East Lansing Board of Education

6160 Towar Ave, East Lansing, MI 48823

Regular Meeting
June 30, 2026 - 7:00 PM

Board Room
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: I move that the Board of Education approve the June 22, 2026, regular meeting agenda, as presented.
   E. *Approval of Minutes* *2*
      Motion: I move that the Board of Education approve the minutes of the June 8, 2026 regular meeting, as presented.

East Lansing Public Schools Regular Meeting June 8, 2026, 7:00 PM	Board Room 6160 Towar Ave East Lansing, Michigan 48823

I. **Opening of Meeting**

I.A. Call to Order

The meeting was called to order by President Lyons at 7:01 pm.

I.B. Roll Call - Attendance Taken at 7:02 PM.

Chambers: Present, Edsall: Present, Faris-Hylen: Present, Lyons: Present, Martin: Present, Torrez: Present, Tykocki: Present.

Superintendent Leyko: Present

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

The mission statement was read by Trustee Torrez.

I.D. Approval of Agenda

Motion: 25-26/119: I move that the Board of Education approve the agenda of June 8, 2026, regular meeting, as presented.

This motion, made by Torrez and seconded by Edsall, Passed.

Chambers: Aye, Edsall: Aye, Faris-Hylen: Aye, Lyons: Aye, Martin: Aye, Torrez: Aye, Tykocki: Aye

Aye: 7, Nay: 0

I.E. Approval of Minutes

Motion: 25-26/120: I move that the Board of Education approve the minutes of May 11, 2026, regular meeting, as presented.

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

Chambers: Aye, Edsall: Aye, Faris-Hylen: Aye, Lyons: Aye, Martin: Aye, Torrez: Aye, Tykocki: Aye

Aye: 7, Nay: 0

II. **Recognition**

II.A. Recognition of Retirees
- II.A.1. Tim Akers, ELHS teacher
- II.A.2. Kathy Kain, Robert L. Green teacher
- II.A.3. Stephanie Krumbach, Red Cedar teacher
- II.A.4. Bonnie McGraw, ELHS registrar
- II.A.5. Molly Williams, Whitehills principal
- II.A.6. Tara Williams, Donley paraprofessional
- II.A.7. Belinda Hodge, MacDonald Middle School lunch monitor
- II.A.8. Shannon Johnston, Donley library paraprofessional
- II.A.9. Christina Heard, ELHS/MMS paraprofessional

II.B. Click here for additional Recognition.

III. **Superintendent's Report**

Click here for the Superintendent's Report

Discussion followed:

Trustee Martin – What will be done with the sunken courtyard space?

Trustee Chambers – Asked is there a general number of how the pay if/how much you can process has worked so far.

IV. **Consent Agenda**

Motion: 25-26/121: I move that the Board of Education approve the consent agenda to include the following items:

IV.A. MHSAA Resolution 2026-27

IV.B. New Hires

IV.B.1. Hiring of Kambell Fosness-Bartee - 1.0 FTE English Teacher at East Lansing High School at BA Step 3 effective August 20, 2026.

IV.B.2. Hiring of Olivia Kaminski - 1.0 FTE 3rd Grade Teacher at Robert L Green Elementary at BA Step 4 effective August 20, 2026.

IV.B.3. Hiring of Corey Shepard as a conditional hire pending obtainment of certification — 1.0 FTE 4th Grade Teacher at Glencairn Elementary at BA Step 3 effective August 20, 2026.

IV.B.4. Hiring of Kaylee McMillan as a conditional hire pending obtainment of certification - 1.0 FTE 5th Grade Teacher at Red Cedar Elementary at BA Step 3 effective August 20, 2026.

IV.B.5. Hiring of Jasmine Palmer as a conditional hire pending obtainment of certification - 1.0 FTE Special Education Resource Room Teacher – ASD Focus at MacDonald Middle School at BA Step 3 effective August 20, 2026.

This motion, made by Edsall and seconded by Tykocki, Passed.

Chambers: Aye, Edsall: Aye, Faris-Hylen: Aye, Lyons: Aye, Martin: Aye, Torrez: Aye, Tykocki: Aye

Aye: 7, Nay: 0

V. **Presentation**

V.A. Safety, Security and Student Support Director proposal, Jason Russell, SEC
The presentation was moved to a later point in the agenda to accommodate Mr. Russell, who was attending the Haslett Board of Education meeting earlier in the evening.

Superintendent Leyko provided background information regarding Section 31aa funds. She explained that there are significant stipulations attached to accepting these funds and how they may be used. For the 2025-26 school year, East Lansing Public Schools received an allocation of approximately $1.36 million. Currently, these funds support several initiatives and positions, including the high school and middle school safety team, the mental health coordinator, district nurse, RAVE emergency notification system, and the district's cybersecurity alert system. The elimination of the Director of Health and Safety position created gaps in responsibilities and leadership related to district safety and compliance work. The district has been in discussions with the superintendent of Haslett Public Schools regarding a shared position to address these needs. The proposed arrangement would involve a shared employee between the districts under a three-year contract through SEC.

Jason Russell spoke on how the position came to be and how it would operate for East Lansing Public Schools.

Board members had the opportunity to ask questions.

Trustee Martin: Do you have cooperative agreements with other districts? *No this is a unique setup. Under the proposed structure, the shared employee would generally work three days per week in East Lansing and two days per week in Haslett. However, the schedule would remain flexible based on district needs and emergencies, such as a swatting incident or other urgent safety matter requiring immediate attention.*

Trustee Edsall commented that East Lansing and Haslett are very different districts and noted that the first challenge will likely be finding

someone who is a good fit for both hiring teams. Trustee Edsall also asked whether the strategic plans would be individualized for each district. *Mr. Russell responded that the districts will be looking for a candidate with a very specific skill set who can effectively work within both communities. The individual will need to understand the students, culture, and unique needs of each district and be someone who takes the time to research and learn those differences. He further stated that they are sensitive to the concern and recognize that, while both districts are in similar places regarding overall safety and security work, each district currently has different needs that will require individualized attention and planning.*

Trustee Tykocki asked what would happen if a swatting incident were to occur in both districts at the same time. *Mr. Russell responded that, in that situation, the districts would call upon other directors in the area for assistance, and SEC would also provide support as needed.*

Superintendent Leyko stated that the district is required to update its Emergency Operations Plan (EOP) by October 2026. As part of that process, the district will be transitioning to the Standard Response Protocol, which is now a required framework and will involve extensive staff training. She explained that staff will participate in training and practice exercises to ensure the protocol is implemented and used consistently throughout the district. The goal is to create a common language that aligns with emergency responders when they arrive on scene. As an example, Superintendent Leyko noted that the district will no longer use the term "Shelter in Place" under the new protocol.

Trustee Tykocki asked about the implementation process and whether building administrators would be engaged in the work. *Superintendent Leyko responded that building administrators will provide support, but they will not be directly involved in leading the process. The topic is scheduled to be discussed at the Ad Council meeting the following day, and she indicated she does not anticipate pushback regarding the implementation.*

Trustee Chambers expressed hope that the position would continue beyond the initial agreement term and stated that a great deal of important work should be accomplished within the three-year period.

Trustee Edsall asked whether the director would work with the district nurse and assist with medical emergency-related matters. *Mr. Russell responded that the position would work closely in those areas, as well as support other district safety and operational projects. One example discussed was reviewing traffic and parking flow at the elementary schools and identifying ways to improve efficiency and safety.*

VI. **Public Comment**

This is an 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.

There was no public comment.

VII. **Board Discussion**

There was no board discussion.

VIII. **Action Items**

VIII.A. **World Language Department trip to Puerto Rico in June 2027**

Motion: 25-26/122: I move that the Board of Education approve the trip request submitted by Ms. Sanchez for travel to Puerto Rico from June 22–28, 2027.

This motion, made by Martin and seconded by Torrez, Passed.

Chambers: Aye, Edsall: Aye, Faris-Hylen: Aye, Lyons: Aye, Martin: Aye, Torrez: Aye, Tykocki: Aye

Aye: 7, Nay: 0

VIII.B. **East Lansing High School Volleyball Camp in North Carolina**

Motion: 25-26/123: I move that the Board approve the high school volleyball team's participation in an out-of-state volleyball camp in North Carolina from July 21–23, 2026 as submitted by Ms. Heather Stanley.

This motion, made by Chambers and seconded by Tykocki, Passed.

Chambers: Aye, Edsall: Aye, Faris-Hylen: Aye, Lyons: Aye, Martin: Aye, Torrez: Aye, Tykocki: Aye

Aye: 7, Nay: 0

VIII.C. **East Lansing High School Boys Basketball Camp in Sandusky, Ohio**
Motion: 25-26/124: I move that the Board approve the high school boys' basketball team's participation in an out-of-state basketball camp in Sandusky, Ohio, from June 26-27, 2026, as submitted by Mr. Ray Mitchell.

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

Chambers: Aye, Edsall: Aye, Faris-Hylen: Aye, Lyons: Aye, Martin: Aye, Torrez: Aye, Tykocki: Aye

Aye: 7, Nay: 0

VIII.D. **Certification of form L-4029 (2026 Tax Rate Request)**
Motion: 25-26/125: I move that the Board of Education approve the 2026 millage rates to be levied on July 1, 2026, as calculated in accordance with the Michigan Department of the Treasury's Form L-4029, as presented.

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

Chambers: Aye, Edsall: Aye, Faris-Hylen: Aye, Lyons: Aye, Martin: Aye, Torrez: Aye, Tykocki: Aye

Aye: 7, Nay: 0

VIII.E. **2025-26 Final Budget Revision**

VIII.E.1. General Fund
Motion: 25-26/126: I move that the Board of Education adopt the 2025-26 Final Budget Revision resolution for the General Fund, as presented on pages 5-6 of the Budget Book.

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

Chambers: Aye, Edsall: Aye, Faris-Hylen: Aye, Lyons: Aye, Martin: Aye, Torrez: Aye, Tykocki: Aye

Aye: 7, Nay: 0

VIII.E.2. Food Service Fund
Motion: 25-26/127: I move that the Board of Education adopt the 2025-26 Final Budget Revision resolution for the Food Service Fund, as presented on page 7 of the Budget Book.

This motion, made by Edsall and seconded by Tykocki, Passed.

Chambers: Aye, Edsall: Aye, Faris-Hylen: Aye, Lyons: Aye, Martin: Aye, Torrez: Aye, Tykocki: Aye

Aye: 7, Nay: 0

VIII.E.3. Student/School Activity Fund

Motion: 25-26/128: I move that the Board of Education adopt the 2025-26 Final Budget Revision resolution for the Student/School Activity Fund, as presented on page 8 of the Budget Book.

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

Chambers: Aye, Edsall: Aye, Faris-Hylen: Aye, Lyons: Aye, Martin: Aye, Torrez: Aye, Tykocki: Aye

Aye: 7, Nay: 0

IX. Committee Reports

IX.A. Academic and Technology Committee

- Trustee Chambers shared her appreciation to Dr. Dobson for his guidance and leadership on the committee.

IX.B. Facilities Committee

- No report – will schedule a meeting soon.

IX.C. Finance Committee

- Staffing updates – elimination of Y5 and addition of GSRP class
- L-4029
- Before and After Care agreement with City of East Lansing – will be an action item at 6/22 meeting
- 2025-26 Final Budget revision
- 2026-27 Original Budget
- Next meeting is August 3 at 1:00 pm.

IX.D. Intergovernmental Relations

- No report

IX.E. Personnel Committee

- Met on June 3 and discussed:
  - Superintendent evaluation and contract
    - Not necessary to do an evaluation this year – biannual evaluation schedule
  - Safety and Security Director and Student Advocate positions

IX.F. Policy Committee

- Met on May 18 and discussed:
  - MMS Instructional Tech issues
  - New MDE guidelines on AI
  - Land grant acknowledgments – principals will have an application to complete
    - Plagues
    - Signs

IX.G. Ingham School Officers Association (ISOA)

- No report

X. Announcements

X.A. The next regular scheduled meeting of the Board of Education is June 22, 2026.

XI. Adjournment

The meeting adjourned at 8:24 pm.

_____

President

_____

Secretary

II. **Recognition**

III. **Superintendent's Report**

IV. **Public Hearing — 2026-27 Original Budget**
A. Opening of Public Hearing 11

East Lansing Public Schools

BUDGET BOOK
2026-27 ORIGINAL BUDGET

Prepared By: Lisa Allen, CMA
Director of Finance

Date: 06/22/2026

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East Lansing Public Schools

MISSION STATEMENT

Nurturing each child • Educating all students • Building world citizens

VISION STATEMENT

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

BOARD OF EDUCATION and ADMINISTRATION

Board Members:

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

Administration:

Superintendent – Dori Leyko
Assistant Superintendent – Mark Dobson
Chief Human Resources Officer – Rulesha Glover-Payne
Director of Equity and Social Justice – Klaudia Burton
Director of Finance – Lisa Allen
Director of Operations and Maintenance – Billy Hastings
Director of Special Education – Precios Armstrong
Director of Technology and Communications – Christian Palasty
East Lansing High School Principal – Ashley Schwarzbek
East Lansing High School Associate Principal – Jeff Lampi
East Lansing High School Associate Principal – Dorcas Shumake
East Lansing High School Director of Athletics and Activities – Nikki Norris
MacDonald Middle School Principal – Amy Martin
MacDonald Middle School Associate Principal – John Atkinson
Donley Elementary Principal – Tracey Barton
Glencairn Elementary Principal – Justyne Richardson
Marble Elementary Principal – Josh Robertson
Red Cedar Elementary Principal – Rinard Pugh
Robert L Green Elementary Principal – Amy Webster
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 2026-27; 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 $13,183,426 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 2026-27 are as follows:

Revenues:	
Local	$ 14,240,771
State	37,402,436
Federal	859,779
Incoming Transfers	6,358,681
Other Financing Sources (Uses)	30,000
Total Revenues & Other Financing Sources (Uses)	$ 58,891,667
Total Fund Balance, July 1, 2026	13,743,521
Total Available to Appropriate	$ 72,635,188

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

Expenditures:		
Instruction:		
Basic Programs	$	24,216,672
Added Needs		9,695,801
Total Instruction	$	33,912,473
Support Services:		
Pupil Services		5,518,862
Instructional Staff Services		3,737,320
General Administration		680,109
School Administration		3,220,815
Business Services		1,041,638
Operations and Maintenance		7,260,225
Pupil Transportation		2,068,130
Central Services		1,493,325
Athletic Activities		1,022,793
Total Support Services	$	26,043,217
Community Services		40,922
Payments to Other Government Agencies		-
Debt Services		21,670
Total Appropriations	$	60,018,282
Total Fund Balance, June 30, 2027	$	12,616,906

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

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

This resolution shall take immediate effect.
Ayes:
Nayes:
Excused Absences:
Resolution declared adopted on:

FOOD SERVICE FUND APPROPRIATIONS

RESOLUTION FOR ADOPTION BY THE EAST LANSING BOARD OF EDUCATION

RESOLVED: That this resolution shall be the Food Service Fund appropriations of East Lansing Public Schools (the School District) for the fiscal year 2026-27; 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 2026-27 are as follows:

Revenues:		
Local	$	39,000
State		910,125
Federal		1,324,000
Other Financing Sources (Uses)		-
Total Revenues & Other Financing Sources (Uses)	$	2,273,125
Total Fund Balance, July 1, 2026		698,548
Total Available to Appropriate	$	2,971,673

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	$	165,550
Purchased Services		1,002,420
Supplies & Materials		1,076,400
Capital Outlay		10,000
Other		19,200
Total Appropriations	$	2,273,570
Total Fund Balance, June 30, 2027	$	698,103

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

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

This resolution shall take immediate effect.
Ayes
Nayes:
Excused Absences:
Resolution declared adopted on:

STUDENT/SCHOOL ACTIVITY FUND APPROPRIATIONS

RESOLUTION FOR ADOPTION BY THE EAST LANSING BOARD OF EDUCATION

RESOLVED: That this resolution shall be the Student/School Activity Fund appropriations of East Lansing Public Schools (the School District) for the fiscal year 2026-27; 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 2026-27 are as follows:

Revenues:		
Local - student/school groups	$	589,900
Other Financing Sources (Uses)		-
Total Revenues & Other Financing Sources (Uses)	$	589,900
Total Fund Balance, July 1, 2026		455,801
Total Available to Appropriate	$	1,045,701

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	$	568,390
Total Appropriations	$	568,390
Total Fund Balance, June 30, 2027	$	477,311

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

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

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

This resolution shall take immediate effect.
Ayes:
Nayes:
Excused Absences:
Resolution declared adopted on:

East Lansing Public Schools

GENERAL FUND - Major Assumptions

	2025-26 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET		Change
Revenues:				
Blended Enrollment	3,673.49	3,679.28		5.79
Foundation Allowance	$ 10,050	$ 10,300	*	$ 250
Property Taxable Values (excludes Captured Values)	$ 1,502,482,037	$ 1,540,252,376		2.51%
Property Taxes Delinquent %	1.50%	1.50%		0.00%
Current Property Taxes	$ 12,630,301	$ 13,196,054		$ 565,753
Prop A/Disc./SE Headlee	$ 26,566,927	$ 29,637,188		$ 3,070,261
MPSERS 147 Funds	$ 5,864,391	$ 5,410,455		$ (453,936)
Prior Year State Aid Adjustments	$ 173,083	$ -		$ (173,083)
At-Risk	$ 2,281,046	$ -		$ (2,281,046)
Federal Grants	$ 860,149	$ 859,779		$ (370)
County Special Education	$ 5,787,760	$ 6,270,692		$ 482,932
Expenditures:				
Employee wages				
MPSERS Rate (Pension & Health)	29.91%	27.51%		-2.40%
Health Insurance Renewal January 1st	5.80%	9.00%		3.20%
Staffing FTEs:				
Maintenance, Custodial, Grounds, & Courier	36.3	36.3		-
At-Wills	26.9	26.1		(0.8)
Central Office Administrators	6.5	6.5		-
ELESPA (paraprofessionals)	76.6	77.6		1.0
AFSCME (administrative assistants)	19.5	19.5		-
ELEA (teachers)	248.8	248.8		-
Building Level Administrators	12.0	12.0		-
Superintendent	1.0	1.0		-

GENERAL FUND - Revenue & Expenditure Summary Comparison

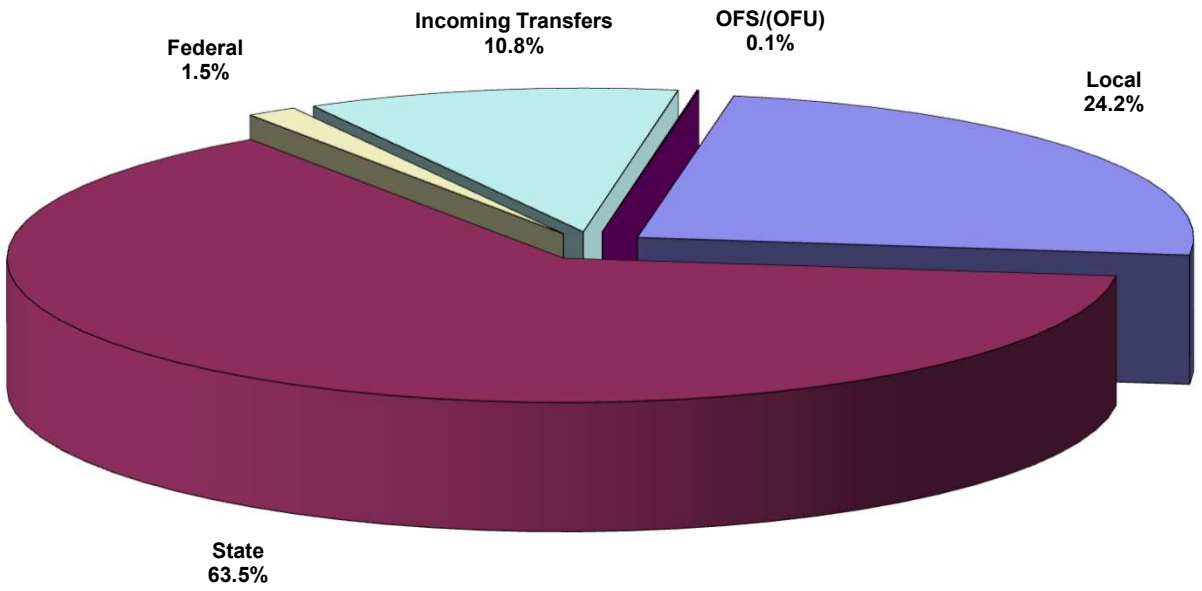
	2025-26 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET	Change
Revenues:			
Local	$ 14,074,676	$ 14,240,771	$ 166,095
State	37,661,187	37,402,436	(258,751)
Federal	860,149	859,779	(370)
Incoming Transfers	5,914,612	6,358,681	444,069
Other Financing Sources/(Uses)	2,300	30,000	27,700
Total Revenues	$ 58,512,924	$ 58,891,667	$ 378,743
Expenditures:			
Salaries	$ 28,777,051	$ 29,761,746	$ 984,695
Benefits	20,395,317	19,648,394	(746,923)
Purchase Services	3,076,457	3,328,184	251,727
Supplies & Materials	3,018,884	2,905,706	(113,178)
Capital Outlay	425,250	405,165	(20,085)
Other	4,934,516	4,883,073	(51,443)
Total Expenditures (before favorable variance)	$ 60,627,475	$ 60,932,268	$ 304,793
Favorable Expenditure Variance (1.5%)	$ (909,416)	$ (913,986)	$ (4,571)
Projected Add/(Draw) To/From Fund Balance	$ (1,205,135)	$ (1,126,615)	$ 78,521
Beginning Fund Balance	14,948,656	13,743,521	(1,205,135)
Ending Fund Balance	$ 13,743,521	$ 12,616,906	$ (1,126,615)

*Weighted for at-risk (.18) and ELL (.05)

EAST LANSING PUBLIC SCHOOLS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
2026-27 ORIGINAL BUDGET

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
REVENUES:					
Local:					
Property Taxes	13,243,054		10,588,250	1,564,600	25,395,904
Interest Earnings	600,000		157,500	236,000	993,500
Building Use	97,600				97,600
Food Sales		39,000			39,000
Athletics	128,380				128,380
Other	171,737	589,900	0	0	761,637
State	37,402,436	910,125			38,312,561
Federal	859,779	1,324,000			2,183,779
County Special Education and Misc. via IISD	6,358,681				6,358,681
Total Revenues	58,861,667	2,863,025	10,745,750	1,800,600	74,271,042
EXPENDITURES:					
Instruction:					
Basic Programs	24,216,672				24,216,672
Added Needs	9,695,801				9,695,801
Instructional Support Services:					
Pupil	5,518,862				5,518,862
Instructional Staff	3,737,320				3,737,320
School Administration	3,220,815				3,220,815
Non-Instructional Support Services:					
General Administration	680,109				680,109
Business	1,041,638		5,000	1,000	1,047,638
Operations and Maintenance	7,260,225				7,260,225
Pupil Transportation	2,068,130				2,068,130
Central	1,493,325				1,493,325
Athletics	1,022,793				1,022,793
Food Service		2,273,570			2,273,570
Student/School Activity		568,390			568,390
Community	40,922				40,922
Payments to Other Gov't Agencies and Prior Period Adj.	0				0
Capital Outlay				9,976,939	9,976,939
Debt Services:					
Principal	21,670		6,205,000		6,226,670
Interest & Issuance Costs/Escrow			4,421,150		4,421,150
Dues and Fees			2,200		2,200
Total Expenditures	60,018,282	2,841,960	10,633,350	9,977,939	83,471,531
Excess of Revenues over Expenditures	(1,156,615)	21,065	112,400	(8,177,339)	(9,200,489)
OTHER FINANCING SOURCES/(USES):					
Net Operating Transfers	0	0	0	0	0
SBLF Proceeds					0
Sale of Bonds			0	0	0
SBITA	0				0
Other	30,000	0			30,000
Total Other Financing Sources/(Uses)	30,000	0	0	0	30,000
Excess of Revenues and OFS/(OFU) over Expenditures	(1,126,615)	21,065	112,400	(8,177,339)	(9,170,489)
Fund Balance - Beginning of Year	13,743,521	1,154,349	370,610	10,598,675	25,867,156
Fund Balance - End of Year	12,616,906	1,175,414	483,010	2,421,337	16,696,667

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



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	2024-25	2025-26		2026-27			
	ACTUAL	FINAL BUDGET REVISION	% of Total Revenues	ORIGINAL BUDGET	% of Total Revenues	$ CHANGE FROM 2025-26 FINAL BUDGET	% CHANGE FROM 2025-26 FINAL BUDGET
REVENUES and OFS/(OFU):							
Local	13,495,925	14,074,676	24.1%	14,240,771	24.2%	166,095	1.2%
State	36,914,800	37,661,187	64.4%	37,402,436	63.5%	(258,751)	-0.7%
Federal	898,729	860,149	1.5%	859,779	1.5%	(370)	0.0%
Incoming Transfers	6,010,306	5,914,612	10.1%	6,358,681	10.8%	444,069	7.5%
OFS/(OFU)	25,360	2,300	0.0%	30,000	0.1%	27,700	1204.3%
Total [1]	57,345,120	58,512,924	100.1%	58,891,667	100.1%	378,743	0.6%

[1] Amount may not add to 100.0% due to rounding

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

2024-25 ACTUAL		2025-26 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET	$ CHANGE ORIGINAL BUDGET v. 2025-26 FINAL REVISION	$ CHANGE ORIGINAL BUDGET v. 2024-25 ACTUAL
	LOCAL REVENUE:				
12,250,750	Current Property Taxes (net 1.50% est. uncollectible)	12,630,301	13,196,054	565,752	945,303
26,231	Delinquent Property Taxes (includes P & I)	47,000	47,000	0	20,769
96,577	Building Use	104,000	97,600	(6,400)	1,023
806,461	Interest on Investments	655,000	600,000	(55,000)	(206,461)
219,962	Other	507,561	171,737	(335,824)	(48,225)
95,943	Other - Athletics	130,814	128,380	(2,434)	32,437
13,495,924	TOTAL LOCAL SOURCES	14,074,676	14,240,771	166,095	744,847
	STATE REVENUE:				
11,595,908	Proposal A	11,015,878	13,008,894	1,993,016	1,412,986
11,504,860	Discretionary (includes 51e SE)	13,042,603	13,981,330	938,727	2,476,470
2,358,920	Special Ed. Headlee	2,508,446	2,646,964	138,518	288,044
0	Enrollment Stabilization	138,750	100,000	(38,750)	100,000
910,166	Prior Year State Aid Adjustments	173,083	0	(173,083)	(910,166)
1,971,116	At-Risk	2,281,046	0	(2,281,046)	(1,971,116)
6,460,122	MPSERS	5,864,391	5,410,455	(453,936)	(1,049,667)
95,578	Hold Harmless Guarantee			0	(95,578)
108,681	Headlee Obligation for Data Collection	108,436	108,000	(436)	(681)
393,227	GSRP	717,555	850,700	133,145	457,473
0	Educator Compensation	538,202	0	(538,202)	0
0	Student Safety			0	0
791,911	Mental Health & Student Safety	899,205	1,038,718	139,513	246,807
274,338	MI Kids Back on Track	0	0	0	(274,338)
449,973	Other	373,592	257,375	(116,217)	(192,598)
36,914,800	TOTAL STATE SOURCES	37,661,187	37,402,436	(258,751)	487,636
	FEDERAL REVENUE:				
527,887	Title 1a (Improving Basic Programs)	524,613	485,046	(39,567)	(42,841)
95,418	Title 2a (Supporting Effective Instruction)	88,955	95,712	6,757	294
50,046	Title 3 (Language English Learners & Immigrant)	56,281	61,080	4,799	11,034
36,022	Title 4 (Student Support & Academic Enrichment)	36,298	30,939	(5,359)	(5,083)
0	ESSER/CRF/11T/Other COVID			0	0
27,732	IDEA Preschool/Flowthrough	0	0	0	(27,732)
93,771	Filter First	70,000	103,000	33,000	9,229
67,853	Other	84,002	84,002	0	16,149
898,728	TOTAL FEDERAL SOURCES	860,149	859,779	(370)	(38,949)
	INCOMING TRANSFERS:				
5,831,675	County Special Education (via IISD)	5,787,760	6,270,692	482,932	439,017
178,632	Other	126,852	87,989	(38,863)	(90,643)
6,010,307	TOTAL INCOMING TRANSFERS	5,914,612	6,358,681	444,069	348,374
57,319,760	TOTAL REVENUES	58,510,624	58,861,667	351,043	1,541,907
	OTHER FINANCING SOURCES/(USES):				
0	Operating Transfer			0	0
0	Subscription-Based IT Agreements			0	0
25,360	Sale of Property	2,300	30,000	27,700	4,640
25,360	TOTAL OTHER FINANCING SOURCES (USES)	2,300	30,000	27,700	4,640
57,345,120	TOTAL REVENUE & OTHER FINANCING SOURCES (USES)	58,512,924	58,891,667	378,743	1,546,547
58,357,332	TOTAL EXPENDITURES	60,627,475	60,932,268	304,793	2,574,936
(1,012,212)	Increase (Decrease) in Fund Balance before est. Variance	(2,114,551)	(2,040,601)	73,950	(1,028,389)
0	Estimated Favorable Budget Variance (1.5%)	909,416	913,986	4,570	913,986
(1,012,212)	Total Increase (Decrease) in Fund Balance	(1,205,135)	(1,126,615)	78,520	(114,403)
0	Prior Year Restatement	0	0	0	0
15,960,868	Fund Balance - Beginning of Year	14,948,656	13,743,521	(1,205,135)	(2,217,347)
14,948,656	Fund Balance - End of Year	13,743,521	12,616,906	(1,126,615)	(2,331,750)
25.6%	Fund Balance as a % of Total Expenditures (excludes OFU)	23.0%	21.0%		
26.1%	Fund Balance as a % of Total Revenues (excludes OFS)	23.5%	21.4%		

