



# **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
	<hr/>
Total Instruction	<u>\$ 33,912,473</u>
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
	<hr/>
Total Support Services	<u>\$ 26,043,217</u>
Community Services	40,922
Payments to Other Government Agencies	-
Debt Services	21,670
	<hr/>
Total Appropriations	<u>\$ 60,018,282</u>
Total Fund Balance, June 30, 2027	<u><u>\$ 12,616,906</u></u>

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

Nays:

Excused Absences:

Resolution declared adopted on:

# FOOD SERVICE FUND APPROPRIATIONS

## RESOLUTION FOR ADOPTION BY THE EAST LANSING BOARD OF EDUCATION

**RESOLVED:** That this resolution shall be the Food Service Fund appropriations of East Lansing Public Schools (the School District) for the fiscal year 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

Nays:

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:

Nays:

Excused Absences:

Resolution declared adopted on:

# East Lansing Public Schools

## GENERAL FUND - Major Assumptions

		2025-26 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET	Change	
1	<b>Revenues:</b>				1
2	Blended Enrollment	3,673.49	3,679.28	5.79	2
3	Foundation Allowance	\$ 10,050	\$ 10,300 *	\$ 250	3
4	Property Taxable Values (excludes Captured Values)	\$ 1,502,482,037	\$ 1,540,252,376	2.51%	4
5	Property Taxes Delinquent %	1.50%	1.50%	0.00%	5
6	Current Property Taxes	\$ 12,630,301	\$ 13,196,054	\$ 565,753	6
7	Prop A/Disc./SE Headlee	\$ 26,566,927	\$ 29,637,188	\$ 3,070,261	7
8	MPERS 147 Funds	\$ 5,864,391	\$ 5,410,455	\$ (453,936)	8
9	Prior Year State Aid Adjustments	\$ 173,083	\$ -	\$ (173,083)	9
10	At-Risk	\$ 2,281,046	\$ -	\$ (2,281,046)	10
11	Federal Grants	\$ 860,149	\$ 859,779	\$ (370)	11
12	County Special Education	\$ 5,787,760	\$ 6,270,692	\$ 482,932	12
13	<b>Expenditures:</b>				13
14	Employee wages				14
15	MPERS Rate (Pension & Health)	29.91%	27.51%	-2.40%	15
16	Health Insurance Renewal January 1st	5.80%	9.00%	3.20%	16
17	Staffing FTEs:				17
18	Maintenance, Custodial, Grounds, & Courier	36.3	36.3	-	18
19	At-Wills	26.9	26.1	(0.8)	19
20	Central Office Administrators	6.5	6.5	-	20
21	ELESPA (paraprofessionals)	76.6	77.6	1.0	21
22	AFSCME (administrative assistants)	19.5	19.5	-	22
23	ELEA (teachers)	248.8	248.8	-	23
24	Building Level Administrators	12.0	12.0	-	24
25	Superintendent	1.0	1.0	-	25

## GENERAL FUND - Revenue & Expenditure Summary Comparison

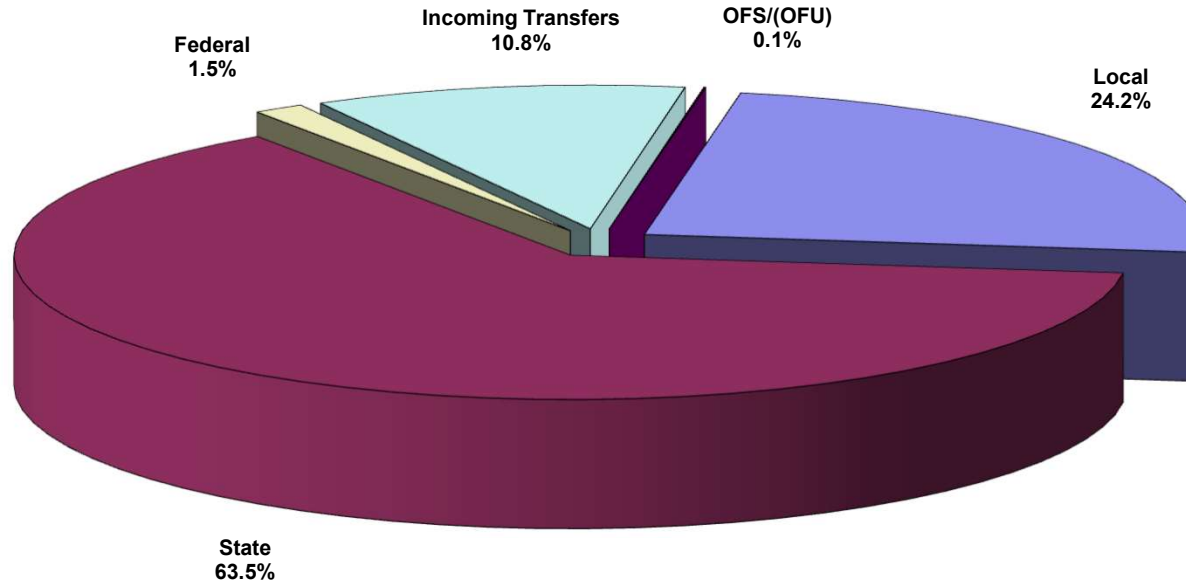
		2025-26 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET	Change	
27	<b>Revenues:</b>				27
28	Local	\$ 14,074,676	\$ 14,240,771	\$ 166,095	28
29	State	37,661,187	37,402,436	(258,751)	29
30	Federal	860,149	859,779	(370)	30
31	Incoming Transfers	5,914,612	6,358,681	444,069	31
32	Other Financing Sources/(Uses)	2,300	30,000	27,700	32
33	<b>Total Revenues</b>	<b>\$ 58,512,924</b>	<b>\$ 58,891,667</b>	<b>\$ 378,743</b>	33
34	<b>Expenditures:</b>				34
35	Salaries	\$ 28,777,051	\$ 29,761,746	\$ 984,695	35
36	Benefits	20,395,317	19,648,394	(746,923)	36
37	Purchase Services	3,076,457	3,328,184	251,727	37
38	Supplies & Materials	3,018,884	2,905,706	(113,178)	38
39	Capital Outlay	425,250	405,165	(20,085)	39
40	Other	4,934,516	4,883,073	(51,443)	40
41	<b>Total Expenditures (before favorable variance)</b>	<b>\$ 60,627,475</b>	<b>\$ 60,932,268</b>	<b>\$ 304,793</b>	41
42	Favorable Expenditure Variance (1.5%)	\$ (909,416)	\$ (913,986)	\$ (4,571)	42
43	<b>Projected Add/(Draw) To/From Fund Balance</b>	<b>\$ (1,205,135)</b>	<b>\$ (1,126,615)</b>	<b>\$ 78,521</b>	43
44	<b>Beginning Fund Balance</b>	<b>14,948,656</b>	<b>13,743,521</b>	<b>(1,205,135)</b>	44
45	<b>Ending Fund Balance</b>	<b>\$ 13,743,521</b>	<b>\$ 12,616,906</b>	<b>\$ (1,126,615)</b>	45
46					46

