
Other		16,355
 Total Appropriations	 \$	 2,109,472
 Total Fund Balance, June 30, 2024		 633,733

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 2023-24; 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 2023-24 is as follows:

Revenues:			
Local - student/school groups		\$	414,000
Other Financing Sources (Uses)			-
Total Revenues & Other Financing Sources (Uses)		\$	414,000
Total Fund Balance, July 1, 2023			463,130
Total Available to Appropriate		\$	877,130

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

Expenditures:		
Other	\$	<u>376,000</u>
Total Appropriations	\$	<u>376,000</u>
Total Fund Balance, June 30, 2024	\$	<u><u>501,130</u></u>

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

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

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

This resolution shall take immediate effect.

Ayes:

Nays:

Excused Absences:

Resolution declared adopted on:

East Lansing Public Schools

General Fund

Major Assumptions and Revenue & Expenditure Summary Comparison

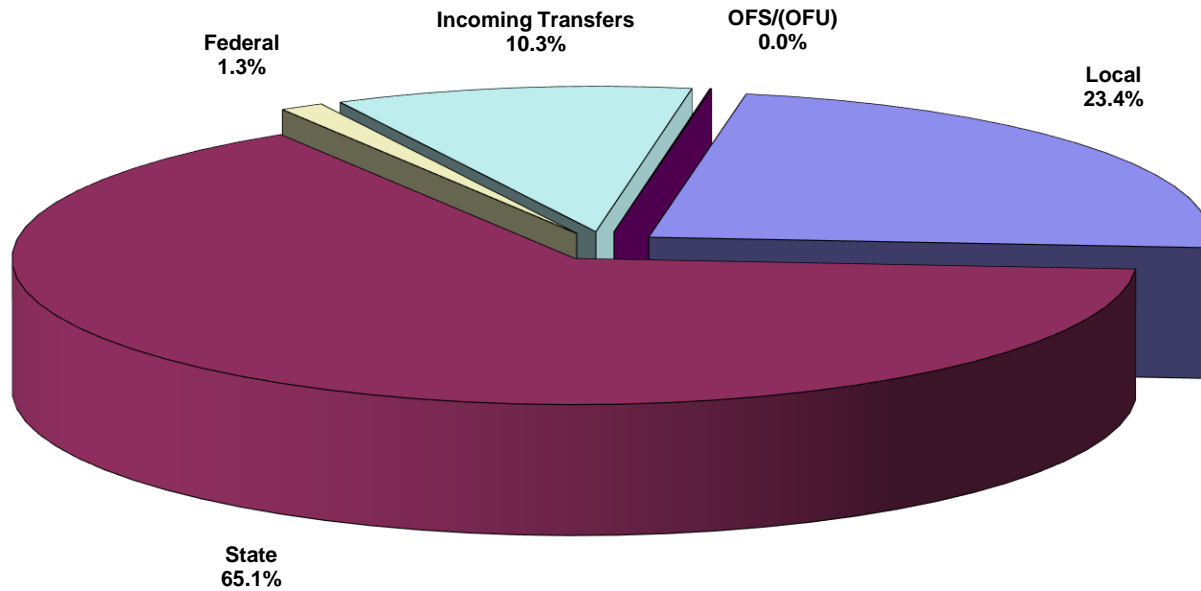
Major Assumptions

					2023-24 ORIGINAL BUDGET	2023-24 FIRST BUDGET REVISION	Change	
1	Revenues:							1
2		Blended Enrollment			3,749.71	3,698.69	(51.02)	2
3		Foundation Allowance			\$ 9,608	\$ 9,608	\$ -	3
4		Property Taxable Values (excludes Captured Values)			\$ 1,382,887,105	\$ 1,361,922,996	-1.52%	4
5		Property Taxes Delinquent %			1.50%	1.50%	0.00%	5
6		Current Property Taxes			\$ 12,104,700	\$ 11,709,500	\$ (395,200)	6
7		Prop A/Disc./SE Headlee			\$ 25,533,546	\$ 25,842,982	\$ 309,436	7
8		MPSERS 147 Funds			\$ 5,735,386	\$ 6,136,960	\$ 401,574	8
9		Prior Year State Aid Adjustments			\$ 14,580	\$ 359,667	\$ 345,087	9
10		At-Risk			\$ 1,580,028	\$ 1,617,112	\$ 37,084	10
11		Federal Grants			\$ 909,370	\$ 700,282	\$ (209,088)	11
12		County Special Education			\$ 5,675,342	\$ 5,583,648	\$ (91,694)	12
13	Expenditures:							13
14		Employee wages			Per Contract Settlements	Per Contract Settlements		14
15		MPSERS Rate (Pension & Health)			31.34%	31.34%	0.00%	15
16		Health Insurance Renewal			10.00%	3.00%	-7.00%	16
17		Staffing FTEs:						17
18		Maintenance, Custodial, Grounds, & Courier			36.25	36.01	(0.2)	18
19		At-Wills			23.00	24.79	1.8	19
20		Central Office Administrators			7.00	7.94	0.9	20
21		ELESPA			78.25	72.81	(5.4)	21
22		IUOE			19.30	19.71	0.4	22
23		ELEA			243.33	242.43	(0.9)	23
24		Building Level Administrators			12.00	12.00	-	24
25		Superintendent			1.00	1.00	-	25
26	Revenue & Expenditure Summary Comparison							
27					2023-24 ORIGINAL BUDGET	2023-24 FIRST BUDGET REVISION	Change	27
28	Revenues:							28
29		Local			\$ 12,830,314	\$ 13,052,998	\$ 222,684	29
30		State			34,540,849	36,338,497	1,797,648	30
31		Federal			909,370	700,282	(209,088)	31
32		Incoming Transfers			5,750,010	5,724,623	(25,387)	32
33		Other Financing Sources/(Uses)			15,000	25,000	10,000	33
34		Total Revenues			\$ 54,045,543	\$ 55,841,400	\$ 1,795,857	34
35	Expenditures:							35
36		Salaries			\$ 25,959,968	\$ 26,223,319	\$ 263,351	36
37		Benefits			20,176,679	19,935,678	(241,001)	37
38		Purchase Services			2,533,887	2,804,691	270,804	38
39		Supplies & Materials			2,895,205	2,873,720	(21,485)	39
40		Capital Outlay			328,700	329,200	500	40
41		Other			3,924,894	4,155,403	230,509	41
42		Total Expenditures (before favorable variance)			\$ 55,819,333	\$ 56,322,011	\$ 502,678	42
43		Favorable Expenditure Variance			\$ (279,097)	\$ (281,610)	\$ (2,513)	43
44		Projected Add/(Draw) To/From Fund Balance			\$ (1,494,693)	\$ (199,001)	\$ 1,295,692	44
45		Beginning Fund Balance			14,109,244	15,501,954	1,392,710	45
46		Ending Fund Balance			\$ 12,614,551	\$ 15,302,953	\$ 2,688,402	46

EAST LANSING PUBLIC SCHOOLS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
2023-24 FIRST BUDGET REVISION

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
REVENUES:					
Local:					
Property Taxes	11,744,500		9,240,400	1,378,600	22,363,500
Interest Earnings	984,000		144,000	0	1,128,000
Building Use	70,000				70,000
Food Sales		59,800			59,800
Athletics	79,400				79,400
Other	175,098	414,000	0	0	589,098
State	36,338,497	937,719			37,276,216
Federal	700,282	1,168,640			1,868,922
County Special Education and Misc. via IISD	5,724,623				5,724,623
Total Revenues	55,816,400	2,580,159	9,384,400	1,378,600	69,159,559
EXPENDITURES:					
Instruction:					
Basic Programs	23,940,941				23,940,941
Added Needs	8,019,944				8,019,944
Instructional Support Services:					
Pupil	5,035,469				5,035,469
Instructional Staff	3,939,641				3,939,641
School Administration	3,200,873				3,200,873
Non-Instructional Support Services:					
General Administration	528,584				528,584
Business	855,980		5,000	1,000	861,980
Operations and Maintenance	6,170,618				6,170,618
Pupil Transportation	1,825,937				1,825,937
Central	1,386,205				1,386,205
Athletics	1,071,634				1,071,634
Food Service		2,109,472			2,109,472
Student/School Activity		376,000			376,000
Community	31,939				31,939
Payments to Other Gov't Agencies and Prior Period Adj.	0				0
Capital Outlay				1,606,207	1,606,207
Debt Services:					
Principal	32,636		5,045,000		5,077,636
Interest & Issuance Costs/Escrow			4,365,150		4,365,150
Dues and Fees			1,800		1,800
Total Expenditures	56,040,401	2,485,472	9,416,950	1,607,207	69,174,030
Excess of Revenues over Expenditures	(224,001)	94,687	(32,550)	(228,607)	(14,471)
OTHER FINANCING SOURCES/(USES):					
Net Operating Transfers	0	0	0	0	0
SBLF Proceeds					0
Sale of Bonds			0	0	0
SBITA	0				
Other	25,000	0			25,000
Total Other Financing Sources/(Uses)	25,000	0	0	0	25,000
Excess of Revenues and OFS/(OFU) over Expenditures	(199,001)	94,687	(32,550)	(228,607)	10,529
Fund Balance - Beginning of Year	15,501,954	1,040,176	861,143	572,035	17,975,308
Fund Balance - End of Year	15,302,953	1,134,863	828,593	343,428	17,985,837

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



21

	2022-23	2023-24		2023-24			
	ACTUAL	ORIGINAL BUDGET	% of Total Revenues	FIRST BUDGET REVISION	% of Total Revenues	\$ CHANGE from 2023-24 ORIGINAL BUDGET	% CHANGE from 2023-24 ORIGINAL BUDGET
REVENUES and OFS/(OFU):							
Local	11,903,457	12,830,314	23.7%	13,052,998	23.4%	222,684	1.7%
State	34,501,142	34,540,849	63.9%	36,338,497	65.1%	1,797,648	5.2%
Federal	3,168,921	909,370	1.7%	700,282	1.3%	(209,088)	-23.0%
Incoming Transfers	5,677,524	5,750,010	10.6%	5,724,623	10.3%	(25,387)	-0.4%
OFS/(OFU)	85,841	15,000	0.0%	25,000	0.0%	10,000	66.7%
Total ¹	55,336,885	54,045,543	99.9%	55,841,400	100.1%	1,795,857	3.3%

¹ Amount may not add to 100.0% due to rounding

**EAST LANSING PUBLIC SCHOOLS
GENERAL FUND**

REVENUE DETAIL AND CHANGES IN FUND BALANCE

2022-23 ACTUAL		2023-24 ORIGINAL BUDGET	2023-24 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. 2022-23 ACTUAL
LOCAL REVENUE:					
10,839,730	Current Property Taxes (net 1.50% est. uncollectible)	12,104,700	11,709,500	(395,200)	869,770
28,260	Delinquent Property Taxes (includes P & I)	35,000	35,000	0	6,740
66,959	Building Use	70,000	70,000	0	3,041
623,225	Interest on Investments	400,000	984,000	584,000	360,775
263,839	Other	158,014	175,098	17,084	(88,741)
81,444	Other - Athletics	62,600	79,400	16,800	(2,044)
11,903,457	TOTAL LOCAL SOURCES	12,830,314	13,052,998	222,684	1,149,541
STATE REVENUE:					
13,582,230	Proposal A	12,084,040	12,153,571	69,531	(1,428,659)
9,786,079	Discretionary (includes 51e SE)	11,443,723	11,495,442	51,719	1,709,363
1,834,302	Special Ed. Headlee	2,005,783	2,193,969	188,186	359,667
0	Enrollment Stabilization	0	239,410	239,410	239,410
(41,403)	Prior Year State Aid Adjustments	14,580	359,667	345,087	401,070
1,468,534	At-Risk	1,580,028	1,617,112	37,084	148,578
6,915,983	MPSERS 147	5,735,386	6,136,960	401,574	(779,023)
194,402	Hold Harmless Guarantee	193,252	189,351	(3,901)	(5,051)
101,386	Headlee Obligation for Data Collection	100,842	107,244	6,402	5,858
347,184	GSRP	385,390	289,788	(95,602)	(57,396)
0	Educator Compensation	0	160,000	160,000	160,000
71,538	Student Safety	313,559	368,972	55,413	297,434
8,714	Mental Health	550,347	565,329	14,982	556,615
0	MI Kids Back on Track	0	217,253	217,253	217,253
232,193	Other	133,919	244,429	110,510	12,236
34,501,142	TOTAL STATE SOURCES	34,540,849	36,338,497	1,797,648	1,837,355
FEDERAL REVENUE:					
382,887	Title 1a (Improving Basic Programs)	385,809	358,764	(27,045)	(24,123)
79,752	Title 2a (Supporting Effective Instruction)	74,860	83,288	8,428	3,536
33,248	Title 3 (Language English Learners & Immigrant)	31,754	25,205	(6,549)	(8,043)
28,863	Title 4 (Student Support & Academic Enrichment)	28,863	25,353	(3,510)	(3,510)
2,482,015	ESSER/CRF/11T/Other COVID	141,548	107,069	(34,479)	(2,374,946)
33,177	IDEA Preschool/Flowthrough	52,991	40,906	(12,085)	7,729
128,979	Other	193,545	59,697	(133,848)	(69,282)
3,168,921	TOTAL FEDERAL SOURCES	909,370	700,282	(209,088)	(2,468,639)
INCOMING TRANSFERS:					
5,590,296	County Special Education (via IISD)	5,675,342	5,583,648	(91,694)	(6,648)
87,228	Other	74,668	140,975	66,307	53,747
5,677,524	TOTAL INCOMING TRANSFERS	5,750,010	5,724,623	(25,387)	47,099
55,251,044	TOTAL REVENUES	54,030,543	55,816,400	1,785,857	565,356
OTHER FINANCING SOURCES/(USES):					
0	Operating Transfer	0	0	0	0
63,494	Subscription-Based IT Agreements	0	0	0	(63,494)
22,347	Sale of Property	15,000	25,000	10,000	2,653
85,841	TOTAL OTHER FINANCING SOURCES (USES)	15,000	25,000	10,000	(60,841)
55,336,885	TOTAL REVENUE & OTHER FINANCING SOURCES (USES)	54,045,543	55,841,400	1,795,857	504,515
54,517,922	TOTAL EXPENDITURES	55,819,333	56,322,011	502,678	1,804,089
818,963	Increase (Decrease) in Fund Balance before est. Variance	(1,773,790)	(480,611)	1,293,179	(1,299,574)
0	Estimated Favorable Budget Variance	279,097	281,610	2,513	281,610
818,963	Total Increase (Decrease) in Fund Balance	(1,494,693)	(199,001)	1,295,692	(1,017,964)
0	Prior Year Restatement	0	0	0	0
14,682,991	Fund Balance - Beginning of Year	14,109,244	15,501,954	1,392,710	818,963
15,501,954	Fund Balance - End of Year	12,614,551	15,302,953	2,688,402	(199,001)
28.4%	Fund Balance as a % of Expenditures (excludes OFU)	22	22.7%	27.3%	
28.0%	Fund Balance as a % of Total Revenues (excludes OFS)		23.3%	27.4%	

