



East Lansing Public Schools

BUDGET BOOK 2025-26 FINAL BUDGET REVISION

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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 2025-26; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of general fund income received by this School District.

RESOLVED FURTHER: That this School District shall levy 18.0000 operating mills as approved by voters, generating \$12,502,351 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 2025-26 are as follows:

Revenues:		
Local	\$	14,074,676
State		37,661,187
Federal		860,149
Incoming Transfers		5,914,612
Other Financing Sources (Uses)		<u>2,300</u>
Total Revenues & Other Financing Sources (Uses)	\$	<u>58,512,924</u>
Total Fund Balance, July 1, 2025		<u>14,948,656</u>
Total Available to Appropriate	\$	<u>73,461,580</u>

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

Expenditures:	
Instruction:	
Basic Programs	\$ 25,304,177
Added Needs	9,031,145
	<hr/>
Total Instruction	\$ 34,335,322
Support Services:	
Pupil Services	5,078,879
Instructional Staff Services	3,796,867
General Administration	644,325
School Administration	3,231,181
Business Services	1,053,345
Operations and Maintenance	7,073,775
Pupil Transportation	1,986,585
Central Services	1,455,676
Athletic Activities	995,596
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Total Support Services	\$ 25,316,229
Community Services	44,838
Payments to Other Government Agencies	-
Debt Services	21,670
	<hr/>
Total Appropriations	\$ 59,718,059
Total Fund Balance, June 30, 2026	\$ 13,743,521

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 2025-26; 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 2025-26 are as follows:

Revenues:		
Local	\$	38,000
State		830,163
Federal		1,313,650
Other Financing Sources (Uses)		-
Total Revenues & Other Financing Sources (Uses)	\$	2,181,813
Total Fund Balance, July 1, 2025		709,735
Total Available to Appropriate	\$	2,891,548

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	\$	136,000
Purchased Services		993,000
Supplies & Materials		1,038,000
Capital Outlay		7,000
Other		19,000
Total Appropriations	\$	2,193,000
Total Fund Balance, June 30, 2026	\$	698,548

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 2025-26; 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 2025-26 are as follows:

Revenues:		
Local - student/school groups	\$	585,200
Other Financing Sources (Uses)		-
Total Revenues & Other Financing Sources (Uses)	\$	585,200
Total Fund Balance, July 1, 2025		491,531
Total Available to Appropriate	\$	1,076,731

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	\$	620,930
Total Appropriations	\$	620,930
Total Fund Balance, June 30, 2026	\$	455,801

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:

Nays:

Excused Absences:

Resolution declared adopted on:

East Lansing Public Schools

GENERAL FUND - Major Assumptions

				2025-26 FIRST BUDGET REVISION	2025-26 FINAL BUDGET REVISION	Change	
1	Revenues:						1
2		Blended Enrollment		3,671.49	3,673.49	2.00	
3		Foundation Allowance		\$ 10,050	\$ 10,050	\$ -	
4		Property Taxable Values (excludes Captured Values)		\$ 1,506,649,928	\$ 1,502,482,037	-0.28%	
5		Property Taxes Delinquent %		1.50%	1.50%	0.00%	
6		Current Property Taxes		\$ 12,685,000	\$ 12,630,301	\$ (54,699)	
7		Prop A/Disc./SE Headlee		\$ 25,223,253	\$ 26,566,927	\$ 1,343,674	
8		MPSERS 147 Funds		\$ 5,946,415	\$ 5,864,391	\$ (82,024)	
9		Prior Year State Aid Adjustments		\$ 129,796	\$ 173,083	\$ 43,287	
10		At-Risk		\$ 2,282,571	\$ 2,281,046	\$ (1,525)	
11		Federal Grants		\$ 965,641	\$ 860,149	\$ (105,492)	
12		County Special Education		\$ 5,375,867	\$ 5,787,760	\$ 411,893	
13	Expenditures:						13
14		Employee wages					
15		MPSERS Rate (Pension & Health)		29.91%	29.91%	0.00%	
16		Health Insurance Renewal January 1st		5.80%	5.80%	0.00%	
17		Staffing FTEs:					
18		Maintenance, Custodial, Grounds, & Courier		36.7	36.3	(0.4)	
19		At-Wills		28.4	26.9	(1.5)	
20		Central Office Administrators		6.5	6.5	-	
21		ELESPA (paraprofessionals)		77.6	76.6	(1.0)	
22		AFSCME (administrative assistants)		19.5	19.5	-	
23		ELEA (teachers)		249.8	248.8	(1.1)	
24		Building Level Administrators		12.0	12.0	-	
25		Superintendent		1.0	1.0	-	

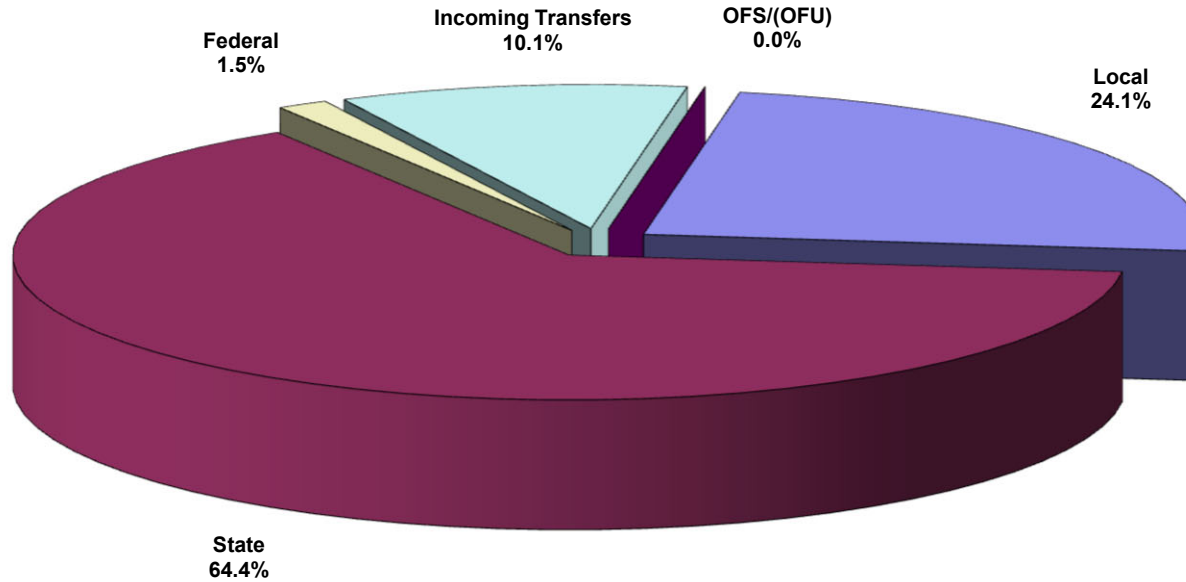
GENERAL FUND - Revenue & Expenditure Summary Comparison

				2025-26 FIRST BUDGET REVISION	2025-26 FINAL BUDGET REVISION	Change	
27	Revenues:						27
28		Local		\$ 14,126,101	\$ 14,074,676	\$ (51,425)	
29		State		37,060,396	37,661,187	600,791	
30		Federal		969,170	860,149	(109,021)	
31		Incoming Transfers		5,768,436	5,914,612	146,176	
32		Other Financing Sources/(Uses)		30,000	2,300	(27,700)	
33		Total Revenues		\$ 57,954,103	\$ 58,512,924	\$ 558,821	
34	Expenditures:						34
35		Salaries		\$ 29,251,486	\$ 28,777,051	\$ (474,435)	
36		Benefits		20,086,690	20,395,317	308,627	
37		Purchase Services		3,053,273	3,076,457	23,184	
38		Supplies & Materials		2,962,650	3,018,884	56,234	
39		Capital Outlay		490,149	425,250	(64,899)	
40		Other		4,669,627	4,934,516	264,889	
41		Total Expenditures (before favorable variance)		\$ 60,513,875	\$ 60,627,475	\$ 113,600	
42		Favorable Expenditure Variance (1.5%)		\$ (907,711)	\$ (909,416)	\$ (1,705)	
43		Projected Add/(Draw) To/From Fund Balance		\$ (1,652,061)	\$ (1,205,135)	\$ 446,926	
44		Beginning Fund Balance		\$ 14,948,656	\$ 14,948,656	\$ -	
45		Ending Fund Balance		\$ 13,296,595	\$ 13,743,521	\$ 446,926	

EAST LANSING PUBLIC SCHOOLS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
2025-26 FINAL BUDGET REVISION

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
REVENUES:					
Local:					
Property Taxes	12,677,301		10,175,850	1,521,800	24,374,951
Interest Earnings	655,000		147,900	604,404	1,407,304
Building Use	104,000				104,000
Food Sales		38,000			38,000
Athletics	130,814				130,814
Other	507,561	585,200	9,400	11,000	1,113,161
State	37,661,187	830,163			38,491,350
Federal	860,149	1,313,650			2,173,799
County Special Education and Misc. via IISD	5,914,612				5,914,612
Total Revenues	58,510,624	2,767,013	10,333,150	2,137,204	73,747,992
EXPENDITURES:					
Instruction:					
Basic Programs	25,304,177				25,304,177
Added Needs	9,031,145				9,031,145
Instructional Support Services:					
Pupil	5,078,879				5,078,879
Instructional Staff	3,796,867				3,796,867
School Administration	3,231,181				3,231,181
Non-Instructional Support Services:					
General Administration	644,325				644,325
Business	1,053,345		12,732	1,000	1,067,077
Operations and Maintenance	7,073,775				7,073,775
Pupil Transportation	1,986,585				1,986,585
Central	1,455,676				1,455,676
Athletics	995,596				995,596
Food Service		2,193,000			2,193,000
Student/School Activity		620,930			620,930
Community	44,838				44,838
Payments to Other Gov't Agencies and Prior Period Adj.	0				0
Capital Outlay				13,804,278	13,804,278
Debt Services:					
Principal	21,670		6,065,000		6,086,670
Interest & Issuance Costs/Escrow			4,514,992		4,514,992
Dues and Fees			2,235		2,235
Total Expenditures	59,718,059	2,813,930	10,594,959	13,805,278	86,932,226
Excess of Revenues over Expenditures	(1,207,435)	(46,917)	(261,809)	(11,668,074)	(13,184,234)
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	2,300	0			2,300
Total Other Financing Sources/(Uses)	2,300	0	0	0	2,300
Excess of Revenues and OFS/(OFU) over Expenditures	(1,205,135)	(46,917)	(261,809)	(11,668,074)	(13,181,934)
Fund Balance - Beginning of Year	14,948,656	1,201,266	632,419	22,266,749	39,049,090
Fund Balance - End of Year	13,743,521	1,154,349	370,610	10,598,675	25,867,156