\*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
<b>REVENUES:</b>					
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
<b>Total Revenues</b>	<b>58,861,667</b>	<b>2,863,025</b>	<b>10,745,750</b>	<b>1,800,600</b>	<b>74,271,042</b>
<b>EXPENDITURES:</b>					
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
<b>Total Expenditures</b>	<b>60,018,282</b>	<b>2,841,960</b>	<b>10,633,350</b>	<b>9,977,939</b>	<b>83,471,531</b>
<b>Excess of Revenues over Expenditures</b>	<b>(1,156,615)</b>	<b>21,065</b>	<b>112,400</b>	<b>(8,177,339)</b>	<b>(9,200,489)</b>
<b>OTHER FINANCING SOURCES/(USES):</b>					
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
<b>Total Other Financing Sources/(Uses)</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>
<b>Excess of Revenues and OFS/(OFU) over Expenditures</b>	<b>(1,126,615)</b>	<b>21,065</b>	<b>112,400</b>	<b>(8,177,339)</b>	<b>(9,170,489)</b>
<b>Fund Balance - Beginning of Year</b>	<b>13,743,521</b>	<b>1,154,349</b>	<b>370,610</b>	<b>10,598,675</b>	<b>25,867,156</b>
<b>Fund Balance - End of Year</b>	<b>12,616,906</b>	<b>1,175,414</b>	<b>483,010</b>	<b>2,421,337</b>	<b>16,696,667</b>

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



	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
<b>REVENUES and OFS/(OFU):</b>							
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%
<b>Total <sup>1</sup></b>	<b>57,345,120</b>	<b>58,512,924</b>	<b>100.1%</b>	<b>58,891,667</b>	<b>100.1%</b>	<b>378,743</b>	<b>0.6%</b>

<sup>1</sup> 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
<b>LOCAL REVENUE:</b>					
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
<u>13,495,924</u>	<b>TOTAL LOCAL SOURCES</b>	<u>14,074,676</u>	<u>14,240,771</u>	<u>166,095</u>	<u>744,847</u>
<b>STATE REVENUE:</b>					
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)
<u>36,914,800</u>	<b>TOTAL STATE SOURCES</b>	<u>37,661,187</u>	<u>37,402,436</u>	<u>(258,751)</u>	<u>487,636</u>
<b>FEDERAL REVENUE:</b>					
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
<u>898,728</u>	<b>TOTAL FEDERAL SOURCES</b>	<u>860,149</u>	<u>859,779</u>	<u>(370)</u>	<u>(38,949)</u>
<b>INCOMING TRANSFERS:</b>					
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)
<u>6,010,307</u>	<b>TOTAL INCOMING TRANSFERS</b>	<u>5,914,612</u>	<u>6,358,681</u>	<u>444,069</u>	<u>348,374</u>
<u>57,319,760</u>	<b>TOTAL REVENUES</b>	<u>58,510,624</u>	<u>58,861,667</u>	<u>351,043</u>	<u>1,541,907</u>
<b>OTHER FINANCING SOURCES/(USES):</b>					
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
<u>25,360</u>	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>2,300</u>	<u>30,000</u>	<u>27,700</u>	<u>4,640</u>
<u>57,345,120</u>	<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES (USES)</b>	<u>58,512,924</u>	<u>58,891,667</u>	<u>378,743</u>	<u>1,546,547</u>
<u>58,357,332</u>	<b>TOTAL EXPENDITURES</b>	<u>60,627,475</u>	<u>60,932,268</u>	<u>304,793</u>	<u>2,574,936</u>
(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)	<b>Total Increase (Decrease) in Fund Balance</b>	(1,205,135)	(1,126,615)	78,520	(114,403)
0	Prior Year Restatement	0	0	0	0
<u>15,960,868</u>	<b>Fund Balance - Beginning of Year</b>	<u>14,948,656</u>	<u>13,743,521</u>	<u>(1,205,135)</u>	<u>(2,217,347)</u>
<u>14,948,656</u>	<b>Fund Balance - End of Year</b>	<u>13,743,521</u>	<u>12,616,906</u>	<u>(1,126,615)</u>	<u>(2,331,750)</u>
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 <sup>1</sup>	(1,012,212)
2025-26 est.	13,743,521	23.0%	59,718,059 <sup>1</sup>	(1,205,135)
2026-27 est.	12,616,906	21.0%	60,018,282 <sup>1</sup>	(1,126,615)

