



East Lansing Board of Education

509 Burcham Drive, East Lansing, MI 48823

Regular Meeting
June 10, 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 June 10, 2024 regular meeting, as presented.

E. **Approval of Minutes**

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

1. May 13, 2024, regular meeting

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II. Recognition

A. 2024 Retirements

- Jennifer Chon
- Chris DeHaan
- Renee Vanremmen
- Brian Hyde
- Loretta Krol
- Lorraine Ware
- Mark Pontoni

III. Superintendent's Report

IV. Public Hearing

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

B. Public Comments on 2024-25 Proposed Budget

C. Conclude Public Hearing

V. Consent Agenda

Motion: The Board of Education approves the consent agenda to include the following items:

A. New Hires

- 1. Hiring of **Maria Camila Leon Buitrago** as a conditional hire pending obtainment of certification - 1.0 FTE 6th Grade Science Teacher at MacDonald Middle School at MA Step 5 effective August 26, 2024. The individual will be paid at a daily rate of \$200 until certification is received. 14
- 2. Hiring of **David Leen** - 1.0 FTE Math Teacher at East Lansing High School at BA Step 3 effective August 26, 2024. 15
- 3. Hiring of **Joel Longstreth** - 1.0 FTE Physical Education Teacher at MacDonald Middle School at MA Step 15 effective August 26, 2024. 16
- 4. Hiring of **Elisha Shantz** - 1.0 FTE Social Studies Teacher at East Lansing High School at BA Step 11 effective August 26, 2024. 17

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. **Board Discussion**

- A. Racial Equity Policy 18

VIII. **Action Items**

- A. **Director of Finance - Recommendation for Hire** 21
Motion: The Board of Education approves the contract for Ms. Lisa Allen for the position of Director of Finance.
- B. **Resolution Calling for Bilateral Immediate Ceasefire** 32
Motion: The Board of Education adopts the Resolution Calling for a Bilateral Immediate Ceasefire in Gaza and Israel and Release of Innocent Civilians by the Parties in Conflict, as presented.
- C. **Purchase of Technology Hardware** 34
Motion: The Board of Education approves the purchase of 660 Chromebooks from SEHI Computer Products in the amount of \$168,036.00.
- D. **Suspension of Pay-to-Participate Fees** 35
Motion: The Board of Education approves the continuation of the suspension of the athletic and theater pay-to-participate fees for

fiscal year 2024-25.

E. Certification of form L-4029 (2024 Tax Rate Request) 36

Motion: The Board of Education approves the 2024 millage rates to be levied on July 1, 2024 as calculated per the Michigan Department of Treasury form L-4029 as presented.

F. 2024-25 Original Budget 38

1. General Fund

Motion: The Board of Education adopts the 2024-2025 Original Budget resolution for the General Fund as presented on pages 5-6 of the Budget Book.

2. Food Service Fund

Motion: the Board of Education adopts the 2024-2025 Original Budget 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 adopts the 2024-2025 Original Budget resolution for the Student/School Activity Fund as presented on page 8 of the Budget Book.

G. Ratifying Resolution (2024 Bonds, Series 1) 81

Motion: The Board of Education approves the Ratifying Resolution for the 2024 School Building and Site Bonds, Series I, as presented.

IX. Committee Reports

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

X. Announcements

- A. The next regularly scheduled Board of Education meeting is June 24, 2024.

XI. Adjournment

Respectfully Submitted,

***Dori Leyko
Superintendent***

I. Opening of Meeting

I.A. Call to Order

President Chris Martin called the meeting to order at 7:01 pm.

I.B. Roll Call

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

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Present: 7, Absent: 3.

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

Trustee Tali Faris-Hylen read the mission statement.

I.D. Approval of Agenda

Motion: 23-24/103: The Board of Education approves the May 13, 2024, regular meeting agenda, as presented.

This motion, made by Tali Faris-Hylen and seconded by Kath Edsall, Passed.

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

Aye: 5, Nay: 0, Absent: 2

Discussion followed

I.E. Approval of Minutes

Motion: 23-24/104: The Board of Education approves the following minutes

I.E.1. April 22, 2024 regular meeting

I.E.2. April 29, 2024 special meeting

I.E.3. April 29, 2024 closed session

This motion, made by Kath Edsall and seconded by Tali Faris-Hylen, Passed.

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

Aye: 5, Nay: 0, Absent: 2

II. Recognition

II.A. Student Representative Recognition

II.A.1. Student Liaison to the Board of Education

- Jennifer Rairigh
- Holyn Walsh

II.A.2. Student Liaison to the Academic and Technology Committee

- Reena Natla
- Elliana Hayes
- Naziyah Hall

II.A.3. Student Liaison to the Mental Health Advisory Committee

- Nyx Zoll
- Gabby Hodkinson
- Leo Kendall

II.A.4. Student Liaison to the Sex Education Advisory Board

- Kelly Maier
- Myah Valla

Click [here](#) for additional recognition.

III. Student Representative Report

Student Representative Rairigh reported:

- ELHS clubs are currently holding officer elections
- Science Olympiad had states two weekends ago
- Black Student Union is preparing for their ice cream social and senior celebratory – open to the public
- NHS new member induction ceremony will be on Wednesday
- Girls tennis came in second at CAAC
- Lacrosse playoffs begin on Thursday
- Track and Field regionals are on Friday
- Unified Sports Day was successful

- Prom is this Saturday and post-prom is going to be at High Caliber
- May 23 is last academic day for seniors
- Cedar Point for seniors is May 28
- Graduation is May 30 at 7:00 pm at Breslin

Discussion followed

IV. Superintendent's Report

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

Discussion followed

V. 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.

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- Kristen Pfaendtner - AFSCME contract

VI. Presentation

VI.A. "10 Things Red Cedar" Rinard Pugh, Principal, Chelsea Wheeler, Marc Finger, and Melissa Swales, Red Cedar teachers

VII. Board Discussion

VII.A. Potential Board Resolution, Trustee Edsall

- [Resolution Calling for a Bilateral Immediate Ceasefire in Gaza and Israel and Release of Innocent Civilians by the Parties in Conflict](#)

Discussion followed

VIII. Action Items

VIII.A. **MacDonald Middle School Band and Orchestra Trip to Chicago, Illinois**

Motion: 23-24/105: The Board of Education approve the trip request from Mr. Larzelere and Mr. Rosin to travel to Chicago for an overnight trip in May 2025 with MacDonald Middle School band and orchestra students.

This motion, made by Tali Faris-Hylen and seconded by Gary Holbrook, Passed.

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

Aye: 5, Nay: 0, Absent: 2

VIII.B. Bond Resolution

Motion 23-24/106: The Board of Education approve the authorizing resolution for the issuance of bonds as prepared by counsel.

This motion, made by Terah Chambers and seconded by Tali Faris-Hylen, Passed.

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

Aye: 5, Nay: 0, Absent: 2

Discussion followed

VIII.C. Renewal of the Food Service Management Contract with Chartwells School Dining for FY 2024-25

Motion: 23-24/107: The Board of Education authorize the Superintendent, or designee, to sign the attached Contract Renewal – Rate Agreement Form and Signature Page, to renew the food service management contract with Chartwells School Dining for a period of one year beginning on July 1, 2024 through June 30, 2025 as presented.

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This motion, made by Kath Edsall and seconded by Gary Holbrook, Passed.

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

Aye: 5, Nay: 0, Absent: 2

VIII.D. IRC Section 127 Plan

Motion: 23-24/108: The Board of Education adopt the Section 127 Plan of the Internal Revenue Code, as presented.

This motion, made by Kath Edsall and seconded by Terah Chambers, Passed.

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

Aye: 5, Nay: 0, Absent: 2

Discussion followed

VIII.E. Ingham Intermediate School District's 2024-25 Proposed General Fund Budget

Motion: 23-24/109: The Board of Education adopt the resolution in support of the proposed 2024-25 Ingham Intermediate School District General Fund budget, as presented.

This motion, made by Tali Faris-Hylen and seconded by Terah Chambers, Passed.

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

Aye: 5, Nay: 0, Absent: 2

Discussion followed

IX. Committee Reports

IX.A. Academic and Technology Committee

- Next meeting is May 17 at 1:00 pm
- AI in schools
- Algebra curriculum

IX.B. Facilities Committee

- Next meeting is May 17 at 12:30

IX.C. Finance Committee

- Discussed the action items for this meeting
- County wide committee to look at SE funding

IX.D. Intergovernmental Relations

- No report

IX.E. Personnel Committee

- Next meeting is May 23 meeting at 1:00 pm

IX.F. Policy Committee

- Next meeting is June 3 at 10:30 am

X. Announcements

X.A. The next regularly scheduled Board of Education meeting is June 10, 2024.

X.B. Graduation is Thursday, May 30 at 7:00 pm at the Breslin Center.

XI. Adjournment

President Chris Martin adjourned the meeting at 8:11 pm.

President

Secretary

Aye: 5, Nay: 0, Absent: 2

Discussion followed

VIII.F. 2023-24 Final Budget Revision

VIII.F.1. General Fund

Motion: 23-24/110: The Board of Education adopt the 2023-24 Final Budget Revision resolution for the General Fund, as presented on pages 5-6 of the Budget Book.

This motion, made by Kath Edsall and seconded by Gary Holbrook, Passed.

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

Aye: 5, Nay: 0, Absent: 2

VIII.F.2. Food Service Fund

Motion: 23-24/111: The Board of Education adopt the 2023-24 Final Budget Revision resolution for the Food Service Fund, as presented on page 7 of the Budget Book. 9

This motion, made by Kath Edsall and seconded by Tali Faris-Hylen, Passed.

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

Aye: 5, Nay: 0, Absent: 2

VIII.F.3. Student/School Activity Fund

Motion: 23-24/112: The Board of Education adopt the 2023-24 Final Budget Revision resolution for the Student/School Activity Fund, as presented on page 8 of the Budget Book.

This motion, made by Kath Edsall and seconded by Gary Holbrook, Passed.

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

Aye: 5, Nay: 0, Absent: 2

VIII.G. AFSCME (Administrative Assistants) CBA

Motion: 23-24/113: The Board of Education approve the agreement between the East Lansing Board of Education and the American Federation of State, County, and Municipal Employees (AFSCME) Local 1390 covering the period July 1, 2024 through June 30, 2025 as presented.

This motion, made by Terah Chambers and seconded by Kath Edsall, Passed.

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

Congratulations to the following MacDonald Middle School students who participated in the Michigan Music Teachers Association Student Achievement Day for piano: Henry Barryman, Langston Chambers, Sean Dai, Samuel Kang, Zail Roberts and Mark Shilakes. These students prepared for many months in order to successfully complete the program. We are very proud of their efforts and their recognition is well deserved!

MMS is also having an incredible track and field season. 7th grader Cayla Hawkins won the 70, 200 and was part of the 4 by 100 meter relay team with one of the fastest 4 by 100 times in school history. And in fact, this relay team is currently ranked as the #1 4x100 team in the greater Lansing area! In addition to 7th grader Cayla Hawkins, the team consists of 8th graders Nadia Guess, Nandi Gordon, and Bridget Buhl.

One more shout out to our MMS athletes- MMS's U14 baseball team defeated Grand Ledge last Thursday who were also undefeated. With an amazing comeback win, our EL team remains undefeated!

Congrats to winner of State Representative Penelope Tsernoglou's Teacher of the Month award- Ross Gorman. Thank you Mr. Gorman for all you do for our students at ELHS!

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Now finally onto our incredible student reps that have participated in board and committee meetings throughout the school year.

Thank you to:

Student Liaisons to the BOE- Jennifer Rairigh and Holyn Walsh

Reena Natla, Elliana Hayes and Naziyah Hall who joined the Academic and Technology Committee

Student Liaisons to the Mental Health Advisory Committee- Nyx Zoll, Gabby Hodkinson and Leo Kendall

Myah Valla and Kelly Maier who sat on the Sex Ed Advisory Board

We value your voices and acknowledge the time and energy you put into these roles. Thank you!



East Lansing
Public Schools

ELPS Superintendent's Report May 13, 2024

Staff Appreciation Month

We would like to recognize the outstanding staff we have at ELPS during Teacher (expanded to Staff) Appreciation Day/Week/Month! Our school councils celebrated our staff last week with a variety of treats, meals and gifts. Central office administrators are serving ice cream floats and fruit bars at the end of the school day throughout the month of May. Many thanks to our wonderful staff members that make ELPS a great place to attend and work.

May 7, 2024 Bond Proposal Approved by Voters!

Thank you to our voters who approved our May 7 bond proposal to improve safety, security and accessibility at East Lansing High School and MacDonald Middle School. Voters approved the bond with approximately 68% of the voters voting in support of the bond project. Updates will be shared periodically as we move through bond pricing and project planning.

Open Position in ELPS

ELPS currently has the following positions posted:

- Director of Special Education (deadline May 16)
- ELHS Math Teacher – (deadline May 16)
- MMS Special Education Paraprofessional – (deadline May 22)
- MMS 6th- Grade Science Teacher – (deadline May 16)
- Donley 2nd-Grade Teacher – (deadline May 16)
- Marble 4th-Grade Teacher – (deadline May 16)
- Marble Kindergarten Teacher – (deadline May 16)
- Red Cedar GSRP Teacher – (deadline May 16)
- Red Cedar GSRP Asst. Teacher – (deadline May 16)

Interested candidates can review and apply for these positions at <https://elps.us/our-district/departments/human-resources/employment/>

2024-25 Student Calendar

Here is a link to the 2024-25 school year calendar. Please note one change from the previous calendar we had posted on the website. The November Professional Learning Friday has been moved from November 8 to November 1. Students will not have classes November 1 but will be in class November 8. Here is a link to the updated calendars: <https://elps.us/our-district/district-calendar/>

County Tabletop Meeting

Last Thursday, Holt Public Schools hosted a county-wide Emergency Preparedness Tabletop Exercise. District leaders and local law enforcement agencies were present to explore and discuss responses to an out-of-school-day threat during a football game. We will continue to participate in these tabletop exercises to process a variety of situations.

ELPS Board of Education Election

This November, there will be four open seats on the ELPS Board of Education. Candidates interested in running for one of these four-year terms should visit the Ingham County Clerk's website to learn more about the requirements for filing. The deadline to file is July 23, 2024 at 4:00 p.m. Here is a website with additional information:

https://clerk.ingham.org/departments_and_officials/county_clerk/candidates.php

Upcoming Board and Committee Meetings

- June 10, 2024 – Regular Meeting of the BOE (There is no Board Meeting May 27 due to Memorial Day.) 13



MEMORANDUM

TO: Board of Education

FROM: Rulesha Glover-Payne
Chief Human Resources Officer

SUBJECT: Human Resources Action Item

DATE: May 21, 2024

Hire

It is recommended that the Board approve the hiring of ***Maria Camila Leon Buitrago*** as a conditional hire pending obtainment of certification - 1.0 FTE 6th Grade Science Teacher at MacDonald Middle School at MA Step 5 effective August 26, 2024. The individual will be paid at a daily rate of \$200 until certification is received.



MEMORANDUM

TO: Board of Education

FROM: Rulesha Glover-Payne
Chief Human Resources Officer

SUBJECT: Human Resources Action Item

DATE: May 31, 2024

Hire

It is recommended that the Board approve the hiring of **David Leen** - 1.0 FTE Math Teacher at East Lansing High School at BA Step 3 effective August 26, 2024.



East Lansing
Public Schools

MEMORANDUM

TO: Board of Education

FROM: Rulesha Glover-Payne
Chief Human Resources Officer

SUBJECT: Human Resources Action Item

DATE: May 31, 2024

Hire

It is recommended that the Board approve the hiring of **Joel Longstreth** - 1.0 FTE Physical Education Teacher at MacDonald Middle School at MA Step 15 effective August 26, 2024.



MEMORANDUM

TO: Board of Education

FROM: Rulesha Glover-Payne
Chief Human Resources Officer

SUBJECT: Human Resources Action Item

DATE: May 29, 2024

Hire

It is recommended that the Board approve the hiring of **Elisha Shantz** - 1.0 FTE Social Studies Teacher at East Lansing High School at BA Step 11 effective August 26, 2024.

Draft Racial Equity Policy for ELPS

Vision for a Racial Equity Policy Vision for the East Lansing Board of Education:

The East Lansing Public Schools Board of Education proudly recognizes that we are an excellent school district, and we aspire to attain that standard for all of our students, staff, and community members. We acknowledge that we are not immune from racism. Despite our expressed intention in our mission statement of “Nurturing each child, educating all students, and building world citizens,” we continue to strive to meet our expectations for our students, staff, and community members from racially minoritized backgrounds. Thus, we are committed to enacting policies and practices that will help us be better aware of and thus responsive to racial disparities in our district. In presenting this racial equity policy vision we want to affirm a few important details.

First, while we remain committed to foregrounding issues of race, we do so in recognition - indeed, celebration - of the intersection of race with numerous other identities, including gender/gender identity/gender expression, socioeconomic status, dis/ability(ies), LGBTQIA+ identity(ies), among others.

Second, we commit to continuing to create a culture where students, staff, and community members from racially minoritized backgrounds are fully included and represented. We aspire to have our staff - especially our teachers - reflect the racial and ethnic diversity of our students and the broader community. We want all students, staff, and community members to feel fully valued and able to bring their full selves to our school spaces.

Third, we expect students and staff, and encourage our broader ELPS family, to participate in ongoing learning to foster these equitable school spaces. Change will not happen if we do not work collectively to better understand our history related to racial injustice. Dr. Maya Angelou reminds us to “Do the best you can until you know better. Then, when you know better, do better.”