EAST LANSING PUBLIC SCHOOLS
Historical General Fund 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	12,321,595	29.7%	41,534,344	5,413,243
2021-22	14,682,991	31.6%	46,446,051	2,361,396
2022-23	15,501,954	28.4%	54,517,922	818,963
2023-24 est.	15,302,953	27.3%	56,040,401 ¹	(199,001)

¹ Net of Estimate Favorable Budget Variance

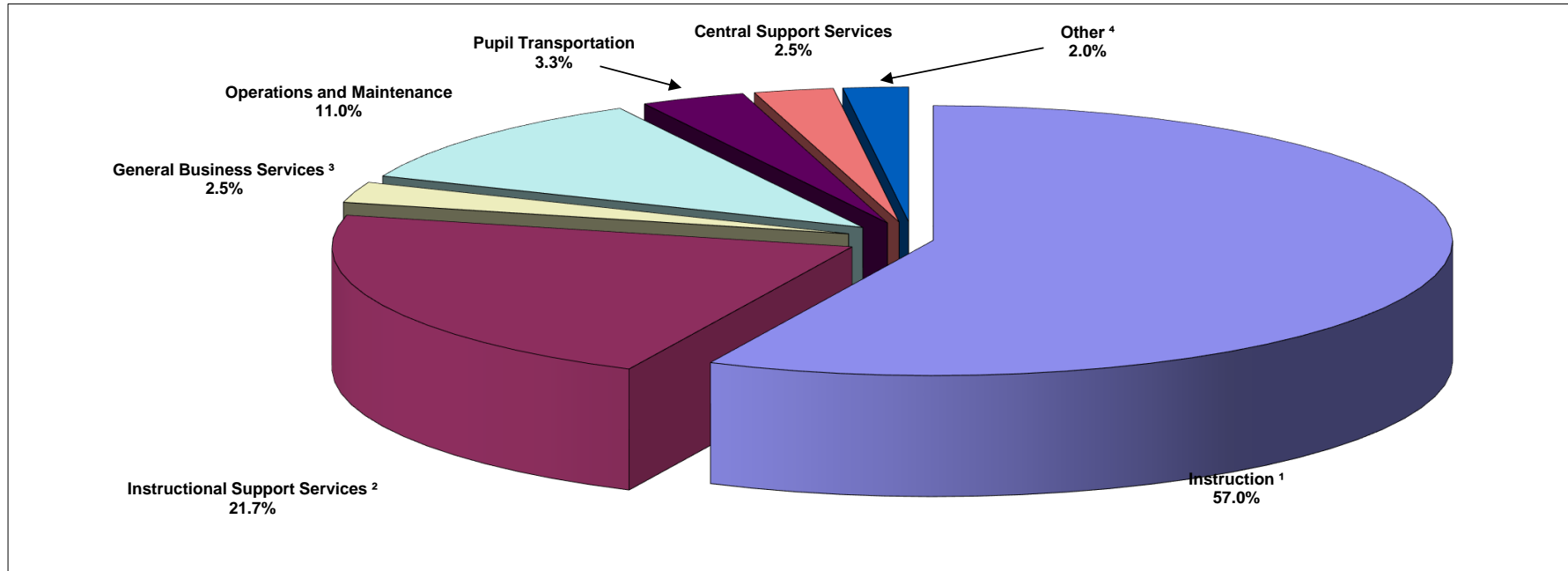
Board Policy #3202 (section A(6)) - unassigned General Fund fund balance of at least 10% of estimated expenditures.

EAST LANSING PUBLIC SCHOOLS
PER PUPIL FOUNDATION ALLOWANCE HISTORY

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

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

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



25

	2022-23	2023-24		2023-24			
	ACTUAL	ORIGINAL BUDGET	% of Total Expenditures	FIRST BUDGET REVISION	% of Total Expenditures	\$ CHANGE from 2023-24 ORIGINAL BUDGET	% CHANGE from 2023-24 ORIGINAL BUDGET
EXPENDITURES:							
Instruction ¹	33,202,120	32,285,595	57.8%	32,121,493	57.0%	(164,102)	-0.5%
Instructional Support Services ²	10,571,737	12,040,177	21.6%	12,237,168	21.7%	196,991	1.6%
General Business Services ³	1,186,826	1,282,934	2.3%	1,391,522	2.5%	108,588	8.5%
Operations and Maintenance	5,422,775	5,837,015	10.5%	6,201,626	11.0%	364,611	6.2%
Pupil Transportation	1,809,929	1,769,896	3.2%	1,835,113	3.3%	65,217	3.7%
Central Support Services	1,347,287	1,427,378	2.6%	1,393,171	2.5%	(34,207)	-2.4%
Other ⁴	977,248	1,176,338	2.1%	1,141,918	2.0%	(34,420)	-2.9%
Total ⁵	54,517,922	55,819,333	100.1%	56,322,011	100.0%	502,678	0.9%

¹ Includes Basic Programs and Added Needs

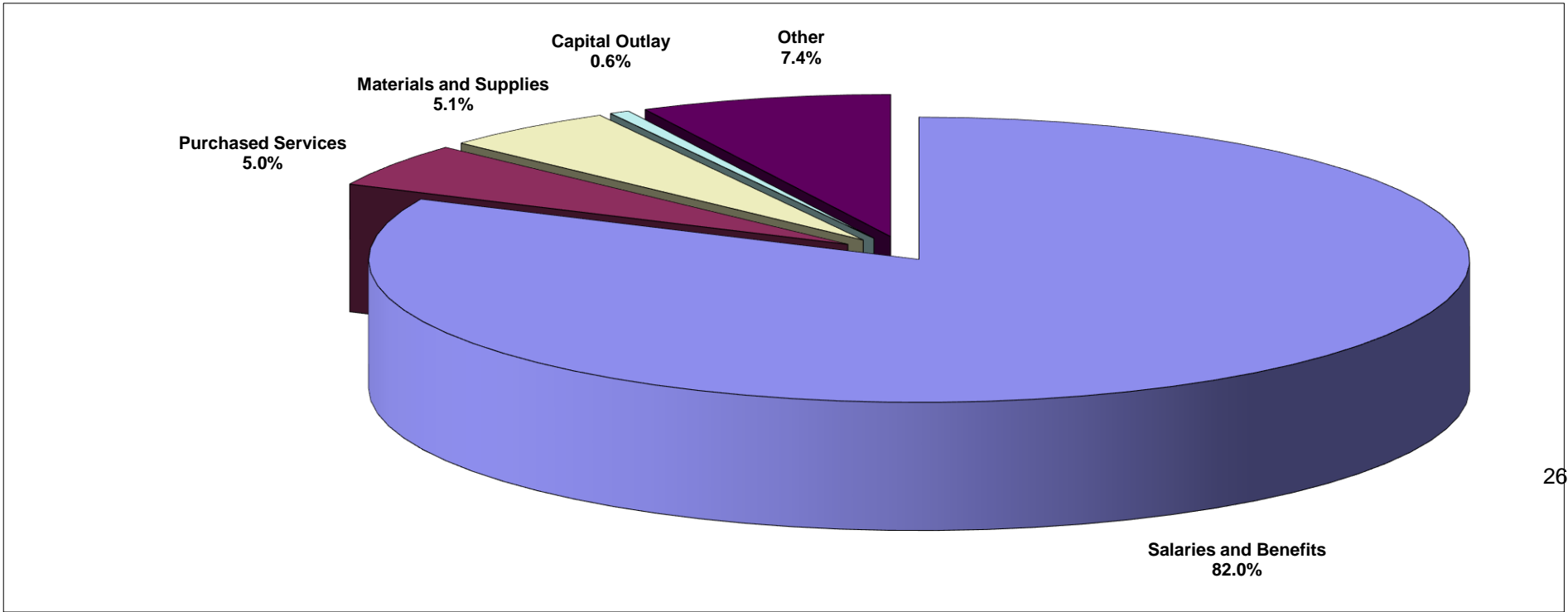
² Includes Pupil Support Services, Instructional Staff Services and School Administration

³ Includes General Administration and Business Services

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

⁵ Amount may not add to 100.0% due to rounding

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

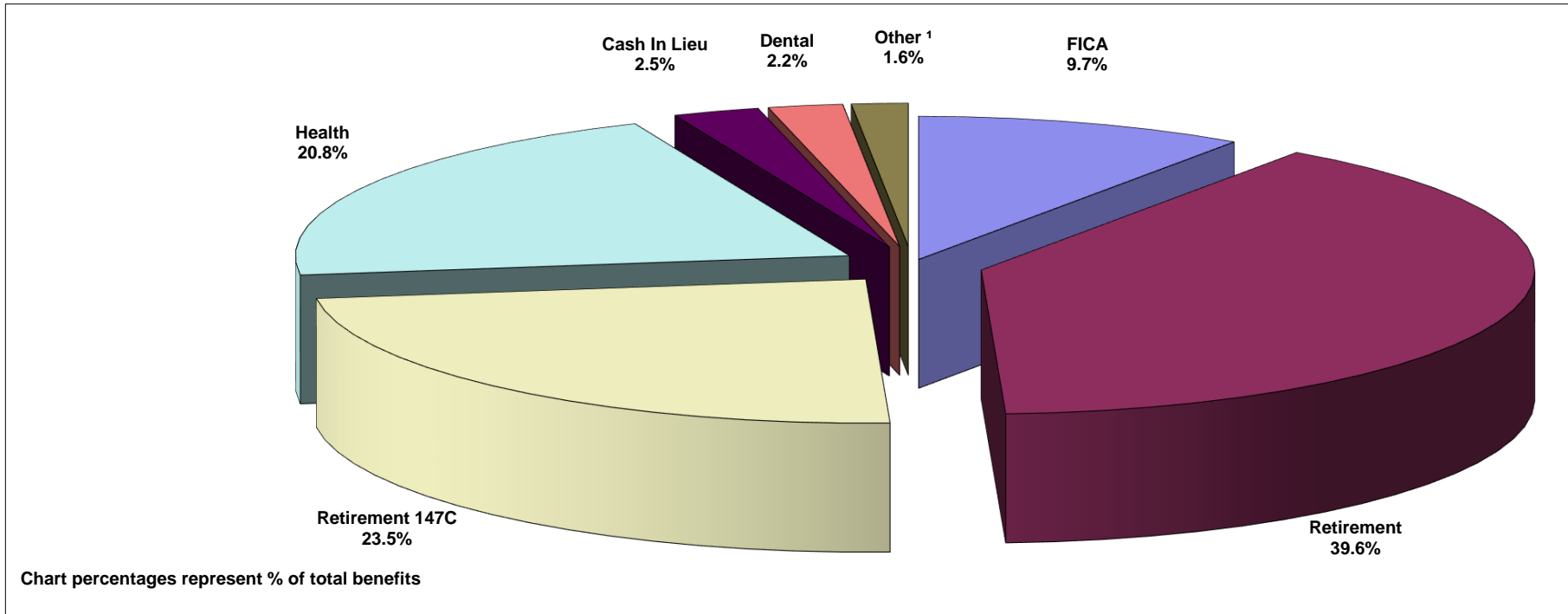


26

	2022-23	2023-24		2023-24			
	ACTUAL	ORIGINAL BUDGET	% of Total Expenditures	FIRST BUDGET REVISION	% of Total Expenditures	\$ CHANGE from 2023-24 ORIGINAL BUDGET	% CHANGE from 2023-24 ORIGINAL BUDGET
EXPENDITURES:							
Salaries and Benefits	43,678,808	46,136,647	82.7%	46,158,997	82.0%	22,350	0.0%
Purchased Services	2,941,749	2,533,887	4.5%	2,804,691	5.0%	270,804	10.7%
Materials and Supplies	2,924,065	2,895,205	5.2%	2,873,720	5.1%	(21,485)	-0.7%
Capital Outlay	597,654	328,700	0.6%	329,200	0.6%	500	0.2%
Other	4,375,646	3,924,894	7.0%	4,155,403	7.4%	230,509	5.9%
Total ¹	54,517,922	55,819,333	100.0%	56,322,011	100.1%	502,678	0.9%

¹ Amount may not add to 100.0% due to rounding

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



27

	2022-23	2023-24		2023-24			
	ACTUAL	ORIGINAL BUDGET	% of Total Expenditures	FIRST BUDGET REVISION	% of Total Expenditures	\$ CHANGE from 2023-24 ORIGINAL BUDGET	% CHANGE from 2023-24 ORIGINAL BUDGET
EXPENDITURES:							
FICA	1,762,429	1,968,574	4.9%	1,926,168	3.4%	(42,406)	-2.2%
Retirement	6,626,887	7,967,058	19.9%	7,902,127	14.0%	(64,931)	-0.8%
Retirement 147C	5,982,158	4,317,039	10.8%	4,694,238	8.3%	377,199	8.7%
Health	3,830,222	4,656,021	11.6%	4,149,238	7.4%	(506,783)	-10.9%
Cash In Lieu	440,416	491,707	1.2%	502,362	0.9%	10,655	2.2%
Dental	402,026	448,843	1.1%	433,733	0.8%	(15,110)	-3.4%
Other 1	272,856	327,437	0.8%	327,812	0.6%	375	0.1%
Total	19,316,994	20,176,679	50.3%	19,935,678	35.4%	(241,001)	-1.2%