<sup>1</sup> Net of Estimate Favorable Budget Variance

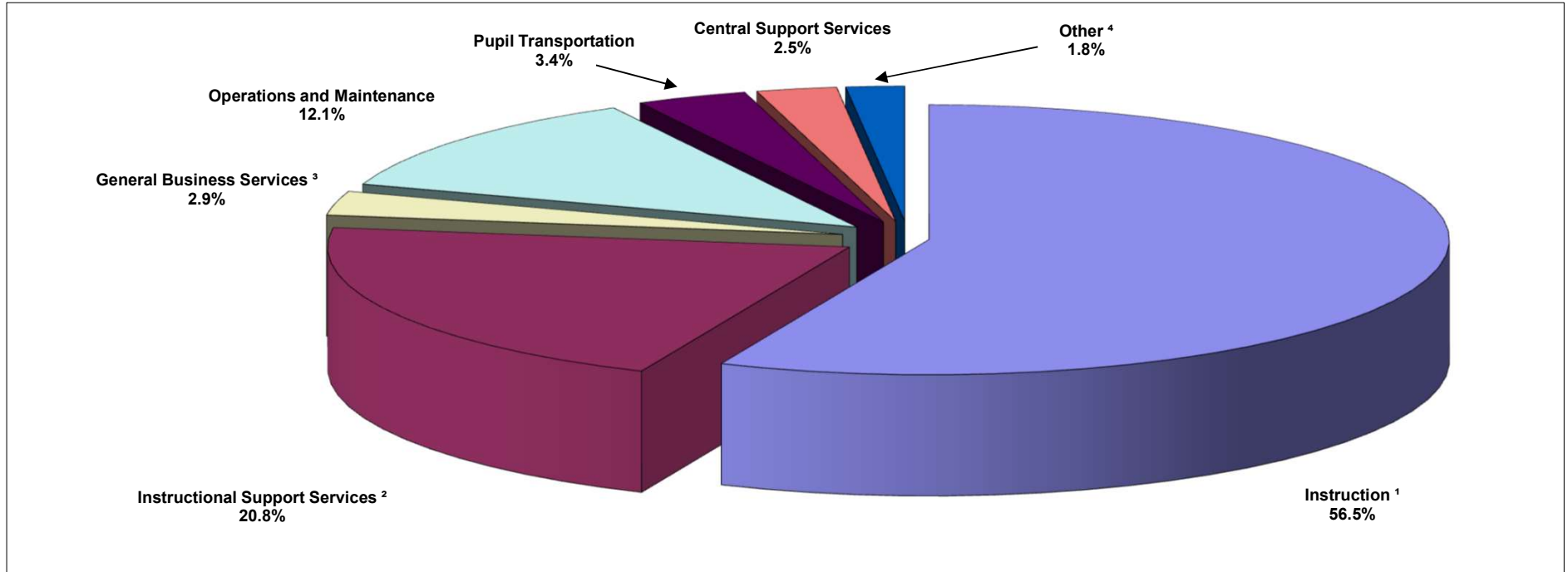
Board Policy #3202 (section A(6)) - unassigned General Fund fund balance of at least 10% of estimated expenditures.

**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 ARRA <sup>1</sup></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%
2026-27 est.	10,050			250	10,300	0		10,300	250	2.5%

<sup>1</sup> 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)**



EXPENDITURES:	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
	Instruction <sup>1</sup>	32,647,220	34,858,195	57.6%	34,428,907	56.5%	(429,288)
Instructional Support Services <sup>2</sup>	12,025,407	12,291,298	20.3%	12,667,003	20.8%	375,705	3.1%
General Business Services <sup>3</sup>	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 <sup>4</sup>	1,164,608	1,078,278	1.8%	1,101,914	1.8%	23,636	2.2%
<b>Total <sup>5</sup></b>	<b>58,357,332</b>	<b>60,627,475</b>	<b>100.0%</b>	<b>60,932,268</b>	<b>100.0%</b>	<b>304,793</b>	<b>0.5%</b>

<sup>1</sup> Includes Basic Programs and Added Needs

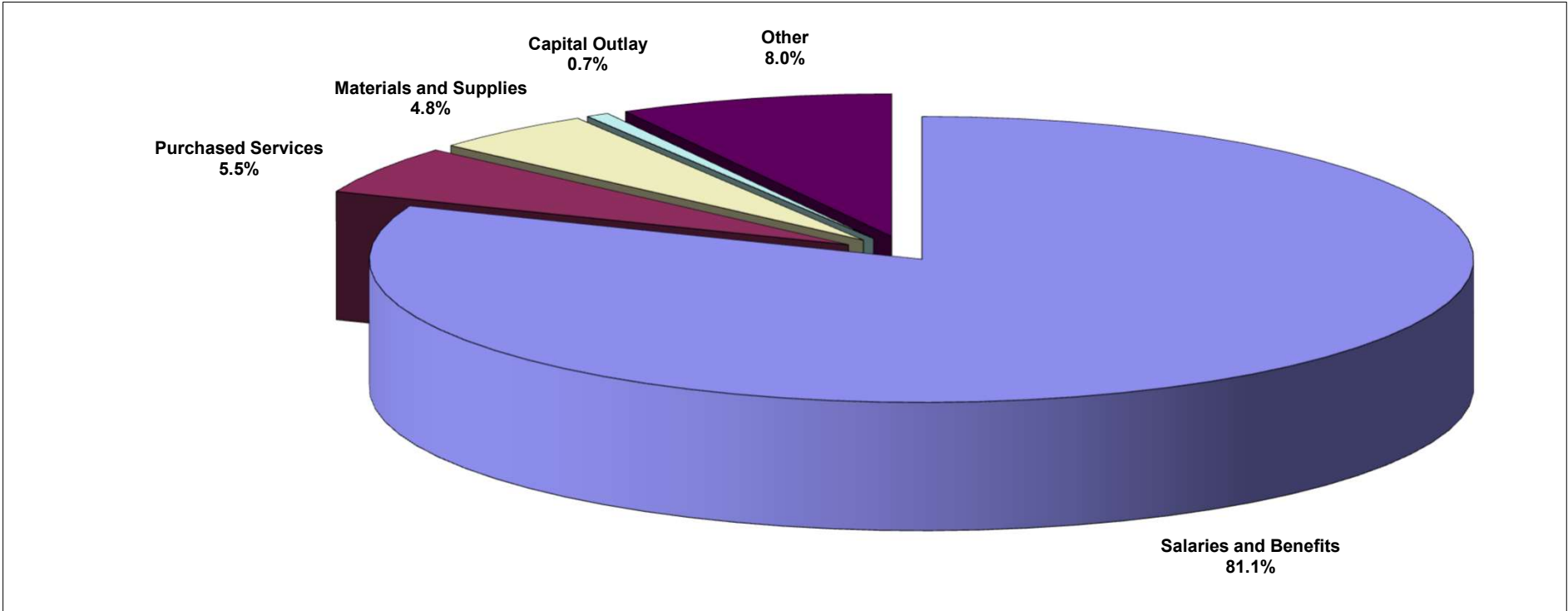
<sup>2</sup> Includes Pupil Support Services, Instructional Staff Services and School Administration