EAST LANSING PUBLIC SCHOOLS

Historical General Fund Ending Fund Balance

Fiscal Year	June 30 Fund Balance	Fund Balance as a % of total Expenditures	Total Expenditures		Fund Balance $ Change
1989-90	2,377,345	10.4%	22,836,724		
1990-91	2,688,814	10.7%	25,055,917		311,469
1991-92	3,620,163	14.5%	24,954,194		931,349
1992-93	4,457,580	17.4%	25,609,114		837,417
1993-94	5,823,424	21.7%	26,843,471		1,365,844
1994-95	6,340,596	21.5%	29,423,552		517,172
1995-96	4,164,229	12.7%	32,682,971		(2,176,367)
1996-97	3,644,912	11.5%	31,731,132		(519,317)
1997-98	5,956,669	20.1%	29,587,086		2,311,757
1998-99	7,074,058	24.7%	28,679,200		1,117,389
1999-00	5,797,623	18.3%	31,747,831		(1,276,435)
2000-01	3,556,908	10.6%	33,537,841		(2,240,715)
2001-02	2,620,071	7.8%	33,788,558		(936,837)
2002-03	2,938,881	9.0%	32,578,547		318,810
2003-04	4,071,119	13.2%	30,891,542		1,132,238
2004-05	3,365,883	10.2%	32,906,276		(705,236)
2005-06	4,180,079	12.8%	32,624,654		814,196
2006-07	4,075,841	12.3%	33,177,118		(104,238)
2007-08	3,489,117	10.4%	33,691,698		(586,724)
2008-09	3,031,437	8.9%	34,129,930		(457,680)
2009-10	3,073,835	9.2%	33,492,118		42,398
2010-11	3,535,398	10.5%	33,820,516		461,563
2011-12	2,593,010	7.4%	35,221,189		(942,388)
2012-13	3,268,954	9.3%	34,989,783		675,944
2013-14	2,449,816	6.8%	36,106,849		(819,138)
2014-15	2,817,424	7.8%	35,952,301		367,608
2015-16	4,581,595	12.6%	36,228,845		1,764,171
2016-17	4,457,204	11.5%	38,694,524		(124,391)
2017-18	5,101,107	13.1%	38,895,323		643,903
2018-19	6,326,360	16.4%	38,673,882		1,225,253
2019-20	6,908,352	16.9%	40,809,543		581,992
2020-21	12,321,595	29.7%	41,534,344		5,413,243
2021-22	14,682,991	31.6%	46,446,051		2,361,396
2022-23	15,501,954	28.4%	54,517,922		818,963
2023-24	15,960,868	28.5%	55,909,568		458,914
2024-25	14,948,656	25.2%	58,357,332	[1]	(1,012,212)
2025-26 est.	13,743,521	23.0%	59,718,059	[1]	(1,205,135)
2026-27 est.	**12,616,906**	**21.0%**	**60,018,282**	[1]	**(1,126,615)**

[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.

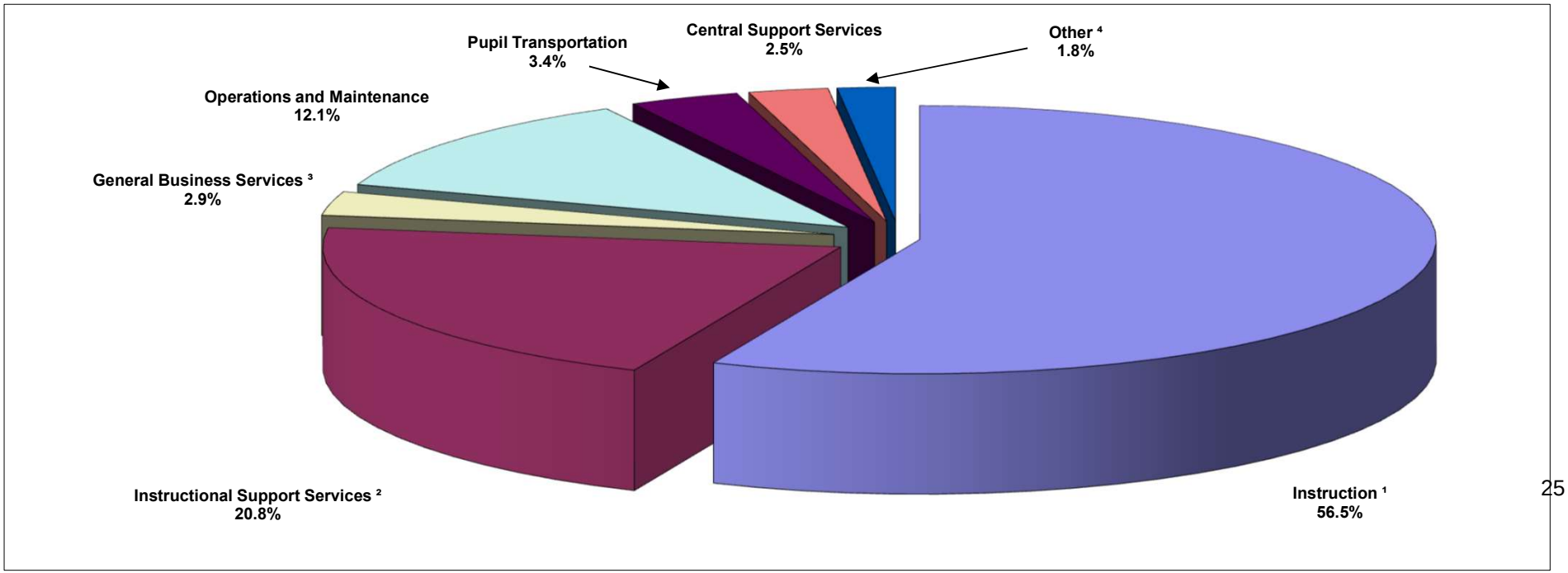
EAST LANSING PUBLIC SCHOOLS

PER PUPIL FOUNDATION ALLOWANCE HISTORY

Fiscal Year	Per Pupil Foundation	20j Hold Harmless PP	HB 6212	Foundation Inc (Dec)	Total Foundation	Per Pupil Pro-ration	Reduction ARRA [1]	Net Foundation	Net $ Change	Net % Change
1994-95	6,632	0		0	6,632	0		6,632	0	
1995-96	6,632	0		153	6,785	0		6,785	153	2.3%
1996-97	6,785	0		155	6,940	0		6,940	155	2.3%
1997-98	6,940	0		154	7,094	0		7,094	154	2.2%
1998-99	7,094	0		0	7,094	0		7,094	0	0.0%
1999-00	7,094	124		114	7,332	0		7,332	238	3.4%
2000-01	7,332	141		159	7,632	0		7,632	300	4.1%
2001-02	7,632	49		251	7,932	0		7,932	300	3.9%
2002-03	7,932	0		200	8,132	(43)		8,089	157	2.0%
2003-04	8,132	0		0	8,132	(74)		8,058	(74)	-0.9%
2004-05	8,132	0		0	8,132	0		8,132	0	0.0%
2005-06	8,132	0		175	8,307	0		8,307	175	2.2%
2006-07	8,307	0		210	8,517	0		8,517	210	2.5%
2007-08	8,517	0		48	8,565	0		8,565	48	0.6%
2008-09	8,565	0		56	8,621	0	(372)	8,249	(316)	-3.7%
2009-10	8,621	(314)		(154)	8,153	0	(277)	7,876	(745)	-9.0%
2010-11	8,153			(16)	8,137	0	(116)	8,021	(132)	-1.7%
2011-12	8,137		182	(300)	8,019	0		8,019	(118)	-1.5%
2012-13	8,019			0	8,019	0		8,019	0	0.0%
2013-14	8,019			30	8,049	0		8,049	30	0.4%
2014-15	8,049			50	8,099	0		8,099	50	0.6%
2015-16	8,099			70	8,169	0		8,169	70	0.9%
2016-17	8,169			60	8,229	0		8,229	60	0.7%
2017-18	8,229			60	8,289	0		8,289	60	0.7%
2018-19	8,289			120	8,409	0		8,409	120	1.4%
2019-20	8,409			120	8,529	0		8,529	120	1.4%
2020-21	8,529			0	8,529	0		8,529	0	0.0%
2021-22	8,529			171	8,700	0		8,700	171	2.0%
2022-23	8,700			450	9,150	0		9,150	450	5.2%
2023-24	9,150			458	9,608	0		9,608	458	5.0%
2024-25	9,608			0	9,608	0		9,608	0	0.0%
2025-26	9,608			442	10,050	0		10,050	442	4.6%
2026-27 est.	**10,050**			**250**	**10,300**	**0**		**10,300**	**250**	**2.5%**

[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)

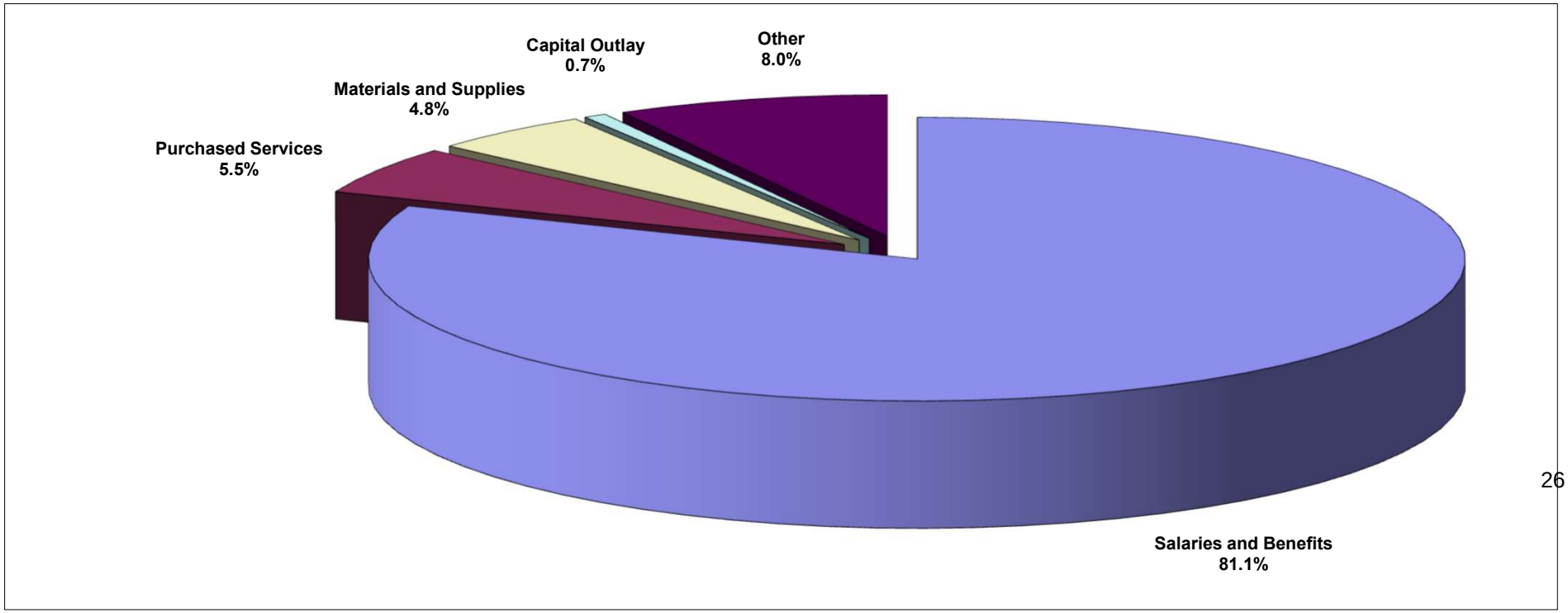


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	2024-25	2025-26		2026-27			
	ACTUAL	FINAL BUDGET REVISION	% of Total Revenues	ORIGINAL BUDGET	% of Total Revenues	$ CHANGE FROM 2025-26 FINAL BUDGET	% CHANGE FROM 2025-26 FINAL BUDGET
EXPENDITURES:							
Instruction ¹	32,647,220	34,858,195	57.6%	34,428,907	56.5%	(429,288)	-1.2%
Instructional Support Services ²	12,025,407	12,291,298	20.3%	12,667,003	20.8%	375,705	3.1%
General Business Services ³	2,279,005	1,723,524	2.8%	1,747,966	2.9%	24,442	1.4%
Operations and Maintenance	7,057,039	7,181,498	11.8%	7,370,787	12.1%	189,289	2.6%
Pupil Transportation	1,867,258	2,016,837	3.3%	2,099,625	3.4%	82,788	4.1%
Central Support Services	1,316,794	1,477,844	2.4%	1,516,066	2.5%	38,222	2.6%
Other ⁴	1,164,608	1,078,278	1.8%	1,101,914	1.8%	23,636	2.2%
Total ⁵	58,357,332	60,627,475	100.0%	60,932,268	100.0%	304,793	0.5%

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)

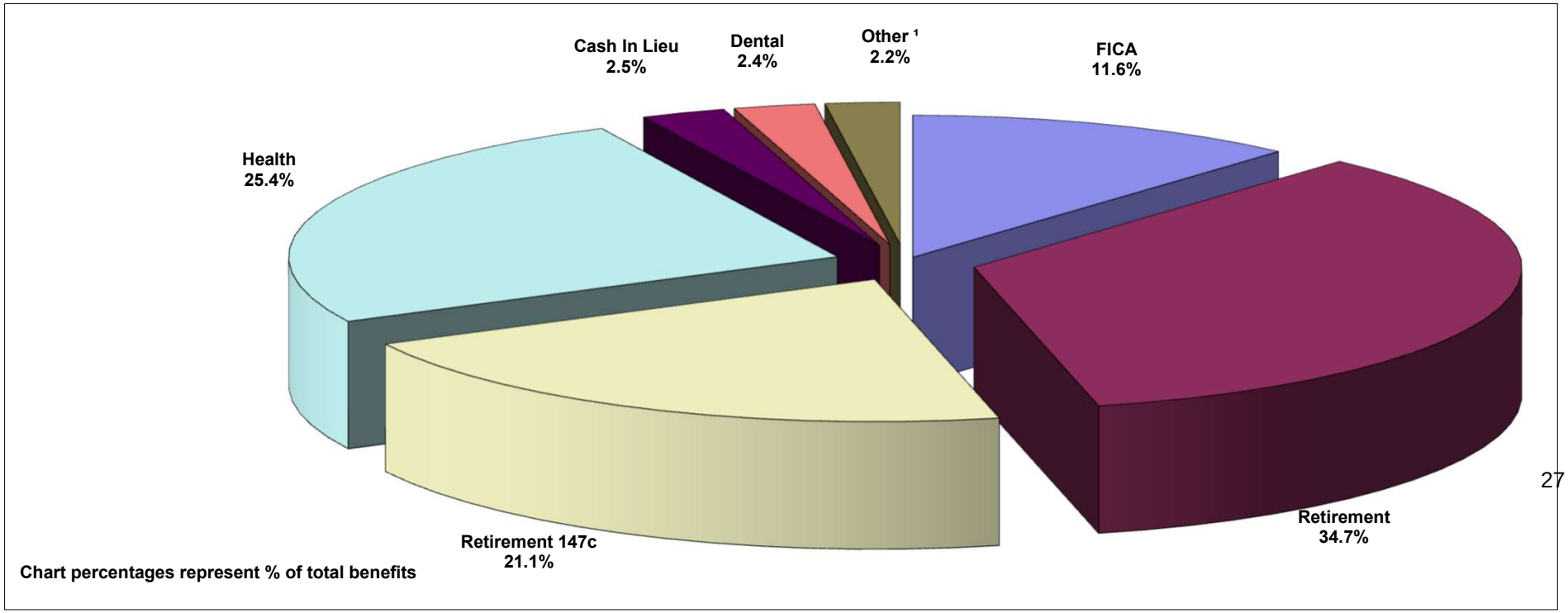


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	2024-25	2025-26		2026-27			
	ACTUAL	FINAL BUDGET REVISION	% of Total Revenues	ORIGINAL BUDGET	% of Total Revenues	$ CHANGE FROM 2025-26 FINAL BUDGET	% CHANGE FROM 2025-26 FINAL BUDGET
EXPENDITURES:							
Salaries and Benefits	47,084,060	49,172,368	81.1%	49,410,141	81.1%	237,773	0.5%
Purchased Services	2,816,006	3,076,457	5.1%	3,328,184	5.5%	251,727	8.2%
Materials and Supplies	2,960,363	3,018,884	5.0%	2,905,706	4.8%	(113,178)	-3.7%
Capital Outlay	291,591	425,250	0.7%	405,165	0.7%	(20,085)	-4.7%
Other	5,205,312	4,934,516	8.1%	4,883,072	8.0%	(51,444)	-1.0%
Total [1]	58,357,332	60,627,475	100.0%	60,932,268	100.1%	304,792	0.5%

[1] Amount may not add to 100.0% due to rounding

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



27

	2024-25	2025-26		2026-27			
	ACTUAL	FINAL BUDGET REVISION	% of Total Revenues	ORIGINAL BUDGET	% of Total Revenues	$ CHANGE FROM 2025-26 FINAL BUDGET	% CHANGE FROM 2025-26 FINAL BUDGET
EXPENDITURES:							
FICA	2,013,555	2,221,231	3.8%	2,285,108	3.9%	63,877	2.9%
Retirement	8,238,838	7,829,981	13.4%	6,825,497	11.6%	(1,004,484)	-12.8%
Retirement 147c	3,243,598	4,159,646	7.1%	4,149,086	7.0%	(10,560)	-0.3%
Health	4,509,963	4,746,359	8.1%	4,997,400	8.5%	251,041	5.3%
Cash In Lieu	520,724	519,819	0.9%	489,780	0.8%	(30,039)	-5.8%
Dental	442,952	464,533	0.8%	470,981	0.8%	6,448	1.4%
Other ¹	333,481	453,748	0.8%	430,542	0.7%	(23,206)	-5.1%
Total	19,303,113	20,395,317	34.9%	19,648,394	33.3%	(746,923)	-3.7%

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

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE DETAIL

2024-25 ACTUAL		FUNCTION	2025-26 FINAL BUDGET	(Net 1.5% Variance) Total	2026-27 ORIGINAL BUDGET Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
11,161,591	111	Elementary	11,674,967	11,265,713	11,437,272	6,436,492	4,371,930	60,500	122,550	18,000	427,800
4,841,271	112	Middle School	4,942,475	4,883,373	4,957,739	2,860,065	1,881,875	35,300	59,900	10,000	110,600
7,671,791	113	High School	7,959,825	7,710,076	7,827,489	4,079,880	2,651,369	443,800	167,100	33,000	452,340
429,463	118	Pre-Kindergarten	692,017	357,510	362,954	202,460	135,594	0	16,900	0	8,000
296,962	119	Summer School	34,893	0	0	0	0	0	0	0	0
24,401,078		Total Basic Programs	25,304,177	24,216,672	24,585,454	13,578,897	9,040,767	539,600	366,450	61,000	998,740
5,938,529	122	Special Education	6,379,448	6,350,291	6,446,996	3,246,614	2,152,414	178,826	20,200	500	848,442
2,307,613	125	Compensatory Education	2,651,697	3,345,510	3,396,457	2,014,501	1,349,145	23,311	8,000	0	1,500
8,246,142		Total Added Needs	9,031,145	9,695,801	9,843,453	5,261,115	3,501,559	202,137	28,200	500	849,942
32,647,220		Total Instruction	34,335,322	33,912,473	34,428,907	18,840,012	12,542,326	741,737	394,650	61,500	1,848,682
0	211	Attendance	0	0	0	0	0	0	0	0	0
1,427,423	212	Guidance	1,442,359	1,767,314	1,794,227	1,067,933	681,794	22,750	19,750	2,000	0
421,519	213	Health	573,383	663,534	673,639	259,732	173,950	3,100	6,300	15,000	215,556
353,716	214	Psychology	322,944	312,338	317,094	188,949	126,545	100	1,500	0	0
955,734	215	Speech	1,032,994	1,093,156	1,109,803	637,042	426,646	600	3,200	1,000	41,315
1,083,198	216	Social Work	1,007,186	961,918	976,567	555,567	372,230	5,300	2,000	1,000	40,470
550,439	218	Teacher Consultant	472,333	467,902	475,028	152,147	101,897	4,600	2,500	0	213,883
178,153	219	Other Pupil Support	227,680	252,700	256,549	120,770	77,854	0	0	0	57,924
4,970,182		Total Pupil Support Services	5,078,879	5,518,862	5,602,907	2,982,141	1,960,917	36,450	35,250	19,000	569,148
1,418,013	221	Improvement of Instruction	1,411,380	1,287,379	1,306,984	563,267	324,829	135,525	129,000	1,000	153,363
755,865	222	Educational Media Services	718,260	680,351	690,712	382,387	247,725	16,500	43,100	0	1,000
72,040	224	Educational Television	80,486	79,982	81,200	48,630	32,569	0	0	0	0
392,462	225	Instruction Related Technology	413,325	545,872	554,185	301,489	207,696	45,000	0	0	0
763,722	226	Supervision of Instructional Staff	679,766	693,982	704,551	411,549	280,502	3,000	3,500	4,000	2,000
103,455	227	Academic Student Assessment	133,679	106,294	107,913	22,992	9,371	2,500	65,500	0	7,550
346,873	229	Other Instructional Staff Services	359,971	343,460	348,690	207,234	138,456	0	0	0	3,000
3,852,430		Total Instructional Staff Services	3,796,867	3,737,320	3,794,234	1,937,548	1,241,148	202,525	241,100	5,000	166,913
105,460	231	Board of Education	101,455	107,365	109,000	0	0	100,000	1,000	0	8,000
553,031	232	Executive Administration	542,870	572,744	581,466	320,770	225,196	14,500	18,000	1,000	2,000
658,491		Total General Administration	644,325	680,109	690,466	320,770	225,196	114,500	19,000	1,000	10,000
3,147,130	241	Office of the Principal	3,187,841	3,177,967	3,226,363	1,907,978	1,264,435	13,450	15,000	6,500	19,000
55,665	249	Other School Administration	43,340	42,848	43,500	0	0	29,500	14,000	0	0
3,202,795		Total School Administration	3,231,181	3,220,815	3,269,863	1,907,978	1,264,435	42,950	29,000	6,500	19,000
855,079	252	Fiscal Services	752,930	738,437	749,682	408,420	274,262	17,000	4,000	1,000	45,000
212,574	257	Internal Services	215,967	227,920	231,391	67,012	44,880	102,500	13,000	4,000	0
552,862	259	Other Business	84,448	75,281	76,427	0	0	1,427	0	0	75,000

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE DETAIL

2024-25 ACTUAL		FUNCTION	2025-26 FINAL BUDGET	(Net 1.5% Variance) Total	2026-27 ORIGINAL BUDGET Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
1,620,514		Total Business Services	1,053,345	1,041,638	1,057,500	475,432	319,142	120,927	17,000	5,000	120,000
6,393,530	261	Operating Buildings Services	6,376,958	6,555,374	6,655,202	1,936,940	1,253,406	1,319,400	1,955,456	181,500	8,500
663,510	266	Building Security	696,817	704,851	715,585	298,430	201,291	104,500	8,000	18,365	85,000
7,057,039		Total Operations and Maintenance	7,073,775	7,260,225	7,370,787	2,235,369	1,454,697	1,423,900	1,963,456	199,865	93,500
1,867,258	271	Pupil Transportation	1,986,585	2,068,130	2,099,625	47,026	32,570	25,000	100,500	0	1,894,529
0	281	Planning, Research, Development	0	50,235	51,000	0	0	0	0	0	51,000
103,181	282	Communication Services	111,896	104,032	105,616	56,629	24,937	12,500	750	0	10,800
561,332	283	Staff/Personnel Services	603,156	611,227	620,535	285,636	203,299	99,000	6,100	2,500	24,000
467,897	284	Non-Instructional Technology	553,581	521,039	528,974	136,662	91,412	296,500	2,400	1,000	1,000
184,384	285	Pupil Accounting	187,043	206,792	209,942	75,426	50,515	40,000	500	37,000	6,500
1,316,794		Total Central Support Services	1,455,676	1,493,325	1,516,066	554,353	370,163	448,000	9,750	40,500	93,300
1,064,486	293	Athletic Activities	995,596	1,022,793	1,038,369	461,118	237,801	136,450	92,000	65,000	46,000
33,360	3xx	Community Services	44,838	40,922	41,545	0	0	35,745	4,000	1,800	0
0	4xx	Payments to Oth Gov't Agencies, Facilities Acquisition, and Prior Period Adjustments	0	0	0	0	0	0	0	0	0
66,762	5xx	Debt Service - Long Term	21,670	21,670	22,000	0	0	0	0	0	22,000
58,357,332		Total General Fund	59,718,059	60,018,282	60,932,268	29,761,746	19,648,394	3,328,184	2,905,706	405,165	4,883,072
			net est. variance	net est. variance							
		Percent of Total [1]		98.50%	100.0%	48.8%	32.2%	5.5%	4.8%	0.7%	8.0%
		2025-26 FINAL BUDGET (before est. variance)			60,627,475	28,777,051	20,395,317	3,076,457	3,018,884	425,250	4,934,516
		$ CHANGE			304,792	984,696	(746,923)	251,727	(113,178)	(20,085)	(51,444)
		% CHANGE			0.5%	3.4%	-3.7%	8.2%	-3.7%	-4.7%	-1.0%
		2024-25 ACTUAL			58,357,332	27,780,948	19,303,113	2,816,006	2,960,363	291,591	5,205,312
		$ CHANGE			2,574,936	1,980,798	345,282	512,178	(54,657)	113,574	(322,240)
		% CHANGE			4.4%	7.1%	1.8%	18.2%	-1.8%	38.9%	-6.2%