Finally, we as a school board commit ourselves to also follow these expectations and to lead by example as we work with our students, staff, and community members to cultivate the community of learning that we want for our ELPS community.

Expectations

To move toward achieving this vision of who we want to be, the East Lansing Board of Education establishes our collective work in four areas:

1. Continued Learning

The District will continue to offer opportunities for students, staff, and community members to learn about historical and contemporary racial inequities. Opportunities for ongoing professional learning will reflect the diversity of our teachers and other staff.

2. Inclusive Curriculum and Instruction

Curriculum and instruction will be historically accurate, comprehensive, and reflective of the experiences and cultures of all of our students and broader community members. ELPS holds

high standards for academic rigor for our students and commits to ensuring that our staff have the appropriate support and resources to help all students meet their potential. We acknowledge that parents and other community members represent a wealth of knowledge and resources that can add to our curriculum in meaningful ways.

3. Meaningful Accountability

We recognize that to make progress on these goals, we must be clear and transparent about the task in front of us. Thus, we ask for ongoing metrics to be gathered, analyzed, and presented on (at least) an annual basis. Such metrics include, at a minimum:

- For students: data should be tracked regarding specific subgroups (race, ethnicity, gender, socioeconomic status, special education, Section 504 status, English Language Learner status, original School of Choice enrollee) and also in specific areas (discipline, graduation rates, advanced placement/dual enrollment participation, extracurricular and cocurricular participation, attendance).
- For staff: data should be tracked regarding specific subgroups (race, ethnicity, gender) and also in specific areas (Diversity in Hiring (staff in first 3 years of service), Diversity in Hiring (all staff). Exit interviews should be conducted with all teachers leaving the District.
- For community members: data should be tracked regarding specific subgroups (race, ethnicity, gender, socioeconomic status, languages spoken, area of residence) and also in specific areas (feeling of belonging, feeling informed about ELPS, additional needs, etc.) The Superintendent may develop an annual community survey to best assess our progress on these metrics.

4. Equitable Resource Allocation

- As we work to foster racial equity, we recognize the importance of allocating our resources in equitable ways. This may mean that some individuals, schools, or programs need more money or resources while others require less. However, the Board of Education commits to ensuring that all students, staff, and community members receive the resources they need to foster success for all.

Making This Plan Work

The relationship between the Board of Education, the Superintendent, and District officials is critically important. We members of the Board of Education have the responsibility to ensure the Superintendent is well-equipped to do her job. In turn, we recognize the expertise of the superintendent and her team to make a plan that will put into action the expectations expressed in this racial equity policy vision. We expect the plan to include key areas of focus as well as strategies to be undertaken to achieve our goals. A yearly reporting to the Board via a public presentation that includes the work being done by the broader District equity team members will help ensure transparency to our broader community and support our goal of accountability.

We set high expectations regarding our efforts around racial equity because our students, staff, and community deserve it. We know that we will not be able to solve racism, but we can be explicit about recognizing our role in perpetuating the problem and take concrete steps to foster meaningful change. We recognize that achieving these goals will require a collective effort. We call on our partnership with the Superintendent and her team to lead efforts, knowing that these efforts will be in partnership with members of both historically represented and underrepresented groups. ELPS is an excellent public school system and with this racial equity policy vision and the work that will accompany it, we take an important step toward ensuring it continues to be one for all of our students, staff, and community members.



East Lansing
Public Schools

Dori Leyko, Superintendent * dori.leyko@elps.us
501 Burcham Drive, East Lansing, MI 48823 * p 517-333- 7424 * f 517-333-7470 * elps.us

To: ELPS Board of Education Members

From: Dori Leyko, Superintendent

Date: June 5, 2024

Re: Director of Finance - Recommendation for Hire

It is with great pleasure that I recommend Ms. Lisa Allen for the position of Director of Finance. Ms. Allen participated in interviews on May 16, 2024 with the following committee members:

- Dori Leyko, Superintendent
- Glenn Mitcham, Assistant Superintendent
- Rulesha Glover-Payne, Chief Human Resources Officer
- Billy Hastings, Director of Operations
- Josh Robertson, Marble Elementary School Principal
- Kara Wall, Payroll Specialist
- Gail LaLonde, Payroll Specialist

Ms. Allen has most recently been employed by Delta Dental of Missouri as the Interim Chief Financial Officer (CFO). Prior to that, she worked as the Director of Group Services for MESSA for three years before serving as MESSA's CFO and Director of Internal Operations from 2013 – 2023. Ms. Allen has over 25 years of comprehensive management experience and has been a Certified Management Accountant (CMA) since 2005. Ms. Allen's interview and references demonstrated a strong alignment between her personal values and the goals and core values of East Lansing Public Schools. We are confident that Ms. Allen will be a great asset to ELPS.

Thank you for your consideration of this recommendation.

CONTRACT

CONTRACT OF EMPLOYMENT

DIRECTOR/CENTRAL OFFICE ADMINISTRATOR

It is hereby agreed by and between the Board of Education of the School District of the City of East Lansing (*hereinafter* "Board") and Lisa Allen (*hereinafter* "Director") that pursuant to Section 1229 (2) of the Revised School Code of the State of Michigan, the Board employs the said Director of Finance for a period commencing on September 3, 2024 and ending on June 30, 2025, according to the terms and conditions as described and set forth herein as follows:

1. TERM

The Director shall perform the duties of Director of Finance as prescribed by the Board pursuant to the School Code of the State of Michigan as may be established and as described in the job description for said position as may be modified and/or amended from time to time by the Superintendent. The Director agrees to faithfully perform those duties assigned by the Board and under the supervision and direction of the Superintendent. Director acknowledges the ultimate authority of the Board and Superintendent with respect to their responsibilities and directions related thereto.

The Director is subject, during the term of this Contract, to assignment and transfer to another position of administrative employment in the School District at the discretion of the Board or its Superintendent.

2. QUALIFICATIONS

The Director represents that they possess, hold and will maintain all certificates, credentials and qualifications required by law, including the regulations of the Department of Education, and those required by the Board to serve in the position assigned. Additionally, Director agrees, as a condition of their continued employment, to meet all continuing education requirements for the position assigned, as may be required by the State Board of Education. If at any time the Director fails to maintain all certificates, credentials, continuing education requirements and/or qualifications for the position assigned as required herein, this Contract shall automatically terminate, and the Board shall have no further obligations hereunder.

3. DUTIES

The Director agrees to devote their talents, skills, efforts and abilities toward competently and proficiently fulfilling all duties and responsibilities of the position assigned. Director agrees to faithfully perform those duties assigned by the Board and Superintendent and to comply with the directives of the Board and Superintendent with respect thereto. Further, Director agrees to comply with and

fulfill all responsibilities and tasks required by state and federal law and regulations and by the Board and Superintendent to carry out the educational programs and policies of the School District for which they are responsible during the entire term of this Agreement.

4. COMPENSATION

The Director shall be paid at an annual salary rate of One Hundred Forty-Five Thousand dollars (\$145,000) for Contract year 2024-25 which shall be prorated to One Hundred Nineteen Thousand Four Hundred Forty-Four dollars (\$119,444) based on the effective start date. If the Director has received a PhD or EdD they shall receive an additional Four Thousand dollars (\$4,000) per Contract year.

Consistent with Section 1250 of the Revised School Code, the Director's job performance and job accomplishments as evaluated under Paragraph 6 will be a significant factor in determining any adjustment to the Director's compensation. The Director shall not receive a compensation increase for Contract year 2025-26 if the Director's subsequent year's evaluation rating is other than Highly Effective or Effective.

Should the Director be assigned or transferred to another Administrative position, the salary paid shall be as established by the Board for that position. The annual salary shall be paid in equal bi-weekly installments beginning with the commencement of the fiscal/contract year (July 1-June 30).

The Board hereby retains the right to adjust the annual salary of Director during the term of this Contract. Any adjustment in salary made during the term of this Contract shall be in the form of a written amendment and when executed by the Director and the Board, shall become a part of this Contract.

Tax Annuity: The Director shall begin to receive an annuity payment based on years of service with the School District of the City of East Lansing in an administrative assignment upon successful completion of the required years of service as a director or administrator. This payment will be placed into a tax deferred annuity of his/her choosing by June 30th of each year based on the schedule below:

3 to 5 years of service	\$6,000
6 to 10 years of service	\$7,000
11 or more years of service	\$8,000

Upon separation of the Director during the term of this Contract, the Director's salary shall be adjusted to reflect payment for the number of work weeks during the contract year during which services were actually rendered by the Director. For purposes of administering this provision, a week shall be regarded as having been worked if the Director performed any work within that week. Any amounts due the Director upon separation shall be remitted by the Board to him/her as soon

as such amounts can diligently be determined and paid. Any amounts received by the Director in excess of weeks worked during the fiscal/contract year shall be deducted from the Director's remaining wages. The Director, by executing this Contract, hereby gives written consent for such deduction. Any wage overpayment not recoverable by the Board through wage deduction shall be remitted to the Board by the Director within three (3) business days of separation from employment. If not repaid in this manner, the Director agrees that judgment may be entered against them in any Michigan court of competent jurisdiction for such amount(s).

5. WORK SCHEDULE/VACATION/HOLIDAYS

The Director is employed on the basis of fifty-two (52) work weeks (i.e. 260 working days) during a fiscal/contract year (July 1 - June 30) as scheduled by the Superintendent.

The Director shall be granted paid vacation time of twenty-five (25) days per fiscal/contract year subject to proration for working less than a full contract year. Director shall schedule use of vacation days in a manner to minimize interference with the orderly operation and conduct of business of the School District. All scheduling of vacation is subject to the approval of the Superintendent or his/her designee.

Maximum allowable vacation days to be banked shall not exceed twenty (20) days. The Director shall be allowed up to five (5) vacation days paid out annually except as described below upon separation from employment. All other vacation days not banked at the end of each Contract year shall be transferred to the employee's sick bank.

The Director shall be compensated for unused accrued/banked vacation days up to a maximum of 20 days at the current daily rate upon cessation of employment with the District. To be eligible for the vacation payout the Director must have a minimum of ten (10) years of service with the district.

The Director shall be entitled to paid leave for the holidays specified in Addendum A to this contract.

6. EVALUATION

The Director's performance shall be evaluated by the Board or its designee annually, not later than June 30th of each year.

7. TERMINATION

The Board shall be entitled to terminate the Director's employment at any time during the term of this Contract when it determines that Director has engaged in acts of moral turpitude, misconduct, dishonesty, fraud, insubordination, incompetency, inefficiency, or if Director materially breaches the terms and conditions of this Contract.

The foregoing standards for termination of this Contract during its term do not apply to non-renewal of this Contract at the expiration of its term, which decision is discretionary with the Board and are governed by Section 1229 of the Revised School Code, MCL 380.1229.

In the event that the Board undertakes to dismiss Director during the term of this Contract, they shall be entitled to written notice of charges and an opportunity for a hearing before the Board. In the event of termination of employment during the term of this Contract, this Contract shall automatically terminate and the Board shall have no further obligation hereunder.

8. SUSPENSION

Whether pending the procedures set forth in Section 7. or pending an investigation of the conduct of the Director, the Director may be suspended from any and all part of the performance of his/her responsibilities and the performance of such responsibilities may be assigned to another person or persons. Such suspension shall be without loss of salary or other benefits until the Director is either reinstated or until the Board renders its decision regarding the Director's employment status.

9. DISABILITY or INCAPACITY

In the event of Director's mental and/or physical incapacity to perform the duties of their office, they shall be granted an initial leave of ninety (90) work days for purpose of recovery. The Director shall first exhaust any accumulated sick leave and accrued vacation time. The balance of the ninety (90) work day period shall be paid under the District's short-term disability plan (60%). Health plan premium payments shall be made on behalf of Director during this interval to the extent required by law. Upon utilizing leave under this provision, Director shall furnish medical certification to the Board (or its designee) respecting the necessity for the leave.

If the Board (or designee) has reason to doubt the validity of the medical certification supplied by Director, it may require a second opinion, at Board expense.

Director may request a ninety (90) work day unpaid leave extension in the event of their physical and/or mental inability to return to work at the expiration of the initial leave interval, as described above, provided that there is reasonable likelihood that Director will be able to resume their duties at the end of the extended leave interval. Medical certification shall be supplied by Director as a condition to any leave extension. Any extensions of leave for this purpose shall be at the discretion of the Board.

If the Director is unable to or does not resume work at the conclusion of a leave taken under this paragraph (or any extension thereof), their employment and this Contract may be terminated at the option of the Board. However, no such

termination shall occur where restoration after leave is required by the Family and Medical Leave Act.

Prior to resumption of duty after an unpaid leave of absence for a serious health condition, Director shall provide to the Board a fitness for duty certification from Director's health care provider. A second opinion may be required by the Board, at its expense, unless the securing of the second opinion in this context is precluded by the Family and Medical Leave Act.

10. TENURE

The parties agree that the Director is denied tenure in any administrative or non-classroom capacity.

11. OUTSIDE ACTIVITIES

The Director may undertake non-School-District-related activities (e.g., consultative work, speaking engagements, teaching, writings, lecturing) provided prior approval is received from the Superintendent. If the Director receives compensation for such activities, they may be required to use vacation time to cover the time missed from work. The Director, if not using vacation time, must submit the honorarium paid to the Director to the District immediately upon receipt. In the event the Superintendent, in his sole discretion, determines that any such activity interferes with the Director's satisfactory performance or the time necessary for the Director's satisfactory performance of duties, the Superintendent may require that the Director cease some or all of such outside activities. In no case will the School District be responsible for any expense attendant to the performance of outside activities.

12. MEDICAL EXAMINATIONS

The Director shall submit to such medical examinations, supply such information and execute such documents as may be required by any underwriter, policyholder or third party administrator providing insurance programs specified under this Contract. Additionally, upon request of the Board or Superintendent, Director shall authorize the release of medical information necessary to determine if Director is capable of performing the essential job functions required by his/her assignment, with or without job accommodation. Any physical or mental examination or disclosure of such information required of Director by the Board or Superintendent shall be job related and consistent with business necessity. Any medical or psychological examination under this section shall be at Board expense. Any information obtained from medical or psychological examinations or inquiries shall be considered and treated as confidential.

13. INSURANCE PREMIUM PAYMENTS

Upon proper application and acceptance for enrollment by the appropriate insurance underwriter, policyholder and/or third-party administrator, the Board shall make premium payments on behalf of the Director and eligible dependents for the insurance programs as provided in Addendum A.

14. AUTOMOBILE

Mileage for trips outside the Tri-County (Clinton-Eaton-Ingham) boundaries will be paid at the then-current IRS mileage rate upon the submission of documented mileage forms.

15. INSURANCE CARRIERS

The Board reserves the right to change the identity of the insurance carrier, policyholder or third-party administrator for the insurance programs as provided in Addendum A, provided that comparable coverage, as determined by the Board, is maintained during the term of this Contract. The Board shall not be required to remit premiums for any insurance coverage for the Director and eligible dependents if enrollment or coverage is denied by the insurance underwriter, policyholder or third-party administrator. The terms of any contract or policy issued by any insurance company or third-party administrator shall be controlling as to all matters concerning benefits, eligibility, coverage, termination of coverage, and other related matters. The Director is responsible for assuring completion of all forms and documents needed to receive the above-described insurance coverage. The School District, by payment of the premium payments required to provide insurance coverage for the programs as provided in Addendum A, shall be relieved from all liability with respect to insurance benefits.

16. SICK LEAVE AND PERSONAL LEAVE

The Director is credited twelve (12) days of sick leave annually subject to proration for working less than a full contract year.

The Director may use sick leave for personal illness or injury, as well as for medical, dental, optical, or other health-related examinations and treatments, and for attendance at the funeral service of persons whose relationship to the Director warrants such attendance.

The Director may use up to twelve (12) days each Contract year to attend to the following issues for a member of the Director's immediate family: illness, short-term emergency care, medical care, child care, or elder care. Certification by the attending physician may be required. Immediate family for purposes of this provision includes: current spouse, child, parent, grandparent, grandchildren, brother, sister, father-in-law, mother-in-law, daughter-in-law, or son-in-law.

Unused sick leave days may accumulate without limit and be compensated as per Addendum A.

The Director shall also receive three (3) personal business days annually subject to proration for working less than a full contract year. Those days, if not used, will be added to the sick bank at the end of each contract year.

Leave of absence with pay not chargeable against the administrator's sick leave allowance shall be granted for the following reasons:

1. A maximum of five (5) days per Contract year for each death in the immediate family, which shall be interpreted to mean current spouse, child, parent, grandparent, grandchildren, brother, sister, father-in-law, mother-in-law, daughter-in-law, or son-in-law.
2. Absence when administrators are called for jury service. Administrators who serve on jury-duty will draw their regular salary check from the District and endorse the jury duty check and return it to the District. The administrator will be reimbursed for mileage.
3. Court appearance as a witness in any case connected with the administrator's employment or the school, or whenever the administrator is subpoenaed to attend and proceedings initiated by the administrator, in connection with fulfilling job responsibilities. However, this shall not apply to any proceeding brought by the administrator against the district or in which the administrator is testifying against the district.
4. For attending professional development activities as approved by the Superintendent.
5. Any medical appointments related to the Director's on-the-job injury.

17. REIMBURSEMENT

The Director shall be eligible to be reimbursed for out of district travel, meals and lodging in accordance with per diem expense and reimbursement procedures established by the Board. Any expense to be incurred by the Director for out-of-district travel in excess of 50 miles shall be submitted in advance for review and approval by the Superintendent. The Director shall be required to present an itemized account of their reasonable and necessary expenses.