<sup>3</sup> Includes General Administration and Business Services

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

<sup>5</sup> Amount may not add to 100.0% due to rounding

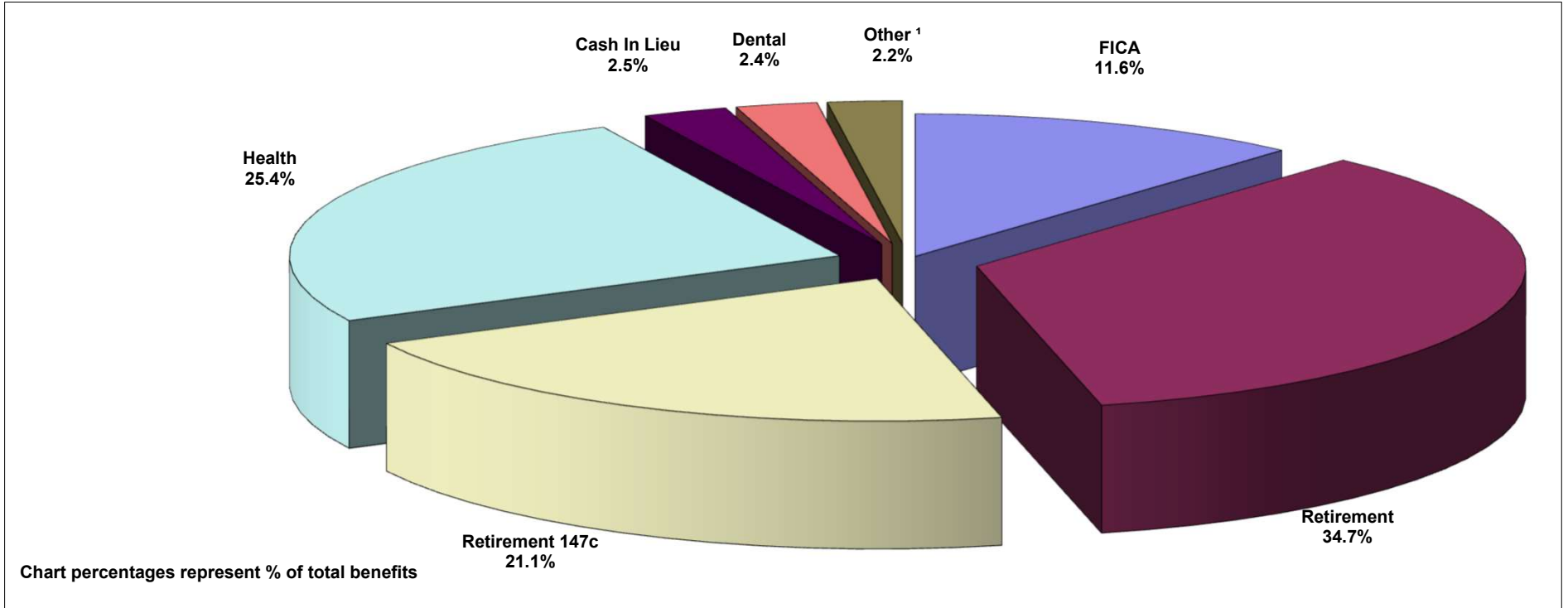
**EAST LANSING PUBLIC SCHOOLS  
GENERAL FUND - EXPENDITURES BY OBJECT CODE (Before Est. Variance)**



	2024-25	2025-26	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
<b>EXPENDITURES:</b>							
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%
<b>Total <sup>1</sup></b>	<b>58,357,332</b>	<b>60,627,475</b>	<b>100.0%</b>	<b>60,932,268</b>	<b>100.1%</b>	<b>304,792</b>	<b>0.5%</b>

<sup>1</sup> 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		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
<b>EXPENDITURES:</b>							
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 <sup>1</sup>	333,481	453,748	0.8%	430,542	0.7%	(23,206)	-5.1%
<b>Total</b>	<b>19,303,113</b>	<b>20,395,317</b>	<b>34.9%</b>	<b>19,648,394</b>	<b>33.3%</b>	<b>(746,923)</b>	<b>-3.7%</b>

<sup>1</sup> LTD, Life, Vision, Workers Comp, Unemployment, Misc.

**EAST LANSING PUBLIC SCHOOLS**  
**GENERAL FUND**  
EXPENDITURE DETAIL

2024-25 ACTUAL	FUNCTION	2025-26 FINAL BUDGET	2026-27 ORIGINAL BUDGET							
			(Net 1.5% Variance) Total	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
<b>24,401,078</b>	<b>Total Basic Programs</b>	<b>25,304,177</b>	<b>24,216,672</b>	<b>24,585,454</b>	<b>13,578,897</b>	<b>9,040,767</b>	<b>539,600</b>	<b>366,450</b>	<b>61,000</b>	<b>998,740</b>
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
<b>8,246,142</b>	<b>Total Added Needs</b>	<b>9,031,145</b>	<b>9,695,801</b>	<b>9,843,453</b>	<b>5,261,115</b>	<b>3,501,559</b>	<b>202,137</b>	<b>28,200</b>	<b>500</b>	<b>849,942</b>
<b>32,647,220</b>	<b>Total Instruction</b>	<b>34,335,322</b>	<b>33,912,473</b>	<b>34,428,907</b>	<b>18,840,012</b>	<b>12,542,326</b>	<b>741,737</b>	<b>394,650</b>	<b>61,500</b>	<b>1,848,682</b>
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
<b>4,970,182</b>	<b>Total Pupil Support Services</b>	<b>5,078,879</b>	<b>5,518,862</b>	<b>5,602,907</b>	<b>2,982,141</b>	<b>1,960,917</b>	<b>36,450</b>	<b>35,250</b>	<b>19,000</b>	<b>569,148</b>
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
<b>3,852,430</b>	<b>Total Instructional Staff Services</b>	<b>3,796,867</b>	<b>3,737,320</b>	<b>3,794,234</b>	<b>1,937,548</b>	<b>1,241,148</b>	<b>202,525</b>	<b>241,100</b>	<b>5,000</b>	<b>166,913</b>
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
<b>658,491</b>	<b>Total General Administration</b>	<b>644,325</b>	<b>680,109</b>	<b>690,466</b>	<b>320,770</b>	<b>225,196</b>	<b>114,500</b>	<b>19,000</b>	<b>1,000</b>	<b>10,000</b>
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
<b>3,202,795</b>	<b>Total School Administration</b>	<b>3,231,181</b>	<b>3,220,815</b>	<b>3,269,863</b>	<b>1,907,978</b>	<b>1,264,435</b>	<b>42,950</b>	<b>29,000</b>	<b>6,500</b>	<b>19,000</b>
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	2026-27 ORIGINAL BUDGET								
			(Net 1.5% Variance) Total	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 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	
	Percent of Total <sup>1</sup>	net est. variance	net est. variance	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%	