[1] Amount may not add to 100.0% due to rounding

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

FUNCTION	2025-26 FINAL BUDGET V. 2026-27 ORIGINAL BUDGET Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Adjustment Notes
111 Elementary	(415,486)	48,053	(384,888)	(22,150)	(16,513)	(1,500)	(38,488)	
112 Middle School	(60,002)	67,926	(80,478)	11,319	(11,861)	(21,650)	(25,258)	
113 High School	(253,552)	(23,535)	(179,779)	(5,435)	(15,346)	16,307	(45,764)	
118 Pre-Kindergarten	(339,602)	(199,078)	(146,024)	(3,000)	5,500	(500)	3,500	
119 Summer School	(35,425)	(18,201)	(17,224)	0	0	0	0	
Total Basic Programs	(1,104,066)	(124,834)	(808,392)	(19,266)	(38,220)	(7,343)	(106,010)	
122 Special Education	(29,601)	251,076	(220,960)	23,346	(2,900)	(4,500)	(75,663)	
125 Compensatory Education	704,379	463,536	249,243	100	0	0	(8,500)	
Total Added Needs	674,777	714,612	28,283	23,446	(2,900)	(4,500)	(84,163)	
Total Instruction	(429,288)	589,777	(780,109)	4,180	(41,120)	(11,843)	(190,173)	
211 Attendance	0	0	0	0	0	0	0	
212 Guidance	329,903	261,431	63,472	3,750	1,250	0	0	
213 Health	91,524	73,342	12,213	900	300	(1,000)	5,769	
214 Psychology	(10,768)	(7,521)	(3,046)	(200)	0	0	0	
215 Speech	61,078	24,148	35,724	(100)	200	0	1,106	30
216 Social Work	(45,957)	(2,445)	(19,695)	3,300	(1,500)	(1,700)	(23,917)	
218 Teacher Consultant	(4,498)	(30,175)	11,424	0	0	0	14,253	
219 Other Pupil Support	25,401	7,814	22,537	0	(6,500)	0	1,550	
Total Pupil Support Services	446,684	326,594	122,629	7,650	(6,250)	(2,700)	(1,239)	
221 Improvement of Instruction	(125,890)	(38,335)	(67,821)	(1,206)	(49,676)	(2,000)	33,148	
222 Educational Media Services	(38,486)	16,722	(46,307)	(2,800)	(6,601)	0	500	
224 Educational Television	(512)	3,488	(4,000)	0	0	0	0	
225 Instruction Related Technology	134,566	90,463	48,603	(2,000)	(2,500)	0	0	
226 Supervision of Instructional Staff	14,433	1,582	17,450	(600)	(2,000)	(2,000)	0	
227 Academic Student Assessment	(27,802)	(22,836)	(14,716)	0	9,750	0	0	
229 Other Instructional Staff Services	(16,762)	18,485	(35,247)	0	0	0	0	
Total Instructional Staff Services	(60,455)	69,569	(102,038)	(6,606)	(51,027)	(4,000)	33,648	
231 Board of Education	6,000	0	0	7,500	(1,500)	0	0	
232 Executive Administration	30,329	4,889	21,940	500	3,000	0	0	
Total General Administration	36,329	4,889	21,940	8,000	1,500	0	0	

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

	FUNCTION	2025-26 FINAL BUDGET V. 2026-27 ORIGINAL BUDGET Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Adjustment Notes
241	Office of the Principal	(10,024)	52,452	(51,242)	13	(9,697)	(1,550)	0	
249	Other School Administration	(500)	0	0	2,500	(3,000)	0	0	
	Total School Administration	(10,524)	52,452	(51,242)	2,513	(12,697)	(1,550)	0	
252	Fiscal Services	(14,714)	(39,977)	10,563	(200)	1,000	500	13,400	
257	Internal Services	12,135	4,081	(2,006)	12,560	(2,000)	(500)	0	
259	Other Business	(9,307)	0	0	(20,562)	0	0	11,255	
	Total Business Services	(11,886)	(35,897)	8,557	(8,202)	(1,000)	0	24,655	
261	Operating Buildings Services	181,133	(8,463)	54,296	128,907	1,994	1,399	3,000	
266	Building Security	8,157	(18,633)	(52,067)	81,500	(1,000)	(691)	(952)	
	Total Operations and Maintenance	189,289	(27,096)	2,229	210,407	994	708	2,048	
271	Pupil Transportation	82,788	4,542	29,278	0	11,584	0	37,384	
281	Planning, Research, Development	51,000	0	0	0	0	0	51,000	
282	Communication Services	(7,984)	9,325	(5,159)	(300)	(750)	(2,000)	(9,100)	31
283	Staff/Personnel Services	8,194	2,820	(7,976)	15,250	(2,900)	1,000	0	
284	Non-Instructional Technology	(33,038)	1,547	(7,019)	11,535	(5,600)	(33,500)	0	
285	Pupil Accounting	20,050	(5,933)	(11,017)	0	0	37,000	0	
	Total Central Support Services	38,222	7,758	(31,171)	26,485	(9,250)	2,500	41,900	
293	Athletic Activities	27,612	(7,890)	33,005	14,076	(6,912)	(5,000)	333	
3xx	Community Services	(3,976)	0	0	(6,776)	1,000	1,800	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	304,793	984,697	(746,923)	251,727	(113,178)	(20,085)	(51,444)	
	Percent of Total [1]	100.0%	323.1%	-245.1%	82.6%	-37.1%	-6.6%	-16.9%	

[1] Amount may not add to 100.0% due to rounding

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
THREE YEAR EXPENDITURE COMPARISON (Net Est. Variance)

		2024-25		2025-26		2026-27	
	FUNCTION:	ACTUAL	% of TOTAL	FINAL BUDGET REVISION	% of TOTAL	ORIGINAL BUDGET	% of TOTAL
111	Elementary	11,161,591	19.7%	11,674,967	19.6%	11,265,713	18.8%
112	Middle School	4,841,271	8.7%	4,942,475	8.3%	4,883,373	8.1%
113	High School	7,671,791	13.3%	7,959,825	13.3%	7,710,076	12.8%
118	Pre-Kindergarten	429,463	0.7%	692,017	1.2%	357,510	0.6%
119	Summer School	296,962	0.5%	34,893	0.1%	0	0.0%
	Total Basic Programs	24,401,078	43.0%	25,304,177	42.4%	24,216,672	40.3%
122	Special Education	5,938,529	10.4%	6,379,448	10.7%	6,350,291	10.6%
125	Compensatory Education	2,307,613	4.1%	2,651,697	4.4%	3,345,510	5.6%
	Total Added Needs	8,246,142	14.5%	9,031,145	15.1%	9,695,801	16.2%
	Total Instruction	32,647,220	57.4%	34,335,322	57.5%	33,912,473	56.5%
211	Attendance	0	0.0%	0	0.0%	0	0.0%
212	Guidance	1,427,423	2.6%	1,442,359	2.4%	1,767,314	2.9%
213	Health	421,519	0.7%	573,383	1.0%	663,534	1.1%
214	Psychology	353,716	0.6%	322,944	0.5%	312,338	0.5%
215	Speech	955,734	1.7%	1,032,994	1.7%	1,093,156	1.8%
216	Social Work	1,083,198	1.8%	1,007,186	1.7%	961,918	1.6%
218	Teacher Consultant	550,439	0.9%	472,333	0.8%	467,902	0.8%
219	Other Pupil Support	178,153	0.5%	227,680	0.4%	252,700	0.4%
	Total Pupil Support Services	4,970,182	8.8%	5,078,879	8.5%	5,518,862	9.2%
221	Improvement of Instruction	1,418,013	2.5%	1,411,380	2.4%	1,287,379	2.1%
222	Educational Media Services	755,865	1.2%	718,260	1.2%	680,351	1.1%
224	Educational Television	72,040	0.1%	80,486	0.1%	79,982	0.1%
225	Instruction Related Technology	392,462	0.6%	413,325	0.7%	545,872	0.9%
226	Supervision of Instructional Staff	763,722	1.3%	679,766	1.1%	693,982	1.2%
227	Academic Student Assessment	103,455	0.2%	133,679	0.2%	106,294	0.2%
229	Other Instructional Staff Services	346,873	0.6%	359,971	0.6%	343,460	0.6%
	Total Instructional Staff Support	3,852,430	6.6%	3,796,867	6.4%	3,737,320	6.2%
231	Board of Education	105,460	0.2%	101,455	0.2%	107,365	0.2%
232	Executive Administration	553,031	0.8%	542,870	0.9%	572,744	1.0%
	Total General Administration	658,491	1.0%	644,325	1.1%	680,109	1.1%

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
THREE YEAR EXPENDITURE COMPARISON (Net Est. Variance)

	FUNCTION:	2024-25 ACTUAL	2024-25 % of TOTAL	2025-26 FINAL BUDGET REVISION	2025-26 % of TOTAL	2026-27 ORIGINAL BUDGET	2026-27 % of TOTAL
241	Office of the Principal	3,147,130	5.6%	3,187,841	5.3%	3,177,967	5.3%
249	Other School Administration	55,665	0.0%	43,340	0.1%	42,848	0.1%
	Total School Administration	3,202,795	5.6%	3,231,181	5.4%	3,220,815	5.4%
252	Fiscal Services	855,079	1.2%	752,930	1.3%	738,437	1.2%
257	Internal Services	212,574	0.2%	215,967	0.4%	227,920	0.4%
259	Other Business	552,862	0.1%	84,448	0.1%	75,281	0.1%
	Total Business Services	1,620,514	1.5%	1,053,345	1.8%	1,041,638	1.7%
261	Operating Buildings Services	6,393,530	10.3%	6,376,958	10.7%	6,555,374	10.9%
266	Building Security	663,510	0.7%	696,817	1.2%	704,851	1.2%
	Total Operations and Maintenance	7,057,039	11.0%	7,073,775	11.8%	7,260,225	12.1%
271	Pupil Transportation	1,867,258	3.2%	1,986,585	3.3%	2,068,130	3.4%
281	Planning, Research, Development	0	0.0%	0	0.0%	50,235	0.1%
282	Communication Services	103,181	0.1%	111,896	0.2%	104,032	0.2%
283	Staff/Personnel Services	561,332	1.1%	603,156	1.0%	611,227	1.0%
284	Non-Instructional Technology	467,897	1.2%	553,581	0.9%	521,039	0.9%
285	Pupil Accounting	184,384	0.3%	187,043	0.3%	206,792	0.3%
	Total Central Support Services	1,316,794	2.8%	1,455,676	2.4%	1,493,325	2.5%
	Total Support Services	24,545,504	40.4%	24,320,633	40.7%	25,020,424	41.7%
293	Athletic Activities	1,064,486	1.9%	995,596	1.7%	1,022,793	1.7%
3xx	Community Services	33,360	0.1%	44,838	0.1%	40,922	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	66,762	0.2%	21,670	0.0%	21,670	0.0%
	Total [1]	58,357,332	100.0%	59,718,059	100.0%	60,018,282	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

2024-25 ACTUAL		2025-26 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET	$ CHANGE ORIGINAL BUDGET v. 2025-26 FINAL REVISION	$ CHANGE ORIGINAL BUDGET v. 2024-25 ACTUAL
	Revenues:				
	Local:				
18,109	Food Sales	16,000	12,000	(4,000)	(6,109)
17,791	Catered Events	22,000	27,000	5,000	9,209
0	Other	0	0	0	0
	State:				
	Breakfast - Supplemental	0	0	0	0
14,010	At-Risk	15,733	18,225	2,492	4,215
96,656	Lunch	86,911	90,000	3,089	(6,656)
10,786	31j 10 Cents	7,519	0	(7,519)	(10,786)
734,283	30d Expanded Breakfast and Lunch Program	720,000	801,900	81,900	67,617
	Federal:				
227,607	Breakfast	230,000	232,000	2,000	4,393
918,628	Lunch	920,000	930,000	10,000	11,372
15,279	SSO/SFSP	2,000	2,000	0	(13,279)
0	Supply Chain Assistance			0	0
0	Local Food for Schools			0	0
159,856	USDA Commodities (Entitlement and Bonus)	161,650	160,000	(1,650)	144
2,213,004	Total Revenues	2,181,813	2,273,125	91,312	60,121
	Expenditures:				
76,951	Salaries	92,000	110,625	18,625	33,674
36,847	Employee Benefits	44,000	54,925	10,925	18,078
273,799	Purchased Services	993,000	1,002,420	9,420	728,621
1,044,015	Supplies & Materials	1,038,000	1,076,400	38,400	32,385
32,758	Capital Outlay	7,000	10,000	3,000	(22,758)
694,924	Other	19,000	19,200	200	(675,724)
2,159,294	Total Expenditures	2,193,000	2,273,570	80,570	114,276
53,710	Excess (Deficit) of Revenues over (under) Expenditures	(11,187)	(445)	10,742	(54,155)
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Other	0	0	0	0
0	Total Other Financing (Uses) Sources	0	0	0	0
53,710	Increase (Decrease) in Fund Balance	(11,187)	(445)	10,742	(54,155)
656,025	Fund Balance - Beginning of Year	709,735	698,548	(11,187)	42,523
709,735	Fund Balance - End of Year	698,548	698,103	(445)	(11,632)
32.9%	Fund Balance as a Percentage of Expenditures	31.9%	30.7%		
708,845	Max. Fund Balance three Months of Operating Costs	728,667	754,523		

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

2024-25 ACTUAL		2025-26 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET	$ CHANGE ORIGINAL BUDGET v. 2025-26 FINAL REVISION	$ CHANGE ORIGINAL BUDGET v. 2024-25 ACTUAL
	Revenues:				
	Local:				
10,619	Donley Elementary	2,200	7,400	5,200	(3,219)
7,865	Glencairn Elementary	7,000	11,900	4,900	4,035
7,523	Marble Elementary	6,000	5,700	(300)	(1,823)
2,388	Robert L Green Elementary	2,000	3,400	1,400	1,012
18,788	Red Cedar Elementary	42,000	23,500	(18,500)	4,712
5,198	Whitehills Elementary	6,000	5,700	(300)	502
82,678	MacDonald Middle School	70,000	73,700	3,700	(8,978)
473,986	East Lansing High School	450,000	458,600	8,600	(15,386)
609,045	Total Revenues	585,200	589,900	4,700	(19,145)
	Expenditures:				
9,014	Donley Elementary	7,500	7,680	180	(1,334)
9,244	Glencairn Elementary	9,000	16,600	7,600	7,356
11,287	Marble Elementary	10,700	13,010	2,310	1,723
6,516	Robert L Green Elementary	4,000	5,280	1,280	(1,236)
19,913	Red Cedar Elementary	35,000	20,400	(14,600)	487
4,424	Whitehills Elementary	2,800	3,320	520	(1,104)
76,226	MacDonald Middle School	77,030	74,800	(2,230)	(1,426)
478,160	East Lansing High School	474,900	427,300	(47,600)	(50,860)
614,784	Total Expenditures	620,930	568,390	(52,540)	(46,394)
5					
(5,739)	Excess (Deficit) of Revenues over (under) Expenditures	(35,730)	21,510	57,240	27,249
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Other	0	0	0	0
0	Total Other Financing (Uses) Sources	0	0	0	0
(5,739)	Increase (Decrease) in Fund Balance	(35,730)	21,510	57,240	27,249
497,270	Fund Balance - Beginning of Year	491,531	455,801	(35,730)	(41,469)
491,531	Fund Balance - End of Year	455,801	477,311	21,510	(14,220)

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

2024-25 ACTUAL		2025-26 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET	$ CHANGE ORIGINAL BUDGET v. 2025-26 FINAL REVISION	$ CHANGE ORIGINAL BUDGET v. 2024-25 ACTUAL
	Revenues:				
	Local:				
3,286,485	Current Property Taxes (net 0.50% est. delinquent)	0	0	0	(3,286,485)
3,704	Payment in Lieu of Taxes	0	0	0	(3,704)
4,165	Delinquent Property Taxes (includes penalties & interest)	0	0	0	(4,165)
44,984	Interest on Investments	0	0	0	(44,984)
0	Other	0	0	0	0
3,339,338	Total Revenues	0	0	0	(3,339,338)
	Expenditures:				
	Due November:				
0	Interest on Bonded Debt	0	0	0	0
	Due May:				
2,590,000	Redemption of Principal (matures May 2030)	0	0	0	(2,590,000)
750,750	Interest on Bonded Debt	0	0	0	(750,750)
509	Dues and Fees	375	0	(375)	(509)
2,388	Property Tax Refunds (MTT/STC/Board of Review)	432	0	(432)	(2,388)
117,986	Other - Costs of Bond Issuance	9,475	0	(9,475)	(117,986)
3,461,633	Total Expenditures	10,282	0	(10,282)	(3,461,633)
(122,295)	Excess (Deficit) of Revenues over (under) Expenditures	(10,282)	0	10,282	122,295
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
(185,014)	Sale of Bonds	0	0	0	185,014
(185,014)	Total Other Financing (Uses) Sources	0	0	0	185,014
(307,309)	Increase (Decrease) in Fund Balance	(10,282)	0	10,282	307,309
317,591	Fund Balance - Beginning of Year	10,282	0	(10,282)	(317,591)
10,282	Fund Balance - End of Year	0	0	0	(10,282)

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

2024-25 ACTUAL		2025-26 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET	$ CHANGE ORIGINAL BUDGET v. 2025-26 FINAL REVISION	$ CHANGE ORIGINAL BUDGET v. 2024-25 ACTUAL
	Revenues:				
	Local:				
4,433,654	Current Property Taxes (net 0.50% est. delinquent)	4,151,100	4,655,600	504,500	221,946
4,996	Payment in Lieu of Taxes	12,900	12,900	0	7,904
10,027	Delinquent Property Taxes (includes penalties & interest)	6,100	6,100	0	(3,927)
47,476	Interest on Investments	61,000	65,000	4,000	17,524
0	Other			0	0
4,496,153	Total Revenues	4,231,100	4,739,600	508,500	243,447
	Expenditures:				
	Due November:				
1,208,625	Interest on Bonded Debt	1,168,625	1,124,625	(44,000)	(84,000)
	Due May:				
2,000,000	Redemption of Principal (matures May 2042)	2,200,000	2,450,000	250,000	450,000
1,208,625	Interest on Bonded Debt	1,168,625	1,124,625	(44,000)	(84,000)
509	Dues and Fees	500	550	50	41
3,183	Property Tax Refunds (MTT/STC/Board of Review)	6,000	2,000	(4,000)	(1,183)
0	Other - Costs of Bond Issuance	0	0	0	0
4,420,942	Total Expenditures	4,543,750	4,701,800	158,050	280,858
75,211	Excess (Deficit) of Revenues over (under) Expenditures	(312,650)	37,800	350,450	(37,411)
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Sale of Bonds	0	0	0	0
0	Total Other Financing (Uses) Sources	0	0	0	0
75,211	Increase (Decrease) in Fund Balance	(312,650)	37,800	350,450	(37,411)
369,004	Fund Balance - Beginning of Year	444,215	131,565	(312,650)	(237,439)
444,215	Fund Balance - End of Year	131,565	169,365	37,800	(274,850)

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

2024-25 ACTUAL		2025-26 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET	$ CHANGE ORIGINAL BUDGET v. 2025-26 FINAL REVISION	$ CHANGE ORIGINAL BUDGET v. 2024-25 ACTUAL
	Revenues:				
	Local:				
1,891,279	Current Property Taxes (net 0.50% est. delinquent)	1,769,800	1,875,600	105,800	(15,679)
2,131	Payment in Lieu of Taxes	5,500	5,500	0	3,369
4,233	Delinquent Property Taxes (includes penalties & interest)	1,000	1,000	0	(3,233)
19,632	Interest on Investments	25,600	26,500	900	6,868
0	Other			0	0
1,917,275	Total Revenues	1,801,900	1,908,600	106,700	(8,675)
	Expenditures:				
	Due November:				
484,650	Interest on Bonded Debt	466,350	446,750	(19,600)	(37,900)
	Due May:				
915,000	Redemption of Principal (matures May 2044)	980,000	1,000,000	20,000	85,000
484,650	Interest on Bonded Debt	466,350	446,750	(19,600)	(37,900)
509	Dues and Fees	500	550	50	41
1,344	Property Tax Refunds (MTT/STC/Board of Review)	1,000	1,000	0	(344)
0	Other - Costs of Bond Issuance	0	0	0	0
1,886,153	Total Expenditures	1,914,200	1,895,050	(19,150)	8,897
31,122	Excess (Deficit) of Revenues over (under) Expenditures	(112,300)	13,550	125,850	(17,572)
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Sale of Bonds	0	0	0	0
0	Total Other Financing (Uses) Sources	0	0	0	0
31,122	Increase (Decrease) in Fund Balance	(112,300)	13,550	125,850	(17,572)
145,470	Fund Balance - Beginning of Year	176,592	64,292	(112,300)	(81,178)
176,592	Fund Balance - End of Year	64,292	77,842	13,550	(98,750)

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

2024-25 ACTUAL		2025-26 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET	$ CHANGE ORIGINAL BUDGET v. 2025-26 FINAL REVISION	$ CHANGE ORIGINAL BUDGET v. 2024-25 ACTUAL
	Revenues:				
	Local:				
155,521	Current Property Taxes (net 0.50% est. delinquent)	579,200	468,900	(110,300)	313,379
0	Payment in Lieu of Taxes	1,700	1,200	(500)	1,200
0	Delinquent Property Taxes (includes penalties & interest)	150	150	0	150
564	Interest on Investments	7,600	10,000	2,400	9,436
0	Other			0	0
156,085	Total Revenues	588,650	480,250	(108,400)	324,165
	Expenditures:				
	Due November:				
90,900	Interest on Bonded Debt	90,900	84,100	(6,800)	(6,800)
	Due May:				
0	Redemption of Principal (matures May 2033)	340,000	340,000	0	340,000
63,125	Interest on Bonded Debt	90,900	84,100	(6,800)	20,975
633	Dues and Fees	510	550	40	(83)
97	Property Tax Refunds (MTT/STC/Board of Review)		500	500	403
0	Other - Costs of Bond Issuance			0	0
154,755	Total Expenditures	522,310	509,250	(13,060)	354,495
1,330	Excess (Deficit) of Revenues over (under) Expenditures	66,340	(29,000)	(95,340)	(30,330)
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Sale of Bonds	0	0	0	0
0	Total Other Financing (Uses) Sources	0	0	0	0
1,330	Increase (Decrease) in Fund Balance	66,340	(29,000)	(95,340)	(30,330)
0	Fund Balance - Beginning of Year	1,330	67,670	66,340	67,670
1,330	Fund Balance - End of Year	67,670	38,670	(29,000)	37,340

EAST LANSING PUBLIC SCHOOLS

2025 DEBT FUND (SAFETY, SECURITY, AND ACCESSIBILITY - SERIES 2 AND REFUNDING BOND)

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2024-25 ACTUAL		2025-26 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET	$ CHANGE ORIGINAL BUDGET v. 2025-26 FINAL REVISION	$ CHANGE ORIGINAL BUDGET v. 2024-25 ACTUAL
	Revenues:				
	Local:				
0	Current Property Taxes (net 0.50% est. delinquent)	3,636,200	3,550,300	(85,900)	3,550,300
0	Payment in Lieu of Taxes	11,200	10,000	(1,200)	10,000
0	Delinquent Property Taxes (includes penalties & interest)	1,000	1,000	0	1,000
0	Interest on Investments	53,700	56,000	2,300	56,000
0	Other	9,400	0	(9,400)	0
0	Total Revenues	3,711,500	3,617,300	(94,200)	3,617,300
	Expenditures:				
	Due November:				
0	Interest on Bonded Debt	447,767	555,100	107,333	555,100
	Due May:				
0	Redemption of Principal (matures May 2033)	2,545,000	2,415,000	(130,000)	2,415,000
0	Interest on Bonded Debt	606,000	555,100	(50,900)	555,100
0	Dues and Fees	350	550	200	550
0	Property Tax Refunds (MTT/STC/Board of Review)	5,300	1,500	(3,800)	1,500
0	Other - Costs of Bond Issuance	0		0	0
0	Total Expenditures	3,604,417	3,527,250	(77,167)	3,527,250
0	Excess (Deficit) of Revenues over (under) Expenditures	107,083	90,050	(17,033)	90,050
	Other Financing (Uses) Sources				
0	Operating Transfers			0	0
0	Sale of Bonds	0	0	0	0
0	Total Other Financing (Uses) Sources	0	0	0	0
0	Increase (Decrease) in Fund Balance	107,083	90,050	(17,033)	90,050
0	Fund Balance - Beginning of Year	0	107,083	107,083	107,083
0	Fund Balance - End of Year	107,083	197,133	90,050	197,133

EAST LANSING PUBLIC SCHOOLS
2019 SINKING FUND
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2024-25 ACTUAL		2025-26 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET	$ CHANGE ORIGINAL BUDGET v. 2025-26 FINAL REVISION	$ CHANGE ORIGINAL BUDGET v. 2024-25 ACTUAL
	Revenues:				
	Local:				
1,486,872	Current Property Taxes (net 0.50% est. delinquent)	1,513,900	1,560,700	46,800	73,828
1,739	Payment in Lieu of Taxes	5,100	2,400	(2,700)	661
1,899	Delinquent Property Taxes (includes penalties & interest)	2,800	1,500	(1,300)	(399)
0	Interest on Investments			0	0
0	Other	11,000	0	(11,000)	0
1,490,510	Total Revenues	1,532,800	1,564,600	31,800	74,090
	Expenditures:				
14,425	Donley Elementary	11,100	38,294	27,194	23,869
18,869	Glencairn Elementary	6,300	38,293	31,993	19,424
12,372	Marble Elementary	3,000	38,293	35,293	25,921
35,385	Robert L Green Elementary	7,300	38,293	30,993	2,908
16,191	Red Cedar Elementary	40,000	58,293	18,293	42,102
22,467	Whitehills Elementary	30,100	38,294	8,194	15,827
362,027	MacDonald Middle School	122,400	955,510	833,110	593,483
460,748	East Lansing High School	452,761	207,167	(245,594)	(253,581)
0	Towar	75,000	5,000	(70,000)	5,000
1,109	Property Tax Refunds (MTT/STC/Board of Review)	1,000	1,000	0	(109)
943,594	Total Expenditures	748,961	1,418,437	669,476	474,843
546,916	Excess (Deficit) of Revenues over (under) Expenditures	783,839	146,163	(637,676)	(400,753)
0	Other Financing (Uses) Sources - Operating Transfers	0	0	0	0
546,916	Increase (Decrease) in Fund Balance	783,839	146,163	(637,676)	(400,753)
596,418	Fund Balance - Beginning of Year	1,143,334	1,927,173	783,839	1,330,755
1,143,334	Fund Balance - End of Year	1,927,173	2,073,336	146,163	930,002

