



# **East Lansing** Public Schools

## **BUDGET BOOK 2023-24 FINAL BUDGET REVISION**

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Director of Finance and Operations

Date: May 13, 2024

## TABLE OF CONTENTS

Mission and Vision Statements.....	3
Board of Education and Administration .....	4
Budget Resolution – General Fund.....	5-6
Budget Resolution – Food Service Fund .....	7
Budget Resolution – Student/School Activity Fund.....	8
General Fund – Major Assumptions and Summary Revenue and Expenditure Comparison.....	9
Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	10
General Fund – Revenue Pie Chart.....	11
General Fund – Revenue Detail and Changes in Fund Balance .....	12
General Fund – Historical Fund Balance .....	13
Per Pupil Foundation Allowance History .....	14
General Fund – Expenditure Pie Chart by Function.....	15
General Fund – Expenditure Pie Chart by Object Code .....	16
General Fund – Employee Benefits Pie Chart .....	17
General Fund – Expenditure Detail .....	18-19
General Fund – Net Expenditure Changes by Function and Object Code .....	20-21
General Fund – Three Year Expenditure Comparison .....	22-23
Food Service Fund .....	24
Student/School Activity Fund.....	25
2015 Debt Fund.....	26
2017 Debt Fund.....	27
2020 Debt Fund.....	28
2019 Sinking Fund.....	29
2020 Capital Projects Fund.....	30
Blended Pupil Membership FTE – Three Year Comparison by Building.....	31
Fall Pupil Membership FTE – Ten Year Comparison by Grade Level .....	32
Fall Pupil Membership Graph – Resident vs Non-Resident Enrollment.....	33
Property Tax Millage Rates – Five Year History .....	34
Property Taxable Values.....	35-38
Property Tax Revenues by Millage.....	39
Definitions of Expenditure Function Codes .....	40



# East Lansing Public Schools

## **MISSION STATEMENT**

Nurturing each child • Educating all students • Building world citizens

## **VISION STATEMENT**

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

## **BOARD OF EDUCATION and ADMINISTRATION**

### Board Members:

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

### Administration:

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

# GENERAL FUND APPROPRIATIONS

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

**RESOLVED:** That this resolution shall be the General Fund appropriations of East Lansing Public Schools (the School District) for the fiscal year 2023-24; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of general fund income received by this School District.

**RESOLVED FURTHER:** That this School District shall levy 18.0000 operating mills as approved by voters generating \$11,575,492 in property tax revenue from the “non-homestead” group of properties.

**RESOLVED FURTHER:** That the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of the School District for the fiscal year 2023-24 is as follows:

Revenues:		
Local	\$	12,916,957
State		36,801,153
Federal		809,787
Incoming Transfers		5,619,616
Other Financing Sources (Uses)		<u>25,000</u>
Total Revenues & Other Financing Sources (Uses)	\$	<u>56,172,513</u>
Total Fund Balance, July 1, 2023		<u>15,501,954</u>
Total Available to Appropriate	\$	<u>71,674,467</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	\$ 24,148,147
Added Needs	8,212,190
	<hr/>
Total Instruction	<b>\$ 32,360,337</b>
Support Services:	
Pupil Services	5,107,197
Instructional Staff Services	3,960,933
General Administration	535,611
School Administration	3,200,866
Business Services	867,984
Operations and Maintenance	6,294,837
Pupil Transportation	1,827,311
Central Services	1,408,451
Athletic Activities	1,081,369
	<hr/>
Total Support Services	<b>\$ 24,284,559</b>
Community Services	41,816
Payments to Other Government Agencies	-
Debt Services	21,890
	<hr/>
Total Appropriations	<b>\$ 56,708,602</b>
Total Fund Balance, June 30, 2024	<b>\$ 14,965,865</b>
	<hr/> <hr/>

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

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

This resolution shall take immediate effect.

Ayes: T. Chambers, K. Edsall, T. Faris-Hylen, G. Holbrook, and C. Martin,

Nays: None

Excused Absences: E. Guerrero Lyons and E. Torrez

Resolution declared adopted on: May 13, 2024

# FOOD SERVICE FUND APPROPRIATIONS

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

**RESOLVED:** That this resolution shall be the Food Service Fund appropriations of East Lansing Public Schools (the School District) for the fiscal year 2023-24; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of Food Service Fund income received by this School District.