<sup>1</sup> 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							Adjustment Notes
	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
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	
<b>Total Basic Programs</b>	<b>(1,104,066)</b>	<b>(124,834)</b>	<b>(808,392)</b>	<b>(19,266)</b>	<b>(38,220)</b>	<b>(7,343)</b>	<b>(106,010)</b>	
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)	
<b>Total Added Needs</b>	<b>674,777</b>	<b>714,612</b>	<b>28,283</b>	<b>23,446</b>	<b>(2,900)</b>	<b>(4,500)</b>	<b>(84,163)</b>	
<b>Total Instruction</b>	<b>(429,288)</b>	<b>589,777</b>	<b>(780,109)</b>	<b>4,180</b>	<b>(41,120)</b>	<b>(11,843)</b>	<b>(190,173)</b>	
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	
<b>Total Pupil Support Services</b>	<b>446,684</b>	<b>326,594</b>	<b>122,629</b>	<b>7,650</b>	<b>(6,250)</b>	<b>(2,700)</b>	<b>(1,239)</b>	
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	
<b>Total Instructional Staff Services</b>	<b>(60,455)</b>	<b>69,569</b>	<b>(102,038)</b>	<b>(6,606)</b>	<b>(51,027)</b>	<b>(4,000)</b>	<b>33,648</b>	
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	
<b>Total General Administration</b>	<b>36,329</b>	<b>4,889</b>	<b>21,940</b>	<b>8,000</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	

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

FUNCTION	2025-26 FINAL BUDGET V. 2026-27 ORIGINAL BUDGET							Adjustment Notes
	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
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	
<b>Total School Administration</b>	<b>(10,524)</b>	<b>52,452</b>	<b>(51,242)</b>	<b>2,513</b>	<b>(12,697)</b>	<b>(1,550)</b>	<b>0</b>	
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	
<b>Total Business Services</b>	<b>(11,886)</b>	<b>(35,897)</b>	<b>8,557</b>	<b>(8,202)</b>	<b>(1,000)</b>	<b>0</b>	<b>24,655</b>	
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)	
<b>Total Operations and Maintenance</b>	<b>189,289</b>	<b>(27,096)</b>	<b>2,229</b>	<b>210,407</b>	<b>994</b>	<b>708</b>	<b>2,048</b>	
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	
<b>Total Central Support Services</b>	<b>38,222</b>	<b>7,758</b>	<b>(31,171)</b>	<b>26,485</b>	<b>(9,250)</b>	<b>2,500</b>	<b>41,900</b>	
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	
Payments to Oth Gov't Agencies, Facilities Acquisition, and Prior Period 4xx Adjustments	0	0	0	0	0	0	0	
5xx Debt Service - Long Term	0	0	0	0	0	0	0	
<b>Total General Fund</b>	<b>304,793</b>	<b>984,697</b>	<b>(746,923)</b>	<b>251,727</b>	<b>(113,178)</b>	<b>(20,085)</b>	<b>(51,444)</b>	
<b>Percent of Total <sup>1</sup></b>	<b>100.0%</b>	<b>323.1%</b>	<b>-245.1%</b>	<b>82.6%</b>	<b>-37.1%</b>	<b>-6.6%</b>	<b>-16.9%</b>	

<sup>1</sup> Amount may not add to 100.0% due to rounding

# EAST LANSING PUBLIC SCHOOLS GENERAL FUND

THREE YEAR EXPENDITURE COMPARISON (Net Est. Variance)

FUNCTION:	2024-25		2025-26		2026-27	
	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%
<b>Total Basic Programs</b>	<b>24,401,078</b>	<b>43.0%</b>	<b>25,304,177</b>	<b>42.4%</b>	<b>24,216,672</b>	<b>40.3%</b>
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%
<b>Total Added Needs</b>	<b>8,246,142</b>	<b>14.5%</b>	<b>9,031,145</b>	<b>15.1%</b>	<b>9,695,801</b>	<b>16.2%</b>
<b>Total Instruction</b>	<b>32,647,220</b>	<b>57.4%</b>	<b>34,335,322</b>	<b>57.5%</b>	<b>33,912,473</b>	<b>56.5%</b>
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%
<b>Total Pupil Support Services</b>	<b>4,970,182</b>	<b>8.8%</b>	<b>5,078,879</b>	<b>8.5%</b>	<b>5,518,862</b>	<b>9.2%</b>
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%
<b>Total Instructional Staff Support</b>	<b>3,852,430</b>	<b>6.6%</b>	<b>3,796,867</b>	<b>6.4%</b>	<b>3,737,320</b>	<b>6.2%</b>
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%
<b>Total General Administration</b>	<b>658,491</b>	<b>1.0%</b>	<b>644,325</b>	<b>1.1%</b>	<b>680,109</b>	<b>1.1%</b>

# EAST LANSING PUBLIC SCHOOLS GENERAL FUND

THREE YEAR EXPENDITURE COMPARISON (Net Est. Variance)

FUNCTION:	2024-25		2025-26		2026-27	
	ACTUAL	% of TOTAL	FINAL BUDGET REVISION	% of TOTAL	ORIGINAL BUDGET	% 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%
Payments to Oth Gov't Agencies, Facilities Acquisition, and Prior 4xx Period Adjustments	0	0.0%	0	0.0%	0	0.0%
5xx Debt Service - Long Term	66,762	0.2%	21,670	0.0%	21,670	0.0%
Total <sup>1</sup>	58,357,332	100.0%	59,718,059	100.0%	60,018,282	100.0%
			net est. variance		net est. variance	