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

2024-25 ACTUAL		2025-26 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET	$ CHANGE ORIGINAL BUDGET v. 2025-26 FINAL REVISION	$ CHANGE ORIGINAL BUDGET v. 2024-25 ACTUAL
	Revenues:				
	Local:				
167,142	**Interest on Investments**	37,404	0	(37,404)	(167,142)
0	**Other**	0	0	0	0
167,142	**Total Revenues**	37,404	0	(37,404)	(167,142)
	Expenditures:				
4,331	**MacDonald Middle School**	47,017	0	(47,017)	(4,331)
761,844	**East Lansing High School**	455,782	0	(455,782)	(761,844)
1,450,706	**Towar (Admin)**	1,982,892	0	(1,982,892)	(1,450,706)
2,216,881	**Total Expenditures**	2,485,690	0	(2,485,690)	(2,216,881)
					42
(2,049,739)	**Excess (Deficit) of Revenues over (under) Expenditures**	(2,448,286)	0	2,448,286	2,049,739
	Other Financing (Uses) Sources				
0	**Operating Transfers**	0	0	0	0
0	**Sale of Bonds**	0	0	0	0
0	**Total Other Financing (Uses) Sources**	0	0	0	0
(2,049,739)	**Increase (Decrease) in Fund Balance**	(2,448,286)	0	2,448,286	2,049,739
4,498,025	**Fund Balance - Beginning of Year**	2,448,286	0	(2,448,286)	(4,498,025)
2,448,286	**Fund Balance - End of Year**	0	0	0	(2,448,286)

EAST LANSING PUBLIC SCHOOLS

2025 CAPITAL PROJECTS FUND (SAFETY, SECURITY AND ACCESSIBILITY BOND)- Series II & 2015 Refunding Bond

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2024-25 ACTUAL		2025-26 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET	$ CHANGE ORIGINAL BUDGET v. 2025-26 FINAL REVISION	$ CHANGE ORIGINAL BUDGET v. 2024-25 ACTUAL
	Revenues:				
	Local:				
25,082	Interest on Investments	567,000	236,000	(331,000)	210,918
0	Other	0	0	0	0
25,082	Total Revenues	567,000	236,000	(331,000)	210,918
	Expenditures:				
84,590	MacDonald Middle School	240,563	2,126,521	1,885,958	2,041,931
84,590	East Lansing High School	6,854,377	5,844,729	(1,009,649)	5,760,139
129,284	Towar (Admin)	3,475,686	588,253	(2,887,434)	458,969
298,464	Total Expenditures	10,570,627	8,559,502	(2,011,125)	8,261,038
					43
(273,382)	Excess (Deficit) of Revenues over (under) Expenditures	(10,003,627)	(8,323,502)	1,680,125	(8,050,120)
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
18,948,511	Sale of Bonds	0	0	0	(18,948,511)
18,948,511	Total Other Financing (Uses) Sources	0	0	0	(18,948,511)
18,675,129	Increase (Decrease) in Fund Balance	(10,003,627)	(8,323,502)	1,680,125	(26,998,631)
0	Fund Balance - Beginning of Year	18,675,129	8,671,502	(10,003,627)	8,671,502
18,675,129	Fund Balance - End of Year	8,671,502	348,001	(8,323,502)	(18,327,129)

EAST LANSING PUBLIC SCHOOLS

BLENDED PUPIL MEMBERSHIP FTE (FULL-TIME EQUIVALENCY)

THREE YEAR COMPARISON BY BUILDING

	10/2/2024 Fall 24	2/14/2024 Supp 24	2024-25 Blended Count	10/1/2025 Fall 25	2/12/2025 Supp 25	2024-25 Blended Count	Projected 10/1/2026 Fall 26	2/11/2026 Supp 26	Projected 2026-27 Blended Count
ELEMENTARY:									
Donley	262.00	273.00	263.10	262.00	262.00	262.00	278.60	254.00	276.14
Glencairn	298.00	294.00	297.60	290.00	290.00	290.00	298.50	291.00	297.75
Marble	306.00	306.00	306.00	302.15	306.00	302.54	288.55	300.15	289.71
Robert L Green	274.08	270.80	273.75	281.82	278.18	281.46	281.59	278.05	281.24
Red Cedar	210.45	224.82	211.89	184.87	202.40	186.62	181.09	187.85	181.77
Whitehills	286.00	276.00	285.00	282.00	290.00	282.80	279.60	285.00	280.14
Total Elementary	1,636.53	1,644.62	1,637.34	1,602.84	1,628.58	1,605.42	1,607.93	1,596.05	1,606.75
									44
MacDonald Middle School	854.17	832.06	851.96	837.00	849.00	838.20	849.73	832.33	847.99
East Lansing High School	1,164.49	1,155.13	1,163.55	1,194.95	1,144.13	1,189.87	1,191.02	1,176.24	1,189.54
Sec 23a (Graduation Alliance)	40.33	0.00	40.33	40.00	0.00	40.00	35.00	0.00	35.00
TOTAL PUPIL MEMBERSHIP	3,695.52	3,631.81	3,693.18	3,674.79	3,621.71	3,673.49	3,683.68	3,604.62	3,679.28
Blended FTE count change from prior year			(1.31)			(19.69)			5.79
Blended FTE % change from prior year			0.0%			-0.5%			0.2%
Fall FTE count change from prior year	5.11			(20.73)			8.89		

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.

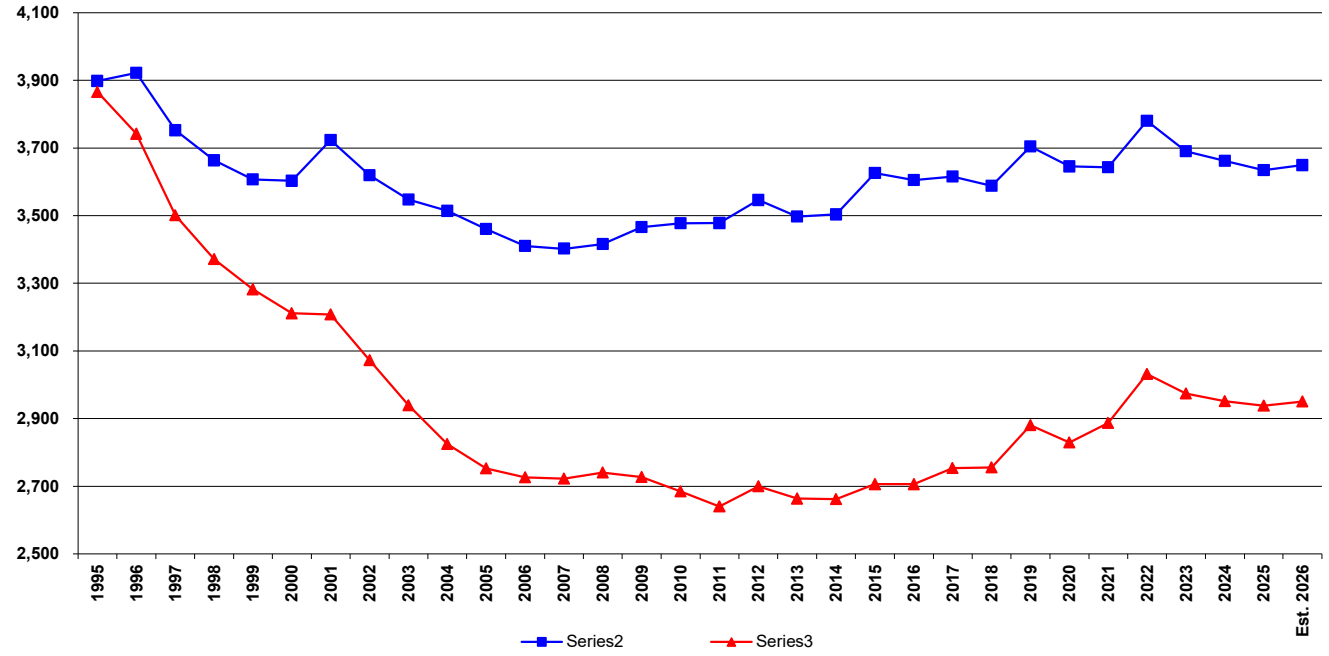
EAST LANSING PUBLIC SCHOOLS

FALL PUPIL MEMBERSHIP FTE (FULL-TIME EQUIVALENCY)

TEN YEAR COMPARISON BY GRADE LEVEL

Grade Level		2017	2018	2019	2020	2021	2022	2023	2024	2025	Est 2026	Change from Prior Year Fall Count
Early Childhood Special Education		16.00	16.00	22.00	16.00	18.00	17.20	17.44	21.45	13.87		
Kindergarten		271.00	256.00	292.13	254.00	288.00	304.00	276.00	272.00	235.00		
1st Grade		271.00	256.00	242.36	251.00	246.00	286.29	271.00	247.00	246.15		
2nd Grade		259.44	265.08	245.00	230.73	261.68	258.33	273.58	264.00	252.00		
3rd Grade		285.00	258.28	268.00	239.00	234.22	282.70	251.33	286.83	284.00		
4th Grade		277.32	283.00	263.09	279.00	238.00	249.00	279.73	266.25	295.48		
5th Grade		282.00	287.15	287.31	266.44	281.00	267.00	257.69	279.00	276.34		
Elementary Total		1,661.76	1,621.51	1,619.89	1,536.17	1,566.90	1,664.52	1,626.77	1,636.53	1,602.84		
6th Grade		282.69	287.00	306.30	297.00	266.00	301.15	267.27	286.00	291.00		45
7th Grade		279.37	283.24	286.00	317.33	282.28	277.71	293.83	269.17	280.00		
8th Grade		278.86	284.92	301.86	281.00	314.00	283.68	277.31	299.00	266.00		
Middle School Total		840.92	855.16	894.16	895.33	862.28	862.54	838.41	854.17	837.00		
9th Grade		299.46	287.74	306.33	308.00	300.00	313.34	296.55	299.88	318.16		
10th Grade		283.51	301.84	306.83	312.33	296.83	296.33	304.24	296.93	298.16		
11th Grade		258.66	274.71	289.64	297.00	305.17	302.02	291.00	291.56	281.83		
12th Grade (plus Sec 23a)		270.76	247.51	287.40	296.49	311.41	341.63	333.44	316.45	336.80		
High School Total		1,112.39	1,111.80	1,190.20	1,213.82	1,213.41	1,253.32	1,225.23	1,204.82	1,234.95		
TOTAL PUPIL MEMBERSHIP COUNT	3,604.80	3,615.07	3,588.47	3,704.25	3,645.32	3,642.59	3,780.38	3,690.41	3,695.52	3,674.79		
FTE change from prior year		10.27	(26.60)	115.78	(58.93)	(2.73)	137.79	(89.97)	5.11	(20.73)		

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



Year	Total Fall Enrollment	Resident Enrollment	Non-Resident (NR) Enrollment [1]	Resident as a % of Total Enrollment	NR as a % of Total Enrollment	Total School of Choice	SOC as a % of Total Enrollment
1995	3,898	3,865	33	99.2%	0.8%	0	0.0%
1996	3,922	3,742	180	95.4%	4.6%	161	4.1%
1997	3,752	3,501	251	93.3%	6.7%	221	5.9%
1998	3,663	3,371	292	92.0%	8.0%	272	7.4%
1999	3,607	3,282	325	91.0%	9.0%	306	8.5%
2000	3,603	3,211	392	89.1%	10.9%	365	10.1%
2001	3,723	3,208	515	86.2%	13.8%	497	13.3%
2002	3,619	3,072	547	84.9%	15.1%	532	14.7%
2003	3,547	2,939	608	82.9%	17.1%	593	16.7%
2004	3,514	2,825	689	80.4%	19.6%	669	19.0%
2005	3,460	2,753	707	79.6%	20.4%	683	19.7%
2006	3,410	2,726	684	79.9%	20.1%	664	19.5%
2007	3,402	2,722	680	80.0%	20.0%	648	19.0%
2008	3,416	2,740	676	80.2%	19.8%	585	17.1%
2009	3,466	2,727	739	78.7%	21.3%	668	19.3%
2010	3,477	2,685	792	77.2%	22.8%	717	20.6%
2011	3,478	2,640	838	75.9%	24.1%	735	21.1%
2012	3,546	2,700	846	76.1%	23.9%	758	21.4%
2013	3,497	2,663	834	76.2%	23.8%	736	21.0%
2014	3,503	2,662	841	76.0%	24.0%	754	21.5%
2015	3,626	2,706	920	74.6%	25.4%	825	22.8%
2016	3,605	2,706	899	75.1%	24.9%	826	22.9%
2017	3,615	2,754	861	76.2%	23.8%	793	21.9%
2018	3,588	2,755	833	76.8%	23.2%	775	21.6%
2019	3,704	2,881	823	77.8%	22.2%	753	20.3%
2020	3,645	2,829	816	77.6%	22.4%	739	20.3%
2021	3,643	2,887	756	79.2%	20.8%	656	18.0%
2022	3,780	3,032	748	80.2%	19.8%	601	15.9%
2023	3,690	2,974	716	80.6%	19.4%	563	15.3%
2024	3,662	2,951	711	80.6%	19.4%	596	16.3%
2025	3,634	2,938	696	80.8%	19.2%	604	16.6%
Est. 2026	**3,649**	**2,950**	**699**	**80.8%**	**19.2%**	**606**	**16.6%**

[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	2026 Tax Year (TY) 2026-27	2025 Tax Year 2025-26	2024 TY 2024-25	2023 TY 2023-24	2022 TY 2022-23
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	0.9852	0.9956	0.9956	0.9972	0.9972
2025 Debt Fund - ALL	N/A	2.1200	2.2600	0.1000	0.0000	0.0000
2024 Debt Fund - ALL	N/A	0.2800	0.3600	0.1000	0.0000	0.0000
2020 Debt Fund - ALL	N/A	1.1200	1.1000	1.2200	1.1300	1.0000
2017 Debt Fund - ALL	N/A	2.7800	2.5800	2.8600	2.8600	3.0000
2015 Debt Fund - ALL	N/A	0.0000	0.0000	2.1200	2.3100	2.6300
Total Debt		6.3000	6.3000	6.3000	6.3000	6.6300
Total PRE (Homestead)		7.2852	7.2956	7.2956	7.2972	7.6272
Total Non-PRE (Non-Homestead)		25.2852	25.2956	25.2956	25.2972	25.6272
Headlee Reduction [1] - ALL		YES - 0.9896	NO	YES - 0.9984	NO	YES - 0.9982
Headlee Reduction [1] - Non-PRE (Non-Homestead)		YES - 0.9870	NO	YES - 0.9984	NO	YES - 0.9995
Operating - Non-PRE (Non-Homestead) authorized millage rate only			21.9384	21.9384	21.9736	21.9736

[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	2026-27	2025-26	$ Change	% Change
City of East Lansing	76.9%	1,203,774,600	1,157,393,591	46,381,009	4.01%
City of Lansing	3.2%	50,217,176	50,163,061	54,115	0.11%
Bath Township	4.0%	61,912,569	52,714,849	9,197,720	17.45%
DeWitt Township	0.1%	2,028,386	1,978,913	49,472	2.50%
Lansing Township	0.0%	178,648	164,082	14,566	8.88%
Meridian Township	15.8%	247,589,823	240,067,541	7,522,282	3.13%
	100.0%	1,565,701,202	1,502,482,037	63,219,165	4.21%

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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.

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)

	2026-27	2025-26	$ Change	% Change
City of East Lansing	601,222,661	583,593,259	17,629,402	3.02%
City of Lansing	8,977,543	8,977,160	383	0.00%
Bath Township	0	0	0	N/A
DeWitt Township	47,397	46,241	1,156	2.50%
Lansing Township	0	0	0	N/A
Meridian Township	187,443,223	182,086,083	5,357,140	2.94%
	797,690,824	774,702,743	22,988,081	2.97%
Percent of total taxable value	50.9%	51.6%		

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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)

	2026-27	2025-26	$ Change	% Change
City of East Lansing	30,157,180	28,424,600	1,732,580	6.10%
City of Lansing	2,856,900	2,520,000	336,900	13.37%
Bath Township	1,840,000	1,695,400	144,600	8.53%
DeWitt Township	223,963	218,500	5,462	2.50%
Lansing Township	0	0	0	N/A
Meridian Township	519,600	345,600	174,000	50.35%
	35,597,643	33,204,100	2,393,543	7.21%
Percent of total taxable value	2.3%	2.2%		

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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

NON-PRE PROPERTY TAXABLE VALUE (excludes Capture)

	2026-27	2025-26	$ Change	% Change
City of East Lansing	572,394,759	545,375,732	27,019,027	4.95%
City of Lansing	38,382,733	38,665,901	(283,168)	-0.73%
Bath Township	60,072,569	51,019,449	9,053,120	17.74%
DeWitt Township	1,757,026	1,714,172	42,854	2.50%
Lansing Township	178,648	164,082	14,566	8.88%
Meridian Township	59,627,000	57,635,858	1,991,142	3.45%
	732,412,736	694,575,194	37,837,542	5.45%
Percent of total taxable value	46.8%	46.2%		

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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 TAX REVENUES BY MILLAGE

ASSESSING UNIT	COUNTY	2026 TAX YEAR TAXABLE VALUATION [1]	OPERATING MILLAGE (GENERAL FUND) Non-PRE 18.0000	Commercial Personal 6.0000	TOTAL OPERATING	2019 SINKING FUND 0.9852	2017 DEBT FUND 2.7800	2020 DEBT FUND 1.1200	2024 DEBT FUND 0.2800	2025 DEBT FUND 2.1200
City of East Lansing	Ingham									
PRE (includes Industrial Personal)		575,935,577				$ 567,411	$ 1,601,100	$ 645,047	$ 161,261	$ 1,220,983
Commercial Personal		30,149,800		$ 180,898	$ 180,898	29,703	83,816	33,767	8,441	63,917
Non-PRE		571,105,439	$ 10,279,897		10,279,897	562,653	1,587,673	639,638	159,909	1,210,743
Capture - PRE		11,144,941					30,982	12,482	3,120	23,627
Capture - Commercial Personal		0					0	0	0	0
Capture - Non-PRE		78,903,964					219,353	88,372	22,093	167,276
TOTAL CITY OF EAST LANSING		1,267,239,721	10,279,897	180,898	10,460,795	1,159,767	3,522,924	1,419,306	354,824	2,686,546
City of East Lansing	Clinton									
PRE		25,287,084				24,912	70,298	28,321	7,080	53,608
Commercial Personal		7,380		44	44	7	20	8	2	15
Non-PRE		1,289,320	23,207		23,207	1,270	3,584	1,444	361	2,733
TOTAL CITY OF EAST LANSING		26,583,784	23,207	44	23,251	26,189	73,902	29,773	7,443	56,356
City of Lansing	Ingham									
PRE		8,977,543				8,844	24,957	10,054	2,513	19,032
Commercial Personal		2,856,900		17,141	17,141	2,814	7,942	3,199	799	6,056
Non-PRE		38,382,733	690,889		690,889	37,814	106,703	42,988	10,747	81,371
Capture - PRE		900,000					2,502	1,008	252	1,908
Capture - Commercial Personal		0					0	0	0	0
Capture - Non-PRE		26,444,902				26,053	73,516	29,618	7,404	56,063
TOTAL CITY OF LANSING		77,562,078	690,889	17,141	708,030	75,525	215,620	86,867	21,715	164,430
Lansing Township	Ingham									
PRE		0				0	0	0	0	0
Commercial Personal		0		0	0	0	0	0	0	0
Non-PRE		178,648	3,215		3,215	176	496	200	50	378
TOTAL LANSING TOWNSHIP		178,648	3,215	0	3,215	176	496	200	50	378
Meridian Township	Ingham									
PRE		187,443,223				184,669	521,092	209,936	52,484	397,379
Commercial Personal		519,600		3,117	3,117	511	1,444	581	145	1,101
Non-PRE		59,627,000	1,073,286		1,073,286	58,744	165,763	66,782	16,695	126,409
TOTAL MERIDIAN TOWNSHIP		247,589,823	1,073,286	3,117	1,076,403	243,924	688,299	277,299	69,324	524,889
DeWitt Township	Clinton									
PRE		47,397				46	131	53	13	100
Commercial Personal		223,963		1,343	1,343	220	622	250	62	474
Non-PRE		1,757,026	31,626		31,626	1,731	4,884	1,967	491	3,724
TOTAL DEWITT TOWNSHIP		2,028,386	31,626	1,343	32,969	1,997	5,637	2,270	566	4,298
Bath Township	Clinton									
PRE		0				0	0	0	0	0
Commercial Personal		1,840,000		11,040	11,040	1,812	5,115	2,060	515	3,900
Non-PRE		60,072,569	1,081,306		1,081,306	59,183	167,001	67,281	16,820	127,353
TOTAL BATH TOWNSHIP		61,912,569	1,081,306	11,040	1,092,346	60,995	172,116	69,341	17,335	131,253
Total PRE (Homestead)		809,735,765	0	0	0	785,882	2,251,062	906,901	226,723	1,716,637
Total Commercial Personal		35,597,643	0	213,583	213,583	35,067	98,959	39,865	9,964	75,463
Total Non-PRE (Non-Homestead)		837,761,601	13,183,426	0	13,183,426	747,624	2,328,973	938,290	234,570	1,776,050
Grand Total (includes Capture)		1,683,095,009	$ 13,183,426	$ 213,583	$ 13,397,009	$ 1,568,573	$ 4,678,994	$ 1,885,056	$ 471,257	$ 3,568,150
Less Capture Amount		(117,393,806)								$ 10,603,457
Grand Total (excludes Capture)		1,565,701,202								$ 25,569,039

[1] As of May 26, 2026, per the Michigan Department of Education Taxable Value System website. Adjustment for Lansing Captured Value and 2.5% increase from 2025 for taxable values

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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1. Comments from Lisa Allen, Director of Finance

B. Public Comment on 2026-27 Original Budget

C. Conclude Public Comment

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.

VI. **Board Discussion**

VII. **Action Items**

A. **B & A Agreement with City of East Lansing** **55**

Motion: I move that the Board of Education approve the updated Agreement for Use of School Facilities, as presented.

East Lansing Public Schools

MEMORANDUM

TO: **ELPS Board of Education, Dori Leyko, Superintendent**

FROM: **Lisa Allen, Director of Finance**

SUBJECT: **Action Item – B&A Agreement with City of East Lansing**

DATE: **June 22, 2026**

Recommended:

It is recommended that the Board of Education approve the updated Agreement for Use of School Facilities, as presented.

Background:
From 06-08-26 BOE information packet

The District's current Before and After Care (B&A) Agreement with the City of East Lansing, including nine addenda, expires on June 30, 2026. In an effort to update the agreement to reflect current building names, revised legal language, and updated school code requirements, representatives from the City and the District met to review the agreement in its entirety. Rather than creating an additional addendum, both parties agreed to develop a new agreement.

Attached is the proposed three-year agreement. For Year 1, the rental fee will be $60,000. For Years 2 and 3, the rental fee will increase by a percentage equal to the change in the Consumer Price Index for All Urban Consumers (CPI-U) for the Midwest Region for the 12-month period ending in December immediately preceding each agreement year. For example, the rate for the July 1, 2027, through June 30, 2028, agreement year will be based on the CPI-U change reported for the 12-month period ending December 2026. Likewise, the July 1, 2028, through June 30, 2029, agreement year will be based on the CPI-U change reported for the 12-month period ending December 2027.

The Year 1 rental fee of $60,000 represents a slight decrease from the 2025-26 agreement amount and was mutually agreed upon based on a reduction in services that has occurred over time.

AGREEMENT

BY AND BETWEEN THE CITY OF EAST LANSING, MICHIGAN, A MICHIGAN MUNICIPAL CORPORATION

AND

EAST LANSING PUBLIC SCHOOLS, A MICHIGAN PUBLIC SCHOOL DISTRICT

AGREEMENT FOR USE OF SCHOOL FACILITIES

THIS AGREEMENT, made and entered into this _____ day of _____, 2026, (the "Effective Date") by and between the CITY OF EAST LANSING, a Michigan municipal corporation of the State of Michigan, (hereinafter called "City"), the address of which is 410 Abbot Road, East Lansing, Michigan 48823, and EAST LANSING PUBLIC SCHOOLS, a Michigan public school district, organized and operating under the provisions of the Revised School Code, MCL 380.1, *et seq*., as amended, (hereinafter called "District"), the address of which is 6160 Towar Ave, East Lansing MI 48823. City and District shall be collectively referred to as the "Parties."

R E C I T A L S:

The following is a recital of facts underlying this Agreement:

The City and the District entered into an Interlocal Public Agency Agreement on January 5, 1989 pursuant to Act 156 of the Public Acts of 1917, MCL 123.51 et seq., the Urban Cooperation Act of 1967, Act 7 of the Public Acts of 1967, MCL 124.501 et seq., and the Revised School Code of 1976, Act 451 of the Public Acts of 1976, MCL 380.1 et seq. to create the East Lansing Community Recreation and Arts Program, ("ELRA") whereby ELRA would operate as an independent, non-profit corporation to provide a broad range of recreation, leisure, sports and arts activities and programs to the residents of the East Lansing community.

The Parties agreed that the interests of the East Lansing community would be better served by having the City operate the arts and recreation programs previously operated by ELRA. The Parties entered into an agreement on August 12, 2002, for the City to operate a before- and after-school ("B&A") program in District facilities. The District received funds from the City in consideration of the use of District facilities by the City for the B&A Program.

The 2002 Agreement commenced on July 1, 2002, and was set to expire on June 20, 2008, but was extended by mutual agreement of both Parties through nine (9) Addenda. The Ninth Addendum extended the term of the 2002 Agreement to

expire June 30, 2026. The Parties desire to establish an updated Agreement to reflect changes to District facilities and the B&A program.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, the Parties agree as follows:

1. **Purpose and Term.** This Agreement shall become effective from the date upon which the last of the Parties have signed the Agreement, but not before July 1, 2026. The District shall permit the City to use District facilities for the B&A program for three (3) one (1)-year terms from the effective date of this Agreement to June 30, 2029, as set forth in Section 3 of this Agreement. The Parties may mutually agree in writing to extend the term of this Agreement.

2. **Use of District Facilities.** The District agrees to provide facilities, as set forth in Exhibit A (the "Facilities"), on an "as is" basis with all faults, and the District makes no warranties of any kind or nature, whether express or implied, with respect to District property, except that the District represents that it is the owner of the property.

(a) The Parties agree to use good faith efforts to ensure that the City's access does not interfere with the day-to-day operations of the District and both Parties agree to use reasonable means to coordinate the City's use of the Facilities.
(b) The City's access to the Facilities listed in Exhibit A shall not be displaced without the provision of reasonable alternative District facilities. Any request for expansion of the use of District facilities by the City beyond those set forth in Exhibit A must be approved by the Board of Education of the District.
(c) The District is not responsible for providing any materials, supplies, or equipment to the City for the B&A program, unless specifically set forth in this Agreement or otherwise agreed to by the Parties.
(d) The City is responsible for providing supervision of all individuals participating in the B&A program at the Facilities.
(e) The City shall be responsible to reimburse the District for the cost of any damage caused to District property resulting from the City's use of the Facilities under this Agreement, excluding normal wear and tear. The City shall not make any alterations, additions, or improvements to the Facilities without the District's prior written consent.

The District shall be responsible for the maintenance and cleaning of the Facilities.

3. **Payment.** In consideration of the mutual promises set forth in this Agreement, the City shall pay a lump sum rental fee on or before September 30 of each year to the District for the use of the Facilities as follows:

(a) July 1, 2026, through June 30, 2027: $60,000.00
(b) July 1, 2027, through June 30, 2028: The amount in part (a) plus a percentage increase equal to the percentage change in the Consumer Price Index for All Urban Consumers (CPI-U) in the Midwest Region for the 12-month period ending December 2026.

(c) July 1, 2028, through June 30, 2029: The amount in part (b) plus a percentage increase equal to the percentage change in CPI-U in the Midwest Region for the 12-month period ending December 2027.

4. **No Authority to Commit Resources.** The City shall have no authority to expend funds or commit any financial resources chargeable to the District without the express written consent of the District. The District shall have no authority to expend funds or commit any financial resources chargeable to the City without the express written consent of the City.

5. **Relationship of the Parties.** Parties agree the City's employees and contractors, including, but not limited to, those persons involved with or engaged in the delivery of the B&A program, shall not be considered as agents, employees or contractors of the District for any purpose and no such employees or contractors are entitled to any of the rights, compensation or other benefits which the District may provide to its own employees. Likewise, the District's employees and contractors, shall not be considered as agents, employees or contractors of the City for any purpose and no such employees or contractors are entitled to any of the rights, compensation or other benefits which the City may provide to its own employees.