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

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE DETAIL

2022-23 ACTUAL	FUNCTION	2023-24 ORIGINAL BUDGET	2023-24 FIRST BUDGET REVISION							
			(Net 0.50% Variance) Total	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
12,498,434	111 Elementary	11,038,666	10,925,253	10,980,154	5,787,154	4,448,913	97,320	199,579	2,500	444,688
4,863,354	112 Middle School	4,875,101	4,857,740	4,882,151	2,604,902	2,010,924	42,995	82,081	3,500	137,749
7,318,319	113 High School	7,440,737	7,469,843	7,507,380	3,849,030	2,833,280	434,285	146,385	19,000	225,400
359,851	118 Pre-Kindergarten	374,082	368,924	370,778	198,544	160,734	3,000	2,000	500	6,000
234,646	119 Summer School	68,951	319,181	320,785	201,650	113,935	100	5,100	0	0
25,274,604	Total Basic Programs	23,797,537	23,940,941	24,061,248	12,641,280	9,567,786	577,700	435,145	25,500	813,837
5,639,638	122 Special Education	6,051,507	5,762,119	5,791,074	2,710,030	2,194,317	76,950	30,500	5,000	774,277
2,287,878	125 Compensatory Education	2,275,122	2,257,825	2,269,171	1,223,639	1,020,307	17,225	8,000	0	0
7,927,516	Total Added Needs	8,326,629	8,019,944	8,060,245	3,933,669	3,214,624	94,175	38,500	5,000	774,277
33,202,120	Total Instruction	32,124,166	31,960,885	32,121,493	16,574,949	12,782,410	671,875	473,645	30,500	1,588,114
0	211 Attendance	48,049	0	0	0	0	0	0	0	0
1,054,405	212 Guidance	1,500,637	1,440,392	1,447,630	760,508	572,322	92,800	22,000	0	0
273,336	213 Health	294,715	402,251	404,272	117,242	82,192	2,200	6,000	16,000	180,638
282,260	214 Psychology	325,637	325,584	327,220	189,132	135,488	600	2,000	0	0
830,633	215 Speech	883,143	918,009	922,622	438,443	368,110	700	4,000	0	111,369
973,454	216 Social Work	1,045,346	1,028,172	1,033,339	592,038	435,801	2,000	3,500	0	0
513,484	218 Teacher Consultant	535,911	552,870	555,648	227,587	156,221	10,100	1,500	0	160,240
252,245	219 Other Pupil Support	409,569	368,191	370,041	188,912	127,223	0	6,000	0	47,906
4,179,817	Total Pupil Support Services	5,043,007	5,035,469	5,060,772	2,513,862	1,877,357	108,400	45,000	16,000	500,153
1,195,969	221 Improvement of Instruction	1,383,736	1,598,115	1,606,146	722,401	474,274	149,523	136,948	0	123,000
666,339	222 Educational Media Services	708,302	690,373	693,842	322,041	289,247	23,900	58,654	0	0
64,995	224 Educational Television	68,449	68,428	68,772	39,911	28,861	0	0	0	0
367,271	225 Instruction Related Technology	411,113	398,960	400,965	189,771	146,194	50,000	15,000	0	0
624,788	226 Supervision of Instructional Staff	712,376	716,375	719,975	405,929	297,446	4,600	5,500	4,500	2,000
86,546	227 Academic Student Assessment	89,460	110,506	111,061	16,786	9,475	10,000	69,700	0	5,100
320,393	229 Other Instructional Staff Services	341,615	356,884	358,677	182,709	158,768	7,200	7,000	0	3,000
3,326,301	Total Instructional Staff Services	3,715,051	3,939,641	3,959,438	1,879,548	1,404,265	245,223	292,802	4,500	133,100
98,493	231 Board of Education	104,077	103,480	104,000	0	0	92,000	4,000	0	8,000
408,389	232 Executive Administration	424,676	425,104	427,240	232,789	177,751	1,700	11,500	1,500	2,000
506,882	Total General Administration	528,753	528,584	531,240	232,789	177,751	93,700	15,500	1,500	10,000
3,034,272	241 Office of the Principal	3,195,053	3,169,033	3,184,958	1,749,585	1,358,639	26,737	25,697	5,300	19,000
31,347	249 Other School Administration	26,865	31,840	32,000	0	0	15,000	17,000	0	0
3,065,619	Total School Administration	3,221,918	3,200,873	3,216,958	1,749,585	1,358,639	41,737	42,697	5,300	19,000
483,820	252 Fiscal Services	561,815	666,996	670,348	350,508	239,740	23,500	3,000	21,500	32,100
116,180	257 Internal Services	105,443	128,376	129,021	57,148	42,904	14,469	10,000	4,500	0
79,944	259 Other Business	80,508	60,608	60,913	0	0	17,913	0	0	43,000
679,944	Total Business Services	747,766	855,980	860,282	407,656	282,644	55,882	13,000	26,000	75,100

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE DETAIL

2022-23 ACTUAL	FUNCTION	2023-24 ORIGINAL BUDGET	2023-24 FIRST BUDGET REVISION							
			(Net 0.50% Variance) Total	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
5,329,281	261 Operating Buildings Services	5,643,953	5,812,077	5,841,283	1,776,018	1,298,344	900,521	1,759,500	102,400	4,500
93,494	266 Building Security	163,877	358,541	360,343	119,712	80,769	145,362	3,000	11,000	500
<u>5,422,775</u>	Total Operations and Maintenance	<u>5,807,830</u>	<u>6,170,618</u>	<u>6,201,626</u>	<u>1,895,730</u>	<u>1,379,113</u>	<u>1,045,883</u>	<u>1,762,500</u>	<u>113,400</u>	<u>5,000</u>
1,809,929	271 Pupil Transportation	1,761,047	1,825,937	1,835,113	0	0	10,000	98,977	0	1,726,136
0	281 Planning, Research, Development	0	0	0	0	0	0	0	0	0
74,133	282 Communication Services	74,471	75,572	75,952	24,604	16,648	11,300	1,500	2,000	19,900
678,696	283 Staff/Personnel Services	709,186	629,637	632,801	287,111	193,749	125,341	7,500	500	18,600
437,563	284 Non-Instructional Technology	476,504	504,421	506,956	132,172	101,684	227,600	8,000	36,500	1,000
156,895	285 Pupil Accounting	160,081	176,575	177,462	70,595	53,867	46,000	500	0	6,500
<u>1,347,287</u>	Total Central Support Services	<u>1,420,242</u>	<u>1,386,205</u>	<u>1,393,171</u>	<u>514,482</u>	<u>365,948</u>	<u>410,241</u>	<u>17,500</u>	<u>39,000</u>	<u>46,000</u>
935,783	293 Athletic Activities	1,049,687	1,071,634	1,077,019	454,718	307,551	115,750	89,000	90,000	20,000
19,465	3xx Community Services	32,612	31,939	32,099	0	0	6,000	23,099	3,000	0
0	4xx Period Adjustments	0	0	0	0	0	0	0	0	0
22,000	5xx Debt Service - Long Term	88,157	32,636	32,800	0	0	0	0	0	32,800
<u>54,517,922</u>	Total General Fund	<u>55,540,236</u>	<u>56,040,401</u>	<u>56,322,011</u>	<u>26,223,319</u>	<u>19,935,678</u>	<u>2,804,691</u>	<u>2,873,720</u>	<u>329,200</u>	<u>4,155,403</u>
		net est. variance	net est. variance							
	Percent of Total ¹		99.50%	100.0%	46.6%	35.4%	5.0%	5.1%	0.6%	7.4%
	2023-24 ORIGINAL BUDGET (before est. variance)			55,819,333	25,959,968	20,176,679	2,533,887	2,895,205	328,700	3,924,894
	\$ CHANGE			502,678	263,351	(241,001)	270,804	(21,485)	500	230,509
	% CHANGE			0.9%	1.0%	-1.2%	10.7%	-0.7%	0.2%	5.9%
	2022-23 ACTUAL			54,517,922	24,361,814	19,316,994	2,941,749	2,924,065	597,654	4,375,646
	\$ CHANGE			1,804,089	1,861,505	618,684	(137,058)	(50,345)	(268,454)	(220,243)
	% CHANGE			3.3%	7.6%	3.2%	-4.7%	-1.7%	-44.9%	-5.0%

¹ Amount may not add to 100.0% due to rounding

**EAST LANSING PUBLIC SCHOOLS
GENERAL FUND**

NET EXPENDITURE CHANGES (Before Est. Variance)

FUNCTION	2023-24 FIRST BUDGET REVISION vs. 2023-24 ORIGINAL BUDGET							Adjustment Notes
	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
111 Elementary	(113,983)	(99,146)	(26,348)	(5,700)	(42,464)	0	59,675	
112 Middle School	(17,448)	8,351	(30,874)	(13,300)	(18,553)	0	36,928	
113 High School	29,252	42,304	(24,361)	46,800	512	(6,000)	(30,003)	
118 Pre-Kindergarten	(5,184)	(2,717)	(2,967)	0	0	0	500	
119 Summer School	251,488	161,650	91,638	100	(1,900)	0	0	
Total Basic Programs	144,125	110,442	7,088	27,900	(62,405)	(6,000)	67,100	
122 Special Education	(290,843)	(134,796)	(287,143)	13,350	0	1,000	116,746	
125 Compensatory Education	(17,384)	(19,648)	(5,236)	7,500	0	0	0	
Total Added Needs	(308,227)	(154,444)	(292,379)	20,850	0	1,000	116,746	
Total Instruction	(164,102)	(44,002)	(285,291)	48,750	(62,405)	(5,000)	183,846	
211 Attendance	(48,290)	(25,200)	(23,090)	0	0	0	0	
212 Guidance	(60,548)	(18,178)	(47,870)	17,500	(12,000)	0	0	
213 Health	108,076	59,360	45,345	0	0	(1,000)	4,371	
214 Psychology	(53)	1,000	(1,053)	0	0	0	0	
215 Speech	35,041	30,966	15,956	0	0	0	(11,881)	
216 Social Work	(17,260)	(7,335)	(9,925)	0	0	0	0	
218 Teacher Consultant	17,044	2	(12,246)	0	0	0	29,288	
219 Other Pupil Support	(41,586)	(24,234)	(22,296)	0	0	0	4,944	
Total Pupil Support Services	(7,576)	16,381	(55,179)	17,500	(12,000)	(1,000)	26,722	
221 Improvement of Instruction	215,457	97,542	60,380	(10,932)	33,543	0	34,924	
222 Educational Media Services	(18,019)	(6,657)	(9,129)	(1,300)	(933)	0	0	
224 Educational Television	(21)	0	(21)	0	0	0	0	
225 Instruction Related Technology	(12,214)	0	286	(12,500)	0	0	0	
226 Supervision of Instructional Staff	4,019	(2,400)	2,119	(200)	0	4,500	0	
227 Academic Student Assessment	21,151	12,786	7,253	0	1,112	0	0	
229 Other Instructional Staff Services	15,345	3,402	12,443	(500)	0	0	0	
Total Instructional Staff Services	225,718	104,673	73,331	(25,432)	33,722	4,500	34,924	
231 Board of Education	(600)	0	0	0	500	(1,100)	0	
232 Executive Administration	430	0	630	(200)	0	0	0	
Total General Administration	(170)	0	630	(200)	500	(1,100)	0	

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

FUNCTION	2023-24 FIRST BUDGET REVISION vs. 2023-24 ORIGINAL BUDGET							Adjustment Notes
	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
241 Office of the Principal	(26,151)	(2,983)	(31,868)	4,400	1,000	5,300	(2,000)	
249 Other School Administration	5,000	0	0	(1,000)	6,000	0	0	
Total School Administration	(21,151)	(2,983)	(31,868)	3,400	7,000	5,300	(2,000)	
252 Fiscal Services	105,710	46,058	26,852	11,300	0	21,500	0	
257 Internal Services	23,048	8,906	6,542	100	3,000	4,500	0	
259 Other Business	(20,000)	0	0	0	0	0	(20,000)	
Total Business Services	108,758	54,964	33,394	11,400	3,000	26,000	(20,000)	
261 Operating Buildings Services	168,968	52,902	5,008	137,558	(11,000)	(16,000)	500	
266 Building Security	195,643	119,712	80,769	(6,838)	1,000	1,000	0	
Total Operations and Maintenance	364,611	172,614	85,777	130,720	(10,000)	(15,000)	500	
271 Pupil Transportation	65,217	0	0	4,500	5,000	0	55,717	
281 Planning, Research, Development	0	0	0	0	0	0	0	
282 Communication Services	1,107	0	107	0	0	1,000	0	
283 Staff/Personnel Services	(79,949)	(60,273)	(75,917)	48,141	1,500	0	6,600	
284 Non-Instructional Technology	28,058	0	(242)	24,300	4,000	0	0	
285 Pupil Accounting	16,577	3,737	1,840	11,000	0	0	0	
Total Central Support Services	(34,207)	(56,536)	(74,212)	83,441	5,500	1,000	6,600	
293 Athletic Activities	22,057	18,240	12,417	8,600	0	(17,200)	0	
3xx Community Services	(677)	0	0	(11,875)	8,198	3,000	0	
Payments to Oth Gov't Agencies, Facilities Acquisition, and Prior Period 4xx Adjustments	0	0	0	0	0	0	0	
5xx Debt Service - Long Term	(55,800)	0	0	0	0	0	(55,800)	
Total General Fund	502,678	263,351	(241,001)	270,804	(21,485)	500	230,509	
Percent of Total ¹	100.0%	52.4%	-47.9%	53.9%	-4.3%	0.1%	45.9%	

¹ Amount may not add to 100.0% due to rounding

**EAST LANSING PUBLIC SCHOOLS
GENERAL FUND**

THREE YEAR EXPENDITURE COMPARISON (Net Est. Variance)

FUNCTION:	2021-22		2022-23		2023-24	
	ACTUAL	% of TOTAL	ACTUAL	% of TOTAL	FIRST BUDGET REVISION	% of TOTAL
111 Elementary	9,967,810	21.5%	12,498,434	22.9%	10,925,253	19.5%
112 Middle School	4,593,437	9.9%	4,863,354	8.9%	4,857,740	8.7%
113 High School	6,490,675	14.0%	7,318,319	13.4%	7,469,843	13.3%
118 Pre-Kindergarten	306,932	0.7%	359,851	0.7%	368,924	0.7%
119 Summer School	465,581	1.0%	234,646	0.4%	319,181	0.6%
Total Basic Programs	21,824,435	47.0%	25,274,604	46.4%	23,940,941	42.7%
122 Special Education	4,882,391	10.5%	5,639,638	10.3%	5,762,119	10.3%
125 Compensatory Education	1,748,539	3.8%	2,287,878	4.2%	2,257,825	4.0%
Total Added Needs	6,630,930	14.3%	7,927,516	14.5%	8,019,944	14.3%
Total Instruction	28,455,365	61.3%	33,202,120	60.9%	31,960,885	57.0%
211 Attendance	0	0.0%	0	0.0%	0	0.0%
212 Guidance	761,341	1.6%	1,054,405	1.9%	1,440,392	2.6%
213 Health	255,118	0.5%	273,336	0.5%	402,251	0.7%
214 Psychology	222,154	0.5%	282,260	0.5%	325,584	0.6%
215 Speech	826,395	1.8%	830,633	1.5%	918,009	1.6%
216 Social Work	813,867	1.8%	973,454	1.8%	1,028,172	1.8%
218 Teacher Consultant	470,064	1.0%	513,484	0.9%	552,870	1.0%
219 Other Pupil Support	213,953	0.5%	252,245	0.5%	368,191	0.7%
Total Pupil Support Services	3,562,892	7.7%	4,179,817	7.7%	5,035,469	9.0%
221 Improvement of Instruction	1,014,935	2.2%	1,195,969	2.2%	1,598,115	2.9%
222 Educational Media Services	586,526	1.3%	666,339	1.2%	690,373	1.2%
224 Educational Television	61,045	0.1%	64,995	0.1%	68,428	0.1%
225 Instruction Related Technology	380,707	0.8%	367,271	0.7%	398,960	0.7%
226 Supervision of Instructional Staff	620,724	1.3%	624,788	1.1%	716,375	1.3%
227 Academic Student Assessment	62,524	0.1%	86,546	0.2%	110,506	0.2%
229 Other Instructional Staff Services	275,364	0.6%	320,393	0.6%	356,884	0.6%
Total Instructional Staff Support	3,001,825	6.5%	3,326,301	6.1%	3,939,641	7.0%
231 Board of Education	89,037	0.2%	98,493	0.2%	103,480	0.2%
232 Executive Administration	374,901	0.8%	408,389	0.7%	425,104	0.8%
Total General Administration	463,938	1.0%	506,882	0.9%	528,584	0.9%

**EAST LANSING PUBLIC SCHOOLS
GENERAL FUND**

THREE YEAR EXPENDITURE COMPARISON (Net Est. Variance)