18. ERRORS AND OMISSIONS COVERAGE

The Board agrees to pay the premium amount for School Board errors and omissions insurance coverage which includes the Director while engaged in the performance of a governmental function and while the Director is acting within the scope of their authority. The policy limits for this coverage shall be not less than \$5,000,000. The terms of the errors and omissions insurance policy shall be controlling respecting defense and indemnity of the Director but in no case shall the coverage be extended to any demands, claims, suits, actions and/or legal proceedings brought against the Board or the School District by the Director. The sole obligation undertaken by the Board shall be limited to the payment of premium amounts for the above errors and omissions coverage. In the event that such insurance coverage cannot be purchased in the amounts and/or at a reasonable premium rate, the Board shall have the right to discontinue said coverage and shall so notify the Director. In that event, the Board agrees on a case-by-case basis to consider providing legal defense and/or indemnification to the Director as is authorized under MCL 691.1408 and MCL 38.11a(3)(d).

19. ENTIRE AGREEMENT

This Contract contains the entire agreement and understanding by and between the Board and the Director with respect to the employment of the Director, and no representations, promises, contracts or understandings, written or oral, not contained herein shall be of any force or effect. All prior contracts or other agreements (written or oral), pertaining to, connected with, or arising in any manner out of the employment of the Director by the Board are hereby terminated and shall hereafter be of no force or effect whatsoever. Provided, that this Contract is voidable pursuant to the provisions of the Michigan Revised School Code pertaining to criminal records checks. No amendment to or modification of this Contract shall be valid or binding unless it is in writing, approved by official action of the Board reflected in its minutes, and signed by the Director and the President and Secretary of the Board. No valid waiver of any provision of this Contract at any time shall be deemed a waiver of any other provision of this Contract at such time or at any other time.

20. SEVERABILITY PROVISION

If any provision of this Contract becomes or is declared by a court of competent jurisdiction to be illegal, unenforceable or void, this Contract shall continue in full force and effect without said provision(s).

21. GOVERNING LAW

Director agrees that any claim or suit arising out of Director's employment with the Board must be filed no more than six (6) months after the date of the employment action that is the subject of the claim or suit. Director understands that the statute of limitations for claims arising out of an employment action may be longer than six (6) months, but agrees to be bound by the six (6) month period of limitation set forth herein and waives any statute of limitations to the contrary. Should a court of competent jurisdiction determine that this provision allows an unreasonably short period of time to commence a law suit, it is the intent of the parties that the court enforce this provision to the extent possible and declare the law suit barred unless it was brought within the minimum reasonable time within which the suit should have been commenced.

This Contract is executed on behalf of the School District pursuant to the authority granted by the Board of Education of the City of East Lansing.

IN WITNESS WHEREOF, the parties have caused this Contract to be executed in their respective names and in the case of the Board of Education and School District, by its President, Secretary and Superintendent.

Date

By:

Director of Finance

Date By: _____
Superintendent

Date By: _____
President of the Board of Education

Date By: _____
Secretary of the Board of Education

ADDENDUM A

Insurance premiums paid by the district on behalf of the Director and their eligible dependents include:

1. **Health insurance** – The Board shall make premium payments on behalf of the Director and their eligible dependents for MESSA Choices 2 (PAK) with Saver RX; \$500/\$1,000 in-network deductible; \$20 OV, \$25 UR, \$50 ER or MESSA ABC Plan 1. If the Director elects MESSA ABC Plan 1 the Board shall contribute the following amount to the Director’s health savings account per calendar year (note, the amount shall be prorated based on the month of the Employee’s election): \$1,000 for single subscriber or \$2,000 for two-person or family subscribers. The Director will be responsible, through payroll deduction for payment of the medical benefit plan cost attributable to the applicable enrollment category (i.e., single subscriber, two-person, family) as follows:

- a. *If electing MESSA ABC Plan 1 – 20% or*
- b. *If electing MESSA Choices II – 20% of MESSA ABC Plan 1, plus 100% of the difference in medical benefit plan costs (including any Board paid H.S.A. contribution) between MESSA Choices II and MESSA ABC Plan 1 or*
- c. *The amount above the State defined “hard caps” per MCL 15.563 should the Board take formal action to comply with the Public Act 152 of 2011 by limiting its share of employee medical benefit plan costs to the State “hard cap” amounts.*

If the Director does not elect medical coverage, they shall receive a \$243 monthly cash-in-lieu benefit provided the Director signs the district’s Waiver of Medical Coverage form.

2. **Dental insurance** - The Board shall provide, without cost during the life of this Agreement, a dental insurance program at 100% of Class I benefits, 80% of Class II benefits, 80% of Class III benefits with a \$1,500 annual maximum, and 80% orthodontics benefit with a \$1,500 lifetime maximum.

3. **Vision insurance** - The Board shall provide without cost to the Director MESSA Vision Services Plan 3 (VSP-3).

4. **Term life insurance** - The District shall provide without cost to the Director group life insurance protection at a rate two (2) times the sum of the administrator's current contracted salary; said insurance policy is payable to the Director's designated beneficiary thereof with provisions for double indemnity in the event of accidental death (AD&D). Group life insurance protection shall not exceed \$225,000.

5. **Long-term disability insurance** - The Board shall provide the Administrator an insured income continuation plan for disability extending beyond the Administrator's accumulated sick leave. The Board will guarantee sixty percent (60%) of the Administrator's income from the tenth (10th) working day following the exhaustion of sick days and continuing to ninety (90) days at which time the long term disability (LTD) policy will activate. The benefits of this plan are summarized per MESSA's "Negotiated LTD Plan Highlights" document.

Professional development - Each director shall be provided a maximum budget of Two Thousand dollars (\$2,000) per Contract year, toward payment for conference attendance, professional memberships and dues. Conference approval/attendance must appropriately support the Director's role. Further, college coursework may be reimbursed upon completion provided the grade received is a 2.5 or higher and transcript(s) are submitted to Human Resources for processing. Any amount exceeding the Two Thousand dollar (\$2,000) allotment is subject to prior approval by the Superintendent.

Terminal leave - If the Director resigns or retires in accordance with the provisions of the Michigan Public School Employees Retirement Act (MPERS), they shall receive either \$75 per day for each day of accumulated sick leave or \$150 for each year of service to the School District, whichever is greater. The maximum amount payable to the Director shall not exceed \$12,500 and to qualify the Director must have a minimum of ten (10) years of service with the district.

Paid holidays - Consistent with the District's calendar, the Director is entitled to the following paid holidays for which no service to the District is required: Independence Day, Labor Day, Thanksgiving Day, Day after Thanksgiving, Christmas Eve Day, Christmas Day, New Year's Eve Day, New Year's Day, Martin Luther King Day, National Presidents Day, and Memorial Day.

East Lansing Public Schools Board of Education

Resolution Calling for a Bilateral Immediate Ceasefire in Gaza and Israel and Release of Innocent Civilians by the Parties in Conflict

WHEREAS, the East Lansing Public Schools have a duty to educate and protect the mental, emotional, and physical health of children as evidenced by our mission statement: Nurturing Each Child, Educating All Students, Building World Citizens; and,

WHEREAS, the East Lansing Board of Education has a duty to actively communicate its concerns and make its position known to elected representatives at both the state and national level (ELPS BOE Policy Section 2201.01); and,

WHEREAS, the federal government holds immense powers to save Israeli and Palestinian lives and local elected officials play a role in our democracy to urge needed legislative and policy changes at all levels; and

WHEREAS, the ongoing conflict in Israel and Gaza has led to the loss of over 35,000 lives including 12,300 children, 97 journalists, 224 Humanitarian aid workers and 179 UNRWA workers as well as immeasurable suffering affecting the global community, including students and families within our district; and,

WHEREAS, it is important for educational institutions to acknowledge global events and their impact on students, staff, and families, especially those from affected regions; and

WHEREAS, the rise of hate speech, including anti-Arab racism, anti-Jewish racism, anti-Palestinian racism, Islamophobia, and antisemitism, in discourse surrounding the conflict, is contrary to the values of the East Lansing Public School District; and

WHEREAS, engaging in age-appropriate, nuanced and culturally sensitive learning through the study of real-world problems is an educationally sound practice; and

WHEREAS, The East Lansing Public School district has in place a non-discrimination policy (ELPS BOE Policy 3115), now therefore it be

RESOLVED, The East Lansing Public School District Board of Education

- Expresses support for an immediate bilateral ceasefire in Gaza and Israel, release of all hostages and detainees held indefinitely without charges and unrestricted humanitarian aid at the levels recommended by the U.N. to the Palestinian people;
- Urges the Michigan delegation, including Congresswoman Elissa Slotkin, Senator Debbie Stabenow and Senator Gary Peters, Governor Gretchen Whitmer, to support H Res. 786 calling for an immediate de-escalation and permanent ceasefire in Gaza;
- Condemns hate speech and discrimination: The Board firmly condemns any form of hate speech, including all forms of anti-Arab racism, anti-Jewish racism, anti-Palestinian racism,

Islamophobia and antisemitism, and discrimination against any individual based on personal background whether Israeli or Palestinian:

- Encourages educators within the East Lansing Public School District to facilitate informed and respectful dialogue about the conflict, aiming to foster a deeper understanding among students and staff, and to combat misinformation and prejudice;
- Acknowledges its responsibility to provide appropriate tools for teachers. The Board commits to providing the necessary professional development and resources to support staff in facilitating respectful, nuance and age-appropriate dialogue around culturally sensitive real-world conflicts;
- Reaffirms commitment to diversity and inclusion: The Board reaffirms its commitment to creating an inclusive educational environment that respects and values diversity, and that actively promotes peace, understanding and mutual respect among all members of the school community;
- Directs the Administrative Assistant of the East Lansing Public Schools Board of Education to transmit copies of this resolution to:
 - Governor Whitmer
 - Michigan Senator Singh
 - Michigan Representatives Tsernoglou and Brixie
 - US Representative Slotkin
 - US Senators Peters and Stabenow
 - All members of the State Board of Education (Michigan)
 - President, Michigan Association of School Boards
 - President, Michigan Association of School Administrators
 - President, Michigan Education Association
 - Local print, voice, and internet media
 - East Lansing City Council



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

East Lansing
 Public Schools

May 17, 2024

To: Board of Education
 From: Christian Palasty, Director of Technology & Media Services

Subj: ACTION ITEM – Purchase of Technology Hardware

Motion: MOVE TO PURCHASE 660 CHROMEBOOKS FROM SEHI COMPUTER PRODUCTS IN THE AMOUNT OF \$168,036.00.

As part of the regular rotation schedule, which replenishes aging instructional technology hardware, we are planning to purchase the following items from Sehi Computer Products, Inc:

Qty	Item	Cost per	Total Cost
660	Chromebooks, HP 11 G9 EE	225.00	148,500.00
660	Chromebook Google License	29.60	19,536.00
			168,036.00

This purchase will replace 22 carts of Chromebooks at MacDonald Middle School. The devices being replaced are Samsung devices that were purchased in 2020 to support students during COVID.

The Chromebooks have been budgeted for and will be purchased out of the 2024-25 Sinking Fund account while the Google license will be purchased out of the General Fund. *These devices are scheduled for a delivery after July 1, 2024.*

The purchase will be made through the state REMC program and meets all state and local bidding requirements.



MEMORANDUM

TO: ELPS Board of Education, Dori Leyko, Superintendent
FROM: Richard Pugh, Director of Finance & Operations
SUBJECT: Action Item – Suspension of Pay-to-Participate Fees
DATE: June 4, 2024

Recommendation:

It is recommended that the Board of Education approve the continuation of the suspension of the athletic and theater pay-to-participate fees for fiscal year 2024-25.

Background:

At the Finance Committee on June 3, 2024 the suspension of the pay-to-participate fee was reviewed along with the 2024-25 Original Budget. The Committee supported the continuation of the fee suspension for the upcoming 2024-25 fiscal year. The 2024-25 Original Budget does not include any revenue for pay-to-participate fees.

Below is background information provided to the Board on August 16, 2021 when the Board originally suspended the fees:

Athletic pay-to-participate fees have been in place at least since FY 2006-07 (15+ years). Theater pay-to-participate fees have been in place since FY 2010-11 (11 years). Both fees were implemented to support the funding of the athletic and theater programs. The current annual fees are set at \$275 for athletics and \$175 for theater. The fees are waived for students that qualify for free and reduced meals. The annual collection of these fees varies from year to year. Over the last five years the annual collection has averaged \$86,800 for athletics. The theater fee collection is now about \$2,000 annually. The 2021-22 Recommended Budget included a revenue projection of \$91,500 for these fees.

The district's financial position has improved significantly since these fees were implemented. It is recommended that the fees be suspended for FY 2021-22 and FY 2022-23.

The fees will be reevaluated for FY 2025-26.



MEMORANDUM

TO: ELPS Board of Education, Dori Leyko, Superintendent

FROM: Richard Pugh, Director of Finance & Operations

SUBJECT: Action Item – Certification of form L-4029 (2024 Tax Rate Request)

DATE: June 4, 2024

Recommendation:

It is recommended that the Board of Education approve the 2024 millage rates to be levied on July 1, 2024 as calculated per the Michigan Department of Treasury form L-4029 as presented.

Background:

Attached are the computed July 1, 2024 millage rates (per L-4029). The mills to be levied are:

- Operating (Non-Homestead) = 18.0000
- 2019 Sinking Fund (All Property) = 0.9956
- Debt Funds (All Property) = 6.3000
 - 2015 DF 2.1200
 - 2017 DF 2.8600
 - 2020 DF 1.2200
 - 2024 DF 0.1000

Operating Levy:

The Operating millage is taxed on non-homestead property. There was a “Headlee” millage reduction fraction of 0.9984 for non-homestead property. The Operating millage of 18.0 mills is the same as current year although the authorized millage rate was reduced from 21.9736 to 21.9384.

2019 Sinking Fund Levy:

The Sinking Fund millage is taxed on all property. There was a “Headlee” millage reduction fraction of 0.9984 for all property. The requested Sinking Fund millage of 0.9956 mill is down from the current year millage of 0.9972.

Debt Fund Levy:

The Debt Fund millage is taxed on all property and is not subject to “Headlee” millage reduction fractions. The requested total Debt Fund millage of 6.30 mills is the same as the current year.

2024 Tax Rate Request (This form must be completed and submitted on or before September 30, 2024)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

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

County(ies) Where the Local Government Unit Levies Taxes
Ingham and Clinton

2024 Taxable Value of ALL Properties in the Unit as of 5-28-2024
1,556,577,352

Local Government Unit Requesting Millage Levy
East Lansing Public Schools

For LOCAL School Districts: 2024 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties. **788,476,184**

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2024 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2023 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2024 Current Year "Headlee" Millage Reduction Fraction	(7) 2024 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Extra-voted	Operating - Non-Home	11/2018	22.0000	21.9736	0.9984	21.9384	1.0000	21.9384	18.0000	N/A	12/31/28
Extra-voted	Sinking Fund - ALL	11/2018	1.0000	0.9972	0.9984	0.9956	1.0000	0.9956	0.9956	N/A	12/31/28
Extra-voted	2015 DF - ALL	9/2000	Unlimited	N/A	1.0000	N/A	1.0000	N/A	2.1200	N/A	None
Extra-voted	2017 DF - ALL	5/2017	Unlimited	N/A	1.0000	N/A	1.0000	N/A	2.8600	N/A	None
Extra-voted	2020 DF - ALL	5/2017	Unlimited	N/A	1.0000	N/A	1.0000	N/A	1.2200	N/A	None
Extra-voted	2024 DF - ALL	5/2024	Unlimited	N/A	1.0000	N/A	1.0000	N/A	0.1000	N/A	None

Prepared by
Richard Pugh

Telephone Number
(517) 333-7435

Title of Preparer
Director of Finance & Operations

Date
06/10/2024

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

Clerk
 Secretary
 Chairperson
 President

Signature
Tali Faris-Hylen

Date
06/10/2024

Signature
Chris Martin

Date
06/10/2024

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

Local School District Use Only. Complete, if requesting millage to be levied. See STC Bulletin 2 of 2024 for instructions on completing this section.

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

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



East Lansing
Public Schools

MEMORANDUM

TO: ELPS Board of Education, Dori Leyko, Superintendent

FROM: Richard Pugh, Director of Finance & Operations

SUBJECT: Action Items – 2024-25 Original Budget

DATE: June 4, 2024

Recommendation:

It is recommended that the Board of Education adopt the 2024-2025 Original Budget 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 2024-2025 Original Budget 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 2024-2025 Original Budget resolution for the Student/School Activity Fund as presented on page 8 of the Budget Book.

Background:

Attached is the Budget Book for the 2024-25 Original Budget for your review. The Finance Committee has been reviewing the development of the 2024-25 Original Budget throughout the second half of the school year. On June 3, 2024 the Finance Committee reviewed a draft of the 2024-25 Original Budget. Page 9 of the Budget Book provides a General Fund comparison of major budget assumptions, revenues and expenditures between the 2024-25 Original Budget and the 2023-24 Final Budget Revision. I will review the 2024 Tax Rates and the major budget assumptions used to develop the 2024-25 Original Budget at the opening of the budget hearing.