<sup>1</sup> 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
	<b>Revenues:</b>				
	<b>Local:</b>				
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
	<b>State:</b>				
	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
	<b>Federal:</b>				
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
<u>2,213,004</u>	<b>Total Revenues</b>	<u>2,181,813</u>	<u>2,273,125</u>	<u>91,312</u>	<u>60,121</u>
	<b>Expenditures:</b>				
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)
<u>2,159,294</u>	<b>Total Expenditures</b>	<u>2,193,000</u>	<u>2,273,570</u>	<u>80,570</u>	<u>114,276</u>
53,710	Excess (Deficit) of Revenues over (under) Expenditures	(11,187)	(445)	10,742	(54,155)
	<b>Other Financing (Uses) Sources</b>				
0	Operating Transfers	0	0	0	0
0	Other	0	0	0	0
<u>0</u>	<b>Total Other Financing (Uses) Sources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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
<u>709,735</u>	Fund Balance - End of Year	<u>698,548</u>	<u>698,103</u>	<u>(445)</u>	<u>(11,632)</u>
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
	<b>Revenues:</b>				
	<b>Local:</b>				
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)
<u>609,045</u>	<b>Total Revenues</b>	<u>585,200</u>	<u>589,900</u>	<u>4,700</u>	<u>(19,145)</u>
	<b>Expenditures:</b>				
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)
<u>614,784</u>	<b>Total Expenditures</b>	<u>620,930</u>	<u>568,390</u>	<u>(52,540)</u>	<u>(46,394)</u>
5					
(5,739)	<b>Excess (Deficit) of Revenues over (under) Expenditures</b>	(35,730)	21,510	57,240	27,249
	<b>Other Financing (Uses) Sources</b>				
0	Operating Transfers	0	0	0	0
0	Other	0	0	0	0
<u>0</u>	<b>Total Other Financing (Uses) Sources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(5,739)	<b>Increase (Decrease) in Fund Balance</b>	(35,730)	21,510	57,240	27,249
<u>497,270</u>	<b>Fund Balance - Beginning of Year</b>	<u>491,531</u>	<u>455,801</u>	<u>(35,730)</u>	<u>(41,469)</u>
<u>491,531</u>	<b>Fund Balance - End of Year</b>	<u>455,801</u>	<u>477,311</u>	<u>21,510</u>	<u>(14,220)</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 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET	\$ CHANGE ORIGINAL BUDGET v. 2025-26 FINAL REVISION	\$ CHANGE ORIGINAL BUDGET v. 2024-25 ACTUAL
	<b>Revenues:</b>				
	<b>Local:</b>				
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>	<b>Total Revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,339,338)</u>
	<b>Expenditures:</b>				
	<b>Due November:</b>				
0	Interest on Bonded Debt	0	0	0	0
	<b>Due May:</b>				
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)
<u>3,461,633</u>	<b>Total Expenditures</b>	<u>10,282</u>	<u>0</u>	<u>(10,282)</u>	<u>(3,461,633)</u>
(122,295)	<b>Excess (Deficit) of Revenues over (under) Expenditures</b>	(10,282)	0	10,282	122,295
	<b>Other Financing (Uses) Sources</b>				
0	Operating Transfers	0	0	0	0
(185,014)	Sale of Bonds	0	0	0	185,014
<u>(185,014)</u>	<b>Total Other Financing (Uses) Sources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>185,014</u>
(307,309)	<b>Increase (Decrease) in Fund Balance</b>	(10,282)	0	10,282	307,309
317,591	<b>Fund Balance - Beginning of Year</b>	10,282	0	(10,282)	(317,591)
<u>10,282</u>	<b>Fund Balance - End of Year</b>	<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 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET	\$ CHANGE ORIGINAL BUDGET v. 2025-26 FINAL REVISION	\$ CHANGE ORIGINAL BUDGET v. 2024-25 ACTUAL
	<b>Revenues:</b>				
	<b>Local:</b>				
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
<u>4,496,153</u>	<b>Total Revenues</b>	<u>4,231,100</u>	<u>4,739,600</u>	<u>508,500</u>	<u>243,447</u>
	<b>Expenditures:</b>				
	<b>Due November:</b>				
1,208,625	Interest on Bonded Debt	1,168,625	1,124,625	(44,000)	(84,000)
	<b>Due May:</b>				
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
<u>4,420,942</u>	<b>Total Expenditures</b>	<u>4,543,750</u>	<u>4,701,800</u>	<u>158,050</u>	<u>280,858</u>
75,211	<b>Excess (Deficit) of Revenues over (under) Expenditures</b>	(312,650)	37,800	350,450	(37,411)
	<b>Other Financing (Uses) Sources</b>				
0	Operating Transfers	0	0	0	0
0	Sale of Bonds	0	0	0	0
<u>0</u>	<b>Total Other Financing (Uses) Sources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
75,211	<b>Increase (Decrease) in Fund Balance</b>	(312,650)	37,800	350,450	(37,411)
<u>369,004</u>	<b>Fund Balance - Beginning of Year</b>	<u>444,215</u>	<u>131,565</u>	<u>(312,650)</u>	<u>(237,439)</u>
<u>444,215</u>	<b>Fund Balance - End of Year</b>	<u>131,565</u>	<u>169,365</u>	<u>37,800</u>	<u>(274,850)</u>

**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
	<b>Revenues:</b>				
	<b>Local:</b>				
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
<u>1,917,275</u>	<b>Total Revenues</b>	<u>1,801,900</u>	<u>1,908,600</u>	<u>106,700</u>	<u>(8,675)</u>
	<b>Expenditures:</b>				
	<b>Due November:</b>				
484,650	Interest on Bonded Debt	466,350	446,750	(19,600)	(37,900)
	<b>Due May:</b>				
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
<u>1,886,153</u>	<b>Total Expenditures</b>	<u>1,914,200</u>	<u>1,895,050</u>	<u>(19,150)</u>	<u>8,897</u>
31,122	<b>Excess (Deficit) of Revenues over (under) Expenditures</b>	(112,300)	13,550	125,850	(17,572)
	<b>Other Financing (Uses) Sources</b>				
0	Operating Transfers	0	0	0	0
0	Sale of Bonds	0	0	0	0
<u>0</u>	<b>Total Other Financing (Uses) Sources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
31,122	<b>Increase (Decrease) in Fund Balance</b>	(112,300)	13,550	125,850	(17,572)
145,470	<b>Fund Balance - Beginning of Year</b>	176,592	64,292	(112,300)	(81,178)
<u>176,592</u>	<b>Fund Balance - End of Year</b>	<u>64,292</u>	<u>77,842</u>	<u>13,550</u>	<u>(98,750)</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 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
<u>156,085</u>	<b>Total Revenues</b>	<u>588,650</u>	<u>480,250</u>	<u>(108,400)</u>	<u>324,165</u>
	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
<u>154,755</u>	<b>Total Expenditures</b>	<u>522,310</u>	<u>509,250</u>	<u>(13,060)</u>	<u>354,495</u>
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
<u>0</u>	<b>Total Other Financing (Uses) Sources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
1,330	Increase (Decrease) in Fund Balance	66,340	(29,000)	(95,340)	(30,330)
<u>0</u>	<b>Fund Balance - Beginning of Year</b>	<u>1,330</u>	<u>67,670</u>	<u>66,340</u>	<u>67,670</u>
<u>1,330</u>	<b>Fund Balance - End of Year</b>	<u>67,670</u>	<u>38,670</u>	<u>(29,000)</u>	<u>37,340</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 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	<b>Total Revenues</b>	<b>3,711,500</b>	<b>3,617,300</b>	<b>(94,200)</b>	<b>3,617,300</b>
	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
0	<b>Total Expenditures</b>	<b>3,604,417</b>	<b>3,527,250</b>	<b>(77,167)</b>	<b>3,527,250</b>
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	<b>Total Other Financing (Uses) Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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	<b>Fund Balance - End of Year</b>	<b>107,083</b>	<b>197,133</b>	<b>90,050</b>	<b>197,133</b>