6. **Responsibility to Obtain Licensing.** The City shall obtain and be responsible for all necessary licenses and permits required by law, if any, to operate a child care program and provide proof of compliance with applicable law if requested by the District. The B&A program shall be supervised by an employee of the City.

7. **Insurance.** The Parties shall secure and maintain the following insurance coverages in full force and effect during the term of this Agreement:

(a) Commercial General Liability with minimum limits of $1,000,000.00 per occurrence and $3,000,000.00 in aggregate for bodily injury or property damage, and excess liability with a limit of not less than $2,000,000.00 per occurrence and aggregate.
(b) Workers' Compensation insurance with statutory limits and Employers Liability with a $1,000,000.00 per accident limit for bodily injury or disease.
(c) Automobile Liability insurance covering all owned, non-owned, and hired vehicles with a $1,000,000.00 per accident limit for bodily injury and property damage.
(d) The Insurance Policy shall be written to apply to all bodily injury or property damage and shall be endorsed to include the other Party as an additional insured. With the exception of workers' compensation coverage, the Insurance Policy shall be written as primary policies, not excess or contributing with or secondary to any other insurance.

The District shall provide certificates of insurance coverage reflecting evidence of required policy limits upon request of the City. The insurance policies shall be endorsed so that the insurance carrier will provide the City not less than thirty (30) days prior written notice of cancellation, modification or nonrenewal of any insurance policy.

The City shall provide certificates of insurance coverage reflecting evidence of required policy limits upon request of the District. The insurance policies shall be endorsed so that the insurance

carrier will provide the District not less than thirty (30) days prior written notice of cancellation, modification or nonrenewal of any insurance policy.

8. **Hold Harmless.** To the fullest extent permitted by Michigan law, which the Parties agree is limited, the District agrees to indemnify, pay on behalf of, and save harmless the City, and its elected and appointed officials, consultants, agents, volunteers, and employees from and against all loss or expense (including costs and attorney's fees) by reason of liability imposed by law upon the City or its elected and appointed officials, consultants, agents, volunteers, and employees for damages to property and for damages because of bodily injury, including death at any time resulting therefrom, sustained by any person or persons or on account of damage to property, including loss of use thereof, directly arising out of the District's negligent performance of this Agreement.

To the fullest extent permitted by Michigan law, which the Parties agree is limited, the City agrees to indemnify, pay on behalf of, and save harmless the District, and its elected and appointed officials, consultants, agents, volunteers, and employees from and against all loss or expense (including costs and attorney's fees) by reason of liability imposed by law upon the District or its elected and appointed officials, consultants, agents, volunteers, and employees for damages to property and for damages because of bodily injury, including death at any time resulting therefrom, sustained by any person or persons or on account of damage to property, including loss of use thereof, directly arising out of the City's negligent performance of this Agreement.

9. **Discrimination and Disability Acts.** In accordance with the Elliott-Larsen Civil Rights Act, the Parties covenant not to discriminate against any employee or applicant for employment with respect to hire, tenure, terms, conditions, or privileges of employment, or a matter directly or indirectly related to employment because of race, color, religion, national origin, age, sex, sexual orientation, gender identity or expression, height, weight, or marital status, and to require a similar covenant on the part of any subcontractor employed in the performance of this Agreement. Breach of this covenant may be regarded as a material breach of this Agreement.

10. **Notices.** All notices, requests, demands, or other communications hereunder shall be in writing and deemed given (a) when delivered personally, or (b) on the day said communication is sent by registered or certified mail, return receipt requested, postage prepaid, or (c) on the next business day after notice is sent by facsimile or pdf, or (d) on the day said communication is deposited with a nationally recognized overnight courier service, as the case may be, as follows:

If to City:

City Manager
City of East Lansing
410 Abbot Road
East Lansing, Michigan 48823

If to District:

Dori Leyko, Superintendent
East Lansing Public Schools
6160 Towar Ave
East Lansing, MI 48823
Email: dori.leyko@elps.us

Copy to:

Elizabeth Saarela
East Lansing City Attorney
Rosati Schultz Joppich & Amtsbuechler, P.C.
27555 Executive Drive, Suite 250
Farmington Hills, Michigan 48331
Email: esaarela@rsjalaw.com
Phone: (248) 489-4100

11. **City Agents.** No agent of the City shall have power to revoke, alter, enlarge, or relax the stipulations or requirements of this Agreement, without the prior formal written authorization to do so, by ordinance, resolution, or official action of the City.

12. **Waiver.** No failure by either Party to insist upon the strict performance of any covenant, term, or condition of this Agreement or to exercise any right, term, or remedy consequent upon any breach thereof, shall constitute a waiver of any such breach. No waiver of any breach shall affect or alter this Agreement, but each and every covenant, term and condition of this Agreement shall continue in full force and effect with respect to any other then existing or subsequent breach thereof.

13. **Termination.** This agreement may not be terminated prior to June 30, 2029, without the written consent of both Parties to the Agreement. Should either Party wish to terminate this Agreement, the discontinuing party shall provide, in writing, no less than sixty (60) days' advance notice.

14. **Legal Compliance.** The City shall comply with all federal, state, and local laws and District Board of Education policies while using the Facilities under this Agreement.

15. **Assignment.** Neither Party shall assign sublease, or in any manner transfer this Agreement or any interest therein without the prior written consent of the other Party.

16. **Entire Agreement.** This Agreement contains the entire agreement between the Parties hereto and no representations, inducements, promises or agreements, oral or otherwise entered into prior to the execution of this Agreement, will alter the covenants, agreements, and undertakings herein set forth.

17. **Severability.** If any term or portion of this Agreement, or the application thereof, to any person or circumstance shall, to any extent, judicially be determined to be invalid or unenforceable, the remainder of this Agreement, or the application of such term or provision to persons or circumstances other than those as to which it is invalid or unenforceable, shall not be affected thereby, and each provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.

18. **Modifications.** This Agreement shall not be modified in any manner, except by an instrument in writing executed by both Parties.

19. **Venue and Choice of Law.** The Parties concur that any dispute concerning the interpretation of this Agreement shall be brought in the applicable State court located in the County of Ingham, Michigan, and that Michigan law shall control.

20. **Counterparts.** This Agreement may be executed and delivered in any number of counterparts, each of which so executed and delivered shall be deemed to be an original and all of which shall constitute one and the same instrument. A Party may deliver executed signature pages to this Agreement by facsimile transmission or electronic mail to the other Party, which facsimile or electronic copies shall be deemed to be an original executed signature page binding on the Party that so delivered the executed signature page by facsimile or electronic mail.

21. **Force Majeure**. Neither Party will be liable for any failure or delay in its performance under this Agreement due to any cause beyond its reasonable control, including acts of war, acts of God, acts of terrorism, earthquake, flood, embargo, riot, sabotage, pandemic, labor shortage or dispute, or governmental act, provided that the delayed Party gives the other Party prompt notice of such cause and uses reasonable commercial efforts to promptly correct such failure or delay in performance.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by the persons authorized to do so, as of the day and year first above written.

EAST LANSING PUBLIC SCHOOLS

Superintendent Date

CITY OF EAST LANSING

06/17/26

City Manager Date

APPROVED AS TO FORM:

Beth Saarela

Beth Saarela (Jun 8, 2026 10:34:55 EDT)

City Attorney

APPROVED AS TO SUFFICIENCY OF FUNDS:

Audrey L Kincade

Chief Financial Officer

EXHIBIT A

B&A PROGRAMS HELD IN DISTRICT FACILITIES

Donley B&A Program: License Number DC330257956

- Multipurpose Room/Cafeteria (including trash and recycling bins) and B&A storage room
- Gym
- Restrooms* (depending on location of children)
- Playground
- Main entrance (attached vestibule)
- Vestibule security monitor & B&A doorbell
- Walkways/hallways and exits to playground and gym
- Phone system (access to phone line in B&A office)
- Mailbox in main office/teacher resource room for B&A staff
- Door key cards for outside doors and resource room & B&A storage room key

Glencairn B&A Program: License Number DC330339729

- Multipurpose Room/Cafeteria (including trash and recycling bins) and B&A storage room
- Gym
- Restrooms* (depending on location of children)
- Playground
- Main entrance (attached vestibule)
- Vestibule security monitor & B&A doorbell
- Walkways/hallways and exits to playground and gym
- Phone system (access to phone line in B&A office)
- Mailbox in main office/teacher resource room for B&A staff
- Door key cards for outside doors and resource room & B&A storage room key

Marble B&A Program: License Number DC330409694

- Multipurpose Room/Cafeteria (including trash and recycling bins) and B&A storage room
- Gym
- Restrooms* (depending on location of children)
- Playground
- Main entrance (attached vestibule)
- Vestibule security monitor & B&A doorbell
- Walkways/hallways and exits to playground and gym
- Phone system (access to phone line in B&A office)
- Mailbox in main office/teacher resource room for B&A staff
- Door key cards for outside doors and resource room & B&A storage room key

Robert L. Green B&A Program: License Number DC330405066

- Multipurpose Room/Cafeteria (including trash and recycling bins) and B&A storage room
- Gym
- Restrooms* (depending on location of children)
- Playground
- Main entrance (attached vestibule)
- Vestibule security monitor & B&A doorbell
- Walkways/hallways and exits to playground and gym
- Phone system (access to phone line in B&A office)
- Mailbox in main office/teacher resource room for B&A staff
- Door key cards for outside doors and resource room & B&A storage room key

Red Cedar B&A Program: License Number DC330393932

- Multipurpose Room/Cafeteria (including trash and recycling bins) and B&A storage room (shared space with GSRP)
- Gym
- Restrooms* (depending on location of children)
- Playground
- Main entrance (attached vestibule)
- Cafeteria entrance (Door #2)
- Walkways/hallways and exits to playground and gym
- Phone system (access to phone line in B&A office)
- Mailbox in main office/teacher resource room for B&A staff
- Door key cards for outside doors and resource room & B&A storage room key

Whitehills B&A Program: License Number DC330405064

- Multipurpose Room/Cafeteria (including trash and recycling bins) and B&A storage room
- Gym
- Restrooms* (depending on location of children)
- Playground
- Main entrance (attached vestibule)
- Vestibule security monitor & B&A doorbell
- Walkways/hallways and exits to playground and gym
- Phone system (access to phone line in B&A office)
- Mailbox in main office/teacher resource room for B&A staff
- Door key cards for outside doors and resource room & B&A storage room key

Occasional use of the media center/library, STEAM room, and an individual classroom when the District has evening events (curriculum nights, science nights, movie nights and carnivals).

Youth Basketball (December through March)
Practices in Elementary School Gyms (Monday-Friday, 6-9 pm)

- Donley Elementary
- Glencairn Elementary
- Marble Elementary
- Red Cedar Elementary
- Robert L. Green Elementary
- Whitehills Elementary

Games in Elementary School Gyms (Saturday, 8 am-4 pm)

- Donley Elementary
- Whitehills Elementary

*Restroom use includes toilet paper, soap, and paper towel to be provided by the District.

ELPS Use of School Facilities Agreement FY2027-29

Final Audit Report 2026-06-17

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By:	Justin Drwencke (jdrwenc@cityofeastlansing.com)
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"ELPS Use of School Facilities Agreement FY2027-29" History

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Adobe Acrobat Sign

B. **Resolution to Pass the 2026-27 School Aid Budget by July 1** **67**

Motion: I move that the Board of Education adopt the Resolution Urging the Governor and the Legislature to pass the 2026-2027 School Aid Budget by July 1, as presented.

EAST LANSING PUBLIC SCHOOLS
BOARD OF EDUCATION

Resolution Urging the Governor and the Legislature to pass the 2026/2027 School Aid Budget by July 1.

Whereas, with only eight days remaining in this fiscal year for our schools, the Legislature has not yet passed a School Aid Budget; and

Whereas, last year, the budget was not passed until after the Constitutional October 1 deadline. The state's long delay last year forced districts to make critical staffing and programming decisions based on speculation rather than certainty. Without a budget, schools cannot responsibly plan for staffing, class sizes, transportation, or essential services; and

Whereas, East Lansing Public Schools are legally obligated to complete our budget by the end of June. We will fulfill that obligation. But without certainty from Lansing on what funding we will see, we will be forced to once again consider freezing programs, delaying hires and laying off staff. Families and staff deserve stability, state-created budget delays cause unnecessary stress and financial concerns; and

Whereas, the framework for a responsible School Aid fund budget already exists within the three proposals under consideration, there is no excuse to delay bringing these ideas together into a final agreement; and

Whereas, we also urge focus to remain on passing a responsible, balanced budget. This is not the time to begin discussions on major reforms. Significant property tax changes or other structural changes that are being brought up deserve a thorough debate, separate from the budget; and

Whereas, policymakers must complete a responsible School Aid budget that meets the needs of Michigan's students. This includes an inflationary increase to the foundation allowance, implementing weighted funding for at-risk and ELL students, stopping the diversion of K12 dollars away from the classroom and fixing the school safety and mental health funding;

Now, therefore, be it resolved, that the East Lansing Public School District calls on the Legislature and the Governor to pass the School Aid Budget before July 1; and

Be it resolved, that a copy of this resolution be forwarded to the district's representatives in the Michigan House of Representatives and the Michigan Senate, as well as the Governor's office.

Resolved this ____ day of _____, 2026

Roll Call Vote: Passed_____ Failed _____

_____ _____

Board Representative Name Board Representative Signature

C. **Approval of Partnership with Secure Environment Consultants (SEC) for Director of Safety, Security and Student Support** **69**

Motion: I move that the Board of Education approve a three-year partnership with Secure Environment Consultants (SEC) to provide a full-time Director of Safety, Security & Student Support dedicated exclusively to East Lansing Public Schools
at an annual cost of $166,000, funded through Section 31aa School Safety and Mental Health grant funds.

East Lansing Public Schools

MEMORANDUM

TO: East Lansing Board of Education members

FROM: Dori Leyko, Superintendent

SUBJECT: Approval of Partnership with Secure Environment Consultants (SEC) for Director of Safety, Security and Student Support

DATE: June 22, 2026

Recommendation

It is recommended that the Board of Education approve a three-year partnership with Secure Environment Consultants (SEC) to provide a full-time Director of Safety, Security & Student Support dedicated exclusively to East Lansing Public Schools at an annual cost of $166,000, funded through Section 31aa School Safety and Mental Health grant funds.

Background and Rationale

East Lansing Public Schools has made significant investments in school safety, mental health, and student support through Section 31aa funding, including the implementation of districtwide Behavioral Threat Assessment and Management (BTAM) processes, mental health screening, and building-based student support initiatives. As these efforts continue to expand, the district has identified the need for dedicated leadership to coordinate safety, security, emergency preparedness, threat assessment, and prevention efforts across all schools.

The proposed Director of Safety, Security & Student Support will serve as the district's lead administrator for school safety and emergency management, overseeing safety planning, crisis response, emergency operations, security assessments, threat assessment processes, and coordination with law enforcement and community partners. The position will also support the integration of mental health and student support services within the district's overall safety framework.

Partnership with SEC

Through this partnership, ELPS will receive a full-time professional dedicated solely to East Lansing Public Schools. The position will not be shared with any other district and will be embedded within district operations.

In addition to providing a highly qualified safety leader, the partnership gives ELPS access to the broader expertise, training resources, best practices, and professional network available

through Secure Environment Consultants. This model provides both dedicated on-site leadership and ongoing access to specialized school safety expertise that would not otherwise be available through a single district position.

Fiscal Impact

The annual cost of the partnership is $166,000, for a total three-year cost of $498,000. The position will be funded through Section 31aa School Safety and Mental Health grant funds and will not require General Fund support.

D. **2026-27 Original Budget** **72**

East Lansing Public Schools

MEMORANDUM

TO: **ELPS Board of Education, Dori Leyko, Superintendent**

FROM: **Lisa Allen, Director of Finance**

SUBJECT: **Action Items – 2026-27 Original Budget**

DATE: **June 22, 2026**

Recommendation:

It is recommended that the Board of Education adopt the 2026-27 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 2026-27 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 2026-27 Original Budget resolution for the Student/School Activity Fund, as presented on page 8 of the Budget Book.

Background:

The Finance Committee reviewed the major assumptions and summary comparisons for the 2026-27 Budget on June 1, 2026. A detailed comparison of assumptions, revenues, and expenditures is provided on page 9.

General Fund
The budget reflects a revenue increase of $378,743 and an expenditure increase of $300,222 (net of favorable variances).

Main Revenue Drivers
- Increase in taxable values.
- Increase to per pupil rate and slight increase in blended enrollment.
- Decrease to MPSERS funding and non-continuation of 147(g) funding;
- Net decrease to categorical funding;
    - 27L-Educator Compensation is not included in the current proposal,
    - 32D-GSRP proposed increase.
- Increase in ISD Special Education funding due to the updated calculation formula (Year 2 of implementation).

Main Expenditure Drivers
- Contractual wage increases and staffing adjustments, including additional grant-funded positions.

- Decrease in benefits; insurance increases offset by reduced rates for MPSERS contributions and non-continuation of one-time payments such as 27L and 147(g)

Fund Balance

The projected ending fund balance is $12,616,906, representing approximately 21.4% of total revenues (excluding Other Financing Sources). This reflects a decrease of $1,126,615 from the 2025-26 Final Budget Revision. Operational expenditures continue to be reviewed for efficiencies and cost containment opportunities.

Food Service Fund (Page 24)

Revenue is projected to increase by $91,312, primarily due to the stable proposal for funding and a slight increase to the meal rate. Expenditures reflect contractual wage increases, the approved Chartwells rate increase, and inflationary increases for food and supplies.

The projected ending fund balance is $698,103, basically flat as compared to the 2025-26 Final Budget Revision.

Student/School Activity Fund (Page 25)

The projected ending fund balance is $477,311, an increase of $21,510 from 2025-26 Final Budget Revision.

Additional Information

While formal board action is not required under the Uniform Budgeting and Accounting Act for Debt Service and Capital Project Funds, these budgets are included in the budget document for transparency and information.

East Lansing Public Schools

BUDGET BOOK
2026-27 ORIGINAL BUDGET

Prepared By: Lisa Allen, CMA
Director of Finance

Date: 06/22/2026

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East Lansing Public Schools

MISSION STATEMENT

Nurturing each child • Educating all students • Building world citizens

VISION STATEMENT

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

BOARD OF EDUCATION and ADMINISTRATION

Board Members:

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

Administration:

Superintendent – Dori Leyko
Assistant Superintendent – Mark Dobson
Chief Human Resources Officer – Rulesha Glover-Payne
Director of Equity and Social Justice – Klaudia Burton
Director of Finance – Lisa Allen
Director of Operations and Maintenance – Billy Hastings
Director of Special Education – Precios Armstrong
Director of Technology and Communications – Christian Palasty
East Lansing High School Principal – Ashley Schwarzbek
East Lansing High School Associate Principal – Jeff Lampi
East Lansing High School Associate Principal – Dorcas Shumake
East Lansing High School Director of Athletics and Activities – Nikki Norris
MacDonald Middle School Principal – Amy Martin
MacDonald Middle School Associate Principal – John Atkinson
Donley Elementary Principal – Tracey Barton
Glencairn Elementary Principal – Justyne Richardson
Marble Elementary Principal – Josh Robertson
Red Cedar Elementary Principal – Rinard Pugh
Robert L Green Elementary Principal – Amy Webster
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 2026-27; 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 $13,183,426 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 2026-27 are as follows:

Revenues:	
Local	$ 14,240,771
State	37,402,436
Federal	859,779
Incoming Transfers	6,358,681
Other Financing Sources (Uses)	30,000
Total Revenues & Other Financing Sources (Uses)	$ 58,891,667
Total Fund Balance, July 1, 2026	13,743,521
Total Available to Appropriate	$ 72,635,188

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

Expenditures:		
Instruction:		
Basic Programs	$	24,216,672
Added Needs		9,695,801
Total Instruction	$	33,912,473
Support Services:		
Pupil Services		5,518,862
Instructional Staff Services		3,737,320
General Administration		680,109
School Administration		3,220,815
Business Services		1,041,638
Operations and Maintenance		7,260,225
Pupil Transportation		2,068,130
Central Services		1,493,325
Athletic Activities		1,022,793
Total Support Services	$	26,043,217
Community Services		40,922
Payments to Other Government Agencies		-
Debt Services		21,670
Total Appropriations	$	60,018,282
Total Fund Balance, June 30, 2027	$	12,616,906

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

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

This resolution shall take immediate effect.
Ayes:
Nayes:
Excused Absences:
Resolution declared adopted on:

FOOD SERVICE FUND APPROPRIATIONS

RESOLUTION FOR ADOPTION BY THE EAST LANSING BOARD OF EDUCATION

RESOLVED: That this resolution shall be the Food Service Fund appropriations of East Lansing Public Schools (the School District) for the fiscal year 2026-27; 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 2026-27 are as follows:

Revenues:		
Local	$	39,000
State		910,125
Federal		1,324,000
Other Financing Sources (Uses)		-
Total Revenues & Other Financing Sources (Uses)	$	2,273,125
Total Fund Balance, July 1, 2026		698,548
Total Available to Appropriate	$	2,971,673

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	$	165,550
Purchased Services		1,002,420
Supplies & Materials		1,076,400
Capital Outlay		10,000
Other		19,200
Total Appropriations	$	2,273,570
Total Fund Balance, June 30, 2027	$	698,103

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

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

This resolution shall take immediate effect.
Ayes
Nayes:
Excused Absences:
Resolution declared adopted on:

STUDENT/SCHOOL ACTIVITY FUND APPROPRIATIONS

RESOLUTION FOR ADOPTION BY THE EAST LANSING BOARD OF EDUCATION

RESOLVED: That this resolution shall be the Student/School Activity Fund appropriations of East Lansing Public Schools (the School District) for the fiscal year 2026-27; 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 2026-27 are as follows:

Revenues:		
Local - student/school groups	$	589,900
Other Financing Sources (Uses)		-
Total Revenues & Other Financing Sources (Uses)	$	589,900
Total Fund Balance, July 1, 2026		455,801
Total Available to Appropriate	$	1,045,701

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	$	568,390
Total Appropriations	$	568,390
Total Fund Balance, June 30, 2027	$	477,311

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

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

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

This resolution shall take immediate effect.
Ayes:
Nayes:
Excused Absences:
Resolution declared adopted on:

East Lansing Public Schools

GENERAL FUND - Major Assumptions

	2025-26 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET		Change
Revenues:				
Blended Enrollment	3,673.49	3,679.28		5.79
Foundation Allowance	$ 10,050	$ 10,300	*	$ 250
Property Taxable Values (excludes Captured Values)	$ 1,502,482,037	$ 1,540,252,376		2.51%
Property Taxes Delinquent %	1.50%	1.50%		0.00%
Current Property Taxes	$ 12,630,301	$ 13,196,054		$ 565,753
Prop A/Disc./SE Headlee	$ 26,566,927	$ 29,637,188		$ 3,070,261
MPSERS 147 Funds	$ 5,864,391	$ 5,410,455		$ (453,936)
Prior Year State Aid Adjustments	$ 173,083	$ -		$ (173,083)
At-Risk	$ 2,281,046	$ -		$ (2,281,046)
Federal Grants	$ 860,149	$ 859,779		$ (370)
County Special Education	$ 5,787,760	$ 6,270,692		$ 482,932
Expenditures:				
Employee wages				
MPSERS Rate (Pension & Health)	29.91%	27.51%		-2.40%
Health Insurance Renewal January 1st	5.80%	9.00%		3.20%
Staffing FTEs:				
Maintenance, Custodial, Grounds, & Courier	36.3	36.3		-
At-Wills	26.9	26.1		(0.8)
Central Office Administrators	6.5	6.5		-
ELESPA (paraprofessionals)	76.6	77.6		1.0
AFSCME (administrative assistants)	19.5	19.5		-
ELEA (teachers)	248.8	248.8		-
Building Level Administrators	12.0	12.0		-
Superintendent	1.0	1.0		-

GENERAL FUND - Revenue & Expenditure Summary Comparison

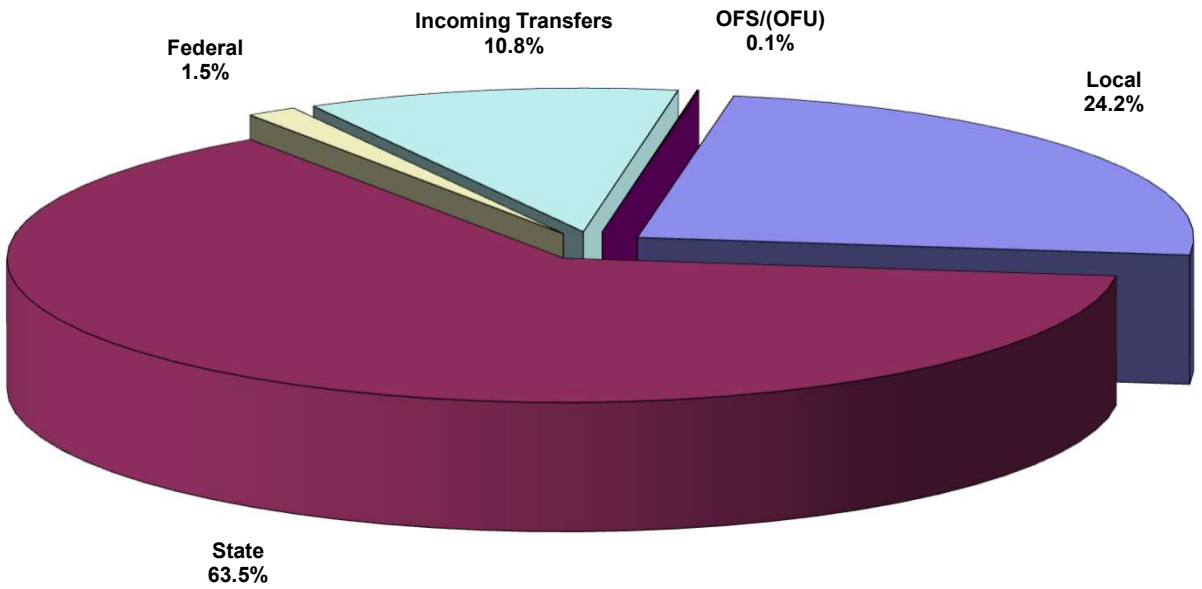
	2025-26 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET	Change
Revenues:			
Local	$ 14,074,676	$ 14,240,771	$ 166,095
State	37,661,187	37,402,436	(258,751)
Federal	860,149	859,779	(370)
Incoming Transfers	5,914,612	6,358,681	444,069
Other Financing Sources/(Uses)	2,300	30,000	27,700
Total Revenues	$ 58,512,924	$ 58,891,667	$ 378,743
Expenditures:			
Salaries	$ 28,777,051	$ 29,761,746	$ 984,695
Benefits	20,395,317	19,648,394	(746,923)
Purchase Services	3,076,457	3,328,184	251,727
Supplies & Materials	3,018,884	2,905,706	(113,178)
Capital Outlay	425,250	405,165	(20,085)
Other	4,934,516	4,883,073	(51,443)
Total Expenditures (before favorable variance)	$ 60,627,475	$ 60,932,268	$ 304,793
Favorable Expenditure Variance (1.5%)	$ (909,416)	$ (913,986)	$ (4,571)
Projected Add/(Draw) To/From Fund Balance	$ (1,205,135)	$ (1,126,615)	$ 78,521
Beginning Fund Balance	14,948,656	13,743,521	(1,205,135)
Ending Fund Balance	$ 13,743,521	$ 12,616,906	$ (1,126,615)