GENERAL FUND:

The 2024-25 Original Budget shows overall revenue decreases \$1,336,487 and overall expenditure increases of \$628,427 before estimated favorable expenditure variance of 1.5%. The major decrease in revenues is related to projected MPERS 147c funding. General Fund ending fund balance is projected to be \$13,044,223 or a decrease of \$1,921,642 from the 2023-24 Final Budget Revision. Ending fund balance is approximately 23.8% of total revenues. Although General Fund fund balance continues to be healthy the District's budget is structurally imbalanced. Absent future year revenue increases the District will have to reduce operational costs to maintain fund balance.

FOOD SERVICE FUND:

The Food Service Fund budget is on page 24. The 2024-25 Original Budget shows ending fund balance to be \$472,377 or a decrease of \$98,135 from the 2023-24 Final Budget Revision. The

budget includes the continuation of State funding for free meals, breakfast and lunch, for all students.

STUDENT/SCHOOL ACTIVITY FUND:

The Student/School Activity Fund budget is on page 25. The 2024-25 Original Budget shows ending fund balance to be \$820,130 or an increase of \$24,000 over the 2023-24 Final Budget Revision. This fund's activity is projected using a two-year average of 2022-23 actual and 2023-24 year-to-date activity as of May 29, 2024.



East Lansing Public Schools

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BUDGET BOOK 2024-25 ORIGINAL BUDGET

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

Date: June 10, 2024

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East Lansing Public Schools

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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 – vacant
Director of Finance & Operations – Rich Pugh
Director of Operations & Maintenance – Billy Hastings
Director of Special Education – vacant
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 2024-25; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of general fund income received by this School District.

RESOLVED FURTHER: That this School District shall levy 18.0000 operating mills as approved by voters generating \$12,434,945 in property tax revenue from the “non-homestead” group of properties.

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

Revenues:		
Local	\$	13,659,632
State		34,920,750
Federal		797,085
Incoming Transfers		5,433,559
Other Financing Sources (Uses)		<u>25,000</u>
Total Revenues & Other Financing Sources (Uses)	\$	<u>54,836,026</u>
Total Fund Balance, July 1, 2024		<u>14,965,865</u>
Total Available to Appropriate	\$	<u>69,801,891</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	\$ 23,649,226
Added Needs	8,562,240
	<hr/>
Total Instruction	<u>\$ 32,211,466</u>
Support Services:	
Pupil Services	4,933,141
Instructional Staff Services	3,977,048
General Administration	524,562
School Administration	3,122,791
Business Services	995,689
Operations and Maintenance	6,671,939
Pupil Transportation	1,818,796
Central Services	1,377,886
Athletic Activities	1,061,284
	<hr/>
Total Support Services	<u>\$ 24,483,136</u>
Community Services	41,396
Payments to Other Government Agencies	-
Debt Services	21,670
	<hr/>
Total Appropriations	<u>\$ 56,757,668</u>
Total Fund Balance, June 30, 2025	<u><u>\$ 13,044,223</u></u>

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

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

This resolution shall take immediate effect.

Ayes:

Nayes:

Excused Absences:

Resolution declared adopted on:

FOOD SERVICE FUND APPROPRIATIONS

RESOLUTION FOR ADOPTION BY THE EAST LANSING BOARD OF EDUCATION

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

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

Revenues:		
Local	\$	40,800
State		896,483
Federal		1,140,000
Other Financing Sources (Uses)		-
Total Revenues & Other Financing Sources (Uses)	\$	2,077,283
Total Fund Balance, July 1, 2024		570,512
Total Available to Appropriate	\$	2,647,795

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	\$	131,418
Purchased Services		940,000
Supplies & Materials		1,064,000
Capital Outlay		20,000
Other		20,000
Total Appropriations	\$	2,175,418
Total Fund Balance, June 30, 2025	\$	472,377

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

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

This resolution shall take immediate effect.

Ayes:

Nayes:

Excused Absences:

Resolution declared adopted on:

STUDENT/SCHOOL ACTIVITY FUND APPROPRIATIONS

RESOLUTION FOR ADOPTION BY THE EAST LANSING BOARD OF EDUCATION

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

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

Revenues:		
Local - student/school groups	\$	467,000
Other Financing Sources (Uses)		-
Total Revenues & Other Financing Sources (Uses)	\$	467,000
Total Fund Balance, July 1, 2024		496,130
Total Available to Appropriate	\$	963,130

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	\$	443,000
Total Appropriations	\$	443,000
Total Fund Balance, June 30, 2025	\$	520,130

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

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

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

This resolution shall take immediate effect.

Ayes:

Nayes:

Excused Absences:

Resolution declared adopted on:

East Lansing Public Schools

General Fund

Major Assumptions and Revenue & Expenditure Summary Comparison

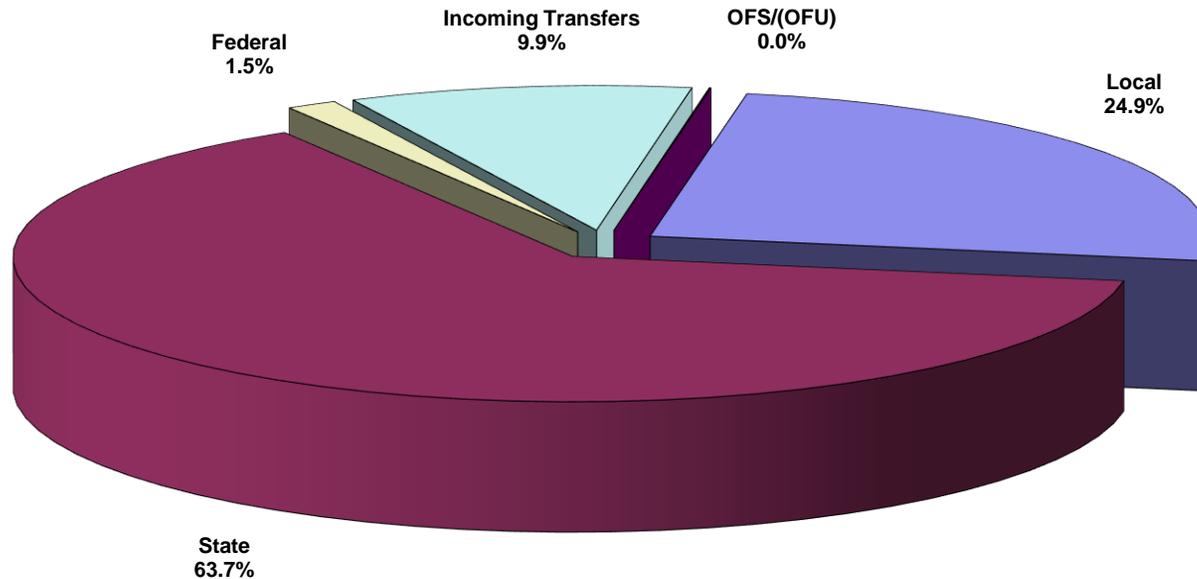
Major Assumptions

					2023-24 FINAL BUDGET REVISION	2024-25 ORIGINAL BUDGET	Change	
1	Revenues:							1
2		Blended Enrollment		3,697.98	3,728.67	30.69	2	
3		Foundation Allowance		\$ 9,608	\$ 9,861	\$ 253	3	
4		Property Taxable Values (excludes Captured Values)		\$ 1,358,949,767	\$ 1,448,136,867	6.56%	4	
5		Property Taxes Delinquent %		1.50%	1.50%	0.00%	5	
6		Current Property Taxes		\$ 11,604,000	\$ 12,462,100	\$ 858,100	6	
7		Prop A/Disc./SE Headlee		\$ 25,969,682	\$ 26,496,777	\$ 527,095	7	
8		MPSERS 147 Funds		\$ 6,199,708	\$ 4,323,118	\$ (1,876,590)	8	
9		Prior Year State Aid Adjustments		\$ 402,835	\$ 160,006	\$ (242,829)	9	
10		At-Risk		\$ 1,609,651	\$ 1,623,532	\$ 13,881	10	
11		Federal Grants		\$ 809,787	\$ 797,085	\$ (12,702)	11	
12		County Special Education		\$ 5,517,807	\$ 5,341,807	\$ (176,000)	12	
13	Expenditures:							13
14		Employee wages		Per contract settlements	Per contract settlements		14	
15		MPSERS Rate (Pension & Health)		31.34%	31.36%	0.02%	15	
16		Health Insurance Renewal		3.00%	10.00%	7.00%	16	
17		Staffing FTEs:					17	
18		Maintenance, Custodial, Grounds, & Courier		36.5	36.1	(0.4)	18	
19		At-Wills		23.5	28.3	4.8	19	
20		Central Office Administrators		7.9	8.5	0.6	20	
21		ELESPA		74.0	81.6	7.7	21	
22		AFSCME		19.7	19.5	(0.2)	22	
23		ELEA		241.7	245.7	4.0	23	
24		Building Level Administrators		12.0	12.0	-	24	
25		Superintendent		1.0	1.0	-	25	
26	Revenue & Expenditure Summary Comparison							
					2023-24 FINAL BUDGET REVISION	2024-25 ORIGINAL BUDGET	Change	
27	Revenues:							27
28		Local		\$ 12,916,957	\$ 13,659,632	\$ 742,675	28	
29		State		36,801,153	34,920,750	(1,880,403)	29	
30		Federal		809,787	797,085	(12,702)	30	
31		Incoming Transfers		5,619,616	5,433,559	(186,057)	31	
32		Other Financing Sources/(Uses)		25,000	25,000	-	32	
33		Total Revenues		\$ 56,172,513	\$ 54,836,026	\$ (1,336,487)	33	
34	Expenditures:							34
35		Salaries		\$ 26,567,436	\$ 28,003,907	\$ 1,436,471	35	
36		Benefits		19,944,700	19,115,359	(829,341)	36	
37		Purchase Services		2,924,598	2,875,995	(48,603)	37	
38		Supplies & Materials		2,841,759	2,956,159	114,400	38	
39		Capital Outlay		369,300	400,300	31,000	39	
40		Other		4,345,776	4,270,276	(75,500)	40	
41		Total Expenditures (before favorable variance)		\$ 56,993,569	\$ 57,621,996	\$ 628,427	41	
42		Favorable Expenditure Variance (1.5%)		\$ (284,967)	\$ (864,328)	\$ (579,361)	42	
43		Projected Add/(Draw) To/From Fund Balance		\$ (536,089)	\$ (1,921,642)	\$ (1,385,553)	43	
44		Beginning Fund Balance		15,501,954	14,965,865	(536,089)	44	
45		Ending Fund Balance		\$ 14,965,865	\$ 13,044,223	\$ (1,921,642)	45	
46							46	

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

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
REVENUES:					
Local:					
Property Taxes	12,492,100		9,780,800	1,461,800	23,734,700
Interest Earnings	840,000		148,500	60,000	1,048,500
Building Use	70,000				70,000
Food Sales		40,800			40,800
Athletics	84,100				84,100
Other	173,432	467,000	0	0	640,432
State	34,920,750	896,483			35,817,233
Federal	797,085	1,140,000			1,937,085
County Special Education and Misc. via IISD	5,433,559				5,433,559
Total Revenues	54,811,026	2,544,283	9,929,300	1,521,800	68,806,409
EXPENDITURES:					
Instruction:					
Basic Programs	23,649,226				23,649,226
Added Needs	8,562,240				8,562,240
Instructional Support Services:					
Pupil	4,933,141				4,933,141
Instructional Staff	3,977,048				3,977,048
School Administration	3,122,791				3,122,791
Non-Instructional Support Services:					
General Administration	524,562				524,562
Business	995,689		5,000	1,000	1,001,689
Operations and Maintenance	6,671,939				6,671,939
Pupil Transportation	1,818,796				1,818,796
Central	1,377,886				1,377,886
Athletics	1,061,284				1,061,284
Food Service		2,175,418			2,175,418
Student/School Activity		443,000			443,000
Community	41,396				41,396
Payments to Other Gov't Agencies and Prior Period Adj.	0				0
Capital Outlay				4,568,000	4,568,000
Debt Services:					
Principal	21,670		5,505,000		5,526,670
Interest & Issuance Costs/Escrow			4,290,820		4,290,820
Dues and Fees			2,400		2,400
Total Expenditures	56,757,668	2,618,418	9,803,220	4,569,000	73,305,306
Excess of Revenues over Expenditures	(1,946,642)	(74,135)	126,080	(3,047,200)	(4,498,897)
OTHER FINANCING SOURCES/(USES):					
Net Operating Transfers	0	0	0	0	0
SBLF Proceeds					0
Sale of Bonds			0	0	0
SBITA	0				0
Other	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	(1,921,642)	(74,135)	126,080	(3,047,200)	(4,473,897)
Fund Balance - Beginning of Year	14,965,865	1,066,642	813,493	4,892,618	21,738,618
Fund Balance - End of Year	13,044,223	992,507	939,573	1,845,418	17,264,721

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



50

	2022-23	2023-24		2024-25			
	ACTUAL	FINAL BUDGET REVISION	% of Total Revenues	ORIGINAL BUDGET	% of Total Revenues	\$ CHANGE from 2023-24 FINAL BUDGET	% CHANGE from 2023-24 FINAL BUDGET
REVENUES and OFS/(OFU):							
Local	11,903,457	12,916,957	23.0%	13,659,632	24.9%	742,675	5.7%
State	34,501,142	36,801,153	65.5%	34,920,750	63.7%	(1,880,403)	-5.1%
Federal	3,168,921	809,787	1.4%	797,085	1.5%	(12,702)	-1.6%
Incoming Transfers	5,677,524	5,619,616	10.0%	5,433,559	9.9%	(186,057)	-3.3%
OFS/(OFU)	85,841	25,000	0.0%	25,000	0.0%	0	0.0%
Total ¹	55,336,885	56,172,513	99.9%	54,836,026	100.0%	(1,336,487)	-2.4%

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 FINAL BUDGET REVISION	2024-25 ORIGINAL BUDGET	\$ CHANGE ORIGINAL BUDGET vs. 2023-24 FINAL REVISION	\$ CHANGE ORIGINAL BUDGET vs. vs. 2022-23 ACTUAL
LOCAL REVENUE:					
10,839,730	Current Property Taxes (net 1.50% est. uncollectible)	11,604,000	12,462,100	858,100	1,622,370
28,260	Delinquent Property Taxes (includes P & I)	30,000	30,000	0	1,740
66,959	Building Use	70,000	70,000	0	3,041
623,225	Interest on Investments	954,000	840,000	(114,000)	216,775
263,839	Other	174,857	173,432	(1,425)	(90,407)
81,444	Other - Athletics	84,100	84,100	0	2,656
11,903,457	TOTAL LOCAL SOURCES	12,916,957	13,659,632	742,675	1,756,175
STATE REVENUE:					
13,582,230	Proposal A	12,256,141	11,584,456	(671,685)	(1,997,774)
9,786,079	Discretionary (includes 51e SE)	11,493,310	12,532,084	1,038,774	2,746,005
1,834,302	Special Ed. Headlee	2,220,231	2,380,237	160,006	545,935
0	Enrollment Stabilization	261,562	0	(261,562)	0
(41,403)	Prior Year State Aid Adjustments	402,835	160,006	(242,829)	201,409
1,468,534	At-Risk	1,609,651	1,623,532	13,881	154,998
6,915,983	MPSERS	6,199,708	4,323,118	(1,876,590)	(2,592,865)
194,402	Hold Harmless Guarantee	189,892	99,892	(90,000)	(94,510)
101,386	Headlee Obligation for Data Collection	107,531	107,531	0	6,145
347,184	GSRP	289,788	335,306	45,518	(11,878)
0	Educator Compensation	168,771	0	(168,771)	0
71,538	Student Safety	368,972	0	(368,972)	(71,538)
8,714	Mental Health & Student Safety	584,163	1,219,572	635,409	1,210,858
0	MI Kids Back on Track	221,865	211,061	(10,804)	211,061
232,193	Other	426,733	343,955	(82,778)	111,762
34,501,142	TOTAL STATE SOURCES	36,801,153	34,920,750	(1,880,403)	419,608
FEDERAL REVENUE:					
382,887	Title 1a (Improving Basic Programs)	445,575	525,575	80,000	142,688
79,752	Title 2a (Supporting Effective Instruction)	97,371	97,371	0	17,619
33,248	Title 3 (Language English Learners & Immigrant)	29,616	46,616	17,000	13,368
28,863	Title 4 (Student Support & Academic Enrichment)	29,769	29,769	0	906
2,482,015	ESSER/CRF/11T/Other COVID	103,702	0	(103,702)	(2,482,015)
33,177	IDEA Preschool/Flowthrough	35,767	35,767	0	2,590
128,979	Other	67,987	61,987	(6,000)	(66,992)
3,168,921	TOTAL FEDERAL SOURCES	809,787	797,085	(12,702)	(2,371,836)
INCOMING TRANSFERS:					
5,590,296	County Special Education (via IISD)	5,517,807	5,341,807	(176,000)	(248,489)
87,228	Other	101,809	91,752	(10,057)	4,524
5,677,524	TOTAL INCOMING TRANSFERS	5,619,616	5,433,559	(186,057)	(243,965)
55,251,044	TOTAL REVENUES	56,147,513	54,811,026	(1,336,487)	(440,018)
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	25,000	25,000	0	2,653
85,841	TOTAL OTHER FINANCING SOURCES (USES)	25,000	25,000	0	(60,841)
55,336,885	TOTAL REVENUE & OTHER FINANCING SOURCES (USES)	56,172,513	54,836,026	(1,336,487)	(500,859)
54,517,922	TOTAL EXPENDITURES	56,993,569	57,621,996	628,427	3,104,074
818,963	Increase (Decrease) in Fund Balance before est. Variance	(821,056)	(2,785,970)	(1,964,914)	(3,604,933)
0	Estimated Favorable Budget Variance (1.5%)	284,967	864,328	579,361	864,328
818,963	Total Increase (Decrease) in Fund Balance	(536,089)	(1,921,642)	(1,385,553)	(2,740,605)
0	Prior Year Restatement	0	0	0	0
14,682,991	Fund Balance - Beginning of Year	15,501,954	14,965,865	(536,089)	282,874
15,501,954	Fund Balance - End of Year	14,965,865	13,044,223	(1,921,642)	(2,457,731)
28.4%	Fund Balance as a % of Total Expenditures (excludes OFU)	26.4%	23.0%		
28.0%	Fund Balance as a % of Total Revenues (excludes OFS)	26.6%	23.8%		