## 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
	<b>Revenues:</b>				
	<b>Local:</b>				
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
<u>1,490,510</u>	<b>Total Revenues</b>	<u>1,532,800</u>	<u>1,564,600</u>	<u>31,800</u>	<u>74,090</u>
	<b>Expenditures:</b>				
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)
<u>943,594</u>	<b>Total Expenditures</b>	<u>748,961</u>	<u>1,418,437</u>	<u>669,476</u>	<u>474,843</u>
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
<u>1,143,334</u>	<b>Fund Balance - End of Year</b>	<u>1,927,173</u>	<u>2,073,336</u>	<u>146,163</u>	<u>930,002</u>

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

<u>2024-25 ACTUAL</u>		<u>2025-26 FINAL BUDGET REVISION</u>	<u>2026-27 ORIGINAL BUDGET</u>	<u>\$ CHANGE ORIGINAL BUDGET v. 2025-26 FINAL REVISION</u>	<u>\$ CHANGE ORIGINAL BUDGET v. 2024-25 ACTUAL</u>
	<b>Revenues:</b>				
	<b>Local:</b>				
167,142	Interest on Investments	37,404	0	(37,404)	(167,142)
0	Other	0	0	0	0
<u>167,142</u>	<b>Total Revenues</b>	<u>37,404</u>	<u>0</u>	<u>(37,404)</u>	<u>(167,142)</u>
	<b>Expenditures:</b>				
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)
<u>2,216,881</u>	<b>Total Expenditures</b>	<u>2,485,690</u>	<u>0</u>	<u>(2,485,690)</u>	<u>(2,216,881)</u>
<u>(2,049,739)</u>	<b>Excess (Deficit) of Revenues over (under) Expenditures</b>	<u>(2,448,286)</u>	<u>0</u>	<u>2,448,286</u>	<u>2,049,739</u>
	<b>Other Financing (Uses) Sources</b>				
0	Operating Transfers	0	0	0	0
0	Sale of Bonds	0	0	0	0
<u>0</u>	<b>Total Other Financing (Uses) Sources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(2,049,739)</u>	<b>Increase (Decrease) in Fund Balance</b>	<u>(2,448,286)</u>	<u>0</u>	<u>2,448,286</u>	<u>2,049,739</u>
<u>4,498,025</u>	<b>Fund Balance - Beginning of Year</b>	<u>2,448,286</u>	<u>0</u>	<u>(2,448,286)</u>	<u>(4,498,025)</u>
<u><u>2,448,286</u></u>	<b>Fund Balance - End of Year</b>	<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 FINAL BUDGET REVISION	2026-27 ORIGINAL BUDGET	\$ CHANGE ORIGINAL BUDGET v. 2025-26 FINAL REVISION	\$ CHANGE ORIGINAL BUDGET v. 2024-25 ACTUAL
	<b>Revenues:</b>				
	<b>Local:</b>				
25,082	Interest on Investments	567,000	236,000	(331,000)	210,918
0	Other	0	0	0	0
<u>25,082</u>	<b>Total Revenues</b>	<u>567,000</u>	<u>236,000</u>	<u>(331,000)</u>	<u>210,918</u>
	<b>Expenditures:</b>				
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
<u>298,464</u>	<b>Total Expenditures</b>	<u>10,570,627</u>	<u>8,559,502</u>	<u>(2,011,125)</u>	<u>8,261,038</u>
(273,382)	<b>Excess (Deficit) of Revenues over (under) Expenditures</b>	(10,003,627)	(8,323,502)	1,680,125	(8,050,120)
	<b>Other Financing (Uses) Sources</b>				
0	Operating Transfers	0	0	0	0
18,948,511	Sale of Bonds	0	0	0	(18,948,511)
<u>18,948,511</u>	<b>Total Other Financing (Uses) Sources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(18,948,511)</u>
18,675,129	<b>Increase (Decrease) in Fund Balance</b>	(10,003,627)	(8,323,502)	1,680,125	(26,998,631)
0	<b>Fund Balance - Beginning of Year</b>	18,675,129	8,671,502	(10,003,627)	8,671,502
<u>18,675,129</u>	<b>Fund Balance - End of Year</b>	<u>8,671,502</u>	<u>348,001</u>	<u>(8,323,502)</u>	<u>(18,327,129)</u>