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



	2024-25	2025-26		2025-26			
	ACTUAL	FIRST BUDGET REVISION	% of Total Revenues	FIRST BUDGET REVISION	% of Total Revenues	\$ CHANGE from 2025-26 FIRST	% CHANGE from 2025-26 FIRST
REVENUES and OFS/(OFU):							
Local	13,495,925	14,126,101	24.4%	14,074,676	24.1%	(51,425)	-0.4%
State	36,914,800	37,060,396	63.9%	37,661,187	64.4%	600,791	1.6%
Federal	898,729	969,170	1.7%	860,149	1.5%	(109,021)	-11.2%
Incoming Transfers	6,010,306	5,768,436	10.0%	5,914,612	10.1%	146,176	2.5%
OFS/(OFU)	25,360	30,000	0.1%	2,300	0.0%	(27,700)	-92.3%
Total ¹	57,345,120	57,954,103	100.1%	58,512,924	100.1%	558,821	1.0%

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 FIRST BUDGET REVISION	2025-26 FINAL BUDGET REVISION	\$ CHANGE FINAL BUDGET REVISION vs. FIRST BUDGET REVISION	\$ CHANGE FINAL BUDGET REVISION vs. 2024-25 ACTUAL
LOCAL REVENUE:					
12,250,750	Current Property Taxes (net 1.50% est. uncollectible)	12,685,000	12,630,301	(54,699)	379,551
26,231	Delinquent Property Taxes (includes P & I)	30,000	47,000	17,000	20,769
96,577	Building Use	114,551	104,000	(10,551)	7,423
806,461	Interest on Investments	650,000	655,000	5,000	(151,461)
219,962	Other	532,952	507,561	(25,391)	287,599
95,943	Other - Athletics	113,598	130,814	17,216	34,871
<u>13,495,924</u>	TOTAL LOCAL SOURCES	<u>14,126,101</u>	<u>14,074,676</u>	<u>(51,425)</u>	<u>578,752</u>
STATE REVENUE:					
11,595,908	Proposal A	10,832,044	11,015,878	183,834	(580,030)
11,504,860	Discretionary (includes 51e SE)	12,957,002	13,042,603	85,601	1,537,743
2,358,920	Special Ed. Headlee	2,358,920	2,508,446	149,526	149,526
0	Enrollment Stabilization	170,492	138,750	(31,742)	138,750
910,166	Prior Year State Aid Adjustments	129,796	173,083	43,287	(737,083)
1,971,116	At-Risk	2,282,571	2,281,046	(1,525)	309,930
6,460,122	MPERS	5,946,415	5,864,391	(82,024)	(595,731)
95,578	Hold Harmless Guarantee			0	(95,578)
108,681	Headlee Obligation for Data Collection	108,157	108,436	279	(245)
393,227	GSRP	717,555	717,555	0	324,328
0	Educator Compensation	538,202	538,202	0	538,202
0	Student Safety			0	0
791,911	Mental Health & Student Safety	593,687	899,205	305,518	107,294
274,338	MI Kids Back on Track	0	0	0	(274,338)
449,973	Other	425,555	373,592	(51,963)	(76,381)
<u>36,914,800</u>	TOTAL STATE SOURCES	<u>37,060,396</u>	<u>37,661,187</u>	<u>600,791</u>	<u>746,387</u>
FEDERAL REVENUE:					
527,887	Title 1a (Improving Basic Programs)	524,613	524,613	0	(3,274)
95,418	Title 2a (Supporting Effective Instruction)	91,410	88,955	(2,455)	(6,463)
50,046	Title 3 (Language English Learners & Immigrant)	56,281	56,281	0	6,235
36,022	Title 4 (Student Support & Academic Enrichment)	36,298	36,298	0	276
0	ESSER/CRF/11T/Other COVID			0	0
27,732	IDEA Preschool/Flowthrough	3,500	0	(3,500)	(27,732)
93,771	Filter First	173,840	70,000	(103,840)	(23,771)
67,853	Other	83,228	84,002	774	16,149
<u>898,728</u>	TOTAL FEDERAL SOURCES	<u>969,170</u>	<u>860,149</u>	<u>(109,021)</u>	<u>(38,579)</u>
INCOMING TRANSFERS:					
5,831,675	County Special Education (via IISD)	5,652,144	5,787,760	135,616	(43,915)
178,632	Other	116,292	126,852	10,560	(51,780)
<u>6,010,307</u>	TOTAL INCOMING TRANSFERS	<u>5,768,436</u>	<u>5,914,612</u>	<u>146,176</u>	<u>(95,695)</u>
<u>57,319,760</u>	TOTAL REVENUES	<u>57,924,103</u>	<u>58,510,624</u>	<u>586,521</u>	<u>1,190,865</u>
OTHER FINANCING SOURCES/(USES):					
0	Operating Transfer			0	0
0	Subscription-Based IT Agreements			0	0
25,360	Sale of Property	30,000	2,300	(27,700)	(23,060)
<u>25,360</u>	TOTAL OTHER FINANCING SOURCES (USES)	<u>30,000</u>	<u>2,300</u>	<u>(27,700)</u>	<u>(23,060)</u>
<u>57,345,120</u>	TOTAL REVENUE & OTHER FINANCING SOURCES (USES)	<u>57,954,103</u>	<u>58,512,924</u>	<u>558,821</u>	<u>1,167,804</u>
<u>58,357,332</u>	TOTAL EXPENDITURES	<u>60,513,875</u>	<u>60,627,475</u>	<u>113,600</u>	<u>2,270,143</u>
(1,012,212)	Increase (Decrease) in Fund Balance before est. Variance	(2,559,772)	(2,114,551)	445,221	(1,102,339)
0	Estimated Favorable Budget Variance (1.5%)	907,708	909,416	1,708	909,416
(1,012,212)	Total Increase (Decrease) in Fund Balance	(1,652,064)	(1,205,135)	446,929	(192,923)
0	Prior Year Restatement	0	0	0	0
<u>15,960,868</u>	Fund Balance - Beginning of Year	<u>14,948,656</u>	<u>14,948,656</u>	<u>0</u>	<u>(1,012,212)</u>
<u>14,948,656</u>	Fund Balance - End of Year	<u>13,296,592</u>	<u>13,743,521</u>	<u>446,929</u>	<u>(1,205,135)</u>
25.6%	Fund Balance as a % of Total Expenditures (excludes OFU)	22.3%	23.0%		
26.1%	Fund Balance as a % of Total Revenues (excludes OFS)	23.0%	23.5%		

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)

¹ Net of Estimate Favorable Budget Variance

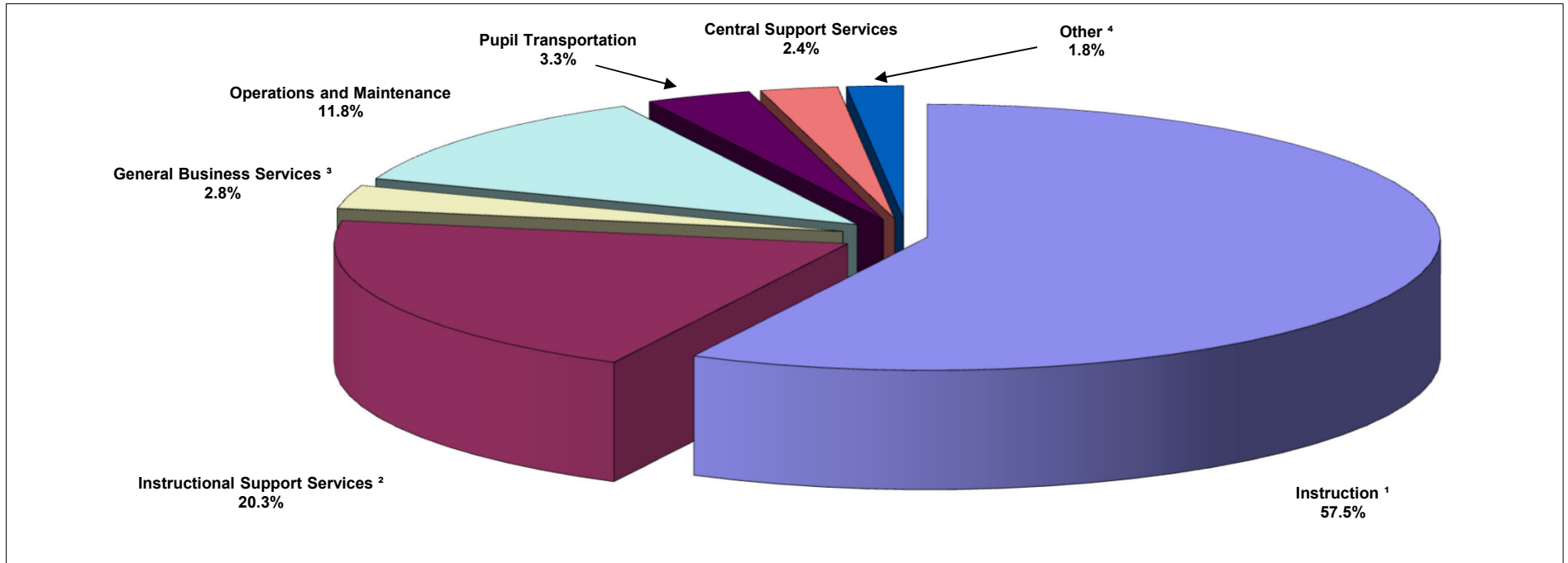
Board Policy #3202 (section A(6)) - unassigned General Fund fund balance of at least 10% of estimated expenditures.