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.	14,965,865	26.4%	56,708,602	(536,089)
2024-25 est.	13,044,223	23.0%	56,757,668 ¹	(1,921,642)

¹ Net of Estimate Favorable Budget Variance

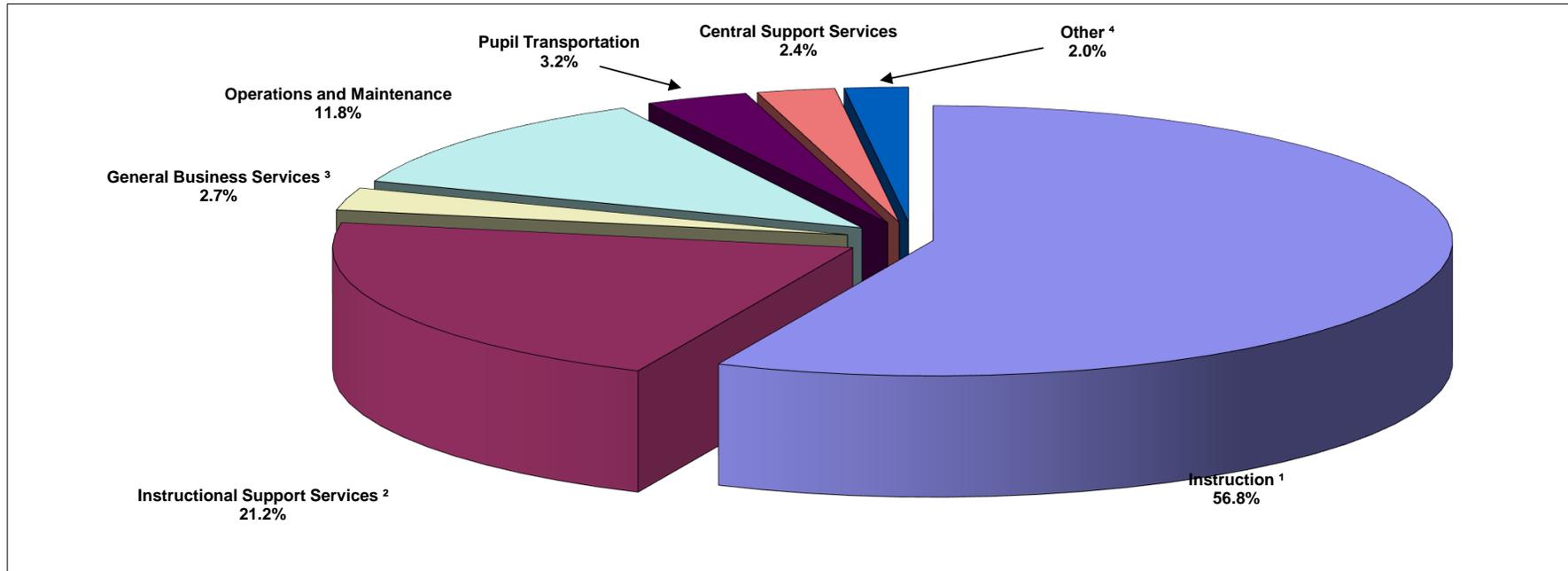
Board Policy #3202 (section A(6)) - unassigned General Fund fund balance of at least 10% of estimated expenditures.

EAST LANSING PUBLIC SCHOOLS
PER PUPIL FOUNDATION ALLOWANCE HISTORY

<u>Fiscal Year</u>	<u>Per Pupil Foundation</u>	<u>20j Hold Harmless PP</u>	<u>HB 6212</u>	<u>Foundation Inc (Dec)</u>	<u>Total Foundation</u>	<u>Per Pupil Pro-ration</u>	<u>Reduction ARRA¹</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	53 0.6%
2008-09	8,565	0		56	8,621	0	(372)	8,249	(316)	-3.7%
2009-10	8,621	(314)		(154)	8,153	0	(277)	7,876	(745)	-9.0%
2010-11	8,153			(16)	8,137	0	(116)	8,021	(132)	-1.7%
2011-12	8,137		182	(300)	8,019	0		8,019	(118)	-1.5%
2012-13	8,019			0	8,019	0		8,019	0	0.0%
2013-14	8,019			30	8,049	0		8,049	30	0.4%
2014-15	8,049			50	8,099	0		8,099	50	0.6%
2015-16	8,099			70	8,169	0		8,169	70	0.9%
2016-17	8,169			60	8,229	0		8,229	60	0.7%
2017-18	8,229			60	8,289	0		8,289	60	0.7%
2018-19	8,289			120	8,409	0		8,409	120	1.4%
2019-20	8,409			120	8,529	0		8,529	120	1.4%
2020-21	8,529			0	8,529	0		8,529	0	0.0%
2021-22	8,529			171	8,700	0		8,700	171	2.0%
2022-23	8,700			450	9,150	0		9,150	450	5.2%
2023-24	9,150			458	9,608	0		9,608	458	5.0%
2024-25 est.	9,608			253	9,861	0		9,861	253	2.6%

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

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



54

EXPENDITURES:	2022-23	2023-24		2024-25			
	ACTUAL	FINAL BUDGET REVISION	% of Total Expenditures	ORIGINAL BUDGET	% of Total Expenditures	\$ CHANGE from 2023-24 FINAL BUDGET	% CHANGE from 2023-24 FINAL BUDGET
Instruction ¹	33,202,120	32,522,951	57.1%	32,701,995	56.8%	179,044	0.6%
Instructional Support Services ²	10,571,737	12,330,649	21.6%	12,216,222	21.2%	(114,427)	-0.9%
General Business Services ³	1,186,826	1,410,649	2.5%	1,543,402	2.7%	132,753	9.4%
Operations and Maintenance	5,422,775	6,326,470	11.1%	6,773,542	11.8%	447,072	7.1%
Pupil Transportation	1,809,929	1,836,493	3.2%	1,846,493	3.2%	10,000	0.5%
Central Support Services	1,347,287	1,415,528	2.5%	1,398,870	2.4%	(16,658)	-1.2%
Other ⁴	977,248	1,150,829	2.0%	1,141,472	2.0%	(9,357)	-0.8%
Total ⁵	54,517,922	56,993,569	100.0%	57,621,996	100.1%	628,427	1.1%

¹ Includes Basic Programs and Added Needs

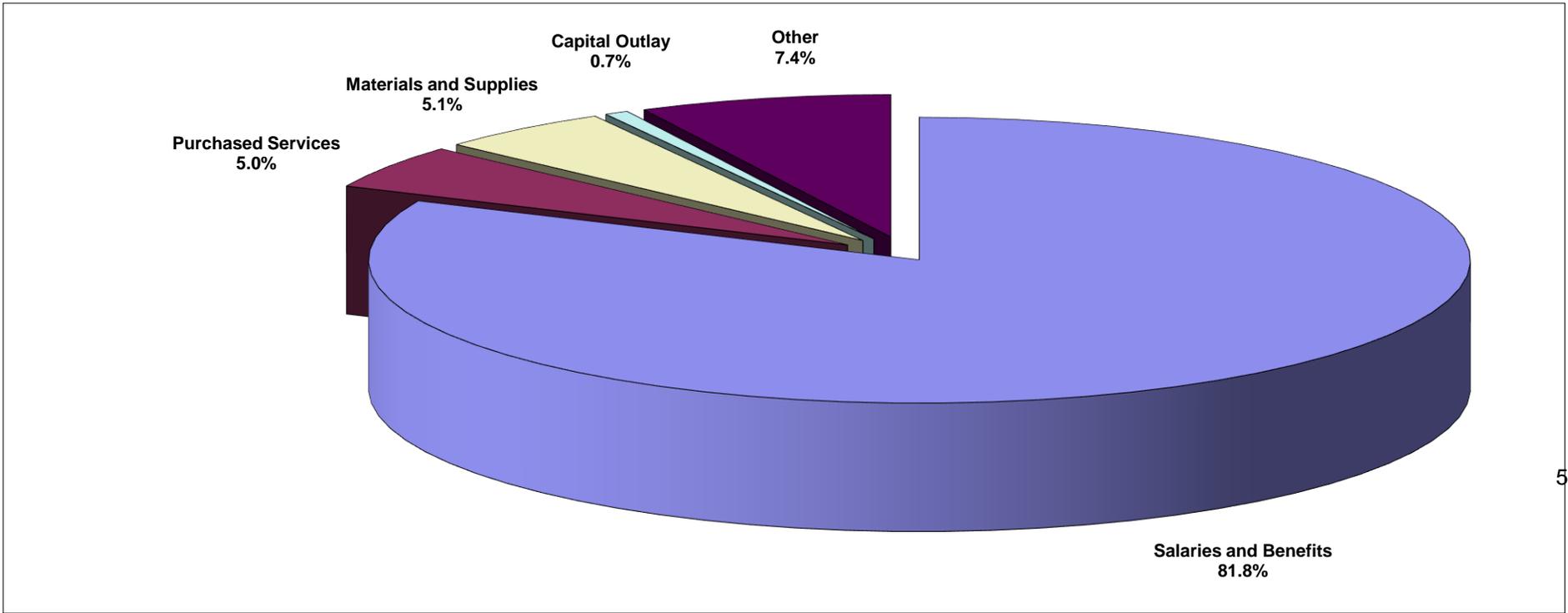
² Includes Pupil Support Services, Instructional Staff Services and School Administration

³ Includes General Administration and Business Services

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

⁵ Amount may not add to 100.0% due to rounding

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

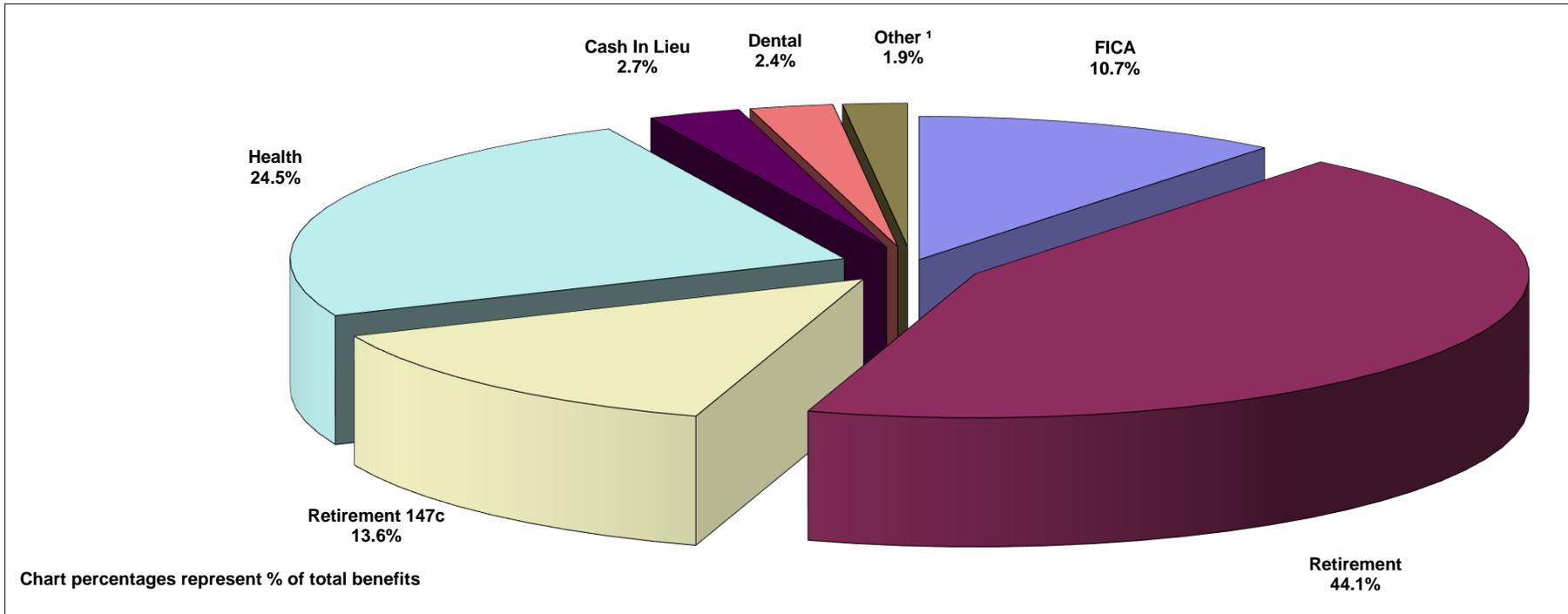


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	2022-23	2023-24		2024-25			
	ACTUAL	FINAL BUDGET REVISION	% of Total Expenditures	ORIGINAL BUDGET	% of Total Expenditures	\$ CHANGE from 2023-24 FINAL BUDGET	% CHANGE from 2023-24 FINAL BUDGET
EXPENDITURES:							
Salaries and Benefits	43,678,808	46,512,136	81.6%	47,119,266	81.8%	607,130	1.3%
Purchased Services	2,941,749	2,924,598	5.1%	2,875,995	5.0%	(48,603)	-1.7%
Materials and Supplies	2,924,065	2,841,759	5.0%	2,956,159	5.1%	114,400	4.0%
Capital Outlay	597,654	369,300	0.6%	400,300	0.7%	31,000	8.4%
Other	4,375,646	4,345,776	7.6%	4,270,276	7.4%	(75,500)	-1.7%
Total ¹	54,517,922	56,993,569	99.9%	57,621,996	100.0%	628,427	1.1%

¹ Amount may not add to 100.0% due to rounding

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



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	2022-23	2023-24		2024-25			
	ACTUAL	FINAL BUDGET REVISION	% of Total Expenditures	ORIGINAL BUDGET	% of Total Expenditures	\$ CHANGE from 2023-24 FINAL BUDGET	% CHANGE from 2023-24 FINAL BUDGET
EXPENDITURES:							
FICA	1,762,429	1,952,739	4.9%	2,051,692	3.6%	98,953	5.1%
Retirement	6,626,887	7,928,922	19.8%	8,437,764	14.6%	508,842	6.4%
Retirement 147c	5,982,158	4,620,492	11.6%	2,602,663	4.5%	(2,017,829)	-43.7%
Health	3,830,222	4,169,307	10.4%	4,683,385	8.1%	514,078	12.3%
Cash In Lieu	440,416	504,206	1.3%	516,910	0.9%	12,704	2.5%
Dental	402,026	432,957	1.1%	464,759	0.8%	31,802	7.3%
Other ¹	272,856	336,077	0.8%	358,186	0.6%	22,109	6.6%
Total	19,316,994	19,944,700	49.9%	19,115,359	33.1%	(829,341)	-4.2%