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

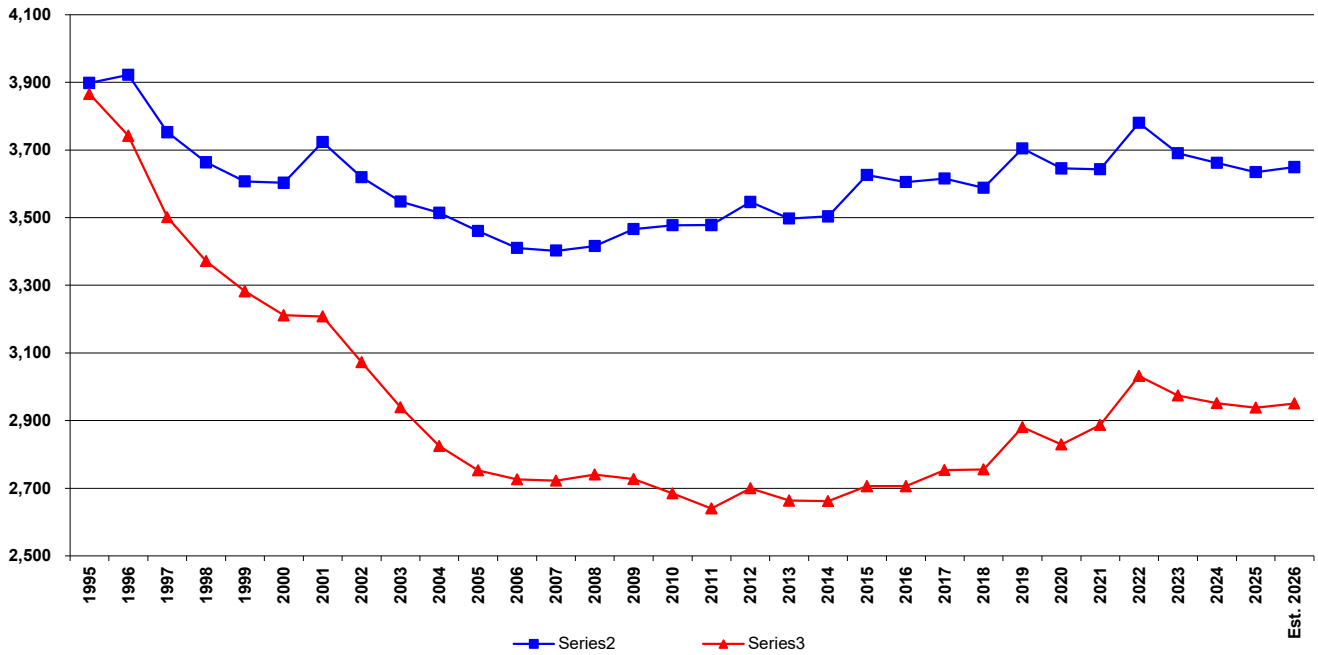
	10/2/2024 Fall 24	2/14/2024 Supp 24	2024-25 Blended Count	10/1/2025 Fall 25	2/12/2025 Supp 25	2024-25 Blended Count	Projected 10/1/2026 Fall 26	2/11/2026 Supp 26	Projected 2026-27 Blended Count
<b>ELEMENTARY:</b>									
Donley	262.00	273.00	263.10	262.00	262.00	262.00	278.60	254.00	276.14
Glencairn	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
<b>Total Elementary</b>	<b>1,636.53</b>	<b>1,644.62</b>	<b>1,637.34</b>	<b>1,602.84</b>	<b>1,628.58</b>	<b>1,605.42</b>	<b>1,607.93</b>	<b>1,596.05</b>	<b>1,606.75</b>
<b>MacDonald Middle School</b>	<b>854.17</b>	<b>832.06</b>	<b>851.96</b>	<b>837.00</b>	<b>849.00</b>	<b>838.20</b>	<b>849.73</b>	<b>832.33</b>	<b>847.99</b>
<b>East Lansing High School</b>	<b>1,164.49</b>	<b>1,155.13</b>	<b>1,163.55</b>	<b>1,194.95</b>	<b>1,144.13</b>	<b>1,189.87</b>	<b>1,191.02</b>	<b>1,176.24</b>	<b>1,189.54</b>
<b>Sec 23a (Graduation Alliance)</b>	<b>40.33</b>	<b>0.00</b>	<b>40.33</b>	<b>40.00</b>	<b>0.00</b>	<b>40.00</b>	<b>35.00</b>	<b>0.00</b>	<b>35.00</b>
<b>TOTAL PUPIL MEMBERSHIP</b>	<b>3,695.52</b>	<b>3,631.81</b>	<b>3,693.18</b>	<b>3,674.79</b>	<b>3,621.71</b>	<b>3,673.49</b>	<b>3,683.68</b>	<b>3,604.62</b>	<b>3,679.28</b>
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		
<b>Elementary Total</b>	<b>1,661.76</b>	<b>1,621.51</b>	<b>1,619.89</b>	<b>1,536.17</b>	<b>1,566.90</b>	<b>1,664.52</b>	<b>1,626.77</b>	<b>1,636.53</b>	<b>1,602.84</b>		
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		
8th Grade	278.86	284.92	301.86	281.00	314.00	283.68	277.31	299.00	266.00		
<b>Middle School Total</b>	<b>840.92</b>	<b>855.16</b>	<b>894.16</b>	<b>895.33</b>	<b>862.28</b>	<b>862.54</b>	<b>838.41</b>	<b>854.17</b>	<b>837.00</b>		
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		
<b>High School Total</b>	<b>1,112.39</b>	<b>1,111.80</b>	<b>1,190.20</b>	<b>1,213.82</b>	<b>1,213.41</b>	<b>1,253.32</b>	<b>1,225.23</b>	<b>1,204.82</b>	<b>1,234.95</b>		
<b>TOTAL PUPIL MEMBERSHIP COUNT</b>	<b>3,604.80</b>	<b>3,615.07</b>	<b>3,588.47</b>	<b>3,704.25</b>	<b>3,642.59</b>	<b>3,780.38</b>	<b>3,690.41</b>	<b>3,695.52</b>	<b>3,674.79</b>		
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 <sup>1</sup>	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%

<sup>1</sup> 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)	2025 Tax Year	2024 TY	2023 TY	2022 TY
		2026-27	2025-26	2024-25	2023-24	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
<b>Total Debt</b>		<b>6.3000</b>	<b>6.3000</b>	<b>6.3000</b>	<b>6.3000</b>	<b>6.6300</b>
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 <sup>1</sup> - ALL		YES - 0.9896	NO	YES - 0.9984	NO	YES - 0.9982
Headlee Reduction <sup>1</sup> - 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

<sup>1</sup> 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%

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%
	<u>797,690,824</u>	<u>774,702,743</u>	<u>22,988,081</u>	<u>2.97%</u>
Percent of total taxable value	50.9%	51.6%		

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

## EAST LANSING PUBLIC SCHOOLS PROPERTY TAXABLE VALUES

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%
	<b>35,597,643</b>	<b>33,204,100</b>	<b>2,393,543</b>	<b>7.21%</b>
Percent of total taxable value	2.3%	2.2%		

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 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%
	<b>732,412,736</b>	<b>694,575,194</b>	<b>37,837,542</b>	<b>5.45%</b>
Percent of total taxable value	46.8%	46.2%		

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

<sup>1</sup> 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>