**RESOLVED FURTHER:** That the total revenues and unappropriated fund balance estimated to be available for appropriations in the Food Service Fund of the School District for the fiscal year 2023-24 is as follows:

Revenues:	
Local	\$ 38,300
State	898,965
Federal	1,189,940
Other Financing Sources (Uses)	<u>-</u>
Total Revenues & Other Financing Sources (Uses)	<u>\$ 2,127,205</u>
Total Fund Balance, July 1, 2023	<u>577,046</u>
Total Available to Appropriate	<u>\$ 2,704,251</u>

**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	\$ 115,163
Purchased Services	902,200
Supplies & Materials	1,021,215
Capital Outlay	75,661
Other	<u>19,500</u>
Total Appropriations	<u>\$ 2,133,739</u>
Total Fund Balance, June 30, 2024	<u>\$ 570,512</u>

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

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

This resolution shall take immediate effect.

Ayes: T. Chambers, K. Edsall, T. Faris-Hylen, G. Holbrook, and C. Martin,

Nays: None

Excused Absences: E. Guerrero Lyons and E. Torrez

Resolution declared adopted on: May 13, 2024

# STUDENT/SCHOOL ACTIVITY FUND APPROPRIATIONS

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

**RESOLVED:** That this resolution shall be the Student/School Activity Fund appropriations of East Lansing Public Schools (the School District) for the fiscal year 2023-24; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of Student/School Activity Fund income received by this School District.

**RESOLVED FURTHER:** That the total revenues and unappropriated fund balance estimated to be available for appropriations in the Student/School Activity Fund of the School District for the fiscal year 2023-24 is as follows:

Revenues:			
Local - student/school groups		\$	439,000
Other Financing Sources (Uses)			-
Total Revenues & Other Financing Sources (Uses)		\$	439,000
Total Fund Balance, July 1, 2023			463,130
Total Available to Appropriate		\$	902,130

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

Expenditures:		
Other	\$	406,000
Total Appropriations	\$	406,000
Total Fund Balance, June 30, 2024	\$	496,130

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

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

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

This resolution shall take immediate effect.