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

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE DETAIL

2022-23 ACTUAL	FUNCTION	2023-24 FINAL REVISION	2024-25 ORIGINAL BUDGET							
			(Net 1.5% Variance) Total	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
12,498,434	111 Elementary	11,066,802	10,839,694	11,004,765	6,068,152	4,203,259	106,320	179,846	2,500	444,688
4,863,354	112 Middle School	4,888,260	4,651,624	4,722,461	2,640,857	1,818,597	44,495	81,491	3,500	133,521
7,318,319	113 High School	7,499,778	7,309,268	7,420,577	3,920,095	2,596,180	453,885	140,888	19,000	290,529
359,851	118 Pre-Kindergarten	375,084	549,766	558,138	295,357	226,281	3,000	2,000	25,500	6,000
234,646	119 Summer School	318,223	298,874	303,425	201,650	96,475	200	5,100	0	0
25,274,604	Total Basic Programs	24,148,147	23,649,226	24,009,366	13,126,111	8,940,792	607,900	409,325	50,500	874,738
5,639,638	122 Special Education	5,886,662	6,122,198	6,215,429	3,137,155	2,280,956	72,950	30,500	5,000	688,868
2,287,878	125 Compensatory Education	2,325,528	2,440,042	2,477,200	1,396,857	1,054,313	18,030	8,000	0	0
7,927,516	Total Added Needs	8,212,190	8,562,240	8,692,629	4,534,012	3,335,269	90,980	38,500	5,000	688,868
33,202,120	Total Instruction	32,360,337	32,211,466	32,701,995	17,660,123	12,276,061	698,880	447,825	55,500	1,563,606
0	211 Attendance	0	0	0	0	0	0	0	0	0
1,054,405	212 Guidance	1,468,486	1,456,954	1,479,141	817,282	547,059	92,800	22,000	0	0
273,336	213 Health	402,721	395,115	401,132	122,071	75,668	2,200	6,000	16,000	179,193
282,260	214 Psychology	331,186	313,825	318,604	192,798	123,206	600	2,000	0	0
830,633	215 Speech	962,262	904,870	918,650	429,529	336,752	700	4,000	0	147,669
973,454	216 Social Work	1,058,187	1,075,406	1,091,783	647,151	436,432	2,000	3,500	2,700	0
513,484	218 Teacher Consultant	553,452	545,815	554,127	234,923	144,012	9,100	2,500	0	163,592
252,245	219 Other Pupil Support	330,903	241,156	244,828	127,408	61,797	0	6,500	0	49,123
4,179,817	Total Pupil Support Services	5,107,197	4,933,141	5,008,265	2,571,162	1,724,926	107,400	46,500	18,700	539,577
1,195,969	221 Improvement of Instruction	1,609,034	1,623,830	1,648,558	751,190	441,468	182,545	131,155	12,200	130,000
666,339	222 Educational Media Services	704,756	741,278	752,566	371,413	298,599	23,900	58,154	0	500
64,995	224 Educational Television	69,315	67,674	68,705	41,860	26,845	0	0	0	0
367,271	225 Instruction Related Technology	387,223	377,342	383,088	197,390	135,698	45,000	5,000	0	0
624,788	226 Supervision of Instructional Staff	713,943	687,825	698,299	417,731	263,968	4,600	5,500	4,500	2,000
86,546	227 Academic Student Assessment	108,666	113,780	115,513	20,786	9,927	10,000	69,700	0	5,100
320,393	229 Other Instructional Staff Services	367,996	365,319	370,882	199,780	153,902	7,200	7,000	0	3,000
3,326,301	Total Instructional Staff Services	3,960,933	3,977,048	4,037,611	2,000,150	1,330,407	273,245	276,509	16,700	140,600
98,493	231 Board of Education	107,460	106,380	108,000	0	0	97,500	2,500	0	8,000
408,389	232 Executive Administration	428,151	418,182	424,550	240,740	165,610	2,200	13,000	1,000	2,000
506,882	Total General Administration	535,611	524,562	532,550	240,740	165,610	99,700	15,500	1,000	10,000
3,034,272	241 Office of the Principal	3,169,026	3,087,331	3,134,346	1,810,310	1,244,802	28,737	24,697	6,800	19,000
31,347	249 Other School Administration	31,840	35,460	36,000	0	0	19,000	17,000	0	0
3,065,619	Total School Administration	3,200,866	3,122,791	3,170,346	1,810,310	1,244,802	47,737	41,697	6,800	19,000
483,820	252 Fiscal Services	668,234	802,443	814,663	484,501	281,762	13,800	3,000	0	31,600
116,180	257 Internal Services	139,142	133,247	135,276	60,530	40,577	14,669	15,000	4,500	0
79,944	259 Other Business	60,608	59,999	60,913	0	0	17,913	0	0	43,000
679,944	Total Business Services	867,984	995,689	1,010,852	545,031	322,339	46,382	18,000	4,500	74,600

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE DETAIL

2022-23 ACTUAL	FUNCTION	2023-24 FINAL REVISION	2024-25 ORIGINAL BUDGET							
			(Net 1.5% Variance) Total	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
5,329,281	261 Operating Buildings Services	5,881,973	5,974,882	6,065,870	1,838,377	1,216,372	944,321	1,889,900	171,400	5,500
93,494	266 Building Security	412,864	697,057	707,672	304,986	198,454	98,732	5,000	14,500	86,000
5,422,775	Total Operations and Maintenance	6,294,837	6,671,939	6,773,542	2,143,363	1,414,826	1,043,053	1,894,900	185,900	91,500
1,809,929	271 Pupil Transportation	1,827,311	1,818,796	1,846,493	0	0	10,000	98,100	0	1,738,393
0	281 Planning, Research, Development	0	0	0	0	0	0	0	0	0
74,133	282 Communication Services	75,911	109,407	111,073	45,109	31,264	11,300	1,500	2,000	19,900
678,696	283 Staff/Personnel Services	615,594	578,898	587,714	294,053	180,461	85,100	7,800	1,700	18,600
437,563	284 Non-Instructional Technology	549,821	516,644	524,512	125,480	82,432	271,100	10,000	34,500	1,000
156,895	285 Pupil Accounting	167,125	172,937	175,571	80,078	53,493	35,000	500	0	6,500
1,347,287	Total Central Support Services	1,408,451	1,377,886	1,398,870	544,720	347,650	402,500	19,800	38,200	46,000
935,783	293 Athletic Activities	1,081,369	1,061,284	1,077,446	488,308	288,738	132,400	73,000	70,000	25,000
19,465	3xx Community Services	41,816	41,396	42,026	0	0	14,698	24,328	3,000	0
0	4xx Period Adjustments	0	0	0	0	0	0	0	0	0
22,000	5xx Debt Service - Long Term	21,890	21,670	22,000	0	0	0	0	0	22,000
54,517,922	Total General Fund	56,708,602	56,757,668	57,621,996	28,003,907	19,115,359	2,875,995	2,956,159	400,300	4,270,276
	Percent of Total ¹	net est. variance	net est. variance							
			98.50%	100.0%	48.6%	33.2%	5.0%	5.1%	0.7%	7.4%
	2023-24 FINAL BUDGET REVISION (before est. variance)			56,993,569	26,567,436	19,944,700	2,924,598	2,841,759	369,300	4,345,776
	\$ CHANGE			628,427	1,436,471	(829,341)	(48,603)	114,400	31,000	(75,500)
	% CHANGE			1.1%	5.4%	-4.2%	-1.7%	4.0%	8.4%	-1.7%
	2022-23 ACTUAL			54,517,922	24,361,814	19,316,994	2,941,749	2,924,065	597,654	4,375,646
	\$ CHANGE			3,104,074	3,642,093	(201,635)	(65,754)	32,094	(197,354)	(105,370)
	% CHANGE			5.7%	15.0%	-1.0%	-2.2%	1.1%	-33.0%	-2.4%

¹ Amount may not add to 100.0% due to rounding

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

FUNCTION	2024-25 ORIGINAL BUDGET vs. 2023-24 FINAL BUDGET REVISION							Adjustment Notes
	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
111 Elementary	(117,649)	159,728	(277,377)	0	0	0	0	
112 Middle School	(190,363)	1,755	(192,118)	0	0	0	0	
113 High School	(116,888)	85,218	(202,106)	0	0	0	0	
118 Pre-Kindergarten	181,169	91,670	64,499	0	0	25,000	0	
119 Summer School	(16,397)	0	(16,397)	0	0	0	0	
Total Basic Programs	(260,128)	338,371	(623,499)	0	0	25,000	0	
122 Special Education	299,186	384,098	95,088	(4,000)	0	0	(176,000)	
125 Compensatory Education	139,986	126,924	13,062	0	0	0	0	
Total Added Needs	439,172	511,022	108,150	(4,000)	0	0	(176,000)	
Total Instruction	179,044	849,393	(515,349)	(4,000)	0	25,000	(176,000)	
211 Attendance	0	0	0	0	0	0	0	
212 Guidance	3,276	47,263	(22,987)	0	0	(21,000)	0	
213 Health	(3,613)	2,954	(6,567)	0	0	0	0	
214 Psychology	(14,246)	(834)	(13,412)	0	0	0	0	
215 Speech	(48,447)	(16,415)	(32,032)	0	0	0	0	
216 Social Work	28,278	48,238	(19,960)	0	0	0	0	
218 Teacher Consultant	(2,106)	7,836	(9,942)	0	0	0	0	
219 Other Pupil Support	(87,738)	(38,200)	(49,538)	0	0	0	0	
Total Pupil Support Services	(124,596)	50,842	(154,438)	0	0	(21,000)	0	
221 Improvement of Instruction	31,438	22,787	(39,349)	48,000	0	0	0	
222 Educational Media Services	44,269	37,806	6,463	0	0	0	0	
224 Educational Television	(958)	1,070	(2,028)	0	0	0	0	
225 Instruction Related Technology	(6,081)	4,490	(10,571)	0	0	0	0	
226 Supervision of Instructional Staff	(19,232)	12,927	(32,159)	0	0	0	0	
227 Academic Student Assessment	6,301	5,131	1,170	0	0	0	0	
229 Other Instructional Staff Services	1,037	8,868	(7,831)	0	0	0	0	
Total Instructional Staff Services	56,774	93,079	(84,305)	48,000	0	0	0	
231 Board of Education	0	0	0	0	0	0	0	
232 Executive Administration	(5,753)	5,701	(11,454)	0	0	0	0	
Total General Administration	(5,753)	5,701	(11,454)	0	0	0	0	

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

FUNCTION	2024-25 ORIGINAL BUDGET vs. 2023-24 FINAL BUDGET REVISION							Adjustment Notes
	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
241 Office of the Principal	(50,605)	45,160	(95,765)	0	0	0	0	
249 Other School Administration	4,000	0	0	4,000	0	0	0	
Total School Administration	(46,605)	45,160	(95,765)	4,000	0	0	0	
252 Fiscal Services	143,071	130,805	44,266	(10,000)	0	(22,000)	0	
257 Internal Services	(4,565)	882	(5,447)	0	0	0	0	
259 Other Business	0	0	0	0	0	0	0	
Total Business Services	138,506	131,687	38,819	(10,000)	0	(22,000)	0	
261 Operating Buildings Services	154,339	38,469	(83,530)	0	130,400	69,000	0	
266 Building Security	292,733	184,024	117,612	(94,403)	0	0	85,500	
Total Operations and Maintenance	447,072	222,493	34,082	(94,403)	130,400	69,000	85,500	
271 Pupil Transportation	10,000	0	0	0	0	0	10,000	
281 Planning, Research, Development	0	0	0	0	0	0	0	
282 Communication Services	34,781	20,130	14,651	0	0	0	0	
283 Staff/Personnel Services	(30,973)	(4,621)	(14,152)	(12,200)	0	0	0	
284 Non-Instructional Technology	(28,072)	(9,188)	(19,884)	1,000	0	0	0	
285 Pupil Accounting	7,606	7,983	(377)	0	0	0	0	
Total Central Support Services	(16,658)	14,304	(19,762)	(11,200)	0	0	0	
293 Athletic Activities	(9,357)	23,812	(21,169)	19,000	(16,000)	(20,000)	5,000	
3xx Community Services	0	0	0	0	0	0	0	
4xx Payments to Oth Gov't Agencies, Facilities Acquisition, and Prior Period Adjustments	0	0	0	0	0	0	0	
5xx Debt Service - Long Term	0	0	0	0	0	0	0	
Total General Fund	628,427	1,436,471	(829,341)	(48,603)	114,400	31,000	(75,500)	
Percent of Total ¹	100.0%	228.6%	-132.0%	-7.7%	18.2%	4.9%	-12.0%	

¹ Amount may not add to 100.0% due to rounding

EAST LANSING PUBLIC SCHOOLS GENERAL FUND

THREE YEAR EXPENDITURE COMPARISON (Net Est. Variance)

FUNCTION:	2022-23		2023-24		2024-25	
	ACTUAL	% of TOTAL	FINAL BUDGET REVISION	% of TOTAL	ORIGINAL BUDGET	% of TOTAL
111 Elementary	12,498,434	22.9%	11,066,802	19.5%	10,839,694	19.1%
112 Middle School	4,863,354	8.9%	4,888,260	8.6%	4,651,624	8.2%
113 High School	7,318,319	13.4%	7,499,778	13.2%	7,309,268	12.9%
118 Pre-Kindergarten	359,851	0.7%	375,084	0.7%	549,766	1.0%
119 Summer School	234,646	0.4%	318,223	0.6%	298,874	0.5%
Total Basic Programs	25,274,604	46.4%	24,148,147	42.6%	23,649,226	41.7%
122 Special Education	5,639,638	10.3%	5,886,662	10.4%	6,122,198	10.8%
125 Compensatory Education	2,287,878	4.2%	2,325,528	4.1%	2,440,042	4.3%
Total Added Needs	7,927,516	14.5%	8,212,190	14.5%	8,562,240	15.1%
Total Instruction	33,202,120	60.9%	32,360,337	57.1%	32,211,466	56.8%
211 Attendance	0	0.0%	0	0.0%	0	0.0%
212 Guidance	1,054,405	1.9%	1,468,486	2.6%	1,456,954	2.6%
213 Health	273,336	0.5%	402,721	0.7%	395,115	0.7%
214 Psychology	282,260	0.5%	331,186	0.6%	313,825	0.6%
215 Speech	830,633	1.5%	962,262	1.7%	904,870	1.6%
216 Social Work	973,454	1.8%	1,058,187	1.9%	1,075,406	1.9%
218 Teacher Consultant	513,484	0.9%	553,452	1.0%	545,815	1.0%
219 Other Pupil Support	252,245	0.5%	330,903	0.6%	241,156	0.4%
Total Pupil Support Services	4,179,817	7.7%	5,107,197	9.0%	4,933,141	8.7%
221 Improvement of Instruction	1,195,969	2.2%	1,609,034	2.8%	1,623,830	2.9%
222 Educational Media Services	666,339	1.2%	704,756	1.2%	741,278	1.3%
224 Educational Television	64,995	0.1%	69,315	0.1%	67,674	0.1%
225 Instruction Related Technology	367,271	0.7%	387,223	0.7%	377,342	0.7%
226 Supervision of Instructional Staff	624,788	1.1%	713,943	1.3%	687,825	1.2%
227 Academic Student Assessment	86,546	0.2%	108,666	0.2%	113,780	0.2%
229 Other Instructional Staff Services	320,393	0.6%	367,996	0.6%	365,319	0.6%
Total Instructional Staff Support	3,326,301	6.1%	3,960,933	7.0%	3,977,048	7.0%
231 Board of Education	98,493	0.2%	107,460	0.2%	106,380	0.2%
232 Executive Administration	408,389	0.7%	428,151	0.8%	418,182	0.7%
Total General Administration	506,882	0.9%	535,611	0.9%	524,562	0.9%

EAST LANSING PUBLIC SCHOOLS GENERAL FUND

THREE YEAR EXPENDITURE COMPARISON (Net Est. Variance)

FUNCTION:	2022-23		2023-24		2024-25	
	ACTUAL	% of TOTAL	FINAL BUDGET REVISION	% of TOTAL	ORIGINAL BUDGET	% of TOTAL
241 Office of the Principal	3,034,272	5.6%	3,169,026	5.6%	3,087,331	5.4%
249 Other School Administration	31,347	0.1%	31,840	0.1%	35,460	0.1%
Total School Administration	3,065,619	5.6%	3,200,866	5.6%	3,122,791	5.5%
252 Fiscal Services	483,820	0.9%	668,234	1.2%	802,443	1.4%
257 Internal Services	116,180	0.2%	139,142	0.2%	133,247	0.2%
259 Other Business	79,944	0.1%	60,608	0.1%	59,999	0.1%
Total Business Services	679,944	1.2%	867,984	1.5%	995,689	1.8%
261 Operating Buildings Services	5,329,281	9.8%	5,881,973	10.4%	5,974,882	10.5%
266 Building Security	93,494	0.2%	412,864	0.7%	697,057	1.2%
Total Operations and Maintenance	5,422,775	9.9%	6,294,837	11.1%	6,671,939	11.8%
271 Pupil Transportation	1,809,929	3.3%	1,827,311	3.2%	1,818,796	3.2%
281 Planning, Research, Development	0	0.0%	0	0.0%	0	0.0%
282 Communication Services	74,133	0.1%	75,911	0.1%	109,407	0.2%
283 Staff/Personnel Services	678,696	1.2%	615,594	1.1%	578,898	1.0%
284 Non-Instructional Technology	437,563	0.8%	549,821	1.0%	516,644	0.9%
285 Pupil Accounting	156,895	0.3%	167,125	0.3%	172,937	0.3%
Total Central Support Services	1,347,287	2.5%	1,408,451	2.5%	1,377,886	2.4%
Total Support Services	20,338,554	37.3%	23,203,190	40.9%	23,421,852	41.3%
293 Athletic Activities	935,783	1.7%	1,081,369	1.9%	1,061,284	1.9%
3xx Community Services	19,465	0.0%	41,816	0.1%	41,396	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	22,000	0.0%	21,890	0.0%	21,670	0.0%
Total ¹	54,517,922	100.0%	56,708,602	100.0%	56,757,668	100.0%

net est. variance

net est. variance

¹ Amount may not add to 100.0% due to rounding

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

2022-23 ACTUAL		2023-24 FINAL BUDGET REVISION	2024-25 ORIGINAL BUDGET	\$ CHANGE ORIGINAL BUDGET vs. 2023-24 FINAL REVISION	\$ CHANGE ORIGINAL BUDGET vs. 2022-23 ACTUAL
	Revenues:				
	Local:				
249,082	Food Sales	27,500	30,000	2,500	(219,082)
13,549	Catered Events	10,000	10,000	0	(3,549)
872	Other	800	800	0	(72)
	State:				
61,162	Breakfast - Supplemental	0	0	0	(61,162)
4,224	At-Risk	11,540	13,483	1,943	9,259
79,238	Lunch	72,025	70,000	(2,025)	(9,238)
5,412	31j 10 Cents	20,000	7,000	(13,000)	1,588
0	30d Expanded Breakfast and Lunch Program	795,400	806,000	10,600	806,000
	Federal:				
129,738	Breakfast	190,000	196,000	6,000	66,262
665,137	Lunch	750,000	770,000	20,000	104,863
22,014	SSO/SFSP	25,000	26,000	1,000	3,986
127,717	Supply Chain Assistance	112,725	0	(112,725)	(127,717)
5,150	Local Food for Schools	0	0	0	(5,150)
134,133	USDA Commodities	112,215	148,000	35,785	13,867
<u>1,497,428</u>	Total Revenues	<u>2,127,205</u>	<u>2,077,283</u>	<u>(49,922)</u>	<u>579,855</u>
	Expenditures:				
73,981	Salaries	73,868	90,221	16,353	16,240
36,727	Employee Benefits	41,295	41,197	(98)	4,470
743,147	Purchased Services	902,200	940,000	37,800	196,853
769,228	Supplies & Materials	1,021,215	1,064,000	42,785	294,772
26,375	Capital Outlay	75,661	20,000	(55,661)	(6,375)
17,256	Other	19,500	20,000	500	2,744
<u>1,666,714</u>	Total Expenditures	<u>2,133,739</u>	<u>2,175,418</u>	<u>41,679</u>	<u>508,704</u>
(169,286)	Excess (Deficit) of Revenues over (under) Expenditures	(6,534)	(98,135)	(91,601)	71,151
	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>
(169,286)	Increase (Decrease) in Fund Balance	(6,534)	(98,135)	(91,601)	71,151
<u>746,332</u>	Fund Balance - Beginning of Year	<u>577,046</u>	<u>570,512</u>	<u>(6,534)</u>	<u>(175,820)</u>
<u>577,046</u>	Fund Balance - End of Year	<u>570,512</u>	<u>472,377</u>	<u>(98,135)</u>	<u>(104,669)</u>
34.6%	Fund Balance as a Percentage of Expenditures	26.7%	21.7%		
546,780	Max. Fund Balance three Months of Operating Costs	686,026	718,473		