FUNCTION:	2021-22		2022-23		2023-24	
	ACTUAL	% of TOTAL	ACTUAL	% of TOTAL	FIRST BUDGET REVISION	% of TOTAL
241 Office of the Principal	2,754,223	5.9%	3,034,272	5.6%	3,169,033	5.7%
249 Other School Administration	25,087	0.1%	31,347	0.1%	31,840	0.1%
Total School Administration	2,779,310	6.0%	3,065,619	5.6%	3,200,873	5.7%
252 Fiscal Services	402,454	0.9%	483,820	0.9%	666,996	1.2%
257 Internal Services	114,789	0.2%	116,180	0.2%	128,376	0.2%
259 Other Business	23,775	0.1%	79,944	0.1%	60,608	0.1%
Total Business Services	541,018	1.2%	679,944	1.2%	855,980	1.5%
261 Operating Buildings Services	4,271,936	9.2%	5,329,281	9.8%	5,812,077	10.4%
266 Building Security	2,814	0.0%	93,494	0.2%	358,541	0.6%
Total Operations and Maintenance	4,274,750	9.2%	5,422,775	9.9%	6,170,618	11.0%
271 Pupil Transportation	1,557,709	3.4%	1,809,929	3.3%	1,825,937	3.3%
281 Planning, Research, Development	0	0.0%	0	0.0%	0	0.0%
282 Communication Services	56,919	0.1%	74,133	0.1%	75,572	0.1%
283 Staff/Personnel Services	334,546	0.7%	678,696	1.2%	629,637	1.1%
284 Non-Instructional Technology	441,760	1.0%	437,563	0.8%	504,421	0.9%
285 Pupil Accounting	134,901	0.3%	156,895	0.3%	176,575	0.3%
Total Central Support Services	968,126	2.1%	1,347,287	2.5%	1,386,205	2.5%
Total Support Services	17,149,568	36.9%	20,338,554	37.3%	22,943,307	40.9%
293 Athletic Activities	828,519	1.8%	935,783	1.7%	1,071,634	1.9%
3xx Community Services	12,599	0.0%	19,465	0.0%	31,939	0.1%
4xx Payments to Oth Gov't Agencies, Facilities Acquisition, and Prior Period Adjustments	0	0.0%	0	0.0%	0	0.0%
5xx Debt Service - Long Term	0	0.0%	22,000	0.0%	32,636	0.1%
Total ¹	46,446,051	100.0%	54,517,922	100.0%	56,040,401	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

<u>2022-23 ACTUAL</u>		<u>2023-24 ORIGINAL BUDGET</u>	<u>2023-24 FIRST BUDGET REVISION</u>	<u>\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET</u>	<u>\$ CHANGE FIRST BUDGET REVISION vs. 2022-23 ACTUAL</u>
	Revenues:				
	Local:				
249,082	Food Sales	43,000	44,000	1,000	(205,082)
13,549	Catered Events	20,000	15,000	(5,000)	1,451
872	Other	800	800	0	(72)
	State:				
61,162	Breakfast - Supplemental	0	0	0	(61,162)
4,224	At-Risk	6,697	13,164	6,467	8,940
79,238	Lunch	60,167	72,025	11,858	(7,213)
5,412	31j 10 Cents	0	44,530	44,530	39,118
0	30d Expanded Breakfast and Lunch Program	400,000	808,000	408,000	808,000
	Federal:				
129,738	Breakfast	125,000	189,000	64,000	59,262
665,137	Lunch	665,000	730,000	65,000	64,863
22,014	SSO/SFSP	20,000	24,700	4,700	2,686
127,717	Supply Chain Assistance	128,000	112,725	(15,275)	(14,992)
5,150	Local Food for Schools	0	0	0	(5,150)
134,133	USDA Commodities	110,000	112,215	2,215	(21,918)
1,497,428	Total Revenues	1,578,664	2,166,159	587,495	668,731
	Expenditures:				
73,981	Salaries	94,292	83,913	(10,379)	9,932
36,727	Employee Benefits	49,687	45,569	(4,118)	8,842
743,147	Purchased Services	756,400	836,480	80,080	93,333
769,228	Supplies & Materials	855,000	1,064,655	209,655	295,427
26,375	Capital Outlay	76,500	62,500	(14,000)	36,125
17,256	Other	18,000	16,355	(1,645)	(901)
1,666,714	Total Expenditures	1,849,879	2,109,472	259,593	442,758
(169,286)	Excess (Deficit) of Revenues over (under) Expenditures	(271,215)	56,687	327,902	225,973
	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
(169,286)	Increase (Decrease) in Fund Balance	(271,215)	56,687	327,902	225,973
746,332	Fund Balance - Beginning of Year	389,193	577,046	187,853	(169,286)
577,046	Fund Balance - End of Year	117,978	633,733	515,755	56,687
34.6%	Fund Balance as a Percentage of Expenditures	6.4%	30.0%		
546,780	Max. Fund Balance per 3 Months of Operating Costs	591,126	682,324		

EAST LANSING PUBLIC SCHOOLS
STUDENT/SCHOOL ACTIVITY FUND

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2022-23 ACTUAL		2023-24 ORIGINAL BUDGET	2023-24 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. 2022-23 ACTUAL
	Revenues:				
	Local:				
4,589	Donley Elementary	2,600	10,000	7,400	5,411
23,621	Glencairn Elementary	21,000	25,000	4,000	1,379
6,211	Marble Elementary	9,300	9,000	(300)	2,789
8,579	Robert L Green Elementary	7,300	7,000	(300)	(1,579)
8,512	Red Cedar Elementary	8,000	15,000	7,000	6,488
8,503	Whitehills Elementary	3,400	8,000	4,600	(503)
49,328	MacDonald Middle School	25,500	25,000	(500)	(24,328)
298,689	East Lansing High School	305,600	315,000	9,400	16,311
<u>408,032</u>	Total Revenues	<u>382,700</u>	<u>414,000</u>	<u>31,300</u>	<u>5,968</u>
	Expenditures:				
6,772	Donley Elementary	4,200	7,000	2,800	228
39,816	Glencairn Elementary	25,200	25,000	(200)	(14,816)
18,762	Marble Elementary	18,600	20,000	1,400	1,238
6,522	Robert L Green Elementary	5,300	7,000	1,700	478
7,518	Red Cedar Elementary	4,300	7,000	2,700	(518)
7,671	Whitehills Elementary	3,200	5,000	1,800	(2,671)
40,623	MacDonald Middle School	22,500	30,000	7,500	(10,623)
292,150	East Lansing High School	259,000	275,000	16,000	(17,150)
<u>419,834</u>	Total Expenditures	<u>342,300</u>	<u>376,000</u>	<u>33,700</u>	<u>(43,834)</u>
(11,802)	Excess (Deficit) of Revenues over (under) Expenditures	40,400	38,000	(2,400)	49,802
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Other	0	0	0	0
<u>0</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(11,802)	Increase (Decrease) in Fund Balance	40,400	38,000	(2,400)	49,802
474,932	Fund Balance - Beginning of Year	467,932	463,130	(4,802)	(11,802)
<u>463,130</u>	Fund Balance - End of Year	<u>508,332</u>	<u>501,130</u>	<u>(7,202)</u>	<u>38,000</u>

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

2022-23 ACTUAL		2023-24 ORIGINAL BUDGET	2023-24 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. 2022-23 ACTUAL
	Revenues:				
	Local:				
3,607,516	Current Property Taxes (net 0.50% est. delinquent)	3,379,500	3,379,500	0	(228,016)
4,322	Payment in Lieu of Taxes	7,000	7,000	0	2,678
2,352	Delinquent Property Taxes (includes penalties & interest)	2,000	2,700	700	348
45,636	Interest on Investments	40,000	60,000	20,000	14,364
0	Other	0	0	0	0
<u>3,659,826</u>	Total Revenues	<u>3,428,500</u>	<u>3,449,200</u>	<u>20,700</u>	<u>(210,626)</u>
	Expenditures:				
	Due November:				
506,000	Interest on Bonded Debt	440,500	440,500	0	(65,500)
	Due May:				
2,620,000	Redemption of Principal (matures May 2030)	2,605,000	2,605,000	0	(15,000)
506,000	Interest on Bonded Debt	440,500	440,500	0	(65,500)
548	Dues and Fees	600	600	0	52
1,793	Property Tax Refunds (MTT/STC/Board of Review)	2,500	2,000	(500)	207
0	Other - Costs of Bond Issuance	0	0	0	0
<u>3,634,341</u>	Total Expenditures	<u>3,489,100</u>	<u>3,488,600</u>	<u>(500)</u>	<u>(145,741)</u>
25,485	Excess (Deficit) of Revenues over (under) Expenditures	(60,600)	(39,400)	21,200	(64,885)
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Sale of Bonds	0	0	0	0
<u>0</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
25,485	Increase (Decrease) in Fund Balance	(60,600)	(39,400)	21,200	(64,885)
<u>332,098</u>	Fund Balance - Beginning of Year	<u>349,898</u>	<u>357,583</u>	<u>7,685</u>	<u>25,485</u>
<u>357,583</u>	Fund Balance - End of Year	<u>289,298</u>	<u>318,183</u>	<u>28,885</u>	<u>(39,400)</u>

36

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

2022-23 ACTUAL		2023-24 ORIGINAL BUDGET	2023-24 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. 2022-23 ACTUAL
	Revenues:				
	Local:				
4,115,007	Current Property Taxes (net 0.50% est. delinquent)	4,184,200	4,184,200	0	69,193
4,930	Payment in Lieu of Taxes	8,600	7,200	(1,400)	2,270
2,901	Delinquent Property Taxes (includes penalties & interest)	2,500	3,000	500	99
45,921	Interest on Investments	40,000	62,000	22,000	16,079
0	Other	0	0	0	0
<u>4,168,759</u>	Total Revenues	<u>4,235,300</u>	<u>4,256,400</u>	<u>21,100</u>	<u>87,641</u>
	Expenditures:				
	Due November:				
1,275,925	Interest on Bonded Debt	1,244,425	1,244,425	0	(31,500)
	Due May:				
1,575,000	Redemption of Principal (matures May 2042)	1,790,000	1,790,000	0	215,000
1,275,925	Interest on Bonded Debt	1,244,425	1,244,425	0	(31,500)
548	Dues and Fees	600	600	0	52
1,994	Property Tax Refunds (MTT/STC/Board of Review)	3,000	2,000	(1,000)	6
0	Other - Costs of Bond Issuance	0	0	0	0
<u>4,129,392</u>	Total Expenditures	<u>4,282,450</u>	<u>4,281,450</u>	<u>(1,000)</u>	<u>152,058</u>
39,367	Excess (Deficit) of Revenues over (under) Expenditures	(47,150)	(25,050)	22,100	(64,417)
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Sale of Bonds	0	0	0	0
<u>0</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
39,367	Increase (Decrease) in Fund Balance	(47,150)	(25,050)	22,100	(64,417)
<u>352,929</u>	Fund Balance - Beginning of Year	<u>383,879</u>	<u>392,296</u>	<u>8,417</u>	<u>39,367</u>
<u>392,296</u>	Fund Balance - End of Year	<u>336,729</u>	<u>367,246</u>	<u>30,517</u>	<u>(25,050)</u>

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

2022-23 ACTUAL		2023-24 ORIGINAL BUDGET	2023-24 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. 2022-23 ACTUAL
	Revenues:				
	Local:				
1,371,618	Current Property Taxes (net 0.50% est. delinquent)	1,653,200	1,653,200	0	281,582
1,643	Payment in Lieu of Taxes	3,400	2,100	(1,300)	457
1,353	Delinquent Property Taxes (includes penalties & interest)	1,500	1,500	0	147
16,661	Interest on Investments	16,000	22,000	6,000	5,339
0	Other	0	0	0	0
<u>1,391,275</u>	Total Revenues	<u>1,674,100</u>	<u>1,678,800</u>	<u>4,700</u>	<u>287,525</u>
	Expenditures:				
	Due November:				
504,550	Interest on Bonded Debt	497,650	497,650	0	(6,900)
	Due May:				
345,000	Redemption of Principal (matures May 2044)	650,000	650,000	0	305,000
504,550	Interest on Bonded Debt	497,650	497,650	0	(6,900)
548	Dues and Fees	600	600	0	52
579	Property Tax Refunds (MTT/STC/Board of Review)	1,500	1,000	(500)	421
0	Other - Costs of Bond Issuance	0	0	0	0
<u>1,355,227</u>	Total Expenditures	<u>1,647,400</u>	<u>1,646,900</u>	<u>(500)</u>	<u>291,673</u>
36,048	Excess (Deficit) of Revenues over (under) Expenditures	26,700	31,900	5,200	(4,148)
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Sale of Bonds	0	0	0	0
<u>0</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
36,048	Increase (Decrease) in Fund Balance	26,700	31,900	5,200	(4,148)
<u>75,216</u>	Fund Balance - Beginning of Year	<u>108,216</u>	<u>111,264</u>	<u>3,048</u>	<u>36,048</u>
<u>111,264</u>	Fund Balance - End of Year	<u>134,916</u>	<u>143,164</u>	<u>8,248</u>	<u>31,900</u>

EAST LANSING PUBLIC SCHOOLS 2019 SINKING FUND

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2022-23 ACTUAL		2023-24 ORIGINAL BUDGET	2023-24 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. 2022-23 ACTUAL
Revenues:					
Local:					
1,299,592	Current Property Taxes (net 0.50% est. delinquent)	1,392,900	1,375,200	(17,700)	75,608
1,639	Payment in Lieu of Taxes	3,000	2,400	(600)	761
957	Delinquent Property Taxes (includes penalties & interest)	1,000	1,000	0	43
0	Interest on Investments	0	0	0	0
210,000	Other	0	0	0	(210,000)
<u>1,512,188</u>	Total Revenues	<u>1,396,900</u>	<u>1,378,600</u>	<u>(18,300)</u>	<u>(133,588)</u>
Expenditures:					
2,722	Donley Elementary	97,520	50,000	(47,520)	47,278
942	Glencairn Elementary	144,949	118,000	(26,949)	117,058
3,432	Marble Elementary	42,520	51,000	8,480	47,568
4,512	Robert L Green Elementary	42,520	48,000	5,480	43,488
942	Red Cedar Elementary	31,260	60,000	28,740	59,058
3,642	Whitehills Elementary	42,520	56,000	13,480	52,358
338,237	MacDonald Middle School	250,988	391,000	140,012	52,763
3,431,241	East Lansing High School	718,745	695,000	(23,745)	(2,736,241)
0	Towar	0	0	0	0
640	Property Tax Refunds (MTT/STC/Board of Review)	1,000	1,000	0	360
<u>3,786,310</u>	Total Expenditures	<u>1,372,022</u>	<u>1,470,000</u>	<u>97,978</u>	<u>(2,316,310)</u>
<u>(2,274,122)</u>	Excess (Deficit) of Revenues over (under) Expenditures	<u>24,878</u>	<u>(91,400)</u>	<u>(116,278)</u>	<u>2,182,722</u>
<u>0</u>	Other Financing (Uses) Sources - Operating Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(2,274,122)</u>	Increase (Decrease) in Fund Balance	<u>24,878</u>	<u>(91,400)</u>	<u>(116,278)</u>	<u>2,182,722</u>
<u>2,708,950</u>	Fund Balance - Beginning of Year	<u>565,550</u>	<u>434,828</u>	<u>(130,722)</u>	<u>(2,274,122)</u>
<u>434,828</u>	Fund Balance - End of Year	<u>590,428</u>	<u>343,428</u>	<u>(247,000)</u>	<u>(91,400)</u>