Ayes: T. Chambers, K. Edsall, T. Faris-Hylen, G. Holbrook, and C. Martin,

Nays: None

Excused Absences: E. Guerrero Lyons and E. Torrez

Resolution declared adopted on: May 13, 2024



# East Lansing Public Schools

## General Fund

### Major Assumptions and Revenue & Expenditure Summary Comparison

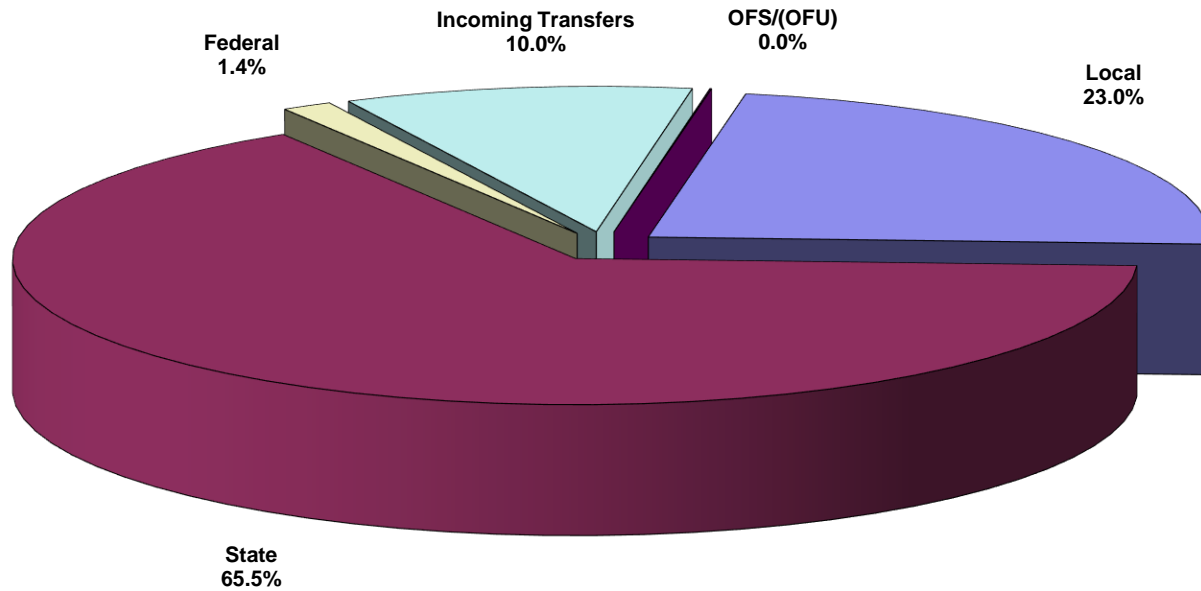
#### Major Assumptions

					2023-24 FIRST BUDGET REVISION	2023-24 FINAL BUDGET REVISION	Change		
1	<b>Revenues:</b>								1
2		Blended Enrollment			3,698.69	3,697.98	(0.71)	2	
3		Foundation Allowance			\$ 9,608	\$ 9,608	\$ -	3	
4		Property Taxable Values (excludes Captured Values)			\$ 1,361,922,996	\$ 1,358,949,767	-0.22%	4	
5		Property Taxes Delinquent %			1.50%	1.50%	0.00%	5	
6		Current Property Taxes			\$ 11,709,500	\$ 11,604,000	\$ (105,500)	6	
7		Prop A/Disc./SE Headlee			\$ 25,842,982	\$ 25,969,682	\$ 126,700	7	
8		MPSERS			\$ 6,136,960	\$ 6,199,708	\$ 62,748	8	
9		Prior Year State Aid Adjustments			\$ 359,667	\$ 402,835	\$ 43,168	9	
10		At-Risk			\$ 1,617,112	\$ 1,609,651	\$ (7,461)	10	
11		Federal Grants			\$ 700,282	\$ 809,787	\$ 109,505	11	
12		County Special Education			\$ 5,583,648	\$ 5,517,807	\$ (65,841)	12	
13	<b>Expenditures:</b>							13	
14		Employee wages			Per Contract Settlements	Per Contract Settlements		14	
15		MPSERS Rate (Pension & Health)			31.34%	31.34%	0.00%	15	
16		Health Insurance Renewal			3.00%	3.00%	0.00%	16	
17		Staffing FTEs:						17	
18		Maintenance, Custodial, Grounds, & Courier			36.01	36.49	0.5	18	
19		At-Wills			24.79	23.47	(1.3)	19	
20		Central Office Administrators			7.94	7.94	-	20	
21		ELESPA			72.81	73.96	1.1	21	
22		IUOE			19.71	19.66	(0.1)	22	
23		ELEA			242.43	241.70	(0.7)	23	
24		Building Level Administrators			12.00	12.00	-	24	
25		Superintendent			1.00	1.00	-	25	
26	<b>Revenue &amp; Expenditure Summary Comparison</b>							26	
					2023-24 FIRST BUDGET REVISION	2023-24 FINAL BUDGET REVISION	Change		
27	<b>Revenues:</b>							27	
28		Local			\$ 13,052,998	\$ 12,916,957	\$ (136,041)	28	
29		State			36,338,497	36,801,153	462,656	29	
30		Federal			700,282	809,787	109,505	30	
31		Incoming Transfers			5,724,623	5,619,616	(105,007)	31	
32		Other Financing Sources/(Uses)			25,000	25,000	-	32	
33		<b>Total Revenues</b>			<b>\$ 55,841,400</b>	<b>\$ 56,172,513</b>	<b>\$ 331,113</b>	33	
34	<b>Expenditures:</b>							34	
35		Salaries			\$ 26,223,319	\$ 26,567,436	\$ 344,117	35	
36		Benefits			19,935,678	19,944,700	9,022	36	
37		Purchase Services			2,804,691	2,924,598	119,907	37	
38		Supplies & Materials			2,873,720	2,841,759	(31,961)	38	
39		Capital Outlay			329,200	369,300	40,100	39	
40		Other			4,155,403	4,345,776	190,373	40	
41		<b>Total Expenditures (before favorable variance)</b>			<b>\$ 56,322,011</b>	<b>\$ 56,993,569</b>	<b>\$ 671,558</b>	41	
42		Favorable Expenditure Variance			\$ (281,610)	\$ (284,967)	\$ (3,357)	42	
43		<b>Projected Add/(Draw) To/From Fund Balance</b>			<b>\$ (199,001)</b>	<b>\$ (536,089)</b>	<b>\$ (337,088)</b>	43	
44		<b>Beginning Fund Balance</b>			<b>15,501,954</b>	<b>15,501,954</b>	<b>-</b>	44	
45		<b>Ending Fund Balance</b>			<b>\$ 15,302,953</b>	<b>\$ 14,965,865</b>	<b>\$ (337,088)</b>	45	
46								46	