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

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2022-23 ACTUAL		2023-24 FINAL BUDGET REVISION	2024-25 ORIGINAL BUDGET	\$ CHANGE ORIGINAL BUDGET vs. 2023-24 FINAL REVISION	\$ CHANGE ORIGINAL BUDGET vs. vs. 2022-23 ACTUAL
	Revenues:				
	Local:				
4,589	Donley Elementary	10,000	7,000	(3,000)	2,411
23,621	Glencairn Elementary	25,000	23,000	(2,000)	(621)
6,211	Marble Elementary	9,000	6,000	(3,000)	(211)
8,579	Robert L Green Elementary	7,000	7,000	0	(1,579)
8,512	Red Cedar Elementary	15,000	10,000	(5,000)	1,488
8,503	Whitehills Elementary	8,000	8,000	0	(503)
49,328	MacDonald Middle School	30,000	59,000	29,000	9,672
298,689	East Lansing High School	335,000	347,000	12,000	48,311
<u>408,032</u>	Total Revenues	<u>439,000</u>	<u>467,000</u>	<u>28,000</u>	<u>58,968</u>
	Expenditures:				
6,772	Donley Elementary	7,000	6,000	(1,000)	(772)
39,816	Glencairn Elementary	35,000	36,000	1,000	(3,816)
18,762	Marble Elementary	20,000	17,000	(3,000)	(1,762)
6,522	Robert L Green Elementary	7,000	6,000	(1,000)	(522)
7,518	Red Cedar Elementary	7,000	7,000	0	(518)
7,671	Whitehills Elementary	5,000	5,000	0	(2,671)
40,623	MacDonald Middle School	35,000	55,000	20,000	14,377
292,150	East Lansing High School	290,000	311,000	21,000	18,850
<u>419,834</u>	Total Expenditures	<u>406,000</u>	<u>443,000</u>	<u>37,000</u>	<u>23,166</u>
(11,802)	Excess (Deficit) of Revenues over (under) Expenditures	33,000	24,000	(9,000)	35,802
	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	33,000	24,000	(9,000)	35,802
474,932	Fund Balance - Beginning of Year	463,130	496,130	33,000	21,198
<u>463,130</u>	Fund Balance - End of Year	<u>496,130</u>	<u>520,130</u>	<u>24,000</u>	<u>57,000</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 FINAL BUDGET REVISION	2024-25 ORIGINAL BUDGET	\$ CHANGE ORIGINAL BUDGET vs. 2023-24 FINAL REVISION	\$ CHANGE ORIGINAL BUDGET vs. vs. 2022-23 ACTUAL
	Revenues:				
	Local:				
3,607,516	Current Property Taxes (net 0.50% est. delinquent)	3,372,700	3,283,400	(89,300)	(324,116)
4,322	Payment in Lieu of Taxes	7,000	7,000	0	2,678
2,352	Delinquent Property Taxes (includes penalties & interest)	2,700	2,700	0	348
45,636	Interest on Investments	61,000	61,000	0	15,364
0	Other	0	0	0	0
<u>3,659,826</u>	Total Revenues	<u>3,443,400</u>	<u>3,354,100</u>	<u>(89,300)</u>	<u>(305,726)</u>
	Expenditures:				
	Due November:				
506,000	Interest on Bonded Debt	440,500	375,375	(65,125)	(130,625)
	Due May:				
2,620,000	Redemption of Principal (matures May 2030)	2,605,000	2,590,000	(15,000)	(30,000)
506,000	Interest on Bonded Debt	440,500	375,375	(65,125)	(130,625)
548	Dues and Fees	600	600	0	52
1,793	Property Tax Refunds (MTT/STC/Board of Review)	2,000	2,000	0	207
0	Other - Costs of Bond Issuance	0	0	0	0
<u>3,634,341</u>	Total Expenditures	<u>3,488,600</u>	<u>3,343,350</u>	<u>(145,250)</u>	<u>(290,991)</u>
25,485	Excess (Deficit) of Revenues over (under) Expenditures	(45,200)	10,750	55,950	(14,735)
	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	(45,200)	10,750	55,950	(14,735)
<u>332,098</u>	Fund Balance - Beginning of Year	<u>357,583</u>	<u>312,383</u>	<u>(45,200)</u>	<u>(19,715)</u>
<u>357,583</u>	Fund Balance - End of Year	<u>312,383</u>	<u>323,133</u>	<u>10,750</u>	<u>(34,450)</u>

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

2022-23 ACTUAL		2023-24 FINAL BUDGET REVISION	2024-25 ORIGINAL BUDGET	\$ CHANGE ORIGINAL BUDGET vs. 2023-24 FINAL REVISION	\$ CHANGE ORIGINAL BUDGET vs. vs. 2022-23 ACTUAL
	Revenues:				
	Local:				
4,115,007	Current Property Taxes (net 0.50% est. delinquent)	4,175,700	4,429,500	253,800	314,493
4,930	Payment in Lieu of Taxes	7,200	7,200	0	2,270
2,901	Delinquent Property Taxes (includes penalties & interest)	3,000	3,000	0	99
45,921	Interest on Investments	64,000	64,000	0	18,079
0	Other	0	0	0	0
<u>4,168,759</u>	Total Revenues	<u>4,249,900</u>	<u>4,503,700</u>	<u>253,800</u>	<u>334,941</u>
	Expenditures:				
	Due November:				
1,275,925	Interest on Bonded Debt	1,244,425	1,208,625	(35,800)	(67,300)
	Due May:				
1,575,000	Redemption of Principal (matures May 2042)	1,790,000	2,000,000	210,000	425,000
1,275,925	Interest on Bonded Debt	1,244,425	1,208,625	(35,800)	(67,300)
548	Dues and Fees	600	600	0	52
1,994	Property Tax Refunds (MTT/STC/Board of Review)	2,000	2,000	0	6
0	Other - Costs of Bond Issuance	0	0	0	0
<u>4,129,392</u>	Total Expenditures	<u>4,281,450</u>	<u>4,419,850</u>	<u>138,400</u>	<u>290,458</u>
39,367	Excess (Deficit) of Revenues over (under) Expenditures	(31,550)	83,850	115,400	44,483
	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	(31,550)	83,850	115,400	44,483
<u>352,929</u>	Fund Balance - Beginning of Year	<u>392,296</u>	<u>360,746</u>	<u>(31,550)</u>	<u>7,817</u>
<u>392,296</u>	Fund Balance - End of Year	<u>360,746</u>	<u>444,596</u>	<u>83,850</u>	<u>52,300</u>

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

2022-23 ACTUAL		2023-24 FINAL BUDGET REVISION	2024-25 ORIGINAL BUDGET	\$ CHANGE ORIGINAL BUDGET vs. 2023-24 FINAL REVISION	\$ CHANGE ORIGINAL BUDGET vs. vs. 2022-23 ACTUAL
	Revenues:				
	Local:				
1,371,618	Current Property Taxes (net 0.50% est. delinquent)	1,649,900	1,889,500	239,600	517,882
1,643	Payment in Lieu of Taxes	2,100	2,100	0	457
1,353	Delinquent Property Taxes (includes penalties & interest)	1,500	1,500	0	147
16,661	Interest on Investments	22,500	22,500	0	5,839
0	Other	0	0	0	0
<u>1,391,275</u>	Total Revenues	<u>1,676,000</u>	<u>1,915,600</u>	<u>239,600</u>	<u>524,325</u>
	Expenditures:				
	Due November:				
504,550	Interest on Bonded Debt	497,650	484,650	(13,000)	(19,900)
	Due May:				
345,000	Redemption of Principal (matures May 2044)	650,000	915,000	265,000	570,000
504,550	Interest on Bonded Debt	497,650	484,650	(13,000)	(19,900)
548	Dues and Fees	600	600	0	52
579	Property Tax Refunds (MTT/STC/Board of Review)	1,000	1,000	0	421
0	Other - Costs of Bond Issuance	0	0	0	0
<u>1,355,227</u>	Total Expenditures	<u>1,646,900</u>	<u>1,885,900</u>	<u>239,000</u>	<u>530,673</u>
36,048	Excess (Deficit) of Revenues over (under) Expenditures	29,100	29,700	600	(6,348)
	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	29,100	29,700	600	(6,348)
<u>75,216</u>	Fund Balance - Beginning of Year	<u>111,264</u>	<u>140,364</u>	<u>29,100</u>	<u>65,148</u>
<u>111,264</u>	Fund Balance - End of Year	<u>140,364</u>	<u>170,064</u>	<u>29,700</u>	<u>58,800</u>

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

2022-23 ACTUAL	2023-24 FINAL BUDGET REVISION	2024-25 ORIGINAL BUDGET	\$ CHANGE ORIGINAL BUDGET vs. 2023-24 FINAL REVISION	\$ CHANGE ORIGINAL BUDGET vs. vs. 2022-23 ACTUAL
Revenues:				
Local:				
0	0	154,900	154,900	154,900
0	0	0	0	0
0	0	0	0	0
0	0	1,000	1,000	1,000
0	0	0	0	0
0	0	155,900	155,900	155,900
Total Revenues				
Expenditures:				
Due November:				
0	0	62,620	62,620	62,620
Due May:				
0	0	0	0	0
0	0	90,900	90,900	90,900
0	0	600	600	600
0	0	0	0	0
0	0	0	0	0
0	0	154,120	154,120	154,120
Total Expenditures				
0	0	1,780	1,780	1,780
Excess (Deficit) of Revenues over (under) Expenditures				
Other Financing (Uses) Sources				
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
Total Other Financing (Uses) Sources				
0	0	1,780	1,780	1,780
Increase (Decrease) in Fund Balance				
0	0	0	0	0
Fund Balance - Beginning of Year				
0	0	1,780	1,780	1,780
Fund Balance - End of Year				

**EAST LANSING PUBLIC SCHOOLS
2019 SINKING FUND**

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2022-23 ACTUAL		2023-24 FINAL BUDGET REVISION	2024-25 ORIGINAL BUDGET	\$ CHANGE ORIGINAL BUDGET vs. 2023-24 FINAL REVISION	\$ CHANGE ORIGINAL BUDGET vs. vs. 2022-23 ACTUAL
	Revenues:				
	Local:				
1,299,592	Current Property Taxes (net 0.50% est. delinquent)	1,372,200	1,458,400	86,200	158,808
1,639	Payment in Lieu of Taxes	2,400	2,400	0	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>1,375,600</u>	<u>1,461,800</u>	<u>86,200</u>	<u>(50,388)</u>
	Expenditures:				
2,722	Donley Elementary	50,000	65,000	15,000	62,278
942	Glencairn Elementary	118,000	65,000	(53,000)	64,058
3,432	Marble Elementary	51,000	65,000	14,000	61,568
4,512	Robert L Green Elementary	48,000	65,000	17,000	60,488
942	Red Cedar Elementary	60,000	65,000	5,000	64,058
3,642	Whitehills Elementary	56,000	90,000	34,000	86,358
338,237	MacDonald Middle School	391,000	275,000	(116,000)	(63,237)
3,431,241	East Lansing High School	756,000	282,000	(474,000)	(3,149,241)
0	Towar	6,500	0	(6,500)	0
640	Property Tax Refunds (MTT/STC/Board of Review)	1,000	1,000	0	360
<u>3,786,310</u>	Total Expenditures	<u>1,537,500</u>	<u>973,000</u>	<u>(564,500)</u>	<u>(2,813,310)</u>
(2,274,122)	Excess (Deficit) of Revenues over (under) Expenditures	(161,900)	488,800	650,700	2,762,922
0	Other Financing (Uses) Sources - Operating Transfers	0	0	0	0
(2,274,122)	Increase (Decrease) in Fund Balance	(161,900)	488,800	650,700	2,762,922
<u>2,708,950</u>	Fund Balance - Beginning of Year	<u>434,828</u>	<u>272,928</u>	<u>(161,900)</u>	<u>(2,436,022)</u>
<u>434,828</u>	Fund Balance - End of Year	<u>272,928</u>	<u>761,728</u>	<u>488,800</u>	<u>326,900</u>

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

<u>2022-23 ACTUAL</u>	<u>2023-24 FINAL BUDGET REVISION</u>	<u>2024-25 ORIGINAL BUDGET</u>	<u>\$ CHANGE ORIGINAL BUDGET vs. 2023-24 FINAL REVISION</u>	<u>\$ CHANGE ORIGINAL BUDGET vs. vs. 2022-23 ACTUAL</u>
Revenues:				
Local:				
0	0	60,000	60,000	60,000
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
Expenditures:				
0	0	250,000	250,000	250,000
0	0	250,000	250,000	250,000
0	0	3,096,000	3,096,000	3,096,000
<u>0</u>	<u>0</u>	<u>3,596,000</u>	<u>3,596,000</u>	<u>3,596,000</u>
0	0	(3,536,000)	(3,536,000)	(3,536,000)
Other Financing (Uses) Sources				
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	(3,536,000)	(3,536,000)	(3,536,000)
0	0	4,619,690	4,619,690	4,619,690
<u>0</u>	<u>0</u>	<u>1,083,690</u>	<u>1,083,690</u>	<u>1,083,690</u>

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

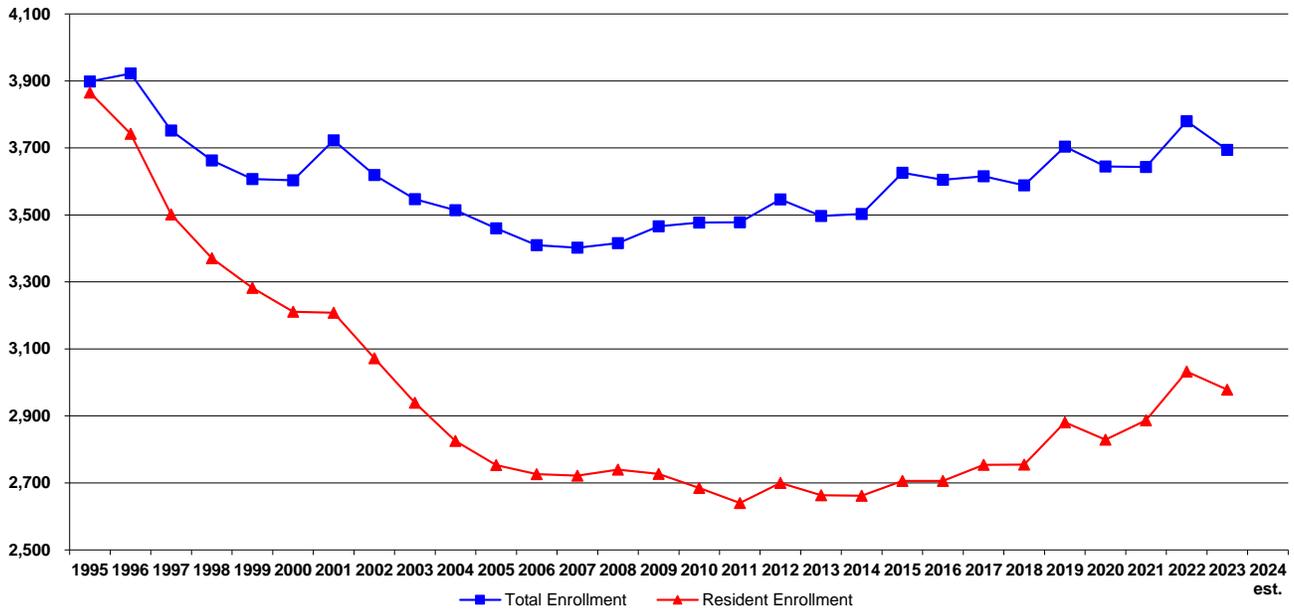
	10/5/2022 Fall 22	2/9/2022 Supp 22	2022-23 Blended Count	10/4/2023 Fall 23	2/8/2023 Supp 23	Projected 2023-24 Blended Count	10/2/2024 Fall 24	2/14/2024 Supp 24	Projected 2024-25 Blended Count
ELEMENTARY:									
Donley	266.00	267.00	266.10	274.00	262.00	272.80	283.58	273.00	282.52
Glencairn	299.00	283.00	297.40	296.00	299.00	296.30	302.48	294.00	301.63
Marble	298.00	316.00	299.80	301.00	297.00	300.60	295.52	306.00	296.57
Robert L Green	303.32	289.01	301.89	272.33	294.38	274.54	289.55	270.80	287.68
Red Cedar	210.20	153.70	204.55	209.44	221.31	210.63	194.03	220.98	196.73
Whitehills	288.00	284.00	287.60	274.00	297.00	276.30	293.53	276.00	291.78
Total Elementary	1,664.52	1,592.71	1,657.34	1,626.77	1,670.69	1,631.17	1,658.69	1,640.78	1,656.91
MacDonald Middle School	862.54	837.46	860.03	838.41	852.73	839.84	840.78	832.06	839.91
East Lansing High School	1,205.32	1,144.09	1,199.20	1,180.59	1,164.42	1,178.97	1,187.04	1,155.13	1,183.85
Sec 23a (Graduation Alliance)	48.00	0.00	48.00	48.00	0.00	48.00	48.00	0.00	48.00
TOTAL PUPIL MEMBERSHIP	3,780.38	3,574.26	3,764.57	3,693.77	3,687.84	3,697.98	3,734.51	3,627.97	3,728.67
Blended FTE count change from prior year			125.62			(66.59)			30.69
Blended FTE % change from prior year			3.5%			-1.8%			0.8%
Fall FTE count change from prior year	137.79			(86.61)			40.74		