EAST LANSING PUBLIC SCHOOLS
PER PUPIL FOUNDATION ALLOWANCE HISTORY

<u>Fiscal Year</u>	<u>Per Pupil Foundation</u>	<u>20j Hold Harmless PP</u>	<u>HB 6212</u>	<u>Foundation Inc (Dec)</u>	<u>Total Foundation</u>	<u>Per Pupil Pro-ration</u>	<u>Reduction ARRA¹</u>	<u>Net Foundation</u>	<u>Net \$ Change</u>	<u>Net % Change</u>
1994-95	6,632	0		0	6,632	0		6,632	0	
1995-96	6,632	0		153	6,785	0		6,785	153	2.3%
1996-97	6,785	0		155	6,940	0		6,940	155	2.3%
1997-98	6,940	0		154	7,094	0		7,094	154	2.2%
1998-99	7,094	0		0	7,094	0		7,094	0	0.0%
1999-00	7,094	124		114	7,332	0		7,332	238	3.4%
2000-01	7,332	141		159	7,632	0		7,632	300	4.1%
2001-02	7,632	49		251	7,932	0		7,932	300	3.9%
2002-03	7,932	0		200	8,132	(43)		8,089	157	2.0%
2003-04	8,132	0		0	8,132	(74)		8,058	(74)	-0.9%
2004-05	8,132	0		0	8,132	0		8,132	0	0.0%
2005-06	8,132	0		175	8,307	0		8,307	175	2.2%
2006-07	8,307	0		210	8,517	0		8,517	210	2.5%
2007-08	8,517	0		48	8,565	0		8,565	48	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%

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)**



	2024-25	2025-26		2025-26			
	ACTUAL	FIRST BUDGET REVISION	% of Total Revenues	FINAL BUDGET REVISION	% of Total Revenues	\$ CHANGE from 2025-26 FIRST	% CHANGE from 2025-26 FIRST
EXPENDITURES:							
Instruction ¹	32,647,220	34,571,012	57.1%	34,858,195	57.6%	287,183	0.8%
Instructional Support Services ²	12,025,407	12,539,424	20.7%	12,291,298	20.3%	(248,126)	-2.0%
General Business Services ³	2,279,005	1,670,357	2.8%	1,723,524	2.8%	53,167	3.2%
Operations and Maintenance	7,057,039	7,072,958	11.7%	7,181,498	11.8%	108,540	1.5%
Pupil Transportation	1,867,258	1,982,951	3.3%	2,016,837	3.3%	33,886	1.7%
Central Support Services	1,316,794	1,458,121	2.4%	1,477,844	2.4%	19,723	1.4%
Other ⁴	1,164,608	1,219,052	2.0%	1,078,278	1.8%	(140,774)	-11.5%
Total ⁵	58,357,332	60,513,875	100.0%	60,627,475	100.0%	113,600	0.2%

¹ Includes Basic Programs and Added Needs

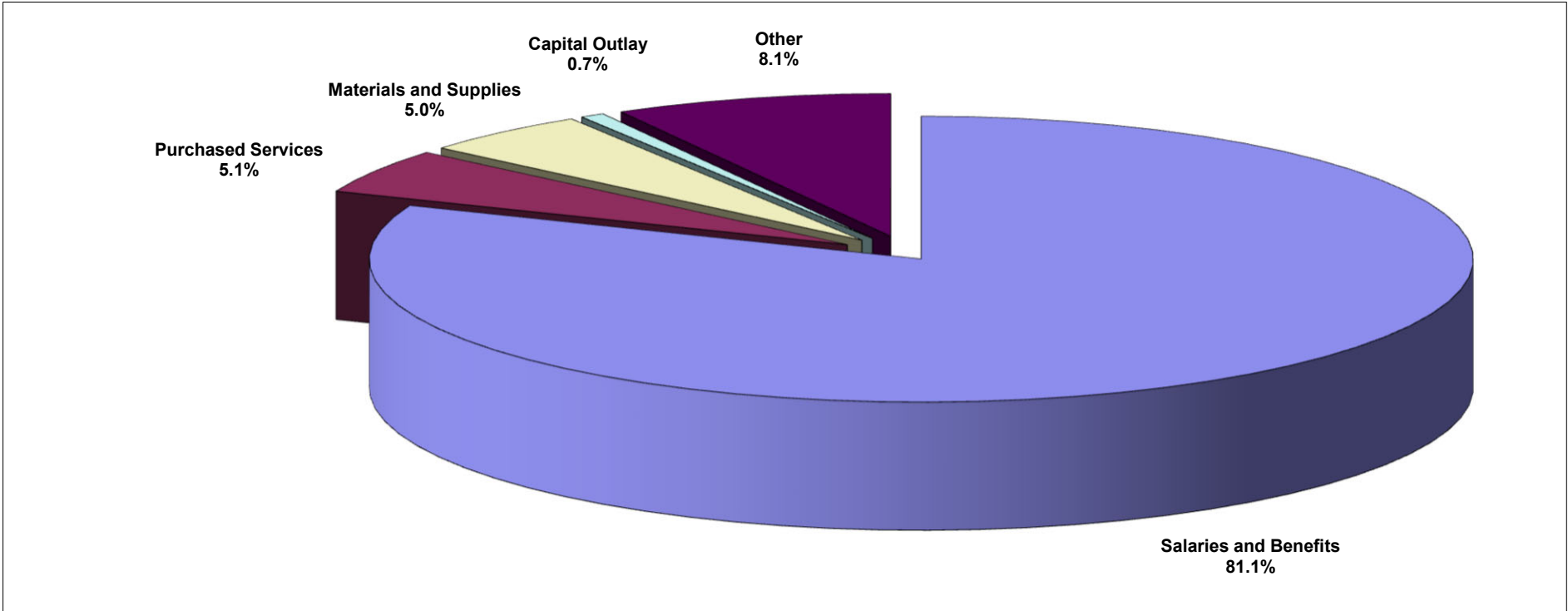
² Includes Pupil Support Services, Instructional Staff Services and School Administration

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

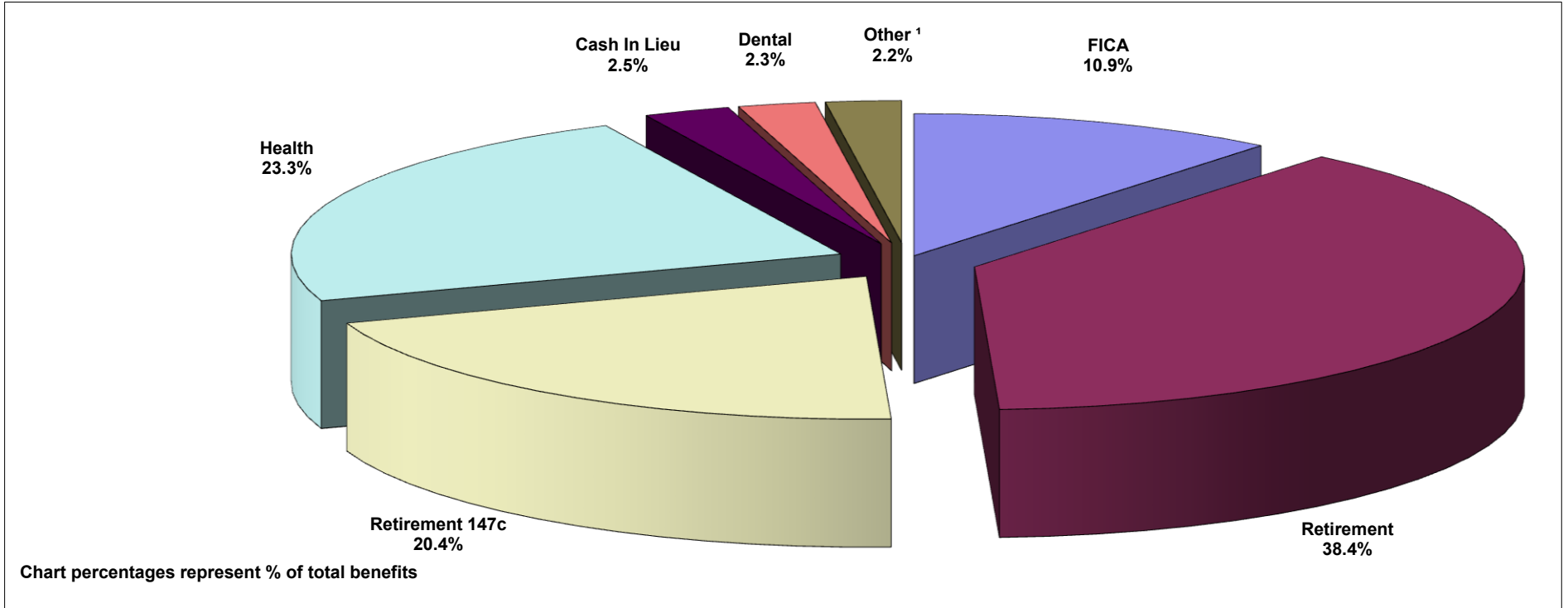
EAST LANSING PUBLIC SCHOOLS
GENERAL FUND - EXPENDITURES BY OBJECT CODE (Before Est. Variance)



	2024-25	2025-26		2025-26			
	ACTUAL	FIRST BUDGET REVISION	% of Total Revenues	FINAL BUDGET REVISION	% of Total Revenues	\$ CHANGE from 2025-26 FIRST	% CHANGE from 2025-26 FIRST
EXPENDITURES:							
Salaries and Benefits	47,084,060	49,338,176	81.5%	49,172,368	81.1%	(165,808)	-0.3%
Purchased Services	2,816,006	3,053,273	5.0%	3,076,457	5.1%	23,184	0.8%
Materials and Supplies	2,960,363	2,962,650	4.9%	3,018,884	5.0%	56,234	1.9%
Capital Outlay	291,591	490,149	0.8%	425,250	0.7%	(64,899)	-13.2%
Other	5,205,312	4,669,627	7.7%	4,934,516	8.1%	264,889	5.7%
Total ¹	58,357,332	60,513,875	99.9%	60,627,475	100.0%	113,600	0.2%

¹ Amount may not add to 100.0% due to rounding

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



	2024-25	2025-26		2025-26			
	ACTUAL	FIRST BUDGET REVISION	% of Total Revenues	FINAL BUDGET REVISION	% of Total Revenues	\$ CHANGE from 2025-26 FIRST	% CHANGE from 2025-26 FIRST
EXPENDITURES:							
FICA	2,013,555	2,253,375	3.9%	2,221,231	3.8%	(32,144)	-1.4%
Retirement	8,238,838	7,771,675	13.4%	7,829,981	13.4%	58,306	0.8%
Retirement 147c	3,243,598	4,068,882	7.0%	4,159,646	7.1%	90,764	2.2%
Health	4,509,963	4,683,583	8.1%	4,746,359	8.1%	62,776	1.3%
Cash In Lieu	520,724	520,200	0.9%	519,819	0.9%	(381)	-0.1%
Dental	442,952	455,245	0.8%	464,533	0.8%	9,288	2.0%
Other ¹	333,481	333,730	0.6%	453,748	0.8%	120,018	36.0%
Total	19,303,113	20,086,690	34.7%	20,395,317	34.9%	308,627	1.5%