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

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
<b>REVENUES:</b>					
Local:					
Property Taxes	11,634,000		9,221,800	1,375,600	22,231,400
Interest Earnings	954,000		147,500	0	1,101,500
Building Use	70,000				70,000
Food Sales		38,300			38,300
Athletics	84,100				84,100
Other	174,857	439,000	0	0	613,857
State	36,801,153	898,965			37,700,118
Federal	809,787	1,189,940			1,999,727
County Special Education and Misc. via IISD	5,619,616				5,619,616
<b>Total Revenues</b>	<b>56,147,513</b>	<b>2,566,205</b>	<b>9,369,300</b>	<b>1,375,600</b>	<b>69,458,618</b>
<b>EXPENDITURES:</b>					
Instruction:					
Basic Programs	24,148,147				24,148,147
Added Needs	8,212,190				8,212,190
Instructional Support Services:					
Pupil	5,107,197				5,107,197
Instructional Staff	3,960,933				3,960,933
School Administration	3,200,866				3,200,866
Non-Instructional Support Services:					
General Administration	535,611				535,611
Business	867,984		5,000	1,000	873,984
Operations and Maintenance	6,294,837				6,294,837
Pupil Transportation	1,827,311				1,827,311
Central	1,408,451				1,408,451
Athletics	1,081,369				1,081,369
Food Service		2,133,739			2,133,739
Student/School Activity		406,000			406,000
Community	41,816				41,816
Payments to Other Gov't Agencies and Prior Period Adj.	0				0
Capital Outlay				1,673,707	1,673,707
Debt Services:					
Principal	21,890		5,045,000		5,066,890
Interest & Issuance Costs/Escrow			4,365,150		4,365,150
Dues and Fees			1,800		1,800
<b>Total Expenditures</b>	<b>56,708,602</b>	<b>2,539,739</b>	<b>9,416,950</b>	<b>1,674,707</b>	<b>69,933,998</b>
<b>Excess of Revenues over Expenditures</b>	<b>(561,089)</b>	<b>26,466</b>	<b>(47,650)</b>	<b>(299,107)</b>	<b>(475,380)</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	25,000	0			25,000
<b>Total Other Financing Sources/(Uses)</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>
<b>Excess of Revenues and OFS/(OFU) over Expenditures</b>	<b>(536,089)</b>	<b>26,466</b>	<b>(47,650)</b>	<b>(299,107)</b>	<b>(450,380)</b>
<b>Fund Balance - Beginning of Year</b>	<b>15,501,954</b>	<b>1,040,176</b>	<b>861,143</b>	<b>572,035</b>	<b>17,975,308</b>
<b>Fund Balance - End of Year</b>	<b>14,965,865</b>	<b>1,066,642</b>	<b>813,493</b>	<b>272,928</b>	<b>17,524,928</b>

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



	2022-23	2023-24		2023-24			
	ACTUAL	FIRST BUDGET REVISION	% of Total Revenues	FINAL BUDGET REVISION	% of Total Revenues	\$ CHANGE from 2023-24 FIRST BUDGET	% CHANGE from 2023-24 FIRST BUDGET
<b>REVENUES and OFS/(OFU):</b>							
Local	11,903,457	13,052,998	23.4%	12,916,957	23.0%	(136,041)	-1.0%
State	34,501,142	36,338,497	65.1%	36,801,153	65.5%	462,656	1.3%
Federal	3,168,921	700,282	1.3%	809,787	1.4%	109,505	15.6%
Incoming Transfers	5,677,524	5,724,623	10.3%	5,619,616	10.0%	(105,007)	-1.8%
OFS/(OFU)	85,841	25,000	0.0%	25,000	0.0%	0	0.0%
<b>Total <sup>1</sup></b>	<b>55,336,885</b>	<b>55,841,400</b>	<b>100.1%</b>	<b>56,172,513</b>	<b>99.9%</b>	<b>331,113</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