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

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

Grade Level	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Change from Prior Year Fall Count
Early Childhood Special Education	17.00	17.75	16.00	16.00	22.00	16.00	18.00	17.20	17.44		
Kindergarten	276.62	288.24	271.00	256.00	292.13	254.00	288.00	304.00	276.00		
1st Grade	279.57	248.67	271.00	256.00	242.36	251.00	246.00	286.29	271.00		
2nd Grade	274.27	281.50	259.44	265.08	245.00	230.73	261.68	258.33	273.58		
3rd Grade	267.03	261.71	285.00	258.28	268.00	239.00	234.22	282.70	251.33		
4th Grade	271.54	277.26	277.32	283.00	263.09	279.00	238.00	249.00	279.73		
5th Grade	289.19	280.75	282.00	287.15	287.31	266.44	281.00	267.00	257.69		
Elementary Total	1,675.22	1,655.88	1,661.76	1,621.51	1,619.89	1,536.17	1,566.90	1,664.52	1,626.77		
6th Grade	278.33	286.77	282.69	287.00	306.30	297.00	266.00	301.15	267.27		
7th Grade	282.78	279.05	279.37	283.24	286.00	317.33	282.28	277.71	293.83		
8th Grade	279.20	280.37	278.86	284.92	301.86	281.00	314.00	283.68	277.31		
Middle School Total	840.31	846.19	840.92	855.16	894.16	895.33	862.28	862.54	838.41		
9th Grade	278.00	269.78	299.46	287.74	306.33	308.00	300.00	313.34	296.55		
10th Grade	295.53	277.00	283.51	301.84	306.83	312.33	296.83	296.33	304.24		
11th Grade	293.01	275.27	258.66	274.71	289.64	297.00	305.17	302.02	291.00		
12th Grade (plus Sec 23a)	244.28	280.68	270.76	247.51	287.40	296.49	311.41	341.63	336.80		
High School Total	1,110.82	1,102.73	1,112.39	1,111.80	1,190.20	1,213.82	1,213.41	1,253.32	1,228.59		
TOTAL PUPIL MEMBERSHIP COUNT	3,626.35	3,604.80	3,615.07	3,588.47	3,704.25	3,645.32	3,642.59	3,780.38	3,693.77		
FTE change from prior year	123.79	(21.55)	10.27	(26.60)	115.78	(58.93)	(2.73)	137.79	(86.61)		

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



Year	Total Fall Enrollment	Resident Enrollment	Non-Resident (NR) Enrollment ¹	Resident as a % of Total Enrollment	NR as a % of Total Enrollment	Total School of Choice	SOC as a % of Total Enrollment
1995	3,898	3,865	33	99.2%	0.8%	0	0.0%
1996	3,922	3,742	180	95.4%	4.6%	161	4.1%
1997	3,752	3,501	251	93.3%	6.7%	221	5.9%
1998	3,663	3,371	292	92.0%	8.0%	272	7.4%
1999	3,607	3,282	325	91.0%	9.0%	306	8.5%
2000	3,603	3,211	392	89.1%	10.9%	365	10.1%
2001	3,723	3,208	515	86.2%	13.8%	497	13.3%
2002	3,619	3,072	547	84.9%	15.1%	532	14.7%
2003	3,547	2,939	608	82.9%	17.1%	593	16.7%
2004	3,514	2,825	689	80.4%	19.6%	669	19.0%
2005	3,460	2,753	707	79.6%	20.4%	683	19.7%
2006	3,410	2,726	684	79.9%	20.1%	664	19.5%
2007	3,402	2,722	680	80.0%	20.0%	648	19.0%
2008	3,416	2,740	676	80.2%	19.8%	585	17.1%
2009	3,466	2,727	739	78.7%	21.3%	668	19.3%
2010	3,477	2,685	792	77.2%	22.8%	717	20.6%
2011	3,478	2,640	838	75.9%	24.1%	735	21.1%
2012	3,546	2,700	846	76.1%	23.9%	758	21.4%
2013	3,497	2,663	834	76.2%	23.8%	736	21.0%
2014	3,503	2,662	841	76.0%	24.0%	754	21.5%
2015	3,626	2,706	920	74.6%	25.4%	825	22.8%
2016	3,605	2,706	899	75.1%	24.9%	826	22.9%
2017	3,615	2,754	861	76.2%	23.8%	793	21.9%
2018	3,588	2,755	833	76.8%	23.2%	775	21.6%
2019	3,704	2,881	823	77.8%	22.2%	753	20.3%
2020	3,645	2,829	816	77.6%	22.4%	739	20.3%
2021	3,643	2,887	756	79.2%	20.8%	656	18.0%
2022	3,780	3,032	748	80.2%	19.8%	601	15.9%
2023	3,694	2,978	716	80.6%	19.4%	563	15.2%
2024 est.							

2024 est.

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

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

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

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

EAST LANSING PUBLIC SCHOOLS PROPERTY TAXABLE VALUES

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

	Percentage of Taxable Value	(as of May 20, 2024) 2024-25	(as of April 11, 2024) 2023-24	\$ Change	% Change
City of East Lansing	76.9%	1,114,161,216	1,046,468,633	67,692,583	6.47%
City of Lansing	3.4%	49,516,954	46,354,852	3,162,102	6.82%
Bath Township	3.8%	55,569,843	52,608,008	2,961,835	5.63% 75
DeWitt Township	0.1%	1,922,332	1,947,122	(24,790)	-1.27%
Lansing Township	0.0%	161,340	149,300	12,040	8.06%
Meridian Township	15.7%	226,805,182	211,421,852	15,383,330	7.28%
	100.0%	1,448,136,867	1,358,949,767	89,187,100	6.56%

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 May 20, 2024)	(as of April 11, 2024)		
	2024-25	2023-24	\$ Change	% Change
City of East Lansing	545,556,469	516,846,824	28,709,645	5.55%
City of Lansing	8,245,790	7,727,492	518,298	6.71%
Bath Township	0	0	0	#DIV/0!
DeWitt Township	40,251	42,716	(2,465)	-5.77%
Lansing Township	0	0	0	#DIV/0!
Meridian Township	167,307,834	157,043,745	10,264,089	6.54%
	<u>721,150,344</u>	<u>681,660,777</u>	<u>39,489,567</u>	<u>5.79%</u>
Percent of total taxable value	49.8%	50.2%		

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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 May 20, 2024)	(as of April 11, 2024)		
	2024-25	2023-24	\$ Change	% Change
City of East Lansing	30,508,200	28,510,900	1,997,300	7.01%
City of Lansing	3,118,800	3,258,300	(139,500)	-4.28%
Bath Township	1,859,300	1,777,600	81,700	4.60%
DeWitt Township	182,800	182,800	0	0.00%
Lansing Township	0	0	0	#DIV/0!
Meridian Township	487,000	476,300	10,700	2.25%
	<u>36,156,100</u>	<u>34,205,900</u>	<u>1,950,200</u>	<u>5.70%</u>
Percent of total taxable value	2.5%	2.5%		

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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 May 20, 2024)	(as of April 11, 2024)		
	2024-25	2023-24	\$ Change	% Change
City of East Lansing	538,096,547	501,110,909	36,985,638	7.38%
City of Lansing	38,152,364	35,369,060	2,783,304	7.87%
Bath Township	53,710,543	50,830,408	2,880,135	5.67%
DeWitt Township	1,699,281	1,721,606	(22,325)	-1.30%
Lansing Township	161,340	149,300	12,040	8.06%
Meridian Township	59,010,348	53,901,807	5,108,541	9.48%
	<u>690,830,423</u>	<u>643,083,090</u>	<u>47,747,333</u>	<u>7.42%</u>
Percent of total taxable value	47.7%	47.3%		

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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.

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>

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East Lansing
Public Schools

MEMORANDUM

TO: ELPS Board of Education, Dori Leyko, Superintendent

FROM: Richard Pugh, Director of Finance

SUBJECT: Action Item – Ratifying Resolution (2024 Bonds, Series 1)

DATE: June 6, 2024

Recommendation:

It is recommended that the Board of Education approve the Ratifying Resolution for the 2024 School Building and Site Bonds, Series I, as presented.

Background:

Bond pricing occurred on June 4, 2024. Per the District's financial advisors (PFM) the true interest cost is 3.70% which is lower than the estimate at the time the ballot was prepared of 4.10%. Attached is the Ratifying Resolution for the 2024 School Building and Site Bonds, Series I as prepared by Thrun Law Firm. This series 1 issue, in the amount of \$4,545,000, represents the first issue related to the voter approved bond project not to exceed \$23,500,000.

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

A regular meeting of the board of education of the Issuer (the “Board”) was held in the East Lansing Public School Board Room, within the boundaries of the Issuer, on the 10th day of June, 2024, at 7 o’clock in the p.m. (the “Meeting”).

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

Present: Members

Absent: Members

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

WHEREAS:

1. By resolution adopted on May 13, 2024 (the “Bond Resolution”), the Issuer authorized the issuance of not to exceed Five Million Twenty Thousand Dollars (\$5,020,000) 2024 School Building and Site Bonds, Series I (the “Bonds”); and

2. In the Bond Resolution, the Board authorized the sale of the Bonds and delegated authority to the Superintendent of Schools and/or the Director of Finance and Operations (each an “Authorized Officer”) to accept the offer of Stifel, Nicolaus & Company, Incorporated to purchase the Bonds subject to parameters established in the Bond Resolution; and

3. Based upon information provided by the Issuer’s financial consulting firm, an Authorized Officer accepted an offer from Stifel, Nicolaus & Company, Incorporated (the “Underwriter”) to purchase the Bonds, and the Board desires to ratify and affirm the acceptance of the offer.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Authorized Officer’s acceptance of the offer as set forth in the bond purchase agreement dated June 5, 2024 (the “Bond Purchase Agreement”), and the terms and conditions set forth therein, presented to the Authorized Officer to purchase the Bonds at a purchase price of \$4,617,250.30, which is the par value of the Bonds, plus an original issue premium of \$97,929.55, less the Underwriter’s discount of \$25,679.25, is hereby ratified and affirmed. The Bonds shall be issued in the aggregate principal amount of \$4,545,000 and designated 2024 School Building and Site Bonds, Series I (General Obligation - Unlimited Tax). Because the Bonds are being issued at a premium and a portion of such premium is being deposited into the 2024 Capital Projects Fund, the Board hereby acknowledges that \$18,882,750 of the 2024 voter authorization remains for future bond issuance.

2. The Bonds shall be dated June 26, 2024, and shall mature on May 1 of the years 2026 to 2033, inclusive, on which interest is payable commencing November 1, 2024 and semi-annually thereafter on May 1 and November 1, at the rate and in the principal amounts set forth in

Exhibit A. The Underwriter has agreed in the Bond Purchase Agreement that it shall initially offer the Bonds to the public at the yields set forth in Exhibit A hereto.

3. Bonds of this issue are not subject to redemption prior to maturity.

4. Blank Bonds with the manual or facsimile signatures of the President and Secretary affixed thereto, shall, at the direction of bond counsel and as necessary, be delivered to the Paying Agent for safekeeping to be used for registration and transfer of ownership.

The Bonds shall be registered as to principal and interest and are transferable as provided in the Bond Resolution only upon the books of the Issuer kept for that purpose by the Paying Agent, by the registered owner thereof in person or by an agent of the owner duly authorized in writing, upon the surrender of the Bond together with a written instrument of transfer satisfactory to the Paying Agent duly executed by the registered owner or agent thereof and thereupon a new Bond or Bonds in the same aggregate principal amount and of the same maturity shall be issued to the transferee in exchange therefor as provided in the Bond Resolution, and upon payment of the charges, if any, therein provided. The Bonds are issuable in denominations of \$5,000 or any integral multiple thereof not exceeding the aggregate principal amount for each maturity.

If any Bond shall become mutilated, the Issuer, at the expense of the holder of the Bonds, shall furnish or cause to be furnished, and the Paying Agent shall authenticate and deliver, a new Bond of like tenor in exchange and substitution of the mutilated Bond, upon surrender to the Paying Agent of the mutilated Bond. If any Bond issued under this resolution shall be lost, destroyed or stolen, evidence of the loss, destruction or theft and indemnity may be submitted to the Paying Agent, and if satisfactory to the Paying Agent and the Issuer, the Issuer at the expense of the owner, shall furnish or cause to be furnished, and the Paying Agent shall authenticate and deliver a new Bond of like tenor and bearing the statement required by Act 354, Public Acts of Michigan, 1972, as amended, being sections 129.131 to 129.134, inclusive, of the Michigan Compiled Laws, or any applicable law hereafter enacted, in lieu of and in substitution of the Bond so lost, destroyed or stolen. If any such Bond shall have matured or shall be about to mature, instead of issuing a substitute Bond, the Paying Agent may pay the same without surrender thereof.

5. Upon delivery of the Bonds, the accrued interest, if any, shall be deposited in the Debt Retirement Fund for the Bonds and the balance of the Bond proceeds shall be used as follows:

A. The approximate sum of \$72,686.65 shall be used to pay the costs of issuance of the Bonds, and any balance remaining from that sum after paying the costs of issuance shall be deposited in the 2024 Capital Projects Fund.

B. The sum of \$4,544,563.65 shall be deposited to the 2024 Capital Projects Fund.

6. The Preliminary Official Statement, dated May 23, 2024, is deemed final for purposes of SEC Rule 15c2-12(b)(1), relating to the Bonds and its use and distribution by the Underwriter is hereby authorized, approved and confirmed.

7. An Authorized Officer is authorized and directed to execute and deliver the final Official Statement on behalf of the Issuer. An Authorized Officer is further authorized to approve, execute and deliver any amendments and supplements to the final Official Statement necessary to assure that the statements therein are true, as of the time the Bonds are delivered to the Underwriter,

and that it does not contain any untrue statement of a material fact and does not omit to state a material fact necessary in order to make the statements, in light of the circumstances under which they were made, not misleading. In the absence of an Authorized Officer, the President may execute the above documents.

8. The President and Secretary are authorized to execute a Certificate of the District Regarding Covenants and Representations which, in part, will enable the Underwriter to comply with Rule 15c2-12 under the Securities and Exchange Act of 1934 in connection with the offering and sale of the Bonds.

9. The Issuer hereby ratifies and affirms the appointment of The Huntington National Bank, Grand Rapids, Michigan, as Paying Agent-Bond Registrar and directs an Authorized Officer to execute for and on behalf of the Issuer a Paying Agent-Bond Registrar Agreement.

10. The Issuer hereby designates the Bonds of this issue as “qualified tax-exempt obligations” for purposes of deduction of interest expense by financial institutions under the provisions of the Internal Revenue Code of 1986, as amended. In making said designation, the Issuer determines that the reasonably anticipated amount of tax-exempt obligations which will be issued by the Issuer or entities which issue obligations on behalf of the Issuer during calendar year 2024 will not exceed \$10,000,000.

11. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution 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 the 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



BOND PRICING

School District of the City of East Lansing
 Counties of Ingham and Clinton, State of Michigan
 2024 School Building and Site Bonds, Series I
 (General Obligation - Unlimited Tax)
 Final Numbers

Bond Component	Maturity Date	Amount	Rate	Yield	Price	Premium (-Discount)
Serial Bonds:						
	05/01/2026	340,000	4.000%	3.640%	100.633	2,152.20
	05/01/2027	340,000	4.000%	3.560%	101.177	4,001.80
	05/01/2028	390,000	4.000%	3.520%	101.709	6,665.10
	05/01/2029	410,000	4.000%	3.530%	102.073	8,499.30
	05/01/2030	705,000	4.000%	3.570%	102.247	15,841.35
	05/01/2031	720,000	4.000%	3.580%	102.526	18,187.20
	05/01/2032	820,000	4.000%	3.620%	102.571	21,082.20
	05/01/2033	820,000	4.000%	3.650%	102.622	21,500.40
		4,545,000				97,929.55

Dated Date	06/26/2024	
Delivery Date	06/26/2024	
First Coupon	11/01/2024	
Par Amount	4,545,000.00	
Premium	97,929.55	
Production	4,642,929.55	102.154666%
Underwriter's Discount	(25,679.25)	(0.565000%)
Purchase Price	4,617,250.30	
Accrued Interest		
Net Proceeds	4,617,250.30	