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

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE DETAIL

2024-25 ACTUAL	FUNCTION	2025-26 FIRST BUDGET	(Net 1.5% Variance) Total	2025-26 FINAL BUDGET REVISION						
				Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
11,161,591	111 Elementary	11,823,989	11,674,967	11,852,758	6,388,439	4,756,818	82,650	139,063	19,500	466,288
4,841,271	112 Middle School	4,808,498	4,942,475	5,017,741	2,792,139	1,962,352	23,981	71,761	31,650	135,858
7,671,791	113 High School	7,673,511	7,959,825	8,081,040	4,103,415	2,831,147	449,235	182,446	16,693	498,104
429,463	118 Pre-Kindergarten	677,461	692,017	702,556	401,538	281,617	3,000	11,400	500	4,500
296,962	119 Summer School	39,022	34,893	35,425	18,201	17,224	0	0	0	0
24,401,078	Total Basic Programs	25,022,481	25,304,177	25,689,520	13,703,731	9,849,159	558,866	404,670	68,343	1,104,750
5,938,529	122 Special Education	6,345,072	6,379,448	6,476,597	2,995,538	2,373,374	155,480	23,100	5,000	924,105
2,307,613	125 Compensatory Education	2,684,893	2,651,697	2,692,078	1,550,965	1,099,902	23,211	8,000	0	10,000
8,246,142	Total Added Needs	9,029,965	9,031,145	9,168,676	4,546,503	3,473,276	178,691	31,100	5,000	934,105
32,647,220	Total Instruction	34,052,446	34,335,322	34,858,195	18,250,235	13,322,435	737,557	435,770	73,343	2,038,855
1,427,423	212 Guidance	1,573,397	1,442,359	1,464,324	806,502	618,322	19,000	18,500	2,000	0
421,519	213 Health	518,941	573,383	582,115	186,390	161,738	2,200	6,000	16,000	209,787
353,716	214 Psychology	329,060	322,944	327,862	196,471	129,591	300	1,500	0	0
955,734	215 Speech	979,520	1,032,994	1,048,725	612,895	390,922	700	3,000	1,000	40,209
1,083,198	216 Social Work	1,086,245	1,007,186	1,022,524	558,012	391,925	2,000	3,500	2,700	64,387
550,439	218 Teacher Consultant	443,729	472,333	479,526	182,322	90,474	4,600	2,500	0	199,630
178,153	219 Other Pupil Support	227,877	227,680	231,147	112,956	55,317	0	6,500	0	56,374
4,970,182	Total Pupil Support Services	5,158,769	5,078,879	5,156,223	2,655,547	1,838,289	28,800	41,500	21,700	570,387
1,418,013	221 Improvement of Instruction	1,509,551	1,411,380	1,432,874	601,602	392,650	136,731	178,676	3,000	120,215
755,865	222 Educational Media Services	732,450	718,260	729,198	365,666	294,032	19,300	49,701	0	500
72,040	224 Educational Television	78,848	80,486	81,712	45,142	36,569	0	0	0	0
392,462	225 Instruction Related Technology	410,340	413,325	419,619	211,026	159,093	47,000	2,500	0	0
763,722	226 Supervision of Instructional Staff	698,949	679,766	690,118	409,966	263,052	3,600	5,500	6,000	2,000
103,455	227 Academic Student Assessment	168,967	133,679	135,715	45,828	24,087	2,500	55,750	0	7,550
346,873	229 Other Instructional Staff Services	395,694	359,971	365,452	188,749	173,703	0	0	0	3,000
3,852,430	Total Instructional Staff Services	3,994,799	3,796,867	3,854,689	1,867,980	1,343,186	209,131	292,127	9,000	133,265
105,460	231 Board of Education	106,380	101,455	103,000	0	0	92,500	2,500	0	8,000
553,031	232 Executive Administration	534,769	542,870	551,137	315,881	203,256	14,000	15,000	1,000	2,000
658,491	Total General Administration	641,149	644,325	654,137	315,881	203,256	106,500	17,500	1,000	10,000
3,147,130	241 Office of the Principal	3,154,424	3,187,841	3,236,387	1,855,526	1,315,677	13,437	24,697	8,050	19,000
55,665	249 Other School Administration	43,340	43,340	44,000	0	0	27,000	17,000	0	0
3,202,795	Total School Administration	3,197,764	3,231,181	3,280,387	1,855,526	1,315,677	40,437	41,697	8,050	19,000
855,079	252 Fiscal Services	706,038	752,930	764,396	448,398	263,699	17,200	3,000	500	31,600
212,574	257 Internal Services	276,455	215,967	219,256	62,931	46,885	89,940	15,000	4,500	0
552,862	259 Other Business	21,659	84,448	85,734	0	0	21,989	0	0	63,745

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE DETAIL

2024-25 ACTUAL	FUNCTION	2025-26 FIRST BUDGET	(Net 1.5% Variance) Total	2025-26 FINAL BUDGET REVISION						
				Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
<u>1,620,514</u>	Total Business Services	<u>1,004,152</u>	1,053,345	1,069,387	511,328	310,584	129,129	18,000	5,000	95,345
<u>6,393,530</u>	261 Operating Buildings Services	<u>6,269,987</u>	6,376,958	6,474,070	1,945,403	1,199,111	1,190,493	1,953,462	180,101	5,500
<u>663,510</u>	266 Building Security	<u>696,877</u>	696,817	707,429	317,063	253,357	23,000	9,000	19,056	85,952
<u>7,057,039</u>	Total Operations and Maintenance	<u>6,966,864</u>	7,073,775	7,181,498	2,262,466	1,452,468	1,213,493	1,962,462	199,157	91,452
<u>1,867,258</u>	271 Pupil Transportation	<u>1,953,207</u>	1,986,585	2,016,837	42,484	3,292	25,000	88,916	0	1,857,145
<u>103,181</u>	282 Communication Services	<u>115,622</u>	111,896	113,600	47,304	30,096	12,800	1,500	2,000	19,900
<u>561,332</u>	283 Staff/Personnel Services	<u>583,352</u>	603,156	612,341	282,816	211,275	83,750	9,000	1,500	24,000
<u>467,897</u>	284 Non-Instructional Technology	<u>550,346</u>	553,581	562,012	135,116	98,431	284,965	8,000	34,500	1,000
<u>184,384</u>	285 Pupil Accounting	<u>186,928</u>	187,043	189,892	81,359	61,532	40,000	500	0	6,500
<u>1,316,794</u>	Total Central Support Services	<u>1,436,248</u>	1,455,676	1,477,844	546,595	401,334	421,515	19,000	38,000	51,400
<u>1,064,486</u>	293 Athletic Activities	<u>1,134,258</u>	995,596	1,010,757	469,008	204,796	122,374	98,912	70,000	45,667
<u>33,360</u>	3xx Community Services	<u>44,838</u>	44,838	45,521			42,521	3,000	0	
<u>0</u>	4xx Payments to Oth Gov't Agencies, Facilities Acquisition, and Prior Period Adjustments	<u>0</u>	0	0						
<u>66,762</u>	5xx Debt Service - Long Term	<u>21,670</u>	21,670	22,000						22,000
<u>58,357,332</u>	Total General Fund	<u>59,606,164</u>	59,718,059	60,627,475	28,777,051	20,395,317	3,076,457	3,018,884	425,250	4,934,516
	Percent of Total ¹	net est. variance	net est. variance							
			98.50%	100.0%	47.5%	33.6%	5.1%	5.0%	0.7%	8.1%
	2025-26 FIRST BUDGET REVISION (before est. variance)			60,513,875	29,251,486	20,086,690	3,053,273	2,962,650	490,149	4,669,627
	\$ CHANGE			113,600	(474,435)	308,627	23,184	56,234	(64,899)	264,889
	% CHANGE			0.2%	-1.6%	1.5%	0.8%	1.9%	-13.2%	5.7%
	2024-25 ACTUAL			58,357,332	27,780,948	19,303,113	2,816,006	2,960,363	291,591	5,205,312
	\$ CHANGE			2,270,143	996,103	1,092,205	260,451	58,521	133,659	(270,796)
	% CHANGE			3.9%	3.6%	5.7%	9.2%	2.0%	45.8%	-5.2%

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 FIRST BUDGET REVISION vs. 2025-26 FINAL BUDGET REVISION							Adjustment Notes
	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
111 Elementary	(151,292)	(295,187)	143,895	0	0	0	0	
112 Middle School	136,017	72,134	63,883	0	0	0	0	
113 High School	290,673	105,679	64,956	0	0	0	120,038	
118 Pre-Kindergarten	14,778	(30,017)	44,794	0	0	0	0	
119 Summer School	(4,191)	(4,191)	0	0	0	0	0	
Total Basic Programs	285,985	(151,583)	317,529	0	0	0	120,038	
122 Special Education	34,900	(161,650)	92,099	23,080	0	0	81,371	
125 Compensatory Education	(33,702)	(102,780)	69,078	0	0	0	0	
Total Added Needs	1,199	(264,430)	161,177	23,080	0	0	81,371	
Total Instruction	287,183	(416,012)	478,706	23,080	0	0	201,409	
211 Attendance	0	0	0	0	0	0	0	
212 Guidance	(133,033)	(45,116)	(87,917)	0	0	0	0	
213 Health	55,271	4,526	48,494	0	0	0	2,251	
214 Psychology	(6,209)	2,807	(9,016)	0	0	0	0	
215 Speech	54,288	20,845	77,708	0	0	0	(44,264)	
216 Social Work	(80,263)	(39,185)	(53,094)	0	0	0	12,016	
218 Teacher Consultant	29,040	(34,146)	17,142	0	0	0	46,044	
219 Other Pupil Support	(200)	6,730	(10,864)	0	0	0	3,934	
Total Pupil Support Services	(81,106)	(83,540)	(17,547)	0	0	0	19,981	
221 Improvement of Instruction	(99,665)	(2,935)	(101,430)	4,700	0	0	0	
222 Educational Media Services	(14,406)	(6,544)	(7,861)	0	0	0	0	
224 Educational Television	1,663	108	1,554	0	0	0	0	
225 Instruction Related Technology	3,030	2,798	4,232	(4,000)	0	0	0	
226 Supervision of Instructional Staff	(19,475)	6,937	(26,412)	0	0	0	0	
227 Academic Student Assessment	(35,825)	(44,609)	8,784	0	0	0	0	
229 Other Instructional Staff Services	(36,268)	(29,320)	(2,948)	0	(4,000)	0	0	
Total Instructional Staff Services	(200,945)	(73,564)	(124,081)	700	(4,000)	0	0	
231 Board of Education	(5,000)	0	0	(5,000)	0	0	0	
232 Executive Administration	8,224	8,403	(179)	0	0	0	0	
Total General Administration	3,224	8,403	(179)	(5,000)	0	0	0	