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

2022-23 ACTUAL		2023-24 ORIGINAL BUDGET	2023-24 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. 2022-23 ACTUAL
	Revenues:				
	Local:				
346	Interest on Investments	0	0	0	(346)
0	Other	0	0	0	0
<u>346</u>	Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>(346)</u>
	Expenditures:				
485,458	Donley Elementary	97,675	24,555	(73,120)	(460,903)
401,694	Glencairn Elementary	97,675	24,555	(73,120)	(377,139)
397,637	Marble Elementary	100,935	23,817	(77,118)	(373,820)
337,613	Robert L Green Elementary	3,787	11,788	8,001	(325,825)
964,877	Red Cedar Elementary	97,766	24,696	(73,070)	(940,181)
404,888	Whitehills Elementary	102,290	27,796	(74,494)	(377,092)
<u>2,992,167</u>	Total Expenditures	<u>500,128</u>	<u>137,207</u>	<u>(362,921)</u>	<u>(2,854,960)</u>
(2,991,821)	Excess (Deficit) of Revenues over (under) Expenditures	(500,128)	(137,207)	362,921	2,854,614
	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>
(2,991,821)	Increase (Decrease) in Fund Balance	(500,128)	(137,207)	362,921	2,854,614
<u>3,129,028</u>	Fund Balance - Beginning of Year	<u>500,128</u>	<u>137,207</u>	<u>(362,921)</u>	<u>(2,991,821)</u>
<u>137,207</u>	Fund Balance - End of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>(137,207)</u>

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

	10/6/2021 Fall 21	2/10/2021 Supp 21	2021-22 Blended Count	10/5/2022 Fall 22	2/9/2022 Supp 22	2022-23 Blended Count	Unaudited 10/4/2023 Fall 23	2/8/2023 Supp 23	Projected 2023-24 Blended Count
ELEMENTARY:									
Donley	271.00	261.00	270.00	266.00	267.00	266.10	274.00	262.00	272.80
Glencairn	270.00	268.00	269.80	299.00	283.00	297.40	296.00	299.00	296.30
Marble	319.00	319.46	319.05	298.00	316.00	299.80	301.00	297.00	300.60
Robert L Green	289.90	271.32	288.04	303.32	289.01	301.89	272.33	294.38	274.54
Red Cedar	135.00	108.00	132.30	210.20	153.70	204.55	209.44	221.31	210.63
Whitehills	282.00	279.00	281.70	288.00	284.00	287.60	274.00	297.00	276.30
Total Elementary	1,566.90	1,506.78	1,560.89	1,664.52	1,592.71	1,657.34	1,626.77	1,670.69	1,631.17
MacDonald Middle School	862.28	889.12	864.96	862.54	837.46	860.03	838.41	852.73	839.84
East Lansing High School	1,184.66	1,181.56	1,184.35	1,205.32	1,144.09	1,199.20	1,181.37	1,164.42	1,179.68
Sec 23a (Graduation Alliance)	28.75	0.00	28.75	48.00	0.00	48.00	48.00	0.00	48.00
TOTAL PUPIL MEMBERSHIP	3,642.59	3,577.46	3,638.95	3,780.38	3,574.26	3,764.57	3,694.55	3,687.84	3,698.69
Blended FTE count change from prior year			(53.53)			125.62			(65.88)
Blended FTE % change from prior year			-1.4%			3.5%			-1.8%
Fall FTE count change from prior year	(2.73)			137.79			(85.83)		

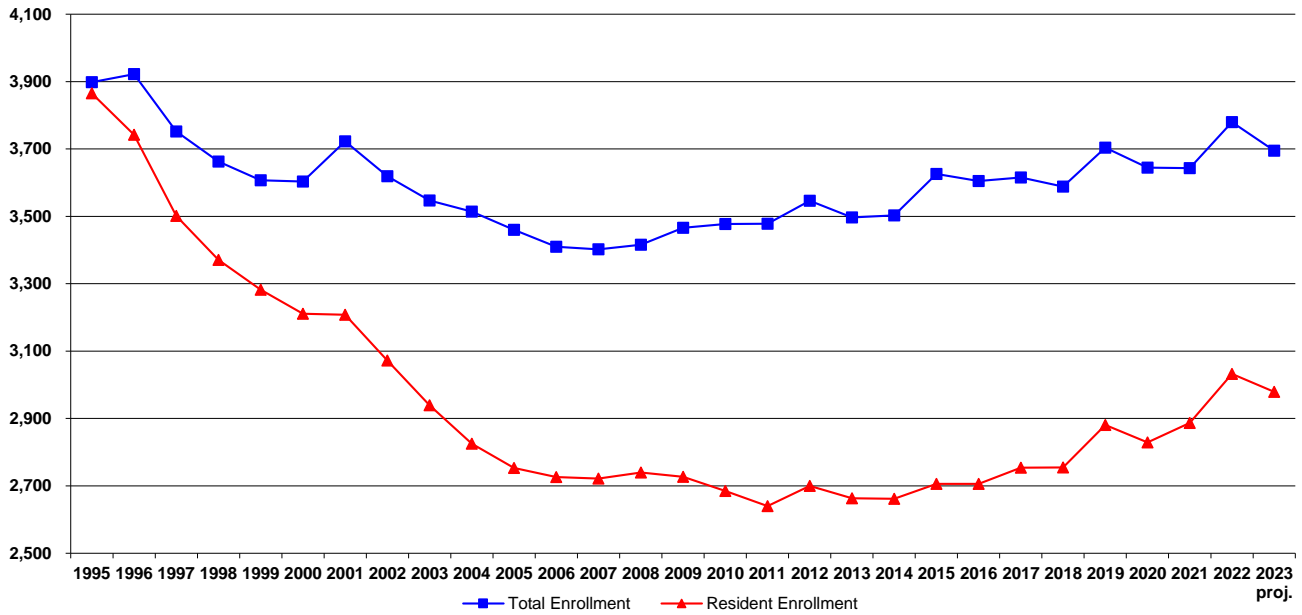
Note: State pupil membership blended count is based on full time equivalent enrollment with 90% funding from the fall count day and 10% funding from the previous supplemental count day. Pupil membership does not include students in Great Start Readiness Program.

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

Grade Level	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 proj.	Change from Prior Year Fall Count
Early Childhood Special Education	16.79	17.00	17.75	16.00	16.00	22.00	16.00	18.00	17.20	17.44	0.24
Kindergarten	285.32	276.62	288.24	271.00	256.00	292.13	254.00	288.00	304.00	276.00	(28.00)
1st Grade	250.45	279.57	248.67	271.00	256.00	242.36	251.00	246.00	286.29	271.00	(15.29)
2nd Grade	248.70	274.27	281.50	259.44	265.08	245.00	230.73	261.68	258.33	273.58	15.25
3rd Grade	258.74	267.03	261.71	285.00	258.28	268.00	239.00	234.22	282.70	251.33	(31.37)
4th Grade	276.42	271.54	277.26	277.32	283.00	263.09	279.00	238.00	249.00	279.73	30.73
5th Grade	265.06	289.19	280.75	282.00	287.15	287.31	266.44	281.00	267.00	257.69	(9.31)
Elementary Total	1,601.48	1,675.22	1,655.88	1,661.76	1,621.51	1,619.89	1,536.17	1,566.90	1,664.52	1,626.77	(37.75)
6th Grade	259.30	278.33	286.77	282.69	287.00	306.30	297.00	266.00	301.15	267.27	(33.88)
7th Grade	267.34	282.78	279.05	279.37	283.24	286.00	317.33	282.28	277.71	293.83	16.12
8th Grade	256.24	279.20	280.37	278.86	284.92	301.86	281.00	314.00	283.68	277.31	(6.37)
Middle School Total	782.88	840.31	846.19	840.92	855.16	894.16	895.33	862.28	862.54	838.41	(24.13)
9th Grade	289.67	278.00	269.78	299.46	287.74	306.33	308.00	300.00	313.34	296.55	(16.79)
10th Grade	291.83	295.53	277.00	283.51	301.84	306.83	312.33	296.83	296.33	304.24	7.91
11th Grade	261.49	293.01	275.27	258.66	274.71	289.64	297.00	305.17	302.02	291.00	(11.02)
12th Grade (plus Sec 23a)	275.21	244.28	280.68	270.76	247.51	287.40	296.49	311.41	341.63	337.58	(4.05)
High School Total	1,118.20	1,110.82	1,102.73	1,112.39	1,111.80	1,190.20	1,213.82	1,213.41	1,253.32	1,229.37	(23.95)
TOTAL PUPIL MEMBERSHIP COUNT	3,502.56	3,626.35	3,604.80	3,615.07	3,588.47	3,704.25	3,645.32	3,642.59	3,780.38	3,694.55	(85.83)
FTE change from prior year	5.08	123.79	(21.55)	10.27	(26.60)	115.78	(58.93)	(2.73)	137.79	(85.83)	

42

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



Year	Total Fall Enrollment	Resident Enrollment	Non-Resident (NR) Enrollment ¹	Resident as a % of Total Enrollment	NR as a % of Total Enrollment	Total School of Choice	SOC as a % of Total Enrollment
1995	3,898	3,865	33	99.2%	0.8%	0	0.0%
1996	3,922	3,742	180	95.4%	4.6%	161	4.1%
1997	3,752	3,501	251	93.3%	6.7%	221	5.9%
1998	3,663	3,371	292	92.0%	8.0%	272	7.4%
1999	3,607	3,282	325	91.0%	9.0%	306	8.5%
2000	3,603	3,211	392	89.1%	10.9%	365	10.1%
2001	3,723	3,208	515	86.2%	13.8%	497	13.3%
2002	3,619	3,072	547	84.9%	15.1%	532	14.7%
2003	3,547	2,939	608	82.9%	17.1%	593	16.7%
2004	3,514	2,825	689	80.4%	19.6%	669	19.0%
2005	3,460	2,753	707	79.6%	20.4%	683	19.7%
2006	3,410	2,726	684	79.9%	20.1%	664	19.5%
2007	3,402	2,722	680	80.0%	20.0%	648	19.0%
2008	3,416	2,740	676	80.2%	19.8%	585	17.1%
2009	3,466	2,727	739	78.7%	21.3%	668	19.3%
2010	3,477	2,685	792	77.2%	22.8%	717	20.6%
2011	3,478	2,640	838	75.9%	24.1%	735	21.1%
2012	3,546	2,700	846	76.1%	23.9%	758	21.4%
2013	3,497	2,663	834	76.2%	23.8%	736	21.0%
2014	3,503	2,662	841	76.0%	24.0%	754	21.5%
2015	3,626	2,706	920	74.6%	25.4%	825	22.8%
2016	3,605	2,706	899	75.1%	24.9%	826	22.9%
2017	3,615	2,754	861	76.2%	23.8%	793	21.9%
2018	3,588	2,755	833	76.8%	23.2%	775	21.6%
2019	3,704	2,881	823	77.8%	22.2%	753	20.3%
2020	3,645	2,829	816	77.6%	22.4%	739	20.3%
2021	3,643	2,887	756	79.2%	20.8%	656	18.0%
2022	3,780	3,032	748	80.2%	19.8%	601	15.9%
2023 proj.	3,695	2,979	716	80.6%	19.4%	563	15.2%

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

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

Levy	Expiration	2023 Tax Year (TY)	2022 TY	2021 TY	2020 TY	2019 TY
		2023-24	2022-23	2021-22	2020-21	2019-20
Operating - Non-PRE (Non-Homestead)	12/31/28	18.0000	18.0000	18.0000	18.0000	18.0000
2019 Sinking Fund - ALL	12/31/28	0.9972	0.9972	0.9990	1.0000	1.0000
2020 Debt Fund - ALL	N/A	1.1300	1.0000	0.7600	1.0000	0.0000
2017 Debt Fund - ALL	N/A	2.8600	3.0000	3.1400	3.0000	3.2500
2015 Debt Fund - ALL	N/A	2.3100	2.6300	2.9000	3.0000	3.2500
Total Debt		6.3000	6.6300	6.8000	7.0000	6.5000
Total PRE (Homestead)		7.2972	7.6272	7.7990	8.0000	7.5000
Total Non-PRE (Non-Homestead)		25.2972	25.6272	25.7990	26.0000	25.5000
Headlee Reduction ¹ - ALL		NO	YES - 0.9982	YES - 0.9990	NO	NO
Headlee Reduction ¹ - Non-PRE (Non-Homestead)		NO	YES - 0.9995	NO	NO	YES - 0.9993
Operating - Non-PRE (Non-Homestead) authorized millage rate only		21.9736	21.9736	21.9846	21.9846	21.9846

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

EAST LANSING PUBLIC SCHOOLS PROPERTY TAXABLE VALUES

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

	Percentage of Taxable Value	(as of Jan. 17, 2024) 2023-24	(as of Jan. 17, 2024) 2022-23	\$ Change	% Change
City of East Lansing	77.0%	1,048,618,980	975,327,884	73,291,096	7.51%
City of Lansing	3.4%	46,431,037	43,577,072	2,853,965	6.55%
Bath Township	3.9%	52,608,008	50,045,943	2,562,065	5.12% 45
DeWitt Township	0.1%	1,947,122	1,907,583	39,539	2.07%
Lansing Township	0.0%	149,300	275,200	(125,900)	-45.75%
Meridian Township	15.6%	212,168,549	197,006,948	15,161,601	7.70%
	100.0%	1,361,922,996	1,268,140,630	93,782,366	7.40%

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

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

EAST LANSING PUBLIC SCHOOLS PROPERTY TAXABLE VALUES

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

	(as of Jan. 17, 2024)	(as of Jan. 17, 2024)			
	2023-24	2022-23	\$ Change	% Change	
City of East Lansing	514,055,722	484,807,965	29,247,757	6.03%	
City of Lansing	7,727,492	7,431,336	296,156	3.99%	
Bath Township	0	0	0	#DIV/0!	46
DeWitt Township	42,716	40,682	2,034	5.00%	
Lansing Township	0	0	0	#DIV/0!	
Meridian Township	156,859,935	146,998,689	9,861,246	6.71%	
	<u>678,685,865</u>	<u>639,278,672</u>	<u>39,407,193</u>	<u>6.16%</u>	
Percent of total taxable value	49.8%	50.4%			

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

EAST LANSING PUBLIC SCHOOLS PROPERTY TAXABLE VALUES

COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE (excludes Capture)