*Weighted for at-risk (.18) and ELL (.05)

EAST LANSING PUBLIC SCHOOLS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
2026-27 ORIGINAL BUDGET

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
REVENUES:					
Local:					
Property Taxes	13,243,054		10,588,250	1,564,600	25,395,904
Interest Earnings	600,000		157,500	236,000	993,500
Building Use	97,600				97,600
Food Sales		39,000			39,000
Athletics	128,380				128,380
Other	171,737	589,900	0	0	761,637
State	37,402,436	910,125			38,312,561
Federal	859,779	1,324,000			2,183,779
County Special Education and Misc. via IISD	6,358,681				6,358,681
Total Revenues	58,861,667	2,863,025	10,745,750	1,800,600	74,271,042
EXPENDITURES:					
Instruction:					
Basic Programs	24,216,672				24,216,672
Added Needs	9,695,801				9,695,801
Instructional Support Services:					
Pupil	5,518,862				5,518,862
Instructional Staff	3,737,320				3,737,320
School Administration	3,220,815				3,220,815
Non-Instructional Support Services:					
General Administration	680,109				680,109
Business	1,041,638		5,000	1,000	1,047,638
Operations and Maintenance	7,260,225				7,260,225
Pupil Transportation	2,068,130				2,068,130
Central	1,493,325				1,493,325
Athletics	1,022,793				1,022,793
Food Service		2,273,570			2,273,570
Student/School Activity		568,390			568,390
Community	40,922				40,922
Payments to Other Gov't Agencies and Prior Period Adj.	0				0
Capital Outlay				9,976,939	9,976,939
Debt Services:					
Principal	21,670		6,205,000		6,226,670
Interest & Issuance Costs/Escrow			4,421,150		4,421,150
Dues and Fees			2,200		2,200
Total Expenditures	60,018,282	2,841,960	10,633,350	9,977,939	83,471,531
Excess of Revenues over Expenditures	(1,156,615)	21,065	112,400	(8,177,339)	(9,200,489)
OTHER FINANCING SOURCES/(USES):					
Net Operating Transfers	0	0	0	0	0
SBLF Proceeds					0
Sale of Bonds			0	0	0
SBITA	0				0
Other	30,000	0			30,000
Total Other Financing Sources/(Uses)	30,000	0	0	0	30,000
Excess of Revenues and OFS/(OFU) over Expenditures	(1,126,615)	21,065	112,400	(8,177,339)	(9,170,489)
Fund Balance - Beginning of Year	13,743,521	1,154,349	370,610	10,598,675	25,867,156
Fund Balance - End of Year	12,616,906	1,175,414	483,010	2,421,337	16,696,667

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



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	2024-25	2025-26		2026-27			
	ACTUAL	FINAL BUDGET REVISION	% of Total Revenues	ORIGINAL BUDGET	% of Total Revenues	$ CHANGE FROM 2025-26 FINAL BUDGET	% CHANGE FROM 2025-26 FINAL BUDGET
REVENUES and OFS/(OFU):							
Local	13,495,925	14,074,676	24.1%	14,240,771	24.2%	166,095	1.2%
State	36,914,800	37,661,187	64.4%	37,402,436	63.5%	(258,751)	-0.7%
Federal	898,729	860,149	1.5%	859,779	1.5%	(370)	0.0%
Incoming Transfers	6,010,306	5,914,612	10.1%	6,358,681	10.8%	444,069	7.5%
OFS/(OFU)	25,360	2,300	0.0%	30,000	0.1%	27,700	1204.3%
Total [1]	57,345,120	58,512,924	100.1%	58,891,667	100.1%	378,743	0.6%

[1] Amount may not add to 100.0% due to rounding

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

2024-25 ACTUAL		2025-26 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET	$ CHANGE ORIGINAL BUDGET v. 2025-26 FINAL REVISION	$ CHANGE ORIGINAL BUDGET v. 2024-25 ACTUAL
	LOCAL REVENUE:				
12,250,750	Current Property Taxes (net 1.50% est. uncollectible)	12,630,301	13,196,054	565,752	945,303
26,231	Delinquent Property Taxes (includes P & I)	47,000	47,000	0	20,769
96,577	Building Use	104,000	97,600	(6,400)	1,023
806,461	Interest on Investments	655,000	600,000	(55,000)	(206,461)
219,962	Other	507,561	171,737	(335,824)	(48,225)
95,943	Other - Athletics	130,814	128,380	(2,434)	32,437
13,495,924	TOTAL LOCAL SOURCES	14,074,676	14,240,771	166,095	744,847
	STATE REVENUE:				
11,595,908	Proposal A	11,015,878	13,008,894	1,993,016	1,412,986
11,504,860	Discretionary (includes 51e SE)	13,042,603	13,981,330	938,727	2,476,470
2,358,920	Special Ed. Headlee	2,508,446	2,646,964	138,518	288,044
0	Enrollment Stabilization	138,750	100,000	(38,750)	100,000
910,166	Prior Year State Aid Adjustments	173,083	0	(173,083)	(910,166)
1,971,116	At-Risk	2,281,046	0	(2,281,046)	(1,971,116)
6,460,122	MPSERS	5,864,391	5,410,455	(453,936)	(1,049,667)
95,578	Hold Harmless Guarantee			0	(95,578)
108,681	Headlee Obligation for Data Collection	108,436	108,000	(436)	(681)
393,227	GSRP	717,555	850,700	133,145	457,473
0	Educator Compensation	538,202	0	(538,202)	0
0	Student Safety			0	0
791,911	Mental Health & Student Safety	899,205	1,038,718	139,513	246,807
274,338	MI Kids Back on Track	0	0	0	(274,338)
449,973	Other	373,592	257,375	(116,217)	(192,598)
36,914,800	TOTAL STATE SOURCES	37,661,187	37,402,436	(258,751)	487,636
	FEDERAL REVENUE:				
527,887	Title 1a (Improving Basic Programs)	524,613	485,046	(39,567)	(42,841)
95,418	Title 2a (Supporting Effective Instruction)	88,955	95,712	6,757	294
50,046	Title 3 (Language English Learners & Immigrant)	56,281	61,080	4,799	11,034
36,022	Title 4 (Student Support & Academic Enrichment)	36,298	30,939	(5,359)	(5,083)
0	ESSER/CRF/11T/Other COVID			0	0
27,732	IDEA Preschool/Flowthrough	0	0	0	(27,732)
93,771	Filter First	70,000	103,000	33,000	9,229
67,853	Other	84,002	84,002	0	16,149
898,728	TOTAL FEDERAL SOURCES	860,149	859,779	(370)	(38,949)
	INCOMING TRANSFERS:				
5,831,675	County Special Education (via IISD)	5,787,760	6,270,692	482,932	439,017
178,632	Other	126,852	87,989	(38,863)	(90,643)
6,010,307	TOTAL INCOMING TRANSFERS	5,914,612	6,358,681	444,069	348,374
57,319,760	TOTAL REVENUES	58,510,624	58,861,667	351,043	1,541,907
	OTHER FINANCING SOURCES/(USES):				
0	Operating Transfer			0	0
0	Subscription-Based IT Agreements			0	0
25,360	Sale of Property	2,300	30,000	27,700	4,640
25,360	TOTAL OTHER FINANCING SOURCES (USES)	2,300	30,000	27,700	4,640
57,345,120	TOTAL REVENUE & OTHER FINANCING SOURCES (USES)	58,512,924	58,891,667	378,743	1,546,547
58,357,332	TOTAL EXPENDITURES	60,627,475	60,932,268	304,793	2,574,936
(1,012,212)	Increase (Decrease) in Fund Balance before est. Variance	(2,114,551)	(2,040,601)	73,950	(1,028,389)
0	Estimated Favorable Budget Variance (1.5%)	909,416	913,986	4,570	913,986
(1,012,212)	Total Increase (Decrease) in Fund Balance	(1,205,135)	(1,126,615)	78,520	(114,403)
0	Prior Year Restatement	0	0	0	0
15,960,868	Fund Balance - Beginning of Year	14,948,656	13,743,521	(1,205,135)	(2,217,347)
14,948,656	Fund Balance - End of Year	13,743,521	12,616,906	(1,126,615)	(2,331,750)
25.6%	Fund Balance as a % of Total Expenditures (excludes OFU)	23.0%	21.0%		
26.1%	Fund Balance as a % of Total Revenues (excludes OFS)	23.5%	21.4%		

EAST LANSING PUBLIC SCHOOLS

Historical General Fund Ending Fund Balance

Fiscal Year	June 30 Fund Balance	Fund Balance as a % of total Expenditures	Total Expenditures		Fund Balance $ Change
1989-90	2,377,345	10.4%	22,836,724		
1990-91	2,688,814	10.7%	25,055,917		311,469
1991-92	3,620,163	14.5%	24,954,194		931,349
1992-93	4,457,580	17.4%	25,609,114		837,417
1993-94	5,823,424	21.7%	26,843,471		1,365,844
1994-95	6,340,596	21.5%	29,423,552		517,172
1995-96	4,164,229	12.7%	32,682,971		(2,176,367)
1996-97	3,644,912	11.5%	31,731,132		(519,317)
1997-98	5,956,669	20.1%	29,587,086		2,311,757
1998-99	7,074,058	24.7%	28,679,200		1,117,389
1999-00	5,797,623	18.3%	31,747,831		(1,276,435)
2000-01	3,556,908	10.6%	33,537,841		(2,240,715)
2001-02	2,620,071	7.8%	33,788,558		(936,837)
2002-03	2,938,881	9.0%	32,578,547		318,810
2003-04	4,071,119	13.2%	30,891,542		1,132,238
2004-05	3,365,883	10.2%	32,906,276		(705,236)
2005-06	4,180,079	12.8%	32,624,654		814,196
2006-07	4,075,841	12.3%	33,177,118		(104,238)
2007-08	3,489,117	10.4%	33,691,698		(586,724)
2008-09	3,031,437	8.9%	34,129,930		(457,680)
2009-10	3,073,835	9.2%	33,492,118		42,398
2010-11	3,535,398	10.5%	33,820,516		461,563
2011-12	2,593,010	7.4%	35,221,189		(942,388)
2012-13	3,268,954	9.3%	34,989,783		675,944
2013-14	2,449,816	6.8%	36,106,849		(819,138)
2014-15	2,817,424	7.8%	35,952,301		367,608
2015-16	4,581,595	12.6%	36,228,845		1,764,171
2016-17	4,457,204	11.5%	38,694,524		(124,391)
2017-18	5,101,107	13.1%	38,895,323		643,903
2018-19	6,326,360	16.4%	38,673,882		1,225,253
2019-20	6,908,352	16.9%	40,809,543		581,992
2020-21	12,321,595	29.7%	41,534,344		5,413,243
2021-22	14,682,991	31.6%	46,446,051		2,361,396
2022-23	15,501,954	28.4%	54,517,922		818,963
2023-24	15,960,868	28.5%	55,909,568		458,914
2024-25	14,948,656	25.2%	58,357,332	[1]	(1,012,212)
2025-26 est.	13,743,521	23.0%	59,718,059	[1]	(1,205,135)
2026-27 est.	12,616,906	21.0%	60,018,282	[1]	(1,126,615)

[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

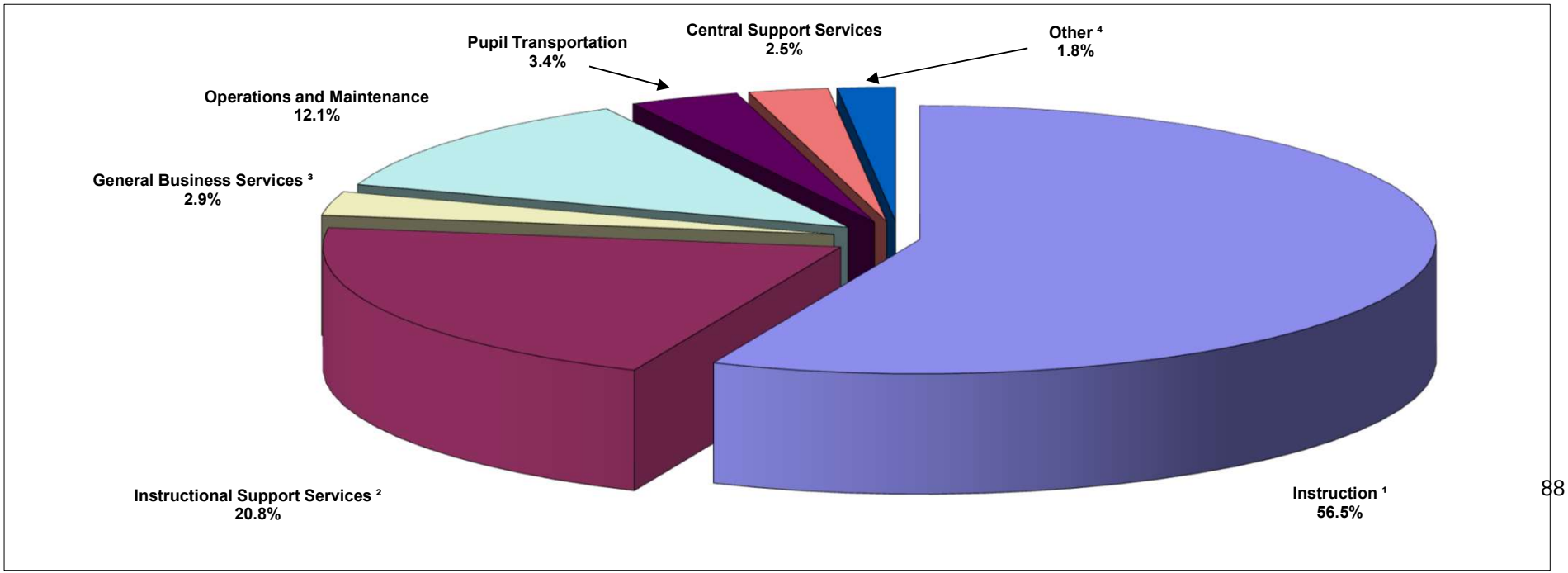
PER PUPIL FOUNDATION ALLOWANCE HISTORY

Fiscal Year	Per Pupil Foundation	20j Hold Harmless PP	HB 6212	Foundation Inc (Dec)	Total Foundation	Per Pupil Pro-ration	Reduction ARRA [1]	Net Foundation	Net $ Change	Net % Change
1994-95	6,632	0		0	6,632	0		6,632	0	
1995-96	6,632	0		153	6,785	0		6,785	153	2.3%
1996-97	6,785	0		155	6,940	0		6,940	155	2.3%
1997-98	6,940	0		154	7,094	0		7,094	154	2.2%
1998-99	7,094	0		0	7,094	0		7,094	0	0.0%
1999-00	7,094	124		114	7,332	0		7,332	238	3.4%
2000-01	7,332	141		159	7,632	0		7,632	300	4.1%
2001-02	7,632	49		251	7,932	0		7,932	300	3.9%
2002-03	7,932	0		200	8,132	(43)		8,089	157	2.0%
2003-04	8,132	0		0	8,132	(74)		8,058	(74)	-0.9%
2004-05	8,132	0		0	8,132	0		8,132	0	0.0%
2005-06	8,132	0		175	8,307	0		8,307	175	2.2%
2006-07	8,307	0		210	8,517	0		8,517	210	2.5%
2007-08	8,517	0		48	8,565	0		8,565	48	0.6%
2008-09	8,565	0		56	8,621	0	(372)	8,249	(316)	-3.7%
2009-10	8,621	(314)		(154)	8,153	0	(277)	7,876	(745)	-9.0%
2010-11	8,153			(16)	8,137	0	(116)	8,021	(132)	-1.7%
2011-12	8,137		182	(300)	8,019	0		8,019	(118)	-1.5%
2012-13	8,019			0	8,019	0		8,019	0	0.0%
2013-14	8,019			30	8,049	0		8,049	30	0.4%
2014-15	8,049			50	8,099	0		8,099	50	0.6%
2015-16	8,099			70	8,169	0		8,169	70	0.9%
2016-17	8,169			60	8,229	0		8,229	60	0.7%
2017-18	8,229			60	8,289	0		8,289	60	0.7%
2018-19	8,289			120	8,409	0		8,409	120	1.4%
2019-20	8,409			120	8,529	0		8,529	120	1.4%
2020-21	8,529			0	8,529	0		8,529	0	0.0%
2021-22	8,529			171	8,700	0		8,700	171	2.0%
2022-23	8,700			450	9,150	0		9,150	450	5.2%
2023-24	9,150			458	9,608	0		9,608	458	5.0%
2024-25	9,608			0	9,608	0		9,608	0	0.0%
2025-26	9,608			442	10,050	0		10,050	442	4.6%
2026-27 est.	10,050			250	10,300	0		10,300	250	2.5%

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[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)

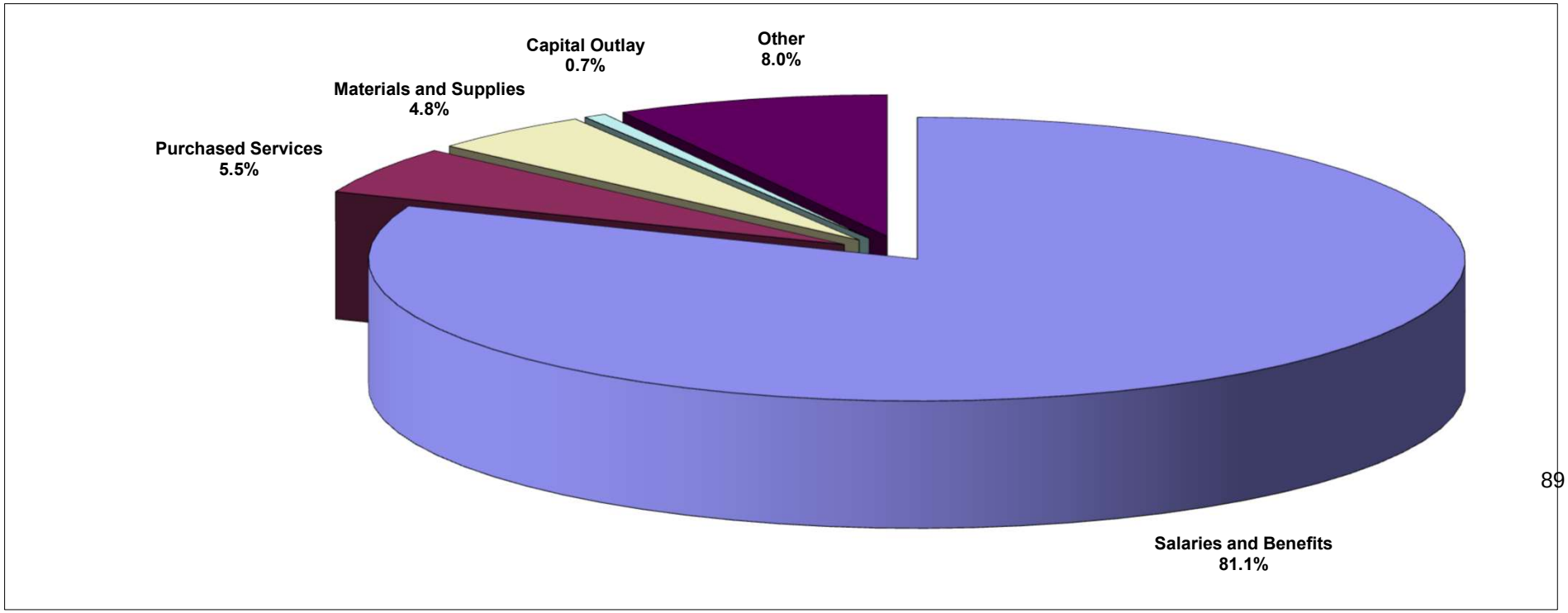


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	2024-25	2025-26		2026-27			
	ACTUAL	FINAL BUDGET REVISION	% of Total Revenues	ORIGINAL BUDGET	% of Total Revenues	$ CHANGE FROM 2025-26 FINAL BUDGET	% CHANGE FROM 2025-26 FINAL BUDGET
EXPENDITURES:							
Instruction ¹	32,647,220	34,858,195	57.6%	34,428,907	56.5%	(429,288)	-1.2%
Instructional Support Services ²	12,025,407	12,291,298	20.3%	12,667,003	20.8%	375,705	3.1%
General Business Services ³	2,279,005	1,723,524	2.8%	1,747,966	2.9%	24,442	1.4%
Operations and Maintenance	7,057,039	7,181,498	11.8%	7,370,787	12.1%	189,289	2.6%
Pupil Transportation	1,867,258	2,016,837	3.3%	2,099,625	3.4%	82,788	4.1%
Central Support Services	1,316,794	1,477,844	2.4%	1,516,066	2.5%	38,222	2.6%
Other ⁴	1,164,608	1,078,278	1.8%	1,101,914	1.8%	23,636	2.2%
Total ⁵	58,357,332	60,627,475	100.0%	60,932,268	100.0%	304,793	0.5%

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)

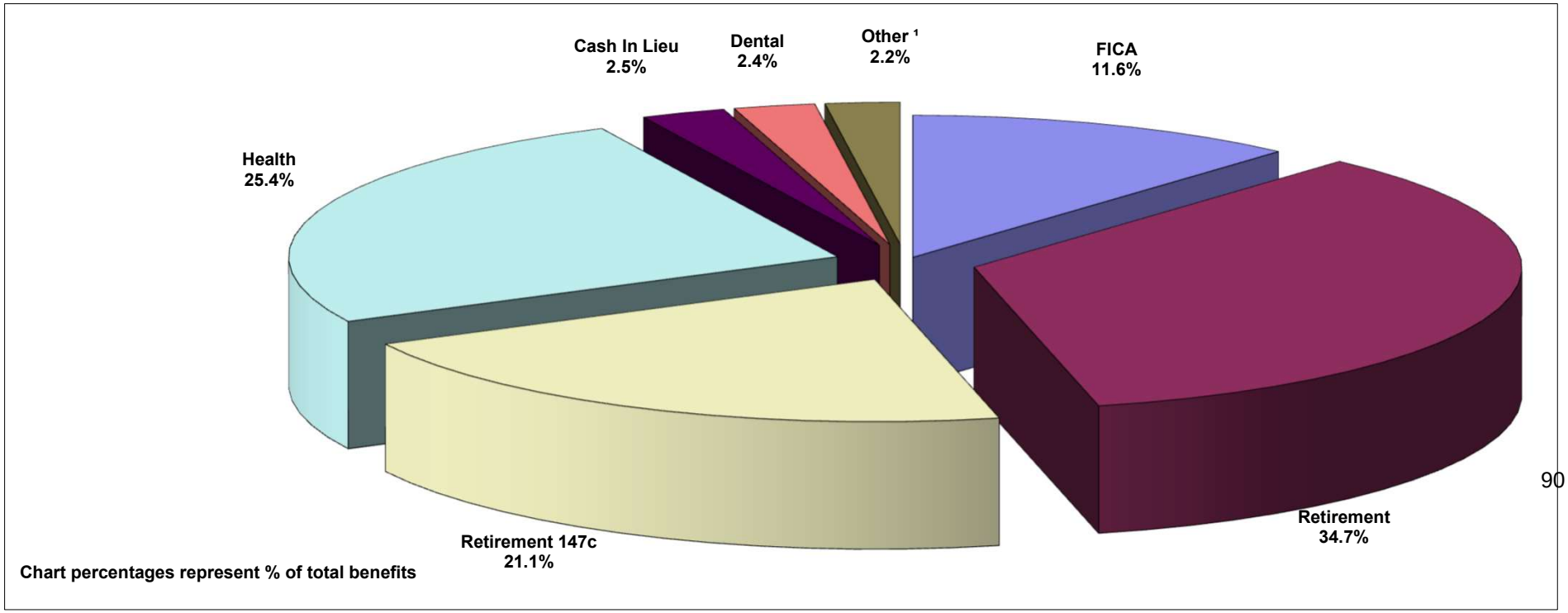


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	2024-25	2025-26		2026-27			
	ACTUAL	FINAL BUDGET REVISION	% of Total Revenues	ORIGINAL BUDGET	% of Total Revenues	$ CHANGE FROM 2025-26 FINAL BUDGET	% CHANGE FROM 2025-26 FINAL BUDGET
EXPENDITURES:							
Salaries and Benefits	47,084,060	49,172,368	81.1%	49,410,141	81.1%	237,773	0.5%
Purchased Services	2,816,006	3,076,457	5.1%	3,328,184	5.5%	251,727	8.2%
Materials and Supplies	2,960,363	3,018,884	5.0%	2,905,706	4.8%	(113,178)	-3.7%
Capital Outlay	291,591	425,250	0.7%	405,165	0.7%	(20,085)	-4.7%
Other	5,205,312	4,934,516	8.1%	4,883,072	8.0%	(51,444)	-1.0%
Total [1]	58,357,332	60,627,475	100.0%	60,932,268	100.1%	304,792	0.5%

[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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	2024-25	2025-26		2026-27			
	ACTUAL	FINAL BUDGET REVISION	% of Total Revenues	ORIGINAL BUDGET	% of Total Revenues	$ CHANGE FROM 2025-26 FINAL BUDGET	% CHANGE FROM 2025-26 FINAL BUDGET
EXPENDITURES:							
FICA	2,013,555	2,221,231	3.8%	2,285,108	3.9%	63,877	2.9%
Retirement	8,238,838	7,829,981	13.4%	6,825,497	11.6%	(1,004,484)	-12.8%
Retirement 147c	3,243,598	4,159,646	7.1%	4,149,086	7.0%	(10,560)	-0.3%
Health	4,509,963	4,746,359	8.1%	4,997,400	8.5%	251,041	5.3%
Cash In Lieu	520,724	519,819	0.9%	489,780	0.8%	(30,039)	-5.8%
Dental	442,952	464,533	0.8%	470,981	0.8%	6,448	1.4%
Other ¹	333,481	453,748	0.8%	430,542	0.7%	(23,206)	-5.1%
Total	19,303,113	20,395,317	34.9%	19,648,394	33.3%	(746,923)	-3.7%