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

FUNCTION	2025-26 FIRST BUDGET REVISION vs. 2025-26 FINAL BUDGET REVISION							Adjustment Notes
	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
241 Office of the Principal	33,926	15,375	18,551	0	0	0	0	
249 Other School Administration	0	0	0	0	0	0	0	
Total School Administration	33,926	15,375	18,551	0	0	0	0	
252 Fiscal Services	47,606	47,397	11,200	(10,990)	0	0	0	
257 Internal Services	(61,409)	(3,126)	1,717	0	0	0	(60,000)	
259 Other Business	63,745	0	0	0	0	0	63,745	
Total Business Services	49,943	44,270	12,917	(10,990)	0	0	3,745	
261 Operating Buildings Services	108,601	58,041	29,337	58,000	28,122	(64,899)	0	
266 Building Security	(60)	36,214	(13,475)	(20,800)	(2,000)	0	0	
Total Operations and Maintenance	108,540	94,255	15,862	37,200	26,122	(64,899)	0	
271 Pupil Transportation	33,886	0	(3,401)	0	8,200	0	29,087	
281 Planning, Research, Development	0	0	0	0	0	0	0	
282 Communication Services	(3,783)	(120)	(3,663)	0	0	0	0	
283 Staff/Personnel Services	20,105	4,691	15,414	0	0	0	0	
284 Non-Instructional Technology	3,285	2,433	2,132	(1,280)	0	0	0	
285 Pupil Accounting	117	(1,014)	1,130	0	0	0	0	
Total Central Support Services	19,723	5,990	15,013	(1,280)	0	0	0	
293 Athletic Activities	(140,774)	(69,613)	(87,214)	(20,526)	25,912	0	10,667	
3xx Community Services	0	0	0	0	0	0	0	
4xx Payments to Oth Gov't Agencies, Facilities Acquisition, and Prior Period Adjustments	0	0	0	0	0	0	0	
5xx Debt Service - Long Term	0	0	0	0	0	0	0	
Total General Fund	113,600	(474,435)	308,627	23,184	56,234	(64,899)	264,889	
Percent of Total ¹	100.0%	-417.6%	271.7%	20.4%	49.5%	-57.1%	233.2%	

¹ Amount may not add to 100.0% due to rounding

EAST LANSING PUBLIC SCHOOLS GENERAL FUND

THREE YEAR EXPENDITURE COMPARISON (Net Est. Variance)

FUNCTION:	2023-24		2024-25		2025-26	
	ACTUAL	% of TOTAL	ACTUAL	% of TOTAL	FINAL BUDGET REVISION	% of TOTAL
111 Elementary	11,034,132	19.7%	11,161,591	19.7%	11,674,967	19.6%
112 Middle School	4,880,855	8.7%	4,841,271	8.7%	4,942,475	8.3%
113 High School	7,458,212	13.3%	7,671,791	13.3%	7,959,825	13.3%
118 Pre-Kindergarten	368,273	0.7%	429,463	0.7%	692,017	1.2%
119 Summer School	283,174	0.5%	296,962	0.5%	34,893	0.1%
Total Basic Programs	24,024,646	43.0%	24,401,078	43.0%	25,304,177	42.4%
122 Special Education	5,819,086	10.4%	5,938,529	10.4%	6,379,448	10.7%
125 Compensatory Education	2,272,110	4.1%	2,307,613	4.1%	2,651,697	4.4%
Total Added Needs	8,091,196	14.5%	8,246,142	14.5%	9,031,145	15.1%
Total Instruction	32,115,842	57.4%	32,647,220	57.4%	34,335,322	57.5%
211 Attendance	0	0.0%	0	0.0%	0	0.0%
212 Guidance	1,453,471	2.6%	1,427,423	2.6%	1,442,359	2.4%
213 Health	376,229	0.7%	421,519	0.7%	573,383	1.0%
214 Psychology	336,248	0.6%	353,716	0.6%	322,944	0.5%
215 Speech	964,751	1.7%	955,734	1.7%	1,032,994	1.7%
216 Social Work	1,017,869	1.8%	1,083,198	1.8%	1,007,186	1.7%
218 Teacher Consultant	515,137	0.9%	550,439	0.9%	472,333	0.8%
219 Other Pupil Support	283,955	0.5%	178,153	0.5%	227,680	0.4%
Total Pupil Support Services	4,947,660	8.8%	4,970,182	8.8%	5,078,879	8.5%
221 Improvement of Instruction	1,385,242	2.5%	1,418,013	2.5%	1,411,380	2.4%
222 Educational Media Services	672,491	1.2%	755,865	1.2%	718,260	1.2%
224 Educational Television	69,791	0.1%	72,040	0.1%	80,486	0.1%
225 Instruction Related Technology	358,859	0.6%	392,462	0.6%	413,325	0.7%
226 Supervision of Instructional Staff	723,192	1.3%	763,722	1.3%	679,766	1.1%
227 Academic Student Assessment	101,949	0.2%	103,455	0.2%	133,679	0.2%
229 Other Instructional Staff Services	356,564	0.6%	346,873	0.6%	359,971	0.6%
Total Instructional Staff Support	3,668,088	6.6%	3,852,430	6.6%	3,796,867	6.4%
231 Board of Education	100,674	0.2%	105,460	0.2%	101,455	0.2%
232 Executive Administration	437,112	0.8%	553,031	0.8%	542,870	0.9%
Total General Administration	537,786	1.0%	658,491	1.0%	644,325	1.1%

EAST LANSING PUBLIC SCHOOLS GENERAL FUND

THREE YEAR EXPENDITURE COMPARISON (Net Est. Variance)

FUNCTION:	2023-24		2024-25		2025-26	
	ACTUAL	% of TOTAL	ACTUAL	% of TOTAL	FINAL BUDGET REVISION	% of TOTAL
241 Office of the Principal	3,116,294	5.6%	3,147,130	5.6%	3,187,841	5.3%
249 Other School Administration	16,113	0.0%	55,665	0.0%	43,340	0.1%
Total School Administration	3,132,407	5.6%	3,202,795	5.6%	3,231,181	5.4%
252 Fiscal Services	657,570	1.2%	855,079	1.2%	752,930	1.3%
257 Internal Services	134,917	0.2%	212,574	0.2%	215,967	0.4%
259 Other Business	35,200	0.1%	552,862	0.1%	84,448	0.1%
Total Business Services	827,687	1.5%	1,620,514	1.5%	1,053,345	1.8%
261 Operating Buildings Services	5,752,373	10.3%	6,393,530	10.3%	6,376,958	10.7%
266 Building Security	396,965	0.7%	663,510	0.7%	696,817	1.2%
Total Operations and Maintenance	6,149,338	11.0%	7,057,039	11.0%	7,073,775	11.8%
271 Pupil Transportation	1,794,048	3.2%	1,867,258	3.2%	1,986,585	3.3%
281 Planning, Research, Development	0	0.0%	0	0.0%	0	0.0%
282 Communication Services	76,003	0.1%	103,181	0.1%	111,896	0.2%
283 Staff/Personnel Services	623,241	1.1%	561,332	1.1%	603,156	1.0%
284 Non-Instructional Technology	678,066	1.2%	467,897	1.2%	553,581	0.9%
285 Pupil Accounting	161,247	0.3%	184,384	0.3%	187,043	0.3%
Total Central Support Services	1,538,557	2.8%	1,316,794	2.8%	1,455,676	2.4%
Total Support Services	22,595,571	40.4%	24,545,504	40.4%	24,320,633	40.7%
293 Athletic Activities	1,060,435	1.9%	1,064,486	1.9%	995,596	1.7%
3xx Community Services	31,295	0.1%	33,360	0.1%	44,838	0.1%
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	106,425	0.2%	66,762	0.2%	21,670	0.0%
Total ¹	55,909,568	100.0%	58,357,332	100.0%	59,718,059	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 FIRST BUDGET REVISION	2025-26 FINAL BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. FINAL BUDGET REVISION	\$ CHANGE FINAL BUDGET vs. vs. 2024-25 ACTUAL
	Revenues:				
	Local:				
18,109	Food Sales	20,000	16,000	(4,000)	(2,109)
17,791	Catered Events	27,001	22,000	(5,001)	4,209
0	Other	0	0	0	0
	State:				
	Breakfast - Supplemental	0	0	0	0
14,010	At-Risk	15,733	15,733	0	1,723
96,656	Lunch	86,911	86,911	0	(9,745)
10,786	31j 10 Cents	0	7,519	7,519	(3,267)
734,283	30d Expanded Breakfast and Lunch Program	714,438	720,000	5,562	(14,283)
	Federal:				
227,607	Breakfast	254,029	230,000	(24,029)	2,393
918,628	Lunch	963,731	920,000	(43,731)	1,372
15,279	SSO/SFSP	7,519	2,000	(5,519)	(13,279)
0	Supply Chain Assistance			0	0
0	Local Food for Schools			0	0
159,856	USDA Commodities (Entitlement and Bonus)	161,650	161,650	0	1,794
<u>2,213,004</u>	Total Revenues	<u>2,251,012</u>	<u>2,181,813</u>	<u>(69,199)</u>	<u>(31,191)</u>
	Expenditures:				
76,951	Salaries	101,101	92,000	(9,101)	15,049
36,847	Employee Benefits	38,582	44,000	5,418	7,153
273,799	Purchased Services	957,553	993,000	35,447	719,201
1,044,015	Supplies & Materials	1,106,674	1,038,000	(68,674)	(6,015)
32,758	Capital Outlay	35,000	7,000	(28,000)	(25,758)
694,924	Other	19,000	19,000	0	(675,924)
<u>2,159,294</u>	Total Expenditures	<u>2,257,910</u>	<u>2,193,000</u>	<u>(64,910)</u>	<u>33,706</u>
53,710	Excess (Deficit) of Revenues over (under) Expenditures	(6,898)	(11,187)	(4,289)	(64,897)
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Other	0	0	0	0
<u>0</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
53,710	Increase (Decrease) in Fund Balance	(6,898)	(11,187)	(4,289)	(64,897)
<u>656,025</u>	Fund Balance - Beginning of Year	<u>709,735</u>	<u>709,735</u>	<u>0</u>	<u>53,710</u>
<u>709,735</u>	Fund Balance - End of Year	<u>702,837</u>	<u>698,548</u>	<u>(4,289)</u>	<u>(11,187)</u>
32.9%	Fund Balance as a Percentage of Expenditures	31.1%	31.9%		
708,845	Max. Fund Balance three Months of Operating Costs	740,970	728,667		