	(as of Jan. 17, 2024)	(as of Jan. 17, 2024)		
	2023-24	2022-23	\$ Change	% Change
City of East Lansing	28,510,900	31,437,100	(2,926,200)	-9.31%
City of Lansing	3,258,300	3,479,000	(220,700)	-6.34%
Bath Township	1,777,600	1,656,500	121,100	7.31%
DeWitt Township	182,800	183,500	(700)	-0.38%
Lansing Township	0	0	0	#DIV/0!
Meridian Township	476,300	396,000	80,300	20.28%
	<u>34,205,900</u>	<u>37,152,100</u>	<u>(2,946,200)</u>	<u>-7.93%</u>
Percent of total taxable value	2.5%	2.9%		

47

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

EAST LANSING PUBLIC SCHOOLS PROPERTY TAXABLE VALUES

NON-PRE PROPERTY TAXABLE VALUE (excludes Capture)

	(as of Jan. 17, 2024)	(as of Jan. 17, 2024)	\$ Change	% Change	
	2023-24	2022-23			
City of East Lansing	506,052,358	459,082,819	46,969,539	10.23%	
City of Lansing	35,445,245	32,666,736	2,778,509	8.51%	
Bath Township	50,830,408	48,389,443	2,440,965	5.04%	48
DeWitt Township	1,721,606	1,683,401	38,205	2.27%	
Lansing Township	149,300	275,200	(125,900)	-45.75%	
Meridian Township	54,832,314	49,612,259	5,220,055	10.52%	
	<u>649,031,231</u>	<u>591,709,858</u>	<u>57,321,373</u>	<u>9.69%</u>	
Percent of total taxable value	47.7%	46.7%			

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

**EAST LANSING PUBLIC SCHOOLS
PROPERTY TAX REVENUES BY MILLAGE**

ASSESSING UNIT	COUNTY	2023 TAX YEAR TAXABLE VALUATION ¹	OPERATING MILLAGE (GENERAL FUND)			2019 SINKING FUND	2015 DEBT FUND	2017 DEBT FUND	2020 DEBT FUND
			Non-PRE	Commercial Personal	TOTAL				
			18.0000	6.0000	OPERATING				
					0.9972	2.3100	2.8600	1.1300	
City of East Lansing	Ingham								
PRE (includes Industrial Personal)		490,870,343			\$ 489,495	\$ 1,133,910	\$ 1,403,889	\$ 554,683	
Commercial Personal		28,509,600	\$ 171,057	\$ 171,057	28,429	65,857	81,537	32,215	
Non-PRE		505,327,541	\$ 9,095,895	9,095,895	503,912	1,167,306	1,445,236	571,020	
Capture - PRE		9,851,990				22,758	28,176	11,132	
Capture - Commercial Personal		0				0	0	0	
Capture - Non-PRE		73,609,488				170,037	210,523	83,178	
TOTAL CITY OF EAST LANSING		1,108,168,962	9,095,895	171,057	9,266,952	1,021,836	2,559,868	3,169,361	1,252,228
City of East Lansing	Clinton								
PRE		23,185,379			23,120	53,558	66,310	26,199	
Commercial Personal		1,300	7	7	1	3	3	1	
Non-PRE		724,817	13,046	13,046	722	1,674	2,072	819	
TOTAL CITY OF EAST LANSING		23,911,496	13,046	7	13,053	23,843	55,235	68,385	27,019
City of Lansing	Ingham								
PRE		7,727,492			7,705	17,850	22,100	8,732	
Commercial Personal		3,258,300	19,549	19,549	3,249	7,526	9,318	3,681	
Non-PRE		35,445,245	638,014	638,014	35,345	81,878	101,373	40,053	
Capture - PRE		942,734				2,177	2,696	1,065	
Capture - Commercial Personal		0				0	0	0	
Capture - Non-PRE		24,036,273			23,968	55,523	68,743	27,160	
TOTAL CITY OF LANSING		71,410,044	638,014	19,549	657,563	70,267	164,954	204,230	80,691
Lansing Township	Ingham								
PRE		0			0	0	0	0	
Commercial Personal		0	0	0	0	0	0	0	
Non-PRE		149,300	2,687	2,687	148	344	426	168	
TOTAL LANSING TOWNSHIP		149,300	2,687	0	2,687	148	344	426	168
Meridian Township	Ingham								
PRE		156,859,935			156,420	362,346	448,619	177,251	
Commercial Personal		476,300	2,857	2,857	474	1,100	1,362	538	
Non-PRE		54,832,314	986,981	986,981	54,678	126,662	156,820	61,960	
TOTAL MERIDIAN TOWNSHIP		212,168,549	986,981	2,857	989,838	211,572	490,108	606,801	239,749
DeWitt Township	Clinton								
PRE		42,716			42	98	122	48	
Commercial Personal		182,800	1,096	1,096	182	422	522	206	
Non-PRE		1,721,606	30,988	30,988	1,716	3,976	4,923	1,945	
TOTAL DEWITT TOWNSHIP		1,947,122	30,988	1,096	32,084	1,940	4,496	5,567	2,199
Bath Township	Clinton								
PRE		0			0	0	0	0	
Commercial Personal		1,777,600	10,665	10,665	1,772	4,106	5,083	2,008	
Non-PRE		50,830,408	914,947	914,947	50,688	117,418	145,374	57,438	
TOTAL BATH TOWNSHIP		52,608,008	914,947	10,665	925,612	52,460	121,524	150,457	59,446
Total PRE (Homestead)		689,480,589	0	0	0	676,782	1,592,697	1,971,912	779,110
Total Commercial Personal		34,205,900	0	205,231	205,231	34,107	79,014	97,825	38,649
Total Non-PRE (Non-Homestead)		746,676,992	11,682,558	0	11,682,558	671,177	1,724,818	2,135,490	843,741
Grand Total (includes Capture)		1,470,363,481	\$ 11,682,558	\$ 205,231	\$ 11,887,789	\$ 1,382,066	\$ 3,396,529	\$ 4,205,227	\$ 1,661,500
Less Capture Amount		(108,440,485)							\$ 9,263,256
Grand Total (excludes Capture)		1,361,922,996					Total Debt Tax Revenue		\$ 22,533,111
							Total Tax Revenue		

¹ As of January 17, 2024 per the Michigan Department of Education Taxable Value System website.

DEFINITIONS of EXPENDITURE FUNCTION CODES

Below is a hyper link to the Michigan Public School Accounting Manual. Definitions to expenditure function codes can be found in the **Appendix - Definition for Accounting Codes.**

<https://www.michigan.gov/mde/services/financial-management/state-aid/publications/michigan-public-school-accounting-manual>



MEMORANDUM

TO: ELPS Board of Education, Dori Leyko, Superintendent

FROM: Richard Pugh, Director of Finance & Operations

SUBJECT: Action Item – Budget Calendar

DATE: February 6, 2024

Recommendation:

It is recommended that the Board of Education adopt the budget calendar for the development of East Lansing Public Schools 2024-25 budget as presented.

Background:

Attached is a revised 2024-25 Budget Calendar per revised Finance Committee meeting dates.

From the 1-8-2024 BOE packet:

Section 141.434 of the Uniform Budgeting and Accounting Act states “The chief administrative officer shall transmit the recommended budget to the legislative body according to an appropriate time schedule developed by the local unit”. Attached is the projected timeline for the development of the 2024-25 Budget. The Finance Committee will review the attached budget calendar at its meeting on January 31, 2024.

EAST LANSING PUBLIC SCHOOLS

2024-25 Budget Calendar

updated 1-30-2024

January 12, 2024	January Consensus Revenue Estimating Conference
January 24, 2024	Governor's State of State Address (budget priorities)
January 29, 2024	Finance Committee Meeting - review 2023-24 First Budget Revision
early to mid February 2024	Governor's State budget proposal
February 14, 2024	Supplemental Count Day
March 4, 2024	Finance Committee Meeting - initial 2024-25 budget forecast
late March 2024	Buildings to confirm to business office number of returning students and kindergarten numbers (develop SOC slots)
April 15, 2024	Board Meeting - info. on administrative recommendation on SOC slots
April 15, 2024	Finance Committee Meeting - review 2024-25 budget development
April 29, 2024	Board Meeting - action on SOC slots
May 6, 2024	Finance Committee Meeting - review 2024-25 budget development
May 13, 2024	Board Meeting - action on 2023-24 Final Budget Revision
mid May 2024	May Consensus Revenue Estimating Conference
June 2, 2024	Notice of Public Hearing Published in local newspaper (Truth in Taxation, at least 6 calendar days prior to hearing)
June 3, 2024	Finance Committee Meeting - review 2024-25 budget recommendations
June 10, 2024	Board Meeting - Public Hearing on the 2024-25 Budget followed by adoption (by law Board must adopt budget by June 30)



East Lansing
Public Schools

MEMORANDUM

TO: ELPS Board of Education & Dori Leyko, Superintendent

FROM: Richard Pugh, Director of Finance & Operations

SUBJECT: Action Item – Amendment to the Supervisor or Payroll and Benefits contract

DATE: January 30, 2024

Recommendation:

It is recommended that the Board of Education approve the contract amendment to the Supervisor of Payroll and Benefits, as presented.

Background:

It is recommended to offer Gail Lalonde, Supervisor of Payroll and Benefits, an incentive of \$10,000 to delay her retirement to enable the District to find a replacement and train that person in the nuances of payroll processing for a school district. We hired a replacement, Kara Wall, on January 8, 2024 and Ms. Lalonde is in the process of training her. I anticipate training to last several months.

At the January 29, 2024 Finance Committee, I reviewed this incentive with committee members and there was support to move this to the full Board for consideration.

AMENDMENT - SUPERVISOR OF PAYROLL AND BENEFITS

The Board of Education wishes to add the following amendment to the Supervisor of Payroll and Benefits employment contract commencing on July 1, 2023 and ending on June 30, 2024:

- The Supervisor shall be provided a one-time stipend of \$10,000 to delay her retirement and train a replacement for payroll processing.

All other provisions shall remain the same.

IT WITNESS WHEREOF, the parties have caused this AMENDMENT – SUPERVISOR OF PAYROLL AND BENEFITS to be executed in their respective names.

Date

Gail Lalonde, Supervisor of Payroll and Benefits

Date

Dori Leyko, Superintendent

Date

Chris Martin, President of the Board of Education

Date

Tali Faris-Hylen, Secretary of the Board of Education



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

February 9, 2024

Ms. Dori Leyko, Superintendent
School District of the City of East Lansing
501 Burcham Drive
East Lansing, MI 48823

Dear Ms. Leyko:

In accordance with Act No. 92 of the Public Acts of 2005, I am hereby authorizing preliminary qualification of the district's bond issue as described in the application numbered SBL/33-010-4-K12-16-01 dated January 8, 2024 covering the attached ballot proposition.

Michigan Compiled Laws 211.24f, 380.1361 and 388.1928 require ballot propositions for new bonding proposals to include certain mandatory information. We encourage your district to also provide taxpayers in your school district with information about the school district's participation in the Michigan School Bond Qualification and Loan Program.

This preliminary qualification is hereby authorized for an election to be held on May 7, 2024. The authorization is based on the current interest maturity schedule included in the bond application.

Sincerely,

for Alyson Hayden
Rachael Eubanks
State Treasurer

Attachment

cc: Christopher J. Iamarino, Thrun Law Firm, P.C.

SCHOOL DISTRICT OF THE CITY OF EAST LANSING
BOND PROPOSAL

Shall the School District of the City of East Lansing, Ingham and Clinton Counties, Michigan, borrow the sum of not to exceed Twenty-Three Million Five Hundred Thousand Dollars (\$23,500,000) and issue its general obligation unlimited tax bonds therefor, in one or more series, for the purpose of:

erecting, furnishing, and equipping an addition to a school building;
remodeling, including security improvements to, furnishing and
refurnishing, and equipping and re-equipping school buildings;
erecting, furnishing and equipping a new administration building;
and preparing, developing and improving sites?

The following is for informational purposes only:

The estimated millage that will be levied for the proposed bonds in 2024 is 0.1 mill (\$0.10 on each \$1,000 of taxable valuation) for a 0 mill net increase over the prior year's levy. The maximum number of years the bonds of any series may be outstanding, exclusive of any refunding, is nine (9) years. The estimated simple average annual millage anticipated to be required to retire this bond debt is 1.67 mills (\$1.67 on each \$1,000 of taxable valuation).

The school district does not expect to borrow from the State to pay debt service on the bonds. The total amount of qualified bonds currently outstanding is \$84,855,000. The total amount of qualified loans currently outstanding is \$0. The estimated computed millage rate may change based on changes in certain circumstances.

(Pursuant to State law, expenditure of bond proceeds must be audited and the proceeds cannot be used for repair or maintenance costs, teacher, administrator or employee salaries, or other operating expenses.)

School District of the City of East Lansing, Ingham and Clinton Counties, Michigan (the “District”)

A regular meeting of the board of education of the District (the “Board”) was held in the East Lansing Public Schools Board Room, within the boundaries of the District, on the 12th day of February, 2024, at 7:00 o’clock in the p.m. (the “Meeting”).

The Meeting was called to order by Mr. Chris Martin, President.

Present: Members

Absent: Members

The following preamble and resolution were offered by Member _____ and supported by Member _____:

WHEREAS:

1. In the opinion of this Board it is necessary and expedient to ask voters whether to approve a bond project consisting of erecting, furnishing, and equipping an addition to a school building; remodeling, including security improvements to, furnishing and refurbishing, and equipping and re-equipping school buildings; erecting, furnishing and equipping a new administration building; and preparing, developing and improving sites.

2. This Board estimates the necessary cost of the project to be Twenty-Three Million Six Hundred Sixty Thousand Five Hundred Seventy-Six Dollars (\$23,660,576).

3. It will be necessary for the District to borrow the sum of Twenty-Three Million Five Hundred Thousand Dollars (\$23,500,000) and issue the bonds of the District therefor, the remaining funds to be derived from the investment of the bond proceeds.

4. This Board intends to submit a proposition at a special election to be held on Tuesday, May 7, 2024.

5. On or before 4:00 p.m. on Tuesday, February 13, 2024, the Board shall certify any ballot proposition to be submitted to the voters at such election to the election coordinator or coordinators designated to conduct elections within the District (the “Election Coordinator”).

NOW, THEREFORE, BE IT RESOLVED THAT:

1. A special election of the school electors of the District be called and held on Tuesday, May 7, 2024.

2. The proposition to be voted on at the special election shall be stated on the ballots in substantially the form as set forth in Exhibit A.

3. The Election Coordinator is requested to:

- a. Utilize Lansing State Journal, a newspaper published or of general circulation within the District, for publication of notices in accordance with the election law requirements.
 - b. Utilize ballot proposition summary information, as prepared by legal counsel, in the forms of the notices of last day of registration and election in substantially the form as set forth in Exhibit B attached hereto.
 - c. Provide a proof copy of the ballot to the District and its legal counsel in sufficient time to allow the ballot to be proofread prior to printing.
4. This Board estimates the period of usefulness of the improvements for which bonds of the District in the amount of Twenty-Three Million Five Hundred Thousand Dollars (\$23,500,000) are to be issued to be not less than thirty (30) years.
5. The Secretary of this Board is hereby authorized and directed to file a copy of this resolution with the Election Coordinator and with any Election Clerk or clerks designated to conduct elections within the District by 4:00 p.m., on Tuesday, February 13, 2024.
6. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution be and the same are hereby rescinded.