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

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE DETAIL

2024-25 ACTUAL		FUNCTION	2025-26 FINAL BUDGET	(Net 1.5% Variance) Total	2026-27 ORIGINAL BUDGET Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
11,161,591	111	Elementary	11,674,967	11,265,713	11,437,272	6,436,492	4,371,930	60,500	122,550	18,000	427,800
4,841,271	112	Middle School	4,942,475	4,883,373	4,957,739	2,860,065	1,881,875	35,300	59,900	10,000	110,600
7,671,791	113	High School	7,959,825	7,710,076	7,827,489	4,079,880	2,651,369	443,800	167,100	33,000	452,340
429,463	118	Pre-Kindergarten	692,017	357,510	362,954	202,460	135,594	0	16,900	0	8,000
296,962	119	Summer School	34,893	0	0	0	0	0	0	0	0
24,401,078		Total Basic Programs	25,304,177	24,216,672	24,585,454	13,578,897	9,040,767	539,600	366,450	61,000	998,740
5,938,529	122	Special Education	6,379,448	6,350,291	6,446,996	3,246,614	2,152,414	178,826	20,200	500	848,442
2,307,613	125	Compensatory Education	2,651,697	3,345,510	3,396,457	2,014,501	1,349,145	23,311	8,000	0	1,500
8,246,142		Total Added Needs	9,031,145	9,695,801	9,843,453	5,261,115	3,501,559	202,137	28,200	500	849,942
32,647,220		Total Instruction	34,335,322	33,912,473	34,428,907	18,840,012	12,542,326	741,737	394,650	61,500	1,848,682
0	211	Attendance	0	0	0	0	0	0	0	0	0
1,427,423	212	Guidance	1,442,359	1,767,314	1,794,227	1,067,933	681,794	22,750	19,750	2,000	0
421,519	213	Health	573,383	663,534	673,639	259,732	173,950	3,100	6,300	15,000	215,556
353,716	214	Psychology	322,944	312,338	317,094	188,949	126,545	100	1,500	0	0
955,734	215	Speech	1,032,994	1,093,156	1,109,803	637,042	426,646	600	3,200	1,000	41,315
1,083,198	216	Social Work	1,007,186	961,918	976,567	555,567	372,230	5,300	2,000	1,000	40,470
550,439	218	Teacher Consultant	472,333	467,902	475,028	152,147	101,897	4,600	2,500	0	213,883
178,153	219	Other Pupil Support	227,680	252,700	256,549	120,770	77,854	0	0	0	57,924
4,970,182		Total Pupil Support Services	5,078,879	5,518,862	5,602,907	2,982,141	1,960,917	36,450	35,250	19,000	569,148
1,418,013	221	Improvement of Instruction	1,411,380	1,287,379	1,306,984	563,267	324,829	135,525	129,000	1,000	153,363
755,865	222	Educational Media Services	718,260	680,351	690,712	382,387	247,725	16,500	43,100	0	1,000
72,040	224	Educational Television	80,486	79,982	81,200	48,630	32,569	0	0	0	0
392,462	225	Instruction Related Technology	413,325	545,872	554,185	301,489	207,696	45,000	0	0	0
763,722	226	Supervision of Instructional Staff	679,766	693,982	704,551	411,549	280,502	3,000	3,500	4,000	2,000
103,455	227	Academic Student Assessment	133,679	106,294	107,913	22,992	9,371	2,500	65,500	0	7,550
346,873	229	Other Instructional Staff Services	359,971	343,460	348,690	207,234	138,456	0	0	0	3,000
3,852,430		Total Instructional Staff Services	3,796,867	3,737,320	3,794,234	1,937,548	1,241,148	202,525	241,100	5,000	166,913
105,460	231	Board of Education	101,455	107,365	109,000	0	0	100,000	1,000	0	8,000
553,031	232	Executive Administration	542,870	572,744	581,466	320,770	225,196	14,500	18,000	1,000	2,000
658,491		Total General Administration	644,325	680,109	690,466	320,770	225,196	114,500	19,000	1,000	10,000
3,147,130	241	Office of the Principal	3,187,841	3,177,967	3,226,363	1,907,978	1,264,435	13,450	15,000	6,500	19,000
55,665	249	Other School Administration	43,340	42,848	43,500	0	0	29,500	14,000	0	0
3,202,795		Total School Administration	3,231,181	3,220,815	3,269,863	1,907,978	1,264,435	42,950	29,000	6,500	19,000
855,079	252	Fiscal Services	752,930	738,437	749,682	408,420	274,262	17,000	4,000	1,000	45,000
212,574	257	Internal Services	215,967	227,920	231,391	67,012	44,880	102,500	13,000	4,000	0
552,862	259	Other Business	84,448	75,281	76,427	0	0	1,427	0	0	75,000

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE DETAIL

2024-25 ACTUAL		FUNCTION	2025-26 FINAL BUDGET	(Net 1.5% Variance) Total	2026-27 ORIGINAL BUDGET Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
1,620,514		Total Business Services	1,053,345	1,041,638	1,057,500	475,432	319,142	120,927	17,000	5,000	120,000
6,393,530	261	Operating Buildings Services	6,376,958	6,555,374	6,655,202	1,936,940	1,253,406	1,319,400	1,955,456	181,500	8,500
663,510	266	Building Security	696,817	704,851	715,585	298,430	201,291	104,500	8,000	18,365	85,000
7,057,039		Total Operations and Maintenance	7,073,775	7,260,225	7,370,787	2,235,369	1,454,697	1,423,900	1,963,456	199,865	93,500
1,867,258	271	Pupil Transportation	1,986,585	2,068,130	2,099,625	47,026	32,570	25,000	100,500	0	1,894,529
0	281	Planning, Research, Development	0	50,235	51,000	0	0	0	0	0	51,000
103,181	282	Communication Services	111,896	104,032	105,616	56,629	24,937	12,500	750	0	10,800
561,332	283	Staff/Personnel Services	603,156	611,227	620,535	285,636	203,299	99,000	6,100	2,500	24,000
467,897	284	Non-Instructional Technology	553,581	521,039	528,974	136,662	91,412	296,500	2,400	1,000	1,000
184,384	285	Pupil Accounting	187,043	206,792	209,942	75,426	50,515	40,000	500	37,000	6,500
1,316,794		Total Central Support Services	1,455,676	1,493,325	1,516,066	554,353	370,163	448,000	9,750	40,500	93,300
1,064,486	293	Athletic Activities	995,596	1,022,793	1,038,369	461,118	237,801	136,450	92,000	65,000	46,000
33,360	3xx	Community Services	44,838	40,922	41,545	0	0	35,745	4,000	1,800	0
0	4xx	Payments to Oth Gov't Agencies, Facilities Acquisition, and Prior Period Adjustments	0	0	0	0	0	0	0	0	0
66,762	5xx	Debt Service - Long Term	21,670	21,670	22,000	0	0	0	0	0	22,000
58,357,332		Total General Fund	59,718,059	60,018,282	60,932,268	29,761,746	19,648,394	3,328,184	2,905,706	405,165	4,883,072
			net est. variance	net est. variance							
		Percent of Total [1]		98.50%	100.0%	48.8%	32.2%	5.5%	4.8%	0.7%	8.0%
		2025-26 FINAL BUDGET (before est. variance)			60,627,475	28,777,051	20,395,317	3,076,457	3,018,884	425,250	4,934,516
		$ CHANGE			304,792	984,696	(746,923)	251,727	(113,178)	(20,085)	(51,444)
		% CHANGE			0.5%	3.4%	-3.7%	8.2%	-3.7%	-4.7%	-1.0%
		2024-25 ACTUAL			58,357,332	27,780,948	19,303,113	2,816,006	2,960,363	291,591	5,205,312
		$ CHANGE			2,574,936	1,980,798	345,282	512,178	(54,657)	113,574	(322,240)
		% CHANGE			4.4%	7.1%	1.8%	18.2%	-1.8%	38.9%	-6.2%

[1] Amount may not add to 100.0% due to rounding

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

FUNCTION	2025-26 FINAL BUDGET V. 2026-27 ORIGINAL BUDGET Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Adjustment Notes
111 Elementary	(415,486)	48,053	(384,888)	(22,150)	(16,513)	(1,500)	(38,488)	
112 Middle School	(60,002)	67,926	(80,478)	11,319	(11,861)	(21,650)	(25,258)	
113 High School	(253,552)	(23,535)	(179,779)	(5,435)	(15,346)	16,307	(45,764)	
118 Pre-Kindergarten	(339,602)	(199,078)	(146,024)	(3,000)	5,500	(500)	3,500	
119 Summer School	(35,425)	(18,201)	(17,224)	0	0	0	0	
Total Basic Programs	(1,104,066)	(124,834)	(808,392)	(19,266)	(38,220)	(7,343)	(106,010)	
122 Special Education	(29,601)	251,076	(220,960)	23,346	(2,900)	(4,500)	(75,663)	
125 Compensatory Education	704,379	463,536	249,243	100	0	0	(8,500)	
Total Added Needs	674,777	714,612	28,283	23,446	(2,900)	(4,500)	(84,163)	
Total Instruction	(429,288)	589,777	(780,109)	4,180	(41,120)	(11,843)	(190,173)	
211 Attendance	0	0	0	0	0	0	0	
212 Guidance	329,903	261,431	63,472	3,750	1,250	0	0	
213 Health	91,524	73,342	12,213	900	300	(1,000)	5,769	
214 Psychology	(10,768)	(7,521)	(3,046)	(200)	0	0	0	
215 Speech	61,078	24,148	35,724	(100)	200	0	1,106	
216 Social Work	(45,957)	(2,445)	(19,695)	3,300	(1,500)	(1,700)	(23,917)	
218 Teacher Consultant	(4,498)	(30,175)	11,424	0	0	0	14,253	
219 Other Pupil Support	25,401	7,814	22,537	0	(6,500)	0	1,550	
Total Pupil Support Services	446,684	326,594	122,629	7,650	(6,250)	(2,700)	(1,239)	
221 Improvement of Instruction	(125,890)	(38,335)	(67,821)	(1,206)	(49,676)	(2,000)	33,148	
222 Educational Media Services	(38,486)	16,722	(46,307)	(2,800)	(6,601)	0	500	
224 Educational Television	(512)	3,488	(4,000)	0	0	0	0	
225 Instruction Related Technology	134,566	90,463	48,603	(2,000)	(2,500)	0	0	
226 Supervision of Instructional Staff	14,433	1,582	17,450	(600)	(2,000)	(2,000)	0	
227 Academic Student Assessment	(27,802)	(22,836)	(14,716)	0	9,750	0	0	
229 Other Instructional Staff Services	(16,762)	18,485	(35,247)	0	0	0	0	
Total Instructional Staff Services	(60,455)	69,569	(102,038)	(6,606)	(51,027)	(4,000)	33,648	
231 Board of Education	6,000	0	0	7,500	(1,500)	0	0	
232 Executive Administration	30,329	4,889	21,940	500	3,000	0	0	
Total General Administration	36,329	4,889	21,940	8,000	1,500	0	0	

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

	FUNCTION	2025-26 FINAL BUDGET V. 2026-27 ORIGINAL BUDGET Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Adjustment Notes
241	Office of the Principal	(10,024)	52,452	(51,242)	13	(9,697)	(1,550)	0	
249	Other School Administration	(500)	0	0	2,500	(3,000)	0	0	
	Total School Administration	(10,524)	52,452	(51,242)	2,513	(12,697)	(1,550)	0	
252	Fiscal Services	(14,714)	(39,977)	10,563	(200)	1,000	500	13,400	
257	Internal Services	12,135	4,081	(2,006)	12,560	(2,000)	(500)	0	
259	Other Business	(9,307)	0	0	(20,562)	0	0	11,255	
	Total Business Services	(11,886)	(35,897)	8,557	(8,202)	(1,000)	0	24,655	
261	Operating Buildings Services	181,133	(8,463)	54,296	128,907	1,994	1,399	3,000	
266	Building Security	8,157	(18,633)	(52,067)	81,500	(1,000)	(691)	(952)	
	Total Operations and Maintenance	189,289	(27,096)	2,229	210,407	994	708	2,048	
271	Pupil Transportation	82,788	4,542	29,278	0	11,584	0	37,384	
281	Planning, Research, Development	51,000	0	0	0	0	0	51,000	
282	Communication Services	(7,984)	9,325	(5,159)	(300)	(750)	(2,000)	(9,100)	
283	Staff/Personnel Services	8,194	2,820	(7,976)	15,250	(2,900)	1,000	0	
284	Non-Instructional Technology	(33,038)	1,547	(7,019)	11,535	(5,600)	(33,500)	0	
285	Pupil Accounting	20,050	(5,933)	(11,017)	0	0	37,000	0	
	Total Central Support Services	38,222	7,758	(31,171)	26,485	(9,250)	2,500	41,900	
293	Athletic Activities	27,612	(7,890)	33,005	14,076	(6,912)	(5,000)	333	
3xx	Community Services	(3,976)	0	0	(6,776)	1,000	1,800	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	304,793	984,697	(746,923)	251,727	(113,178)	(20,085)	(51,444)	
	Percent of Total [1]	100.0%	323.1%	-245.1%	82.6%	-37.1%	-6.6%	-16.9%	

[1] Amount may not add to 100.0% due to rounding

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EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
THREE YEAR EXPENDITURE COMPARISON (Net Est. Variance)

		2024-25		2025-26		2026-27	
	FUNCTION:	ACTUAL	% of TOTAL	FINAL BUDGET REVISION	% of TOTAL	ORIGINAL BUDGET	% of TOTAL
111	Elementary	11,161,591	19.7%	11,674,967	19.6%	11,265,713	18.8%
112	Middle School	4,841,271	8.7%	4,942,475	8.3%	4,883,373	8.1%
113	High School	7,671,791	13.3%	7,959,825	13.3%	7,710,076	12.8%
118	Pre-Kindergarten	429,463	0.7%	692,017	1.2%	357,510	0.6%
119	Summer School	296,962	0.5%	34,893	0.1%	0	0.0%
	Total Basic Programs	24,401,078	43.0%	25,304,177	42.4%	24,216,672	40.3%
122	Special Education	5,938,529	10.4%	6,379,448	10.7%	6,350,291	10.6%
125	Compensatory Education	2,307,613	4.1%	2,651,697	4.4%	3,345,510	5.6%
	Total Added Needs	8,246,142	14.5%	9,031,145	15.1%	9,695,801	16.2%
	Total Instruction	32,647,220	57.4%	34,335,322	57.5%	33,912,473	56.5%
211	Attendance	0	0.0%	0	0.0%	0	0.0%
212	Guidance	1,427,423	2.6%	1,442,359	2.4%	1,767,314	2.9%
213	Health	421,519	0.7%	573,383	1.0%	663,534	1.1%
214	Psychology	353,716	0.6%	322,944	0.5%	312,338	0.5%
215	Speech	955,734	1.7%	1,032,994	1.7%	1,093,156	1.8%
216	Social Work	1,083,198	1.8%	1,007,186	1.7%	961,918	1.6%
218	Teacher Consultant	550,439	0.9%	472,333	0.8%	467,902	0.8%
219	Other Pupil Support	178,153	0.5%	227,680	0.4%	252,700	0.4%
	Total Pupil Support Services	4,970,182	8.8%	5,078,879	8.5%	5,518,862	9.2%
221	Improvement of Instruction	1,418,013	2.5%	1,411,380	2.4%	1,287,379	2.1%
222	Educational Media Services	755,865	1.2%	718,260	1.2%	680,351	1.1%
224	Educational Television	72,040	0.1%	80,486	0.1%	79,982	0.1%
225	Instruction Related Technology	392,462	0.6%	413,325	0.7%	545,872	0.9%
226	Supervision of Instructional Staff	763,722	1.3%	679,766	1.1%	693,982	1.2%
227	Academic Student Assessment	103,455	0.2%	133,679	0.2%	106,294	0.2%
229	Other Instructional Staff Services	346,873	0.6%	359,971	0.6%	343,460	0.6%
	Total Instructional Staff Support	3,852,430	6.6%	3,796,867	6.4%	3,737,320	6.2%
231	Board of Education	105,460	0.2%	101,455	0.2%	107,365	0.2%
232	Executive Administration	553,031	0.8%	542,870	0.9%	572,744	1.0%
	Total General Administration	658,491	1.0%	644,325	1.1%	680,109	1.1%

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
THREE YEAR EXPENDITURE COMPARISON (Net Est. Variance)

	FUNCTION:	2024-25 ACTUAL	2024-25 % of TOTAL	2025-26 FINAL BUDGET REVISION	2025-26 % of TOTAL	2026-27 ORIGINAL BUDGET	2026-27 % of TOTAL
241	Office of the Principal	3,147,130	5.6%	3,187,841	5.3%	3,177,967	5.3%
249	Other School Administration	55,665	0.0%	43,340	0.1%	42,848	0.1%
	Total School Administration	3,202,795	5.6%	3,231,181	5.4%	3,220,815	5.4%
252	Fiscal Services	855,079	1.2%	752,930	1.3%	738,437	1.2%
257	Internal Services	212,574	0.2%	215,967	0.4%	227,920	0.4%
259	Other Business	552,862	0.1%	84,448	0.1%	75,281	0.1%
	Total Business Services	1,620,514	1.5%	1,053,345	1.8%	1,041,638	1.7%
261	Operating Buildings Services	6,393,530	10.3%	6,376,958	10.7%	6,555,374	10.9%
266	Building Security	663,510	0.7%	696,817	1.2%	704,851	1.2%
	Total Operations and Maintenance	7,057,039	11.0%	7,073,775	11.8%	7,260,225	12.1%
271	Pupil Transportation	1,867,258	3.2%	1,986,585	3.3%	2,068,130	3.4%
281	Planning, Research, Development	0	0.0%	0	0.0%	50,235	0.1%
282	Communication Services	103,181	0.1%	111,896	0.2%	104,032	0.2%
283	Staff/Personnel Services	561,332	1.1%	603,156	1.0%	611,227	1.0%
284	Non-Instructional Technology	467,897	1.2%	553,581	0.9%	521,039	0.9%
285	Pupil Accounting	184,384	0.3%	187,043	0.3%	206,792	0.3%
	Total Central Support Services	1,316,794	2.8%	1,455,676	2.4%	1,493,325	2.5%
	Total Support Services	24,545,504	40.4%	24,320,633	40.7%	25,020,424	41.7%
293	Athletic Activities	1,064,486	1.9%	995,596	1.7%	1,022,793	1.7%
3xx	Community Services	33,360	0.1%	44,838	0.1%	40,922	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	66,762	0.2%	21,670	0.0%	21,670	0.0%
	Total [1]	58,357,332	100.0%	59,718,059	100.0%	60,018,282	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

2024-25 ACTUAL		2025-26 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET	$ CHANGE ORIGINAL BUDGET v. 2025-26 FINAL REVISION	$ CHANGE ORIGINAL BUDGET v. 2024-25 ACTUAL
	Revenues:				
	Local:				
18,109	Food Sales	16,000	12,000	(4,000)	(6,109)
17,791	Catered Events	22,000	27,000	5,000	9,209
0	Other	0	0	0	0
	State:				
	Breakfast - Supplemental	0	0	0	0
14,010	At-Risk	15,733	18,225	2,492	4,215
96,656	Lunch	86,911	90,000	3,089	(6,656)
10,786	31j 10 Cents	7,519	0	(7,519)	(10,786)
734,283	30d Expanded Breakfast and Lunch Program	720,000	801,900	81,900	67,617
	Federal:				
227,607	Breakfast	230,000	232,000	2,000	4,393
918,628	Lunch	920,000	930,000	10,000	11,372
15,279	SSO/SFSP	2,000	2,000	0	(13,279)
0	Supply Chain Assistance			0	0
0	Local Food for Schools			0	0
159,856	USDA Commodities (Entitlement and Bonus)	161,650	160,000	(1,650)	144
2,213,004	Total Revenues	2,181,813	2,273,125	91,312	60,121
	Expenditures:				
76,951	Salaries	92,000	110,625	18,625	33,674
36,847	Employee Benefits	44,000	54,925	10,925	18,078
273,799	Purchased Services	993,000	1,002,420	9,420	728,621
1,044,015	Supplies & Materials	1,038,000	1,076,400	38,400	32,385
32,758	Capital Outlay	7,000	10,000	3,000	(22,758)
694,924	Other	19,000	19,200	200	(675,724)
2,159,294	Total Expenditures	2,193,000	2,273,570	80,570	114,276
53,710	Excess (Deficit) of Revenues over (under) Expenditures	(11,187)	(445)	10,742	(54,155)
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Other	0	0	0	0
0	Total Other Financing (Uses) Sources	0	0	0	0
53,710	Increase (Decrease) in Fund Balance	(11,187)	(445)	10,742	(54,155)
656,025	Fund Balance - Beginning of Year	709,735	698,548	(11,187)	42,523
709,735	Fund Balance - End of Year	698,548	698,103	(445)	(11,632)
32.9%	Fund Balance as a Percentage of Expenditures	31.9%	30.7%		
708,845	Max. Fund Balance three Months of Operating Costs	728,667	754,523		

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

2024-25 ACTUAL		2025-26 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET	$ CHANGE ORIGINAL BUDGET v. 2025-26 FINAL REVISION	$ CHANGE ORIGINAL BUDGET v. 2024-25 ACTUAL
	Revenues:				
	Local:				
10,619	Donley Elementary	2,200	7,400	5,200	(3,219)
7,865	Glencairn Elementary	7,000	11,900	4,900	4,035
7,523	Marble Elementary	6,000	5,700	(300)	(1,823)
2,388	Robert L Green Elementary	2,000	3,400	1,400	1,012
18,788	Red Cedar Elementary	42,000	23,500	(18,500)	4,712
5,198	Whitehills Elementary	6,000	5,700	(300)	502
82,678	MacDonald Middle School	70,000	73,700	3,700	(8,978)
473,986	East Lansing High School	450,000	458,600	8,600	(15,386)
609,045	Total Revenues	585,200	589,900	4,700	(19,145)
	Expenditures:				
9,014	Donley Elementary	7,500	7,680	180	(1,334)
9,244	Glencairn Elementary	9,000	16,600	7,600	7,356
11,287	Marble Elementary	10,700	13,010	2,310	1,723
6,516	Robert L Green Elementary	4,000	5,280	1,280	(1,236)
19,913	Red Cedar Elementary	35,000	20,400	(14,600)	487
4,424	Whitehills Elementary	2,800	3,320	520	(1,104)
76,226	MacDonald Middle School	77,030	74,800	(2,230)	(1,426)
478,160	East Lansing High School	474,900	427,300	(47,600)	(50,860)
614,784	Total Expenditures	620,930	568,390	(52,540)	(46,394)
5					
(5,739)	Excess (Deficit) of Revenues over (under) Expenditures	(35,730)	21,510	57,240	27,249
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Other	0	0	0	0
0	Total Other Financing (Uses) Sources	0	0	0	0
(5,739)	Increase (Decrease) in Fund Balance	(35,730)	21,510	57,240	27,249
497,270	Fund Balance - Beginning of Year	491,531	455,801	(35,730)	(41,469)
491,531	Fund Balance - End of Year	455,801	477,311	21,510	(14,220)

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

2024-25 ACTUAL		2025-26 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET	$ CHANGE ORIGINAL BUDGET v. 2025-26 FINAL REVISION	$ CHANGE ORIGINAL BUDGET v. 2024-25 ACTUAL
	Revenues:				
	Local:				
3,286,485	Current Property Taxes (net 0.50% est. delinquent)	0	0	0	(3,286,485)
3,704	Payment in Lieu of Taxes	0	0	0	(3,704)
4,165	Delinquent Property Taxes (includes penalties & interest)	0	0	0	(4,165)
44,984	Interest on Investments	0	0	0	(44,984)
0	Other	0	0	0	0
3,339,338	Total Revenues	0	0	0	(3,339,338)
	Expenditures:				
	Due November:				
0	Interest on Bonded Debt	0	0	0	0
	Due May:				
2,590,000	Redemption of Principal (matures May 2030)	0	0	0	(2,590,000)
750,750	Interest on Bonded Debt	0	0	0	(750,750)
509	Dues and Fees	375	0	(375)	(509)
2,388	Property Tax Refunds (MTT/STC/Board of Review)	432	0	(432)	(2,388)
117,986	Other - Costs of Bond Issuance	9,475	0	(9,475)	(117,986)
3,461,633	Total Expenditures	10,282	0	(10,282)	(3,461,633)
(122,295)	Excess (Deficit) of Revenues over (under) Expenditures	(10,282)	0	10,282	122,295
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
(185,014)	Sale of Bonds	0	0	0	185,014
(185,014)	Total Other Financing (Uses) Sources	0	0	0	185,014
(307,309)	Increase (Decrease) in Fund Balance	(10,282)	0	10,282	307,309
317,591	Fund Balance - Beginning of Year	10,282	0	(10,282)	(317,591)
10,282	Fund Balance - End of Year	0	0	0	(10,282)

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

2024-25 ACTUAL		2025-26 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET	$ CHANGE ORIGINAL BUDGET v. 2025-26 FINAL REVISION	$ CHANGE ORIGINAL BUDGET v. 2024-25 ACTUAL
	Revenues:				
	Local:				
4,433,654	Current Property Taxes (net 0.50% est. delinquent)	4,151,100	4,655,600	504,500	221,946
4,996	Payment in Lieu of Taxes	12,900	12,900	0	7,904
10,027	Delinquent Property Taxes (includes penalties & interest)	6,100	6,100	0	(3,927)
47,476	Interest on Investments	61,000	65,000	4,000	17,524
0	Other			0	0
4,496,153	Total Revenues	4,231,100	4,739,600	508,500	243,447
	Expenditures:				
	Due November:				
1,208,625	Interest on Bonded Debt	1,168,625	1,124,625	(44,000)	(84,000)
	Due May:				
2,000,000	Redemption of Principal (matures May 2042)	2,200,000	2,450,000	250,000	450,000
1,208,625	Interest on Bonded Debt	1,168,625	1,124,625	(44,000)	(84,000)
509	Dues and Fees	500	550	50	41
3,183	Property Tax Refunds (MTT/STC/Board of Review)	6,000	2,000	(4,000)	(1,183)
0	Other - Costs of Bond Issuance	0	0	0	0
4,420,942	Total Expenditures	4,543,750	4,701,800	158,050	280,858
75,211	Excess (Deficit) of Revenues over (under) Expenditures	(312,650)	37,800	350,450	(37,411)
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Sale of Bonds	0	0	0	0
0	Total Other Financing (Uses) Sources	0	0	0	0
75,211	Increase (Decrease) in Fund Balance	(312,650)	37,800	350,450	(37,411)
369,004	Fund Balance - Beginning of Year	444,215	131,565	(312,650)	(237,439)
444,215	Fund Balance - End of Year	131,565	169,365	37,800	(274,850)

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

2024-25 ACTUAL		2025-26 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET	$ CHANGE ORIGINAL BUDGET v. 2025-26 FINAL REVISION	$ CHANGE ORIGINAL BUDGET v. 2024-25 ACTUAL
	Revenues:				
	Local:				
1,891,279	Current Property Taxes (net 0.50% est. delinquent)	1,769,800	1,875,600	105,800	(15,679)
2,131	Payment in Lieu of Taxes	5,500	5,500	0	3,369
4,233	Delinquent Property Taxes (includes penalties & interest)	1,000	1,000	0	(3,233)
19,632	Interest on Investments	25,600	26,500	900	6,868
0	Other			0	0
1,917,275	Total Revenues	1,801,900	1,908,600	106,700	(8,675)
	Expenditures:				
	Due November:				
484,650	Interest on Bonded Debt	466,350	446,750	(19,600)	(37,900)
	Due May:				
915,000	Redemption of Principal (matures May 2044)	980,000	1,000,000	20,000	85,000
484,650	Interest on Bonded Debt	466,350	446,750	(19,600)	(37,900)
509	Dues and Fees	500	550	50	41
1,344	Property Tax Refunds (MTT/STC/Board of Review)	1,000	1,000	0	(344)
0	Other - Costs of Bond Issuance	0	0	0	0
1,886,153	Total Expenditures	1,914,200	1,895,050	(19,150)	8,897
31,122	Excess (Deficit) of Revenues over (under) Expenditures	(112,300)	13,550	125,850	(17,572)
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Sale of Bonds	0	0	0	0
0	Total Other Financing (Uses) Sources	0	0	0	0
31,122	Increase (Decrease) in Fund Balance	(112,300)	13,550	125,850	(17,572)
145,470	Fund Balance - Beginning of Year	176,592	64,292	(112,300)	(81,178)
176,592	Fund Balance - End of Year	64,292	77,842	13,550	(98,750)