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

<u>2024-25 ACTUAL</u>		<u>2025-26 FIRST BUDGET REVISION</u>	<u>2025-26 FINAL BUDGET REVISION</u>	<u>\$ CHANGE FIRST BUDGET REVISION vs. FINAL BUDGET REVISION</u>	<u>\$ CHANGE FINAL BUDGET vs. vs. 2024-25 ACTUAL</u>
	Revenues:				
	Local:				
10,619	Donley Elementary	7,900	2,200	(5,700)	(8,419)
7,865	Glencairn Elementary	10,700	7,000	(3,700)	(865)
7,523	Marble Elementary	5,500	6,000	500	(1,523)
2,388	Robert L Green Elementary	2,000	2,000	0	(388)
18,788	Red Cedar Elementary	40,000	42,000	2,000	23,212
5,198	Whitehills Elementary	6,700	6,000	(700)	802
82,678	MacDonald Middle School	60,000	70,000	10,000	(12,678)
473,986	East Lansing High School	415,000	450,000	35,000	(23,986)
<u>609,045</u>	Total Revenues	<u>547,800</u>	<u>585,200</u>	<u>37,400</u>	<u>(23,845)</u>
	Expenditures:				
9,014	Donley Elementary	7,500	7,500	0	(1,514)
9,244	Glencairn Elementary	14,400	9,000	(5,400)	(244)
11,287	Marble Elementary	12,800	10,700	(2,100)	(587)
6,516	Robert L Green Elementary	5,300	4,000	(1,300)	(2,516)
19,913	Red Cedar Elementary	25,000	35,000	10,000	15,087
4,424	Whitehills Elementary	3,700	2,800	(900)	(1,624)
76,226	MacDonald Middle School	54,500	77,030	22,530	804
478,160	East Lansing High School	390,000	474,900	84,900	(3,260)
<u>614,784</u>	Total Expenditures	<u>513,200</u>	<u>620,930</u>	<u>107,730</u>	<u>6,146</u>
5					
(5,739)	Excess (Deficit) of Revenues over (under) Expenditures	34,600	(35,730)	(70,330)	(29,991)
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Other	0	0	0	0
<u>0</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(5,739)	Increase (Decrease) in Fund Balance	34,600	(35,730)	(70,330)	(29,991)
497,270	Fund Balance - Beginning of Year	491,531	491,531	0	(5,739)
<u>491,531</u>	Fund Balance - End of Year	<u>526,131</u>	<u>455,801</u>	<u>(70,330)</u>	<u>(35,730)</u>

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 FIRST BUDGET REVISION	2025-26 FINAL BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. FINAL BUDGET REVISION	\$ CHANGE FINAL BUDGET vs. vs. 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
<u>3,339,338</u>	Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,339,338)</u>
	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	375	0	(134)
2,388	Property Tax Refunds (MTT/STC/Board of Review)	0	432	432	(1,956)
117,986	Other - Costs of Bond Issuance	9,907	9,475	(432)	(108,511)
<u>3,461,633</u>	Total Expenditures	<u>10,282</u>	<u>10,282</u>	<u>(0)</u>	<u>(3,451,351)</u>
(122,295)	Excess (Deficit) of Revenues over (under) Expenditures	(10,282)	(10,282)	0	112,013
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
(185,014)	Sale of Bonds	0	0	0	185,014
<u>(185,014)</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>185,014</u>
(307,309)	Increase (Decrease) in Fund Balance	(10,282)	(10,282)	0	297,027
<u>317,591</u>	Fund Balance - Beginning of Year	<u>10,282</u>	<u>10,282</u>	<u>0</u>	<u>(307,309)</u>
<u>10,282</u>	Fund Balance - End of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>(10,282)</u>

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

2024-25 ACTUAL		2025-26 FIRST BUDGET REVISION	2025-26 FINAL BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. FINAL BUDGET REVISION	\$ CHANGE FINAL BUDGET vs. vs. 2024-25 ACTUAL
	Revenues:				
	Local:				
4,433,654	Current Property Taxes (net 0.50% est. delinquent)	4,159,500	4,151,100	(8,400)	(282,554)
4,996	Payment in Lieu of Taxes	9,000	12,900	3,900	7,904
10,027	Delinquent Property Taxes (includes penalties & interest)	2,400	6,100	3,700	(3,927)
47,476	Interest on Investments	58,633	61,000	2,367	13,524
0	Other			0	0
<u>4,496,153</u>	Total Revenues	<u>4,229,533</u>	<u>4,231,100</u>	<u>1,567</u>	<u>(265,053)</u>
	Expenditures:				
	Due November:				
1,208,625	Interest on Bonded Debt	1,168,625	1,168,625	0	(40,000)
	Due May:				
2,000,000	Redemption of Principal (matures May 2042)	2,200,000	2,200,000	0	200,000
1,208,625	Interest on Bonded Debt	1,168,625	1,168,625	0	(40,000)
509	Dues and Fees	500	500	0	(9)
3,183	Property Tax Refunds (MTT/STC/Board of Review)	2,000	6,000	4,000	2,817
0	Other - Costs of Bond Issuance	0	0	0	0
<u>4,420,942</u>	Total Expenditures	<u>4,539,750</u>	<u>4,543,750</u>	<u>4,000</u>	<u>122,808</u>
75,211	Excess (Deficit) of Revenues over (under) Expenditures	(310,217)	(312,650)	(2,433)	(387,861)
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Sale of Bonds	0	0	0	0
<u>0</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
75,211	Increase (Decrease) in Fund Balance	(310,217)	(312,650)	(2,433)	(387,861)
369,004	Fund Balance - Beginning of Year	444,215	444,215	0	75,211
<u>444,215</u>	Fund Balance - End of Year	<u>133,998</u>	<u>131,565</u>	<u>(2,433)</u>	<u>(312,650)</u>

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

2024-25 ACTUAL		2025-26 FIRST BUDGET REVISION	2025-26 FINAL BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. FINAL BUDGET REVISION	\$ CHANGE FINAL BUDGET vs. vs. 2024-25 ACTUAL
	Revenues:				
	Local:				
1,891,279	Current Property Taxes (net 0.50% est. delinquent)	1,773,400	1,769,800	(3,600)	(121,479)
2,131	Payment in Lieu of Taxes	4,000	5,500	1,500	3,369
4,233	Delinquent Property Taxes (includes penalties & interest)	1,000	1,000	0	(3,233)
19,632	Interest on Investments	24,500	25,600	1,100	5,968
0	Other			0	0
<u>1,917,275</u>	Total Revenues	<u>1,802,900</u>	<u>1,801,900</u>	<u>(1,000)</u>	<u>(115,375)</u>
	Expenditures:				
	Due November:				
484,650	Interest on Bonded Debt	466,350	466,350	0	(18,300)
	Due May:				
915,000	Redemption of Principal (matures May 2044)	980,000	980,000	0	65,000
484,650	Interest on Bonded Debt	466,350	466,350	0	(18,300)
509	Dues and Fees	500	500	0	(9)
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
<u>1,886,153</u>	Total Expenditures	<u>1,914,200</u>	<u>1,914,200</u>	<u>0</u>	<u>28,047</u>
31,122	Excess (Deficit) of Revenues over (under) Expenditures	(111,300)	(112,300)	(1,000)	(143,422)
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Sale of Bonds	0	0	0	0
<u>0</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
31,122	Increase (Decrease) in Fund Balance	(111,300)	(112,300)	(1,000)	(143,422)
145,470	Fund Balance - Beginning of Year	176,592	176,592	0	31,122
<u>176,592</u>	Fund Balance - End of Year	<u>65,292</u>	<u>64,292</u>	<u>(1,000)</u>	<u>(112,300)</u>

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 FIRST BUDGET REVISION	2025-26 FINAL BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. FINAL BUDGET REVISION	\$ CHANGE FINAL BUDGET vs. vs. 2024-25 ACTUAL
	Revenues:				
	Local:				
155,521	Current Property Taxes (net 0.50% est. delinquent)	580,400	579,200	(1,200)	423,679
0	Payment in Lieu of Taxes	1,200	1,700	500	1,700
0	Delinquent Property Taxes (includes penalties & interest)	150	150	0	150
564	Interest on Investments	6,000	7,600	1,600	7,036
0	Other			0	0
<u>156,085</u>	Total Revenues	<u>587,750</u>	<u>588,650</u>	<u>900</u>	<u>432,565</u>
	Expenditures:				
	Due November:				
90,900	Interest on Bonded Debt	90,900	90,900	0	0
	Due May:				
0	Redemption of Principal (matures May 2033)	340,000	340,000	0	340,000
63,125	Interest on Bonded Debt	90,900	90,900	0	27,775
633	Dues and Fees	510	510	0	(123)
97	Property Tax Refunds (MTT/STC/Board of Review)			0	(97)
0	Other - Costs of Bond Issuance			0	0
<u>154,755</u>	Total Expenditures	<u>522,310</u>	<u>522,310</u>	<u>0</u>	<u>367,555</u>
1,330	Excess (Deficit) of Revenues over (under) Expenditures	65,440	66,340	900	65,010
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Sale of Bonds	0	0	0	0
<u>0</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
1,330	Increase (Decrease) in Fund Balance	65,440	66,340	900	65,010
<u>0</u>	Fund Balance - Beginning of Year	<u>1,330</u>	<u>1,330</u>	<u>0</u>	<u>1,330</u>
<u>1,330</u>	Fund Balance - End of Year	<u>66,770</u>	<u>67,670</u>	<u>900</u>	<u>66,340</u>

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 FIRST BUDGET REVISION	2025-26 FINAL BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. FINAL BUDGET REVISION	\$ CHANGE FINAL BUDGET vs. vs. 2024-25 ACTUAL
Revenues:				
Local:				
0	3,643,600	3,636,200	(7,400)	3,636,200
0	8,000	11,200	3,200	11,200
0	1,000	1,000	0	1,000
0	50,100	53,700	3,600	53,700
0	0	9,400	9,400	9,400
0	3,702,700	3,711,500	8,800	3,711,500
Total Revenues				
Expenditures:				
Due November:				
0	447,767	447,767	0	447,767
Due May:				
0	2,545,000	2,545,000	0	2,545,000
0	606,000	606,000	0	606,000
0	0	350	350	350
0	0	5,300	5,300	5,300
0	0	0	0	0
0	3,598,767	3,604,417	5,650	3,604,417
Total Expenditures				
0	103,933	107,083	3,150	107,083
Excess (Deficit) of Revenues over (under) Expenditures				
Other Financing (Uses) Sources				
0			0	0
0	0	0	0	0
0	0	0	0	0
Total Other Financing (Uses) Sources				
0	103,933	107,083	3,150	107,083
Increase (Decrease) in Fund Balance				
0	0	0	0	0
Fund Balance - Beginning of Year				
0	103,933	107,083	3,150	107,083
Fund Balance - End of Year				