Ayes: Members

Nays: Members

Resolution declared adopted.

Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of School District of the City of East Lansing, Ingham and Clinton Counties, Michigan, hereby certifies that the foregoing constitutes a true and complete copy of a resolution adopted by the Board at the Meeting, the original of which is part of the Board's minutes. The undersigned further certifies that notice of the Meeting was given to the public pursuant to the provisions of the "Open Meetings Act" (Act 267, Public Acts of Michigan, 1976, as amended).

Secretary, Board of Education

CJI/keh

EXHIBIT A

**SCHOOL DISTRICT OF THE CITY OF EAST LANSING
BOND PROPOSAL**

Shall the School District of the City of East Lansing, Ingham and Clinton Counties, Michigan, borrow the sum of not to exceed Twenty-Three Million Five Hundred Thousand Dollars (\$23,500,000) and issue its general obligation unlimited tax bonds therefor, in one or more series, for the purpose of:

erecting, furnishing, and equipping an addition to a school building;
remodeling, including security improvements to, furnishing and
refurnishing, and equipping and re-equipping school buildings;
erecting, furnishing and equipping a new administration building;
and preparing, developing and improving sites?

The following is for informational purposes only:

The estimated millage that will be levied for the proposed bonds in 2024 is 0.1 mill (\$0.10 on each \$1,000 of taxable valuation) for a 0 mill net increase over the prior year's levy. The maximum number of years the bonds of any series may be outstanding, exclusive of any refunding, is nine (9) years. The estimated simple average annual millage anticipated to be required to retire this bond debt is 1.67 mills (\$1.67 on each \$1,000 of taxable valuation).

The school district does not expect to borrow from the State to pay debt service on the bonds. The total amount of qualified bonds currently outstanding is \$84,855,000. The total amount of qualified loans currently outstanding is \$0. The estimated computed millage rate may change based on changes in certain circumstances.

(Pursuant to State law, expenditure of bond proceeds must be audited and the proceeds cannot be used for repair or maintenance costs, teacher, administrator or employee salaries, or other operating expenses.)

EXHIBIT B

**SUMMARY OF BALLOT PROPOSITION TO BE INSERTED IN THE
NOTICES OF LAST DAY OF REGISTRATION AND ELECTION:**

SCHOOL DISTRICT OF THE CITY OF EAST LANSING
GENERAL OBLIGATION UNLIMITED TAX BOND PROPOSAL
FOR BUILDING AND SITE PURPOSES IN THE AMOUNT OF
NOT TO EXCEED \$23,500,000

Full text of the ballot proposition may be obtained at the administrative offices of School District of the City of East Lansing, 501 Burcham Drive, East Lansing, Michigan 48823, telephone: (517) 333-7420.

PLEASE TAKE FURTHER NOTICE THAT THE BONDS OF THE SCHOOL DISTRICT, IF APPROVED BY A MAJORITY VOTE OF THE ELECTORS AT THIS ELECTION, WILL BE GENERAL OBLIGATION UNLIMITED TAX BONDS PAYABLE FROM GENERAL AD VALOREM TAXES.



Dori Leyko, Superintendent

501 Burcham Dr, East Lansing 48823

dori.leyko@elps.us

www.elps.us

P: 517-333-7424/7426 F: 517-333-7470

CERTIFICATION OF BALLOT PROPOSITION

TO: Ingham County Clerk Barb Byrum

In compliance with Public Act 116, Public Acts of Michigan, 1954, as amended (the “Act”), attached is a certified copy of the ballot proposition language approved by the Board of Education of School District of the City of East Lansing to be placed before the voters at the election to be held on Tuesday, May 7, 2024.

Pursuant to the Act, a summary of the ballot proposition and an address where the full text of the proposal may be obtained must be included in the registration and election notices.

Please provide us with a proof copy of the ballot proposition language prior to printing the ballots.

Dated: _____

By _____
Secretary, Board of Education

**SCHOOL DISTRICT OF THE CITY OF EAST LANSING
INGHAM AND CLINTON COUNTIES, MICHIGAN**

**CALENDAR FOR BOND ELECTION ON
MAY 7, 2024**

1. **Thursday, December 28, 2023** - Deadline for receipt by Thrun Law Firm, P.C. of draft Preliminary Qualification Application documents for subsequent filing with the Michigan Department of Treasury.
2. **Friday, January 5, 2024 at 1:30 p.m.** - Teams meeting (invitation sent separately) with the Michigan Department of Treasury; the project architects; David Warner of Clark Construction, the district's construction management firm; R.J. Naughton of PFM Financial Advisors LLC, the financial consultant; and Thrun Law Firm, P.C. to finalize the Preliminary Qualification Application.
3. **Monday, January 8, 2024** - Board of Education regular meeting to approve the Preliminary Qualification Application. Board Secretary signs Preliminary Qualification Application after Board approval.
4. **Day following Board meeting** – Scan and email to Thrun Law Firm the signed page 1 of the Preliminary Qualification Application for use in filing the Application with the Michigan Department of Treasury.
5. Thrun Law Firm, P.C. will request preliminary qualification approval not later than **Friday, February 9, 2024**.
6. **Monday, February 12, 2024** - Board of Education regular meeting to adopt the resolution calling the election.
7. **On or before 4:00 p.m. on Tuesday, February 13, 2024** - Forward ballot wording and resolution to Election Coordinator. **Failure to timely file a certified copy of ballot language may jeopardize the School District's ability to place the question on the ballot.**
8. **On or before Saturday, March 23, 2024** - Absent voter ballots must be available to be sent to voters serving in the military or living overseas. Absent voter ballots must be available by **Thursday, March 28, 2024** to be sent to members of the general public.
9. **On or before Monday, April 8, 2024** - Registration notice must be published by the Election Coordinator once in a newspaper of general circulation in the School District.
10. **Monday, April 22, 2024** - Last day for voters to register by mail. Voters may register **in person** through **Tuesday, May 7, 2024** (election day) with the required documentation.
11. **On or before Tuesday, April 30, 2024** - Election notice must be published by the Election Coordinator once in a newspaper of general circulation in the School District.
12. Election clerk offices must be open for at least 8 hours on the last Saturday (**May 4, 2024**) and/or Sunday (**May 5, 2024**) before the election to issue and receive absent voter ballots. The election clerk must post notice of those date(s) and time(s) at least 30 days before the election.
13. **Tuesday, May 7, 2024** - The polls of election will open at 7:00 a.m. and close at 8:00 p.m.

CAMPAIGN FINANCE ACT – FREQUENTLY ASKED QUESTIONS

Section 57 of the Michigan Campaign Finance Act, Public Act 388 of 1976, MCL 169.257, governs the activities of public bodies (e.g., school districts, public school academies, and intermediate school districts), elected or appointed public officials, and individuals acting for or employed by public bodies by limiting the ways in which public funds or public resources may be used to support or oppose a candidate or ballot question. Below are common questions concerning Section 57 and Michigan Election Law.

The answers are of a general nature. This information is not intended to provide legal advice or an opinion about specific matters, facts, or situations. Future legal developments may affect these topics. The reader is encouraged to contact legal counsel to discuss specific matters or issues as they arise.

GENERAL OVERVIEW

The Michigan Secretary of State's ("SOS") Compliance and Rules Division is responsible for the interpretation, application, and enforcement of Section 57. Investigations usually occur after a complaint is filed. Penalties may include a warning letter, substantial fines imposed on individuals or the public body, and/or misdemeanor charges.

1. SCHOOL DISTRICT ACTIVITIES/EXPENDITURE OF PUBLIC FUNDS

1.1. Are school districts authorized to spend public funds or use public resources to advocate passage or defeat of a proposition?

No. Section 57 expressly prohibits a public body or individual acting for a public body from using or authorizing the use of funds, personnel, office space, computer hardware or software, property, stationery, postage, vehicles, equipment, supplies, or other public resources that constitute a "contribution" or "expenditure" as defined by Michigan law or to provide volunteer personal services to support or oppose a candidate or ballot question.

1.2. What is a "contribution" or "expenditure" under Michigan Election Law?

"Contribution" means a payment, gift, subscription, assessment, expenditure, contract, payment for services, dues, advance, forbearance, loan, donation of money or anything of ascertainable monetary value, or a transfer of anything of ascertainable monetary value to a person, *made for the purpose of influencing* the nomination or election of a candidate, for the qualification, passage, or defeat of a ballot question, or for the qualification of a new political party.

"Expenditure" means a payment, donation, loan, or promise of payment of money or anything of ascertainable monetary value for goods, materials, services, or facilities in assistance of, or in opposition to, the nomination or election of a candidate or the qualification, passage, or defeat of a ballot question.

1.3. What are some examples of expenditures?

- A contribution of anything of ascertainable monetary value *for purposes of influencing* the qualification, passage, or defeat of a ballot question.
- Voter registration or get-out-the-vote activities unless the activity is non-partisan voter registration or non-partisan get-out-the-vote activities made by a 501(c)(3) organization or by the SOS or other registration officials.

1.4. What is meant by "for the purposes of influencing" the passage or defeat of a ballot question? Aren't all activities influential in some way?

Relying on the U.S. Supreme Court's interpretation of federal campaign finance laws, the SOS defines the term "influencing" by using an "express advocacy" standard. When applying the "express advocacy" test to communications produced with public funds or public resources, the SOS reviews the communication within the four corners and, in certain circumstances, will look behind the creation or production of the communication to determine if there has been a violation. The SOS has concluded that the following terms violate the express advocacy test:

- “Vote For” or “Vote Against”
- “Elect” or “Defeat”
- “Support the Continuation of”
- “Support” or “Oppose”
- “Vote Yes” or “Vote No”

1.5. What types of activities are permitted under Section 57?

Section 57(1)(a)-(f) outline *exceptions* to the general rule prohibiting public funds or public resources from being used to influence a ballot question or candidate. The SOS has interpreted these permitted activities as being limited in nature. Below are those exceptions.

- (a) The expression of views by an elected or appointed public official who has policy-making responsibilities.
- (b) The production or dissemination of factual information concerning issues relevant to the function of the public body.
- (c) The production or dissemination of debates, interviews, commentary, or information by a broadcasting station, newspaper, magazine, or other periodical or publication in the regular course of broadcasting or publication.
- (d) The use of a public facility owned or leased by, or on behalf of, a public body if any candidate or committee has an equal opportunity to use the public facility.
- (e) The use of a public facility owned or leased by, or on behalf of, a public body if that facility is primarily used as a family dwelling and is not used to conduct a fundraising event.
- (f) An elected or appointed public official or an employee of a public body who, when not acting for a public body but is on his or her own personal time, is expressing his or her personal views, is expending his or her own personal funds, or is providing his or her own personal volunteer services.

Additional information pertaining to permitted activities can be found under “**School Employee Activities**” and “**School District’s Relationship with Advocacy Committees**” below.

1.6. May the board adopt a resolution expressing its support for a ballot proposition and encourage its voters to vote “yes”?

Yes. A governing body may adopt a resolution supporting a proposition under Section 57(1)(a) above. However, the SOS determined that the governing body may only publicize that board action through the ordinary means that it publicizes other board actions, such as recording the action in its meeting minutes, posting the minutes on its website, or publishing copies of the meeting minutes *in its customary fashion*. Using public resources to distribute or publicize the resolution beyond its customary fashion of disseminating the resolution would result in a violation.

1.7. What about the Superintendent? He or she is an appointed public official. Is the Superintendent authorized to express his or her viewpoint during the school day and/or use public resources to disseminate that viewpoint?

This is a tricky issue, and the answer depends upon the specific circumstances. When a Superintendent is on his or her free time and not serving in any official capacity, the Superintendent may express any viewpoint about the proposition, so long as he or she does not use public resources to do so. However, when acting in an official capacity, the standard in Section 57 depends upon whether the Superintendent has policy-making responsibilities. Whether the Superintendent has such responsibilities depends upon the Superintendent’s job description, relevant board policies and practices, and day-to-day functions. The Superintendent may always, however, communicate factual information about a ballot question that is relevant to the district. Relying upon the SOS’s Interpretative Statement referenced above, we believe it is highly likely that the SOS would conclude that public resources may not be used to broadly disseminate the Superintendent’s viewpoint

regardless of whether the Superintendent is a true policy maker. Accordingly, when in doubt, we recommend that the Superintendent, when acting in his or her official capacity, convey compelling factual information and allow the elected board members to advocate for the proposition.

1.8. Is the school district authorized to use its general fund monies or other public resources to disseminate flyers or other publications to its community about an upcoming proposition?

Yes, but with limitations. The school district is authorized to use its resources to produce and disseminate *factual information* concerning issues *relevant to the function of the public body*. School districts should avoid language that could be construed as opinion or not factual in nature and should avoid any language that could be interpreted as “express advocacy.” Although the SOS has not issued an interpretative statement on this distinction, Thrun Law Firm recommends that material contain only factual information to stay within the clear parameters of this exemption to avoid a potential complaint.

Of course, information can be both compelling *and* factual. Examples of permitted, compelling factual statements follow:

Example 1: “Alexander Elementary School’s roof was last replaced in 1990. According to the school district’s architect, the structural integrity of the roof is failing and failure to replace the roof will continue to cause significant deterioration of the interior walls, windows, and fascia. Unless the roof is replaced, the building’s integrity will eventually fail. The proposed roof system has a useful life of 20+ years and will also result in projected energy savings.”

Example 2: “The current entryways to all of our school buildings lack any type of security access points or systems that provide physical security for our buildings. The proposed security system will cover the three “D’s” of physical security: Discern, Delay and Disrupt. Discern means... .”

Example 3: “The Board of Education’s academic goal is to implement one-to-one technology in the school district by July 1, 2024.” “One-to-one technology means... .” “Classroom and instructional technology will allow students to... .” “Current research regarding the types of future work skills necessary for today’s students require... .” “The technology in this bond issue will provide opportunities for students to develop those skills because... .”

1.9. May flyers and other information be sent home in students’ backpacks or distributed at school-sponsored events?

Yes, if the school district’s flyers contain only factual information. If the materials are from a third party other than the school district (i.e., “vote yes” committee or an individual), check board policy regarding distribution of literature at school or school-sponsored events to determine if a third party’s distribution of materials is compliant. If the policy is silent or ambiguous, contact legal counsel for advice.

1.10. We regularly publish a monthly newsletter to our community. May the newsletter include a column from the Superintendent or board president asking voters to support the proposition?

Again, this is a tricky issue which has not been addressed by the SOS in any recent Interpretative Statement. The exception in Section 57(1)(c) allows the production or dissemination of debates, interviews, commentary, or information by a periodical or publication in the regular course of broadcasting or publication. On its face, exception Section 57(1)(c) seems to apply; however, it is unclear how the SOS may rule if a complaint is filed given the SOS’s recent interpretation of Section 57(1)(a) prohibiting the use of public resources to widely disseminate a viewpoint. Until clear direction is given by the SOS, we recommend that a school district consider a column that does not expressly advocate support or contain a “vote yes” message but, instead, provides compelling factual information and encourages residents to vote.