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

2024-25 ACTUAL		2025-26 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET	$ CHANGE ORIGINAL BUDGET v. 2025-26 FINAL REVISION	$ CHANGE ORIGINAL BUDGET v. 2024-25 ACTUAL
	Revenues:				
	Local:				
155,521	Current Property Taxes (net 0.50% est. delinquent)	579,200	468,900	(110,300)	313,379
0	Payment in Lieu of Taxes	1,700	1,200	(500)	1,200
0	Delinquent Property Taxes (includes penalties & interest)	150	150	0	150
564	Interest on Investments	7,600	10,000	2,400	9,436
0	Other			0	0
156,085	Total Revenues	588,650	480,250	(108,400)	324,165
	Expenditures:				
	Due November:				
90,900	Interest on Bonded Debt	90,900	84,100	(6,800)	(6,800)
	Due May:				
0	Redemption of Principal (matures May 2033)	340,000	340,000	0	340,000
63,125	Interest on Bonded Debt	90,900	84,100	(6,800)	20,975
633	Dues and Fees	510	550	40	(83)
97	Property Tax Refunds (MTT/STC/Board of Review)		500	500	403
0	Other - Costs of Bond Issuance			0	0
154,755	Total Expenditures	522,310	509,250	(13,060)	354,495
1,330	Excess (Deficit) of Revenues over (under) Expenditures	66,340	(29,000)	(95,340)	(30,330)
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Sale of Bonds	0	0	0	0
0	Total Other Financing (Uses) Sources	0	0	0	0
1,330	Increase (Decrease) in Fund Balance	66,340	(29,000)	(95,340)	(30,330)
0	Fund Balance - Beginning of Year	1,330	67,670	66,340	67,670
1,330	Fund Balance - End of Year	67,670	38,670	(29,000)	37,340

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

2024-25 ACTUAL		2025-26 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET	$ CHANGE ORIGINAL BUDGET v. 2025-26 FINAL REVISION	$ CHANGE ORIGINAL BUDGET v. 2024-25 ACTUAL
	Revenues:				
	Local:				
0	Current Property Taxes (net 0.50% est. delinquent)	3,636,200	3,550,300	(85,900)	3,550,300
0	Payment in Lieu of Taxes	11,200	10,000	(1,200)	10,000
0	Delinquent Property Taxes (includes penalties & interest)	1,000	1,000	0	1,000
0	Interest on Investments	53,700	56,000	2,300	56,000
0	Other	9,400	0	(9,400)	0
0	Total Revenues	3,711,500	3,617,300	(94,200)	3,617,300
	Expenditures:				
	Due November:				
0	Interest on Bonded Debt	447,767	555,100	107,333	555,100
	Due May:				
0	Redemption of Principal (matures May 2033)	2,545,000	2,415,000	(130,000)	2,415,000
0	Interest on Bonded Debt	606,000	555,100	(50,900)	555,100
0	Dues and Fees	350	550	200	550
0	Property Tax Refunds (MTT/STC/Board of Review)	5,300	1,500	(3,800)	1,500
0	Other - Costs of Bond Issuance	0		0	0
0	Total Expenditures	3,604,417	3,527,250	(77,167)	3,527,250
0	Excess (Deficit) of Revenues over (under) Expenditures	107,083	90,050	(17,033)	90,050
	Other Financing (Uses) Sources				
0	Operating Transfers			0	0
0	Sale of Bonds	0	0	0	0
0	Total Other Financing (Uses) Sources	0	0	0	0
0	Increase (Decrease) in Fund Balance	107,083	90,050	(17,033)	90,050
0	Fund Balance - Beginning of Year	0	107,083	107,083	107,083
0	Fund Balance - End of Year	107,083	197,133	90,050	197,133

EAST LANSING PUBLIC SCHOOLS
2019 SINKING FUND
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2024-25 ACTUAL		2025-26 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET	$ CHANGE ORIGINAL BUDGET v. 2025-26 FINAL REVISION	$ CHANGE ORIGINAL BUDGET v. 2024-25 ACTUAL
	Revenues:				
	Local:				
1,486,872	Current Property Taxes (net 0.50% est. delinquent)	1,513,900	1,560,700	46,800	73,828
1,739	Payment in Lieu of Taxes	5,100	2,400	(2,700)	661
1,899	Delinquent Property Taxes (includes penalties & interest)	2,800	1,500	(1,300)	(399)
0	Interest on Investments			0	0
0	Other	11,000	0	(11,000)	0
1,490,510	Total Revenues	1,532,800	1,564,600	31,800	74,090
	Expenditures:				
14,425	Donley Elementary	11,100	38,294	27,194	23,869
18,869	Glencairn Elementary	6,300	38,293	31,993	19,424
12,372	Marble Elementary	3,000	38,293	35,293	25,921
35,385	Robert L Green Elementary	7,300	38,293	30,993	2,908
16,191	Red Cedar Elementary	40,000	58,293	18,293	42,102
22,467	Whitehills Elementary	30,100	38,294	8,194	15,827
362,027	MacDonald Middle School	122,400	955,510	833,110	593,483
460,748	East Lansing High School	452,761	207,167	(245,594)	(253,581)
0	Towar	75,000	5,000	(70,000)	5,000
1,109	Property Tax Refunds (MTT/STC/Board of Review)	1,000	1,000	0	(109)
943,594	Total Expenditures	748,961	1,418,437	669,476	474,843
546,916	Excess (Deficit) of Revenues over (under) Expenditures	783,839	146,163	(637,676)	(400,753)
0	Other Financing (Uses) Sources - Operating Transfers	0	0	0	0
546,916	Increase (Decrease) in Fund Balance	783,839	146,163	(637,676)	(400,753)
596,418	Fund Balance - Beginning of Year	1,143,334	1,927,173	783,839	1,330,755
1,143,334	Fund Balance - End of Year	1,927,173	2,073,336	146,163	930,002

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

2024-25 ACTUAL		2025-26 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET	$ CHANGE ORIGINAL BUDGET v. 2025-26 FINAL REVISION	$ CHANGE ORIGINAL BUDGET v. 2024-25 ACTUAL
	Revenues:				
	Local:				
167,142	**Interest on Investments**	37,404	0	(37,404)	(167,142)
0	**Other**	0	0	0	0
167,142	**Total Revenues**	37,404	0	(37,404)	(167,142)
	Expenditures:				
4,331	**MacDonald Middle School**	47,017	0	(47,017)	(4,331)
761,844	**East Lansing High School**	455,782	0	(455,782)	(761,844)
1,450,706	**Towar (Admin)**	1,982,892	0	(1,982,892)	(1,450,706)
2,216,881	**Total Expenditures**	2,485,690	0	(2,485,690)	(2,216,881)
(2,049,739)	**Excess (Deficit) of Revenues over (under) Expenditures**	(2,448,286)	0	2,448,286	2,049,739
	Other Financing (Uses) Sources				
0	**Operating Transfers**	0	0	0	0
0	**Sale of Bonds**	0	0	0	0
0	**Total Other Financing (Uses) Sources**	0	0	0	0
(2,049,739)	**Increase (Decrease) in Fund Balance**	(2,448,286)	0	2,448,286	2,049,739
4,498,025	**Fund Balance - Beginning of Year**	2,448,286	0	(2,448,286)	(4,498,025)
2,448,286	**Fund Balance - End of Year**	0	0	0	(2,448,286)

EAST LANSING PUBLIC SCHOOLS

2025 CAPITAL PROJECTS FUND (SAFETY, SECURITY AND ACCESSIBILITY BOND)- Series II & 2015 Refunding Bond

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2024-25 ACTUAL		2025-26 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET	$ CHANGE ORIGINAL BUDGET v. 2025-26 FINAL REVISION	$ CHANGE ORIGINAL BUDGET v. 2024-25 ACTUAL
	Revenues:				
	Local:				
25,082	**Interest on Investments**	567,000	236,000	(331,000)	210,918
0	**Other**	0	0	0	0
25,082	**Total Revenues**	567,000	236,000	(331,000)	210,918
	Expenditures:				
84,590	**MacDonald Middle School**	240,563	2,126,521	1,885,958	2,041,931
84,590	**East Lansing High School**	6,854,377	5,844,729	(1,009,649)	5,760,139
129,284	**Towar (Admin)**	3,475,686	588,253	(2,887,434)	458,969
298,464	**Total Expenditures**	10,570,627	8,559,502	(2,011,125)	8,261,038
(273,382)	**Excess (Deficit) of Revenues over (under) Expenditures**	(10,003,627)	(8,323,502)	1,680,125	(8,050,120)
	Other Financing (Uses) Sources				
0	**Operating Transfers**	0	0	0	0
18,948,511	**Sale of Bonds**	0	0	0	(18,948,511)
18,948,511	**Total Other Financing (Uses) Sources**	0	0	0	(18,948,511)
18,675,129	**Increase (Decrease) in Fund Balance**	(10,003,627)	(8,323,502)	1,680,125	(26,998,631)
0	**Fund Balance - Beginning of Year**	18,675,129	8,671,502	(10,003,627)	8,671,502
18,675,129	**Fund Balance - End of Year**	8,671,502	348,001	(8,323,502)	(18,327,129)

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EAST LANSING PUBLIC SCHOOLS

BLENDED PUPIL MEMBERSHIP FTE (FULL-TIME EQUIVALENCY)

THREE YEAR COMPARISON BY BUILDING

	10/2/2024 Fall 24	2/14/2024 Supp 24	2024-25 Blended Count	10/1/2025 Fall 25	2/12/2025 Supp 25	2024-25 Blended Count	Projected 10/1/2026 Fall 26	2/11/2026 Supp 26	Projected 2026-27 Blended Count
ELEMENTARY:									
Donley	262.00	273.00	263.10	262.00	262.00	262.00	278.60	254.00	276.14
Glencairn	298.00	294.00	297.60	290.00	290.00	290.00	298.50	291.00	297.75
Marble	306.00	306.00	306.00	302.15	306.00	302.54	288.55	300.15	289.71
Robert L Green	274.08	270.80	273.75	281.82	278.18	281.46	281.59	278.05	281.24
Red Cedar	210.45	224.82	211.89	184.87	202.40	186.62	181.09	187.85	181.77
Whitehills	286.00	276.00	285.00	282.00	290.00	282.80	279.60	285.00	280.14
Total Elementary	1,636.53	1,644.62	1,637.34	1,602.84	1,628.58	1,605.42	1,607.93	1,596.05	1,606.75
									107
MacDonald Middle School	854.17	832.06	851.96	837.00	849.00	838.20	849.73	832.33	847.99
East Lansing High School	1,164.49	1,155.13	1,163.55	1,194.95	1,144.13	1,189.87	1,191.02	1,176.24	1,189.54
Sec 23a (Graduation Alliance)	40.33	0.00	40.33	40.00	0.00	40.00	35.00	0.00	35.00
TOTAL PUPIL MEMBERSHIP	3,695.52	3,631.81	3,693.18	3,674.79	3,621.71	3,673.49	3,683.68	3,604.62	3,679.28
Blended FTE count change from prior year			(1.31)			(19.69)			5.79
Blended FTE % change from prior year			0.0%			-0.5%			0.2%
Fall FTE count change from prior year	5.11			(20.73)			8.89		

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.

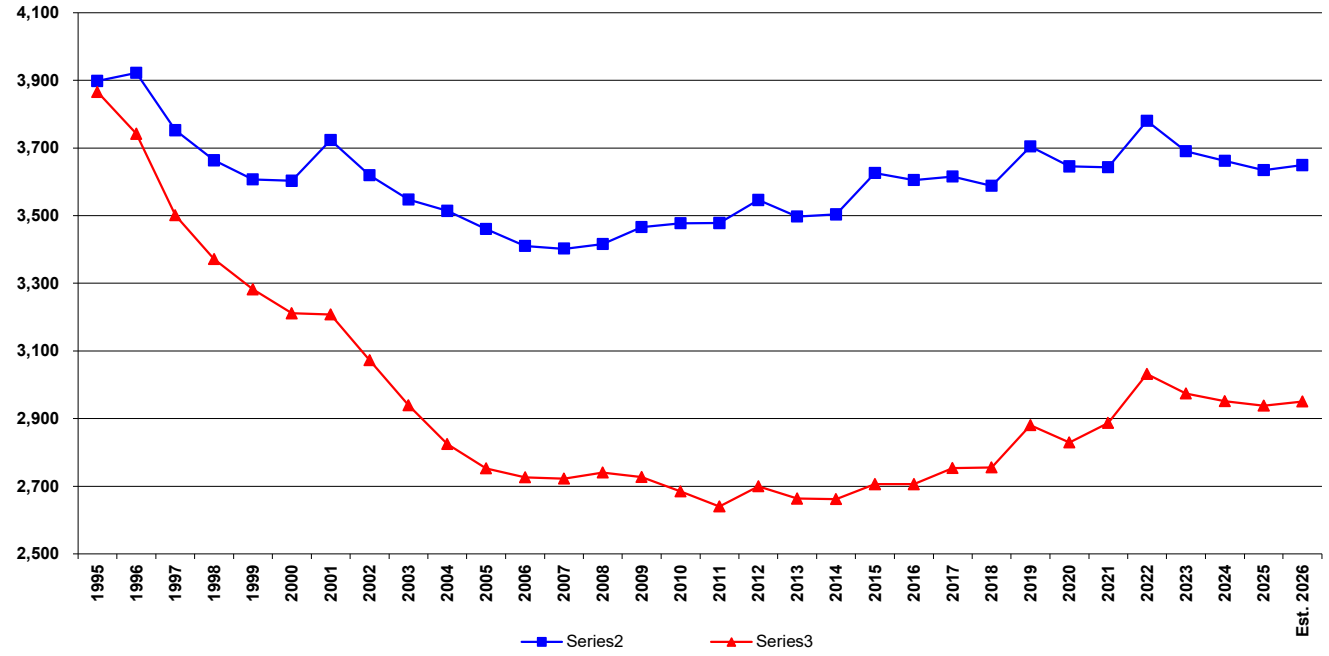
EAST LANSING PUBLIC SCHOOLS

FALL PUPIL MEMBERSHIP FTE (FULL-TIME EQUIVALENCY)

TEN YEAR COMPARISON BY GRADE LEVEL

Grade Level		2017	2018	2019	2020	2021	2022	2023	2024	2025	Est 2026	Change from Prior Year Fall Count
Early Childhood Special Education		16.00	16.00	22.00	16.00	18.00	17.20	17.44	21.45	13.87		
Kindergarten		271.00	256.00	292.13	254.00	288.00	304.00	276.00	272.00	235.00		
1st Grade		271.00	256.00	242.36	251.00	246.00	286.29	271.00	247.00	246.15		
2nd Grade		259.44	265.08	245.00	230.73	261.68	258.33	273.58	264.00	252.00		
3rd Grade		285.00	258.28	268.00	239.00	234.22	282.70	251.33	286.83	284.00		
4th Grade		277.32	283.00	263.09	279.00	238.00	249.00	279.73	266.25	295.48		
5th Grade		282.00	287.15	287.31	266.44	281.00	267.00	257.69	279.00	276.34		
Elementary Total		1,661.76	1,621.51	1,619.89	1,536.17	1,566.90	1,664.52	1,626.77	1,636.53	1,602.84		
6th Grade		282.69	287.00	306.30	297.00	266.00	301.15	267.27	286.00	291.00		
7th Grade		279.37	283.24	286.00	317.33	282.28	277.71	293.83	269.17	280.00		108
8th Grade		278.86	284.92	301.86	281.00	314.00	283.68	277.31	299.00	266.00		
Middle School Total		840.92	855.16	894.16	895.33	862.28	862.54	838.41	854.17	837.00		
9th Grade		299.46	287.74	306.33	308.00	300.00	313.34	296.55	299.88	318.16		
10th Grade		283.51	301.84	306.83	312.33	296.83	296.33	304.24	296.93	298.16		
11th Grade		258.66	274.71	289.64	297.00	305.17	302.02	291.00	291.56	281.83		
12th Grade (plus Sec 23a)		270.76	247.51	287.40	296.49	311.41	341.63	333.44	316.45	336.80		
High School Total		1,112.39	1,111.80	1,190.20	1,213.82	1,213.41	1,253.32	1,225.23	1,204.82	1,234.95		
TOTAL PUPIL MEMBERSHIP COUNT	3,604.80	3,615.07	3,588.47	3,704.25	3,645.32	3,642.59	3,780.38	3,690.41	3,695.52	3,674.79		
FTE change from prior year		10.27	(26.60)	115.78	(58.93)	(2.73)	137.79	(89.97)	5.11	(20.73)		

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



Year	Total Fall Enrollment	Resident Enrollment	Non-Resident (NR) Enrollment [1]	Resident as a % of Total Enrollment	NR as a % of Total Enrollment	Total School of Choice	SOC as a % of Total Enrollment
1995	3,898	3,865	33	99.2%	0.8%	0	0.0%
1996	3,922	3,742	180	95.4%	4.6%	161	4.1%
1997	3,752	3,501	251	93.3%	6.7%	221	5.9%
1998	3,663	3,371	292	92.0%	8.0%	272	7.4%
1999	3,607	3,282	325	91.0%	9.0%	306	8.5%
2000	3,603	3,211	392	89.1%	10.9%	365	10.1%
2001	3,723	3,208	515	86.2%	13.8%	497	13.3%
2002	3,619	3,072	547	84.9%	15.1%	532	14.7%
2003	3,547	2,939	608	82.9%	17.1%	593	16.7%
2004	3,514	2,825	689	80.4%	19.6%	669	19.0%
2005	3,460	2,753	707	79.6%	20.4%	683	19.7%
2006	3,410	2,726	684	79.9%	20.1%	664	19.5%
2007	3,402	2,722	680	80.0%	20.0%	648	19.0%
2008	3,416	2,740	676	80.2%	19.8%	585	17.1%
2009	3,466	2,727	739	78.7%	21.3%	668	19.3%
2010	3,477	2,685	792	77.2%	22.8%	717	20.6%
2011	3,478	2,640	838	75.9%	24.1%	735	21.1%
2012	3,546	2,700	846	76.1%	23.9%	758	21.4%
2013	3,497	2,663	834	76.2%	23.8%	736	21.0%
2014	3,503	2,662	841	76.0%	24.0%	754	21.5%
2015	3,626	2,706	920	74.6%	25.4%	825	22.8%
2016	3,605	2,706	899	75.1%	24.9%	826	22.9%
2017	3,615	2,754	861	76.2%	23.8%	793	21.9%
2018	3,588	2,755	833	76.8%	23.2%	775	21.6%
2019	3,704	2,881	823	77.8%	22.2%	753	20.3%
2020	3,645	2,829	816	77.6%	22.4%	739	20.3%
2021	3,643	2,887	756	79.2%	20.8%	656	18.0%
2022	3,780	3,032	748	80.2%	19.8%	601	15.9%
2023	3,690	2,974	716	80.6%	19.4%	563	15.3%
2024	3,662	2,951	711	80.6%	19.4%	596	16.3%
2025	3,634	2,938	696	80.8%	19.2%	604	16.6%
Est. 2026	**3,649**	**2,950**	**699**	**80.8%**	**19.2%**	**606**	**16.6%**

[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	2026 Tax Year (TY) 2026-27	2025 Tax Year 2025-26	2024 TY 2024-25	2023 TY 2023-24	2022 TY 2022-23
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	0.9852	0.9956	0.9956	0.9972	0.9972
2025 Debt Fund - ALL	N/A	2.1200	2.2600	0.1000	0.0000	0.0000
2024 Debt Fund - ALL	N/A	0.2800	0.3600	0.1000	0.0000	0.0000
2020 Debt Fund - ALL	N/A	1.1200	1.1000	1.2200	1.1300	1.0000
2017 Debt Fund - ALL	N/A	2.7800	2.5800	2.8600	2.8600	3.0000
2015 Debt Fund - ALL	N/A	0.0000	0.0000	2.1200	2.3100	2.6300
Total Debt		6.3000	6.3000	6.3000	6.3000	6.6300
Total PRE (Homestead)		7.2852	7.2956	7.2956	7.2972	7.6272
Total Non-PRE (Non-Homestead)		25.2852	25.2956	25.2956	25.2972	25.6272
Headlee Reduction [1] - ALL		YES - 0.9896	NO	YES - 0.9984	NO	YES - 0.9982
Headlee Reduction [1] - Non-PRE (Non-Homestead)		YES - 0.9870	NO	YES - 0.9984	NO	YES - 0.9995
Operating - Non-PRE (Non-Homestead) authorized millage rate only			21.9384	21.9384	21.9736	21.9736

[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	2026-27	2025-26	$ Change	% Change
City of East Lansing	76.9%	1,203,774,600	1,157,393,591	46,381,009	4.01%
City of Lansing	3.2%	50,217,176	50,163,061	54,115	0.11%
Bath Township	4.0%	61,912,569	52,714,849	9,197,720	17.45%
DeWitt Township	0.1%	2,028,386	1,978,913	49,472	2.50%
Lansing Township	0.0%	178,648	164,082	14,566	8.88%
Meridian Township	15.8%	247,589,823	240,067,541	7,522,282	3.13%
	100.0%	1,565,701,202	1,502,482,037	63,219,165	4.21%

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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.

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)

	2026-27	2025-26	$ Change	% Change
City of East Lansing	601,222,661	583,593,259	17,629,402	3.02%
City of Lansing	8,977,543	8,977,160	383	0.00%
Bath Township	0	0	0	N/A
DeWitt Township	47,397	46,241	1,156	2.50%
Lansing Township	0	0	0	N/A
Meridian Township	187,443,223	182,086,083	5,357,140	2.94%
	797,690,824	774,702,743	22,988,081	2.97%
Percent of total taxable value	50.9%	51.6%		

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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)

	2026-27	2025-26	$ Change	% Change
City of East Lansing	30,157,180	28,424,600	1,732,580	6.10%
City of Lansing	2,856,900	2,520,000	336,900	13.37%
Bath Township	1,840,000	1,695,400	144,600	8.53%
DeWitt Township	223,963	218,500	5,462	2.50%
Lansing Township	0	0	0	N/A
Meridian Township	519,600	345,600	174,000	50.35%
	35,597,643	33,204,100	2,393,543	7.21%
Percent of total taxable value	2.3%	2.2%		

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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

NON-PRE PROPERTY TAXABLE VALUE (excludes Capture)

	2026-27	2025-26	$ Change	% Change
City of East Lansing	572,394,759	545,375,732	27,019,027	4.95%
City of Lansing	38,382,733	38,665,901	(283,168)	-0.73%
Bath Township	60,072,569	51,019,449	9,053,120	17.74%
DeWitt Township	1,757,026	1,714,172	42,854	2.50%
Lansing Township	178,648	164,082	14,566	8.88%
Meridian Township	59,627,000	57,635,858	1,991,142	3.45%
	732,412,736	694,575,194	37,837,542	5.45%
Percent of total taxable value	46.8%	46.2%		

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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 TAX REVENUES BY MILLAGE

ASSESSING UNIT	COUNTY	2026 TAX YEAR TAXABLE VALUATION [1]	OPERATING MILLAGE (GENERAL FUND) Non-PRE 18.0000	Commercial Personal 6.0000	TOTAL OPERATING	2019 SINKING FUND 0.9852	2017 DEBT FUND 2.7800	2020 DEBT FUND 1.1200	2024 DEBT FUND 0.2800	2025 DEBT FUND 2.1200
City of East Lansing	Ingham									
PRE (includes Industrial Personal)		575,935,577				$ 567,411	$ 1,601,100	$ 645,047	$ 161,261	$ 1,220,983
Commercial Personal		30,149,800		$ 180,898	$ 180,898	29,703	83,816	33,767	8,441	63,917
Non-PRE		571,105,439	$ 10,279,897		10,279,897	562,653	1,587,673	639,638	159,909	1,210,743
Capture - PRE		11,144,941					30,982	12,482	3,120	23,627
Capture - Commercial Personal		0					0	0	0	0
Capture - Non-PRE		78,903,964					219,353	88,372	22,093	167,276
TOTAL CITY OF EAST LANSING		1,267,239,721	10,279,897	180,898	10,460,795	1,159,767	3,522,924	1,419,306	354,824	2,686,546
City of East Lansing	Clinton									
PRE		25,287,084				24,912	70,298	28,321	7,080	53,608
Commercial Personal		7,380		44	44	7	20	8	2	15
Non-PRE		1,289,320	23,207		23,207	1,270	3,584	1,444	361	2,733
TOTAL CITY OF EAST LANSING		26,583,784	23,207	44	23,251	26,189	73,902	29,773	7,443	56,356
City of Lansing	Ingham									
PRE		8,977,543				8,844	24,957	10,054	2,513	19,032
Commercial Personal		2,856,900		17,141	17,141	2,814	7,942	3,199	799	6,056
Non-PRE		38,382,733	690,889		690,889	37,814	106,703	42,988	10,747	81,371
Capture - PRE		900,000					2,502	1,008	252	1,908
Capture - Commercial Personal		0					0	0	0	0
Capture - Non-PRE		26,444,902				26,053	73,516	29,618	7,404	56,063
TOTAL CITY OF LANSING		77,562,078	690,889	17,141	708,030	75,525	215,620	86,867	21,715	164,430
Lansing Township	Ingham									
PRE		0				0	0	0	0	0
Commercial Personal		0		0	0	0	0	0	0	0
Non-PRE		178,648	3,215		3,215	176	496	200	50	378
TOTAL LANSING TOWNSHIP		178,648	3,215	0	3,215	176	496	200	50	378
Meridian Township	Ingham									
PRE		187,443,223				184,669	521,092	209,936	52,484	397,379
Commercial Personal		519,600		3,117	3,117	511	1,444	581	145	1,101
Non-PRE		59,627,000	1,073,286		1,073,286	58,744	165,763	66,782	16,695	126,409
TOTAL MERIDIAN TOWNSHIP		247,589,823	1,073,286	3,117	1,076,403	243,924	688,299	277,299	69,324	524,889
DeWitt Township	Clinton									
PRE		47,397				46	131	53	13	100
Commercial Personal		223,963		1,343	1,343	220	622	250	62	474
Non-PRE		1,757,026	31,626		31,626	1,731	4,884	1,967	491	3,724
TOTAL DEWITT TOWNSHIP		2,028,386	31,626	1,343	32,969	1,997	5,637	2,270	566	4,298
Bath Township	Clinton									
PRE		0				0	0	0	0	0
Commercial Personal		1,840,000		11,040	11,040	1,812	5,115	2,060	515	3,900
Non-PRE		60,072,569	1,081,306		1,081,306	59,183	167,001	67,281	16,820	127,353
TOTAL BATH TOWNSHIP		61,912,569	1,081,306	11,040	1,092,346	60,995	172,116	69,341	17,335	131,253
Total PRE (Homestead)		809,735,765	0	0	0	785,882	2,251,062	906,901	226,723	1,716,637
Total Commercial Personal		35,597,643	0	213,583	213,583	35,067	98,959	39,865	9,964	75,463
Total Non-PRE (Non-Homestead)		837,761,601	13,183,426	0	13,183,426	747,624	2,328,973	938,290	234,570	1,776,050
Grand Total (includes Capture)		1,683,095,009	$ 13,183,426	$ 213,583	$ 13,397,009	$ 1,568,573	$ 4,678,994	$ 1,885,056	$ 471,257	$ 3,568,150
Less Capture Amount		(117,393,806)								$ 10,603,457
Grand Total (excludes Capture)		1,565,701,202								$ 25,569,039

[1] As of May 26, 2026, per the Michigan Department of Education Taxable Value System website. Adjustment for Lansing Captured Value and 2.5% increase from 2025 for taxable values

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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1. **General Fund**
   Motion: I move that the Board of Education adopt the 2026-27 Original Budget resolution for the General Fund, as presented on pages 5-6 of the Budget Book.
2. **Food Service Fund**
   Motion: I move that the Board of Education adopt the 2026-27 Original Budget resolution for the Food Service Fund, as presented on page 7 of the Budget Book.
3. **Student/School Activity Fund**
   Motion: I move that the Board of Education adopt the 2026-27 Original Budget resolution for the Student/School Activity Fund, as presented on page 8 of the Budget Book.

VIII. **Committee Reports**

A. Academic and Technology Committee
B. Facilities Committee
C. Finance Committee
D. Intergovernmental Relations
E. Personnel Committee
F. Policy Committee
G. Ingham School Officers Association (ISOA)

IX. **Announcements**

A. The next regular scheduled meeting of the Board of Education is July 13, 2026.

X. **Adjournment**

Respectfully Submitted,

Dori Leyko
Superintendent