EAST LANSING PUBLIC SCHOOLS 2019 SINKING FUND

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2024-25 ACTUAL		2025-26 FIRST BUDGET REVISION	2025-26 FINAL BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. FINAL BUDGET REVISION	\$ CHANGE FINAL BUDGET vs. vs. 2024-25 ACTUAL
	Revenues:				
	Local:				
1,486,872	Current Property Taxes (net 0.50% est. delinquent)	1,518,100	1,513,900	(4,200)	27,028
1,739	Payment in Lieu of Taxes	2,400	5,100	2,700	3,361
1,899	Delinquent Property Taxes (includes penalties & interest)	1,500	2,800	1,300	901
0	Interest on Investments			0	0
0	Other	0	11,000	11,000	11,000
<u>1,490,510</u>	Total Revenues	<u>1,522,000</u>	<u>1,532,800</u>	<u>10,800</u>	<u>42,290</u>
	Expenditures:				
14,425	Donley Elementary	24,800	11,100	(13,700)	(3,325)
18,869	Glencairn Elementary	21,000	6,300	(14,700)	(12,569)
12,372	Marble Elementary	20,000	3,000	(17,000)	(9,372)
35,385	Robert L Green Elementary	21,000	7,300	(13,700)	(28,085)
16,191	Red Cedar Elementary	78,000	40,000	(38,000)	23,809
22,467	Whitehills Elementary	36,164	30,100	(6,064)	7,633
362,027	MacDonald Middle School	121,000	122,400	1,400	(239,627)
460,748	East Lansing High School	404,621	452,761	48,140	(7,987)
0	Towar	9,800	75,000	65,200	75,000
1,109	Property Tax Refunds (MTT/STC/Board of Review)	1,000	1,000	0	(109)
<u>943,594</u>	Total Expenditures	<u>737,385</u>	<u>748,961</u>	<u>11,576</u>	<u>(194,633)</u>
546,916	Excess (Deficit) of Revenues over (under) Expenditures	784,615	783,839	(776)	236,923
0	Other Financing (Uses) Sources - Operating Transfers	0	0	0	0
546,916	Increase (Decrease) in Fund Balance	784,615	783,839	(776)	236,923
<u>596,418</u>	Fund Balance - Beginning of Year	<u>1,143,334</u>	<u>1,143,334</u>	<u>0</u>	<u>546,916</u>
<u>1,143,334</u>	Fund Balance - End of Year	<u>1,927,949</u>	<u>1,927,173</u>	<u>(776)</u>	<u>783,839</u>

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 FIRST BUDGET REVISION	2025-26 FINAL BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. FINAL BUDGET REVISION	\$ CHANGE FINAL BUDGET vs. vs. 2024-25 ACTUAL
	Revenues:				
	Local:				
167,142	Interest on Investments	98,000	37,404	(60,596)	(129,738)
0	Other	0	0	0	0
<u>167,142</u>	Total Revenues	<u>98,000</u>	<u>37,404</u>	<u>(60,596)</u>	<u>(129,738)</u>
	Expenditures:				
4,331	MacDonald Middle School	0	47,017	47,017	42,686
761,844	East Lansing High School	0	455,782	455,782	(306,062)
1,450,706	Towar (Admin)	2,546,286	1,982,892	(563,394)	532,186
<u>2,216,881</u>	Total Expenditures	<u>2,546,286</u>	<u>2,485,690</u>	<u>(60,596)</u>	<u>268,809</u>
<u>(2,049,739)</u>	Excess (Deficit) of Revenues over (under) Expenditures	<u>(2,448,286)</u>	<u>(2,448,286)</u>	<u>0</u>	<u>(398,547)</u>
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Sale of Bonds	0	0	0	0
<u>0</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(2,049,739)</u>	Increase (Decrease) in Fund Balance	<u>(2,448,286)</u>	<u>(2,448,286)</u>	<u>0</u>	<u>(398,547)</u>
<u>4,498,025</u>	Fund Balance - Beginning of Year	<u>2,448,286</u>	<u>2,448,286</u>	<u>0</u>	<u>(2,049,739)</u>
<u><u>2,448,286</u></u>	Fund Balance - End of Year	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>(2,448,286)</u></u>

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 ORIGINAL BUDGET	2025-26 FIRST BUDGET REVISION	2025-26 FINAL BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. FINAL BUDGET REVISION	\$ CHANGE FINAL BUDGET vs. vs. 2024-25 ACTUAL
	Revenues:					
	Local:					
25,082	Interest on Investments	140,000	600,000	567,000	(33,000)	541,918
0	Other	0	0	0	0	0
<u>25,082</u>	Total Revenues	<u>140,000</u>	<u>600,000</u>	<u>567,000</u>	<u>(33,000)</u>	<u>541,918</u>
	Expenditures:					
84,590	MacDonald Middle School	2,000,000	564,100	240,563	(323,537)	155,973
84,590	East Lansing High School	13,000,000	11,000,000	6,854,377	(4,145,623)	6,769,787
129,284	Towar (Admin)	4,000,000	5,000,000	3,475,686	(1,524,314)	3,346,403
<u>298,464</u>	Total Expenditures	<u>19,000,000</u>	<u>16,564,100</u>	<u>10,570,627</u>	<u>(5,993,473)</u>	<u>10,272,163</u>
(273,382)	Excess (Deficit) of Revenues over (under) Expenditures	(18,860,000)	(15,964,100)	(10,003,627)	5,960,473	(9,730,245)
	Other Financing (Uses) Sources					
0	Operating Transfers	0	0	0	0	0
18,948,511	Sale of Bonds	18,900,000	0	0	0	(18,948,511)
<u>18,948,511</u>	Total Other Financing (Uses) Sources	<u>18,900,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(18,948,511)</u>
18,675,129	Increase (Decrease) in Fund Balance	40,000	(15,964,100)	(10,003,627)	5,960,473	(28,678,756)
<u>0</u>	Fund Balance - Beginning of Year	<u>0</u>	<u>18,675,129</u>	<u>18,675,129</u>	<u>0</u>	<u>18,675,129</u>
<u>18,675,129</u>	Fund Balance - End of Year	<u>40,000</u>	<u>2,711,029</u>	<u>8,671,502</u>	<u>5,960,473</u>	<u>(10,003,627)</u>

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

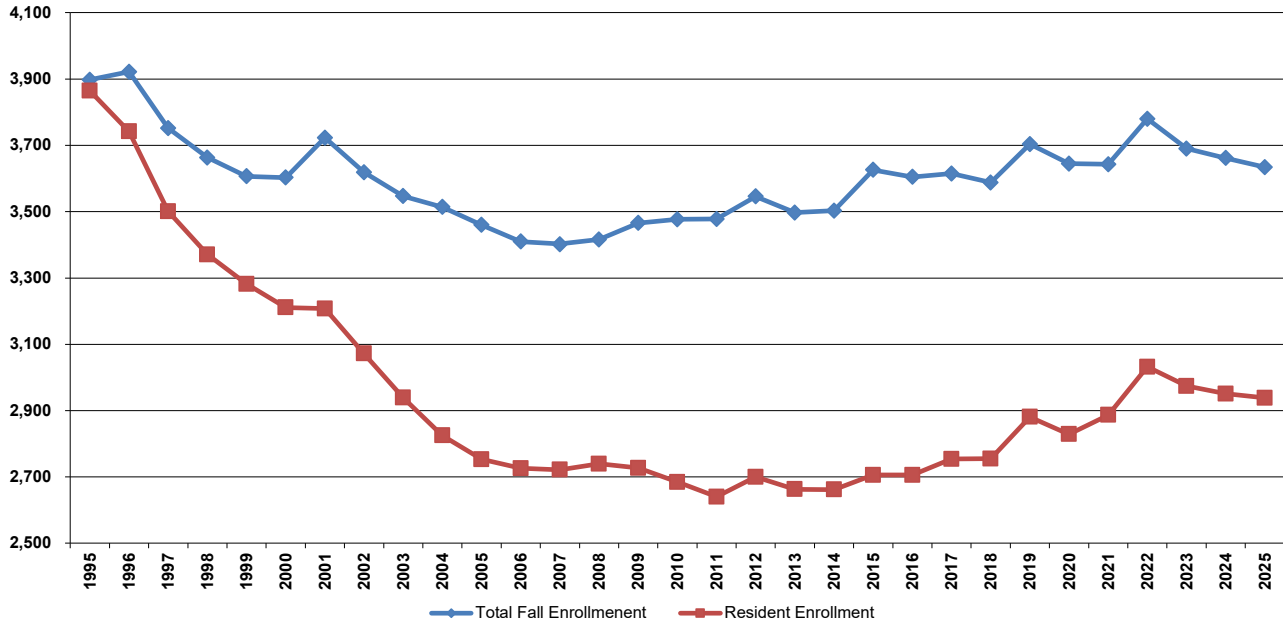
	10/4/2023 Fall 23	2/8/2023 Supp 23	2023-24 Blended Count	10/2/2024 Fall 24	2/14/2024 Supp 24	2024-25 Blended Count	10/1/2025 Fall 25	2/12/2025 Supp 25	Projected 2025-26 Blended Count
ELEMENTARY:									
Donley	274.00	262.00	272.80	262.00	273.00	263.10	262.00	262.00	262.00
Glencairn	296.00	299.00	296.30	298.00	294.00	297.60	290.00	290.00	290.00
Marble	301.00	297.00	300.60	306.00	306.00	306.00	302.15	306.00	302.54
Robert L Green	272.33	294.38	274.54	274.08	270.80	273.75	281.82	278.18	281.46
Red Cedar	209.44	221.31	210.63	210.45	224.82	211.89	184.87	202.40	186.62
Whitehills	274.00	297.00	276.30	286.00	276.00	285.00	282.00	290.00	282.80
Total Elementary	1,626.77	1,670.69	1,631.17	1,636.53	1,644.62	1,637.34	1,602.84	1,628.58	1,605.42
MacDonald Middle School	838.41	852.73	839.84	854.17	832.06	851.96	837.00	849.00	838.20
East Lansing High School	1,181.90	1,164.42	1,180.15	1,164.49	1,155.13	1,163.55	1,194.95	1,144.13	1,189.87
Sec 23a (Graduation Alliance)	43.33	0.00	43.33	40.33	0.00	40.33	40.00	0.00	40.00
TOTAL PUPIL MEMBERSHIP	3,690.41	3,687.84	3,694.49	3,695.52	3,631.81	3,693.18	3,674.79	3,621.71	3,673.49
Blended FTE count change from prior year			(70.08)			(1.31)			(19.69)
Blended FTE % change from prior year			-1.9%			0.0%			-0.5%
Fall FTE count change from prior year	(89.97)			5.11			(20.73)		