1.11. Are there identification requirements for literature, brochures, or other materials that the school district produces and disseminates?

Yes, in certain circumstances. According to the SOS’s Ballot Question Manual, Appendix J, the phrase “paid for by” followed by the name, address and zip code must be included in certain materials listed below **if circulated within 60 days before a November even-year election or 30 days before a primary election in**

which the question appears on the ballot. Example: “Paid for by ABC Schools, 100 Learners Avenue, Small City, Michigan 50001.” The types of materials are:

- Radio, television, mass mailing (U.S. mail or facsimile of more than 500 pieces of identical or substantially similar communications within any 30-day period), or pre-recorded telephone messages
- Printed matter such as yard signs, brochures, billboards, posters, business cards, or stationery
- Paid advertisements – the advertisement must contain an identifier that is clear to the reader or listener and that includes this specific wording: “This advertisement was paid for by ABC Schools, 100 Learners Avenue, Small City, Michigan 50001”.

The Ballot Question Manual also provides other points to consider:

- Electronic media such as web sites, Facebook, Twitter, etc., are not specifically exempt from the identifier requirements.
- An individual is not subject to the identification requirement provision as it relates to printed matter only if the individual is acting independently and not acting as an agent for the school district or a “vote yes” or “vote no” organization.
- The identification or disclaimer on printed material must be in a place and in a print clearly visible to and readable by an observer.

1.12. We have a home basketball game the weekend before the election date. Is the school district allowed to have a booth at the game with factual information about the proposition and run by parent volunteers?

Yes. If a “vote yes” or “vote no” group requests a similar booth, the school district must review its board policies regarding distribution of political literature at school-sponsored events. We recommend that you seek legal counsel if the policy is unclear or requires discretionary judgment by the Superintendent. Any decision may inadvertently impact the school district’s ability in the future to have a limited open forum or closed forum at school.

1.13. I am a high school Government teacher. May I have the students debate the merits of the proposition in class as an academic exercise?

Yes, provided both sides of the issue are represented and the intent is not to disseminate the debate for purposes of advocating support for or opposition to the proposition. Otherwise, teachers may not involve students in any campaign activities for or against a proposition during a regularly scheduled school day or use the school district’s resources for campaign activities with students.

1.14. Our school district owns a radio and public television station that broadcasts news content and commentary on a regular basis. Is the station permitted to broadcast a debate about the merits of the proposition?

Yes. In our opinion, this activity falls squarely within exemption 1(c) of Section 57 and would pass muster with the SOS provided that the activity is in the regular course of broadcasting.

2. SCHOOL EMPLOYEE ACTIVITIES

2.1. As a school employee, may I participate in political activities outside of the school day? I would like to volunteer for a “vote yes” committee on my own free time.

Yes. Section 57(1)(f) provides that elected or appointed public officials and school employees may be involved in campaign activities for or against propositions provided that they are not acting for the public body but are on their own personal time, expressing their own views, expending their own personal funds, or providing their own personal volunteer services.¹ The SOS’s Ballot Question Manual, Appendix I states, in part:

¹ The Political Activities by Public Employees Act (Act 169 of 1976) also prohibits public employees from actively engaging in political activities on behalf of a candidate or issue in connection with partisan or nonpartisan elections during those hours when that person is being compensated for the performance of that person’s duties as a public employee.

The inclusion of Section 57 in the [Campaign Finance Act] does not restrict the constitutionally protected right to associate or to engage in political speech. It is intended to prevent those who control public resources from using those resources to influence the outcome of an election. It is up to the people and not public bodies to decide elections. This means that a public body is prohibited in participating in elections for State and Local Ballot Questions... . The prohibition includes, but is not limited to the use of personnel, office space, computer hardware or software, property, stationery, postage, vehicles, equipment, supplies; provide volunteer personal services or other public resources... .

- A public body is prohibited from displaying political signs, brochures, pamphlets, etc., in any governmental building or government property.
- Public officeholders and other public bodies are prohibited from using their office email and phones for campaign purposes.

2.2. May I wear a button or t-shirt to school or a school-sponsored event (while on duty) that states “Vote Yes” or “Vote No”?

No. This would most likely be a violation of Section 57. However, you may wear a button or t-shirt that states “Vote on [insert Election Date here].”

2.3. We have end-of-school-year activities scheduled next week. May I provide informational literature prepared by the school district to parents during the conferences and remind parents of the election date?

Yes, provided that the materials are factual information only and not advocating a particular position on the proposition.

2.4. May I help with the school district’s factual information campaign during the school day?

Yes, provided that it does not conflict with your other identified job duties or spill over into express advocacy activities.

3. SCHOOL DISTRICT’S RELATIONSHIP WITH ADVOCACY COMMITTEES

3.1. We have a group of enthusiastic parents who want to form a “Support our Cherished Children or Be Shunned” committee to advocate a “yes” vote on the proposition. Is the school district authorized to provide administrative support to the committee?

If the committee will advocate support for the proposition, no school resources, personnel, or other administrative assistance may be given to the committee whatsoever. However, school employees (including administrators and board members) may volunteer on the committee outside of the school day when not serving in their official capacity, donate personal funds to the committee, or provide personal services to the committee. It is important to clearly delineate when employees are serving in their official capacity or when they are serving in their personal capacity. The committee should have no more access to public facilities than any other community group. These separate committees may also have reporting and other obligations under Michigan law.

3.2. Am I limited in my communications with members of a ballot question advocacy committee during the school day?

Campaign strategy and volunteer work for an advocacy committee may not occur while the individual is on duty during a normal work day. For example, a school employee should not communicate with a ballot question committee about campaign strategy, identify “yes” (or “no”) voters, draft advocacy committee literature, use the school district’s laptops, tablets, phone systems, or other public resources owned or purchased by the school district in support of, or opposition to, a ballot question. These types of activities should occur outside of the school day using one’s own property and communication devices.

3.3. As a Superintendent, I am responsible for responding to questions from the community. If a member of a “vote yes” committee contacts me seeking information about the bond issue, may I respond to the question?

Yes. The Superintendent may respond to questions from the community regarding information pertaining to a proposition regardless of the source of the question.

3.4. May a “vote yes” or “vote no” committee use our facilities to meet for campaign strategy purposes?

Yes. Section 57(1)(d) allows any candidate or committee to use a public facility owned or leased by a public body provided that any committee has an equal opportunity to use the public facility. Thrun Law Firm recommends that the school district comply with its “Facility Use” board policy and apply any policy requirements equally to a committee regardless of its position on the proposition. The committee, however, is not allowed to use the facility’s resources (phones, copy machine, bulk postage meter, etc.) while meeting.

3.5. The “vote yes” committee would like to use our photocopier machine to copy its literature and offered to reimburse us for the expense. Is this permitted?

The SOS has indicated in its Interpretative Statements that reimbursing for a “contribution” does not cure the initial violation. Therefore, Thrun Law Firm discourages these arrangements given the potential for a violation.

3.6. Our community relations director developed the school district’s factual information literature that the “vote yes” committee would like to use for its advocacy literature. May we share it?

In our opinion, the SOS may conclude that this is an unlawful contribution to the committee given that public resources (the paid community relations director) were used in the development of the literature. We discourage sharing resources of this nature. Of course, the community relations director is authorized to volunteer on the “vote yes” committee on his or her own personal time.

3.7. The “vote no” and “vote yes” committees both submitted a request under the Freedom of Information Act (FOIA) to receive copies of our student/parent building directories to identify potential voters. Are we required to release the building directories under FOIA or does the Family Educational Rights and Privacy Act (FERPA) apply?

The student/parent building directories should not automatically be released when a school district receives a FOIA request. FERPA applies in this situation. The school must examine its FERPA policy and annual notifications to determine if this information is defined as “directory information.” If it is not so defined, or if parents have opted out of the disclosure of directory information, the requests should be denied. Importantly, a district should treat FOIA requests from both “vote yes” and “vote no” committees similarly.

The decision to release the student/parent building directory must also be reviewed in the context of Section 13(2) of FOIA which requires a local or intermediate school district or a public school academy to exempt from disclosure directory information, as defined by FERPA, if requested for the purpose of surveys, marketing, or solicitation, unless that public body determines that the use is consistent with the educational mission of the public body and beneficial to the affected students. Before disclosing the directory information, a local or intermediate school district or a public school academy may require the requester to execute an affidavit stating that directory information provided under this subsection shall not be used, rented, or sold for the purpose of surveys, marketing, or solicitation.

3.8. We have an upcoming town hall meeting sponsored by the school district to provide information about the proposition and to answer questions. May the “vote yes” committee set up a table to distribute its literature advocating for the proposition?

The answer depends entirely upon the board of education’s policy regarding the dissemination of political literature during school sponsored events. Before permission is given to any candidates, advocacy committees or other political action groups to hand out literature at school sponsored events, the school district must analyze the request under its existing board policies and seek legal counsel, if necessary, to interpret and apply the policies in accordance with state and federal laws. Equal treatment is mandatory. It is essential that requests from both a “vote yes” and a “vote no” committee be handled similarly.

4. ELECTION ACTIVITIES

4.1. Are school districts allowed to register people to vote or handle absentee ballot applications?

Caution should be exercised in these two areas as Michigan election law is strict about who may register individuals to vote or handle *completed* absentee ballot applications. If the school district is interested in providing information to its residents about how to register to vote or obtain absentee ballot applications, we recommend that the school district work closely with its election coordinator (usually the county clerk, city clerk, or township clerk) to coordinate efforts and to confirm the accuracy of information shared in your community.

4.2. Our buildings are used as polling place locations on election day. Supporters and opponents of the proposition have asked to hand out literature in the parking lot during election day. Are they allowed to do this?

Michigan Election Law permits individuals to solicit votes and engage in campaigning *outside* of 100 feet of any doorway used by voters to enter the building in which a polling place location is located. Persons shall not post, display, or distribute in a polling place or within 100 feet of the entrance to the building in which a polling place is located any material that makes reference to an election, candidate, or ballot question.

School district literature pertaining to the ballot question must also be removed from the polling place location on the day of the election. However, the school marquee may remind voters to vote on the election date – provided the marquee is not within 100 feet of the doorway used by voters to enter the building.

4.3. On election day, may the Superintendent or other school officials visit the polling place and thank people for voting?

No. School officials and the Superintendent may only be in the polling place to vote or act as a poll watcher. During that time, they may not reference the proposition or thank people for voting. If this is important to the school district, the Superintendent or other school officials may stay outside of the polling place but must follow the 100-foot rule.

4.4. I want to be a poll watcher and/or challenger on election day. Is this permitted?

State law is specific about who can be a challenger and/or a poll watcher on election day. Information about how to become a challenger and/or poll watcher is available at: www.michigan.gov/sos. Click on “Elections” and then “Publications and Forms” then “Election Challengers Publications”. The brochure is titled “The Appointment, Rights and Duties of Election Challengers and Poll Watchers”.

We recommend that if a school employee desires to work as a challenger or poll watcher, he or she use permitted time off (i.e., vacation day or personal time) to perform this function.

4.5. On the day of the election, may we provide free admission to the high school’s theater performance of Mr. Smith Goes to Washington if the person is wearing an “I Voted” sticker?

This is not advisable. Section 931 of the Michigan Election law, MCL 168.931, prohibits any person from providing, directly or indirectly, anything of valuable consideration to induce or influence the manner of voting by a person, as a reward for refraining to vote or as an inducement or an attempted inducement to vote. Providing anything of valuable consideration to reward or induce a person to vote may be a violation of Section 931 and could be a misdemeanor.

CAUTION

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**SUMMARY OF CAMPAIGN FINANCE LAW
PA 388 OF 1976**

Permissible	Impermissible
<ul style="list-style-type: none"> • Campaign committee for either side may meet on school premises (if permissible under district’s use of school facilities policy). • Expression of views by an elected or appointed public official who has policy-making responsibilities, but limited in the use of public resources to disseminate that view. See attached FAQ for limitations. • The production or dissemination of <i>factual</i> information concerning the ballot question (this may include PTA, school district or foundation newsletters). • Production or dissemination of debates, interviews, commentary, or information by a broadcasting station, newspaper, magazine, or other periodical or publication in the regular course of broadcasting or publication. • An elected or appointed public official or an employee of a public body who, when not acting for a public body but is on his or her own personal time, is expressing his or her own personal views, is expending his or her own personal funds, or is providing his or her own personal volunteer services. 	<ul style="list-style-type: none"> • Tax dollars advocating “yes” or “no” vote or influencing passage or defeat of ballot question. • While on employee time or using public resources, working on passage or defeat of ballot question, assisting advocacy group with campaign strategy, identifying “yes” or “no” voters, planning a “vote yes” or “vote no” campaign. • Use of school district funds, personnel, office space, property, stationery, postage, vehicles, equipment, supplies, or other public resources to make a contribution or expenditure to advocate passage or defeat of ballot question. • No expression of viewpoint by school district employees or officials during school hours except for elected or appointed public official who has policy-making responsibility. See attached FAQ for limitations. • Posting or disseminating information in school buildings advocating the passage or defeat of the ballot question by school district employees or officials.

A knowing violation of the Campaign Finance Law is a misdemeanor punishable, if the person is an individual, by a fine of not more than \$1,000 or imprisonment for not more than one (1) year, or both, or if the person is not an individual by (1) a fine of not more than \$20,000 or (2) a fine equal to the amount of the improper contribution or expenditure (whichever is greater). In addition, if the Secretary of State determines that a violation of the Act occurred, the Secretary of State may impose a civil fine equal to triple the amount of the contribution or expenditure.



MEMORANDUM

TO: ELPS Board of Education,
FROM: Dori Leyko, Superintendent
SUBJECT: Action Item – Employee One-Time Bonus
DATE: February 6, 2024

Recommendation:

The Board of Education approve the one-time district employee bonus, as presented.

Background:

I am recommending that the Board of Education authorize a one-time bonus payment to district employees with a target processing date of March 15, 2024 as follows:

- Bonus payment is being made due to the allocation of FY 2023-24 state funding designated for educator compensation, along with the strong financial health of the district following the June 30, 2023 audited financial statements and the 2023-24 First Budget Revision.
- To be eligible, individuals must be employed by the district (including employees on approved maternity leaves of absence) on the date of Board authorization (anticipated February 12, 2024) and on the date of payroll processing (anticipated March 15, 2024).
- Employees who work 20 or more hours per week (at time of Board authorization) will receive \$1,250. This includes employees on approved maternity leaves of absence.
- Employees who work at least 10 but fewer than 20 hours per week (at time of Board authorization) will receive \$625.
- Employees who work less than 10 hours per week (at time of Board authorization) will receive \$200.
- This bonus payment does not apply to individuals who only receive a Schedule C stipend from the District.
- The Superintendent is given discretion to make the decision on whether or not an individual shall receive the bonus payment in situations that may not fall under the above-stated restrictions.

The projected total cost to the district is approximately \$605,000.