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	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Change from Prior Year Fall Count
Early Childhood Special Education	17.75	16.00	16.00	22.00	16.00	18.00	17.20	17.44	21.45	13.87	(7.58)
Kindergarten	288.24	271.00	256.00	292.13	254.00	288.00	304.00	276.00	272.00	235.00	(37.00)
1st Grade	248.67	271.00	256.00	242.36	251.00	246.00	286.29	271.00	247.00	246.15	(0.85)
2nd Grade	281.50	259.44	265.08	245.00	230.73	261.68	258.33	273.58	264.00	252.00	(12.00)
3rd Grade	261.71	285.00	258.28	268.00	239.00	234.22	282.70	251.33	286.83	284.00	(2.83)
4th Grade	277.26	277.32	283.00	263.09	279.00	238.00	249.00	279.73	266.25	295.48	29.23
5th Grade	280.75	282.00	287.15	287.31	266.44	281.00	267.00	257.69	279.00	276.34	(2.66)
Elementary Total	1,655.88	1,661.76	1,621.51	1,619.89	1,536.17	1,566.90	1,664.52	1,626.77	1,636.53	1,602.84	(33.69)
6th Grade	286.77	282.69	287.00	306.30	297.00	266.00	301.15	267.27	286.00	291.00	5.00
7th Grade	279.05	279.37	283.24	286.00	317.33	282.28	277.71	293.83	269.17	280.00	10.83
8th Grade	280.37	278.86	284.92	301.86	281.00	314.00	283.68	277.31	299.00	266.00	(33.00)
Middle School Total	846.19	840.92	855.16	894.16	895.33	862.28	862.54	838.41	854.17	837.00	(17.17)
9th Grade	269.78	299.46	287.74	306.33	308.00	300.00	313.34	296.55	299.88	318.16	18.28
10th Grade	277.00	283.51	301.84	306.83	312.33	296.83	296.33	304.24	296.93	298.16	1.23
11th Grade	275.27	258.66	274.71	289.64	297.00	305.17	302.02	291.00	291.56	281.83	(9.73)
12th Grade (plus Sec 23a)	280.68	270.76	247.51	287.40	296.49	311.41	341.63	333.44	316.45	336.80	20.35
High School Total	1,102.73	1,112.39	1,111.80	1,190.20	1,213.82	1,213.41	1,253.32	1,225.23	1,204.82	1,234.95	30.13
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	(20.73)
FTE change from prior year	3,604.80	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%

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	2025 Tax Year (TY)	2024 Tax Year	2023 TY	2022 TY	2021 TY
		2025-26	2024-25	2023-24	2022-23	2021-22
Operating - Non-PRE (Non-Homestead)	12/31/28	18.0000	18.0000	18.0000	18.0000	18.0000
2019 Sinking Fund - ALL	12/31/28	0.9956	0.9956	0.9972	0.9972	0.9990
2025 Debt Fund - ALL	N/A	2.2600	0.1000	0.0000	0.0000	0.0000
2024 Debt Fund - ALL	N/A	0.3600	0.1000	0.0000	0.0000	0.0000
2020 Debt Fund - ALL	N/A	1.1000	1.2200	1.1300	1.0000	0.7600
2017 Debt Fund - ALL	N/A	2.5800	2.8600	2.8600	3.0000	3.1400
2015 Debt Fund - ALL	N/A	0.0000	2.1200	2.3100	2.6300	2.9000
Total Debt		6.3000	6.3000	6.3000	6.6300	6.8000
Total PRE (Homestead)		7.2956	7.2956	7.2972	7.6272	7.7990
Total Non-PRE (Non-Homestead)		25.2956	25.2956	25.2972	25.6272	25.7990
Headlee Reduction ¹ - ALL		NO	YES - 0.9984	NO	YES - 0.9982	YES - 0.9990
Headlee Reduction ¹ - Non-PRE (Non-Homestead)		NO	YES - 0.9984	NO	YES - 0.9995	NO
Operating - Non-PRE (Non-Homestead) authorized millage rate only		21.9384	21.9384	21.9736	21.9736	21.9846

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

EAST LANSING PUBLIC SCHOOLS PROPERTY TAXABLE VALUES

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

	Percentage of Taxable Value	2025-26	2024-25	\$ Change	% Change
City of East Lansing	77.0%	1,157,393,591	1,108,000,224	49,393,367	4.46%
City of Lansing	3.3%	50,163,061	48,512,477	1,650,584	3.40%
Bath Township	3.5%	52,714,849	54,846,379	(2,131,530)	-3.89%
DeWitt Township	0.1%	1,978,913	1,922,332	56,581	2.94%
Lansing Township	0.0%	164,082	161,340	2,742	1.70%
Meridian Township	16.0%	240,067,541	226,575,922	13,491,619	5.95%
	100.0%	1,502,482,037	1,440,018,674	62,463,363	4.34%

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)

	2025-26	2024-25	\$ Change	% Change
City of East Lansing	583,593,259	546,938,700	36,654,559	6.70%
City of Lansing	8,977,160	9,188,524	(211,364)	-2.30%
Bath Township	0	0	0	N/A
DeWitt Township	46,241	44,851	1,390	3.10%
Lansing Township	0	0	0	N/A
Meridian Township	182,086,083	168,122,264	13,963,819	8.31%
	774,702,743	724,294,339	50,408,404	6.96%
Percent of total taxable value	51.6%	50.5%		

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

EAST LANSING PUBLIC SCHOOLS PROPERTY TAXABLE VALUES

COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE (excludes Capture)

	2025-26	2024-25	\$ Change	% Change
City of East Lansing	28,424,600	30,193,100	(1,768,500)	-5.86%
City of Lansing	2,520,000	3,118,800	(598,800)	-19.20%
Bath Township	1,695,400	1,859,300	(163,900)	-8.82%
DeWitt Township	218,500	178,200	40,300	22.62%
Lansing Township	0	0	0	N/A
Meridian Township	345,600	487,000	(141,400)	-29.03%
	33,204,100	35,836,400	(2,632,300)	-7.35%
Percent of total taxable value	2.2%	2.5%		

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

EAST LANSING PUBLIC SCHOOLS PROPERTY TAXABLE VALUES

NON-PRE PROPERTY TAXABLE VALUE (excludes Capture)

	2025-26	2024-25	\$ Change	% Change
City of East Lansing	545,375,732	530,868,424	14,507,308	2.73%
City of Lansing	38,665,901	36,205,153	2,460,748	6.80%
Bath Township	51,019,449	52,987,079	(1,967,630)	-3.71%
DeWitt Township	1,714,172	1,699,281	14,891	0.88%
Lansing Township	164,082	161,340	2,742	1.70%
Meridian Township	57,635,858	57,966,658	(330,800)	-0.57%
	694,575,194	679,887,935	14,687,259	2.16%
Percent of total taxable value	46.2%	47.2%		

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	2025 TAX YEAR TAXABLE VALUATION ¹	OPERATING MILLAGE (GENERAL FUND)			2019 SINKING FUND 0.9956	2015 DEBT FUND 0.0000	2017 DEBT FUND 2.5800	2020 DEBT FUND 1.1000	2024 DEBT FUND 0.3600	2025 DEBT FUND 2.2600
			Non-PRE	Commercial Personal	TOTAL OPERATING						
			18.0000	6.0000	OPERATING						
City of East Lansing	Ingham										
PRE (includes Industrial Personal)		558,922,933			\$ 556,463	\$ -	\$ 1,442,021	\$ 614,815	\$ 201,212	\$ 1,263,165	
Commercial Personal		28,417,400			28,292	0	73,316	31,259	10,230	64,223	
Non-PRE		544,117,859	\$ 9,794,121	\$ 170,504	541,723	0	1,403,824	598,529	195,882	1,229,706	
Capture - PRE		10,873,113				0	28,052	11,960	3,914	24,573	
Capture - Commercial Personal		0				0	0	0	0	0	
Capture - Non-PRE		76,979,477				0	198,607	84,677	27,712	173,973	
TOTAL CITY OF EAST LANSING		1,219,310,782	9,794,121	170,504	9,964,625	1,126,478	0	3,145,820	1,341,240	438,950	2,755,640
City of East Lansing	Clinton										
PRE		24,670,326			24,561	0	63,649	27,137	8,881	55,754	
Commercial Personal		7,200		43	7	0	18	7	2	16	
Non-PRE		1,257,873	22,641		22,641	1,252	3,245	1,383	452	2,842	
TOTAL CITY OF EAST LANSING		25,935,399	22,641	43	22,684	25,820	0	66,912	28,527	9,335	58,612
City of Lansing	Ingham										
PRE		8,977,160			8,937	0	23,161	9,874	3,231	20,288	
Commercial Personal		2,520,000		15,120	2,508	0	6,501	2,772	907	5,695	
Non-PRE		38,665,901	695,986		38,495	0	99,758	42,532	13,919	87,384	
Capture - PRE		900,000				0	2,322	990	324	2,034	
Capture - Commercial Personal		0				0	0	0	0	0	
Capture - Non-PRE		25,799,904			25,686	0	66,563	28,379	9,287	58,307	
TOTAL CITY OF LANSING		76,862,965	695,986	15,120	711,106	75,626	0	198,305	84,547	27,668	173,708
Lansing Township	Ingham										
PRE		0			0	0	0	0	0	0	
Commercial Personal		0		0	0	0	0	0	0	0	
Non-PRE		164,082	2,953		2,953	163	423	180	59	370	
TOTAL LANSING TOWNSHIP		164,082	2,953	0	2,953	163	0	423	180	59	370
Meridian Township	Ingham										
PRE		182,086,083			181,284	0	469,782	200,294	65,550	411,514	
Commercial Personal		345,600		2,073	344	0	891	380	124	781	
Non-PRE		57,635,858	1,037,445		57,382	0	148,700	63,399	20,748	130,257	
TOTAL MERIDIAN TOWNSHIP		240,067,541	1,037,445	2,073	1,039,518	239,010	0	619,373	264,073	86,422	542,552
DeWitt Township	Clinton										
PRE		46,241			46	0	119	50	16	104	
Commercial Personal		218,500		1,311	217	0	563	240	78	493	
Non-PRE		1,714,172	30,855		1,706	0	4,422	1,885	617	3,874	
TOTAL DEWITT TOWNSHIP		1,978,913	30,855	1,311	32,166	1,969	0	5,104	2,175	711	4,471
Bath Township	Clinton										
PRE		0			0	0	0	0	0	0	
Commercial Personal		1,695,400		10,172	1,687	0	4,374	1,864	610	3,831	
Non-PRE		51,019,449	918,350		50,794	0	131,630	56,121	18,367	115,303	
TOTAL BATH TOWNSHIP		52,714,849	918,350	10,172	928,522	52,481	0	136,004	57,985	18,977	119,134
Total PRE (Homestead)		786,475,856	0	0	0	771,291	0	2,029,106	865,120	283,128	1,777,432
Total Commercial Personal		33,204,100	0	199,223	199,223	33,055	0	85,663	36,522	11,951	75,039
Total Non-PRE (Non-Homestead)		797,354,575	12,502,351	0	12,502,351	717,201	0	2,057,172	877,085	287,043	1,802,016
Grand Total (includes Capture)		1,617,034,531	\$ 12,502,351	\$ 199,223	\$ 12,701,574	\$ 1,521,547	\$ -	\$ 4,171,941	\$ 1,778,727	\$ 582,122	\$ 3,654,487
Less Capture Amount		(114,552,494)									\$ 10,187,277
Grand Total (excludes Capture)		1,502,482,037									\$ 24,410,398
											Total Debt Tax Revenue
											Total Tax Revenue

¹ As of May 26, 2026, per the Michigan Department of Education Taxable Value System website. Added adjustment for Lansing Captured Value.

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>