2022-23 ACTUAL		2023-24 ORIGINAL BUDGET	2023-24 FIRST BUDGET REVISION	2023-24 FINAL BUDGET REVISION	\$ CHANGE FINAL BUDGET REVISION vs. FIRST BUDGET REVISION	\$ CHANGE FINAL BUDGET REVISION vs. 2022-23 ACTUAL
<b>LOCAL REVENUE:</b>						
10,839,730	Current Property Taxes (net 1.50% est. uncollectible)	12,104,700	11,709,500	11,604,000	(105,500)	764,270
28,260	Delinquent Property Taxes (includes P & I)	35,000	35,000	30,000	(5,000)	1,740
66,959	Building Use	70,000	70,000	70,000	0	3,041
623,225	Interest on Investments	400,000	984,000	954,000	(30,000)	330,775
263,839	Other	158,014	175,098	174,857	(241)	(88,982)
81,444	Other - Athletics	62,600	79,400	84,100	4,700	2,656
<u>11,903,457</u>	<b>TOTAL LOCAL SOURCES</b>	<u>12,830,314</u>	<u>13,052,998</u>	<u>12,916,957</u>	<u>(136,041)</u>	<u>1,013,500</u>
<b>STATE REVENUE:</b>						
13,582,230	Proposal A	12,084,040	12,153,571	12,256,141	102,570	(1,326,089)
9,786,079	Discretionary (includes 51e SE)	11,443,723	11,495,442	11,493,310	(2,132)	1,707,231
1,834,302	Special Ed. Headlee	2,005,783	2,193,969	2,220,231	26,262	385,929
0	Enrollment Stabilization	0	239,410	261,562	22,152	261,562
(41,403)	Prior Year State Aid Adjustments	14,580	359,667	402,835	43,168	444,238
1,468,534	At-Risk	1,580,028	1,617,112	1,609,651	(7,461)	141,117
6,915,983	MPSERS	5,735,386	6,136,960	6,199,708	62,748	(716,275)
194,402	Hold Harmless Guarantee	193,252	189,351	189,892	541	(4,510)
101,386	Headlee Obligation for Data Collection	100,842	107,244	107,531	287	6,145
347,184	GSRP	385,390	289,788	289,788	0	(57,396)
0	Educator Compensation	0	160,000	168,771	8,771	168,771
71,538	Student Safety	313,559	368,972	368,972	0	297,434
8,714	Mental Health	550,347	565,329	584,163	18,834	575,449
0	MI Kids Back on Track	0	217,253	221,865	4,612	221,865
232,193	Other	133,919	244,429	426,733	182,304	194,540
<u>34,501,142</u>	<b>TOTAL STATE SOURCES</b>	<u>34,540,849</u>	<u>36,338,497</u>	<u>36,801,153</u>	<u>462,656</u>	<u>2,300,011</u>
<b>FEDERAL REVENUE:</b>						
382,887	Title 1a (Improving Basic Programs)	385,809	358,764	445,575	86,811	62,688
79,752	Title 2a (Supporting Effective Instruction)	74,860	83,288	97,371	14,083	17,619
33,248	Title 3 (Language English Learners & Immigrant)	31,754	25,205	29,616	4,411	(3,632)
28,863	Title 4 (Student Support & Academic Enrichment)	28,863	25,353	29,769	4,416	906
2,482,015	ESSER/CRF/11T/Other COVID	141,548	107,069	103,702	(3,367)	(2,378,313)
33,177	IDEA Preschool/Flowthrough	52,991	40,906	35,767	(5,139)	2,590
128,979	Other	193,545	59,697	67,987	8,290	(60,992)
<u>3,168,921</u>	<b>TOTAL FEDERAL SOURCES</b>	<u>909,370</u>	<u>700,282</u>	<u>809,787</u>	<u>109,505</u>	<u>(2,359,134)</u>
<b>INCOMING TRANSFERS:</b>						
5,590,296	County Special Education (via IISD)	5,675,342	5,583,648	5,517,807	(65,841)	(72,489)
87,228	Other	74,668	140,975	101,809	(39,166)	14,581
<u>5,677,524</u>	<b>TOTAL INCOMING TRANSFERS</b>	<u>5,750,010</u>	<u>5,724,623</u>	<u>5,619,616</u>	<u>(105,007)</u>	<u>(57,908)</u>
<u>55,251,044</u>	<b>TOTAL REVENUES</b>	<u>54,030,543</u>	<u>55,816,400</u>	<u>56,147,513</u>	<u>331,113</u>	<u>896,469</u>
<b>OTHER FINANCING SOURCES/(USES):</b>						
0	Operating Transfer	0	0	0	0	0
63,494	Subscription-Based IT Agreements	0	0	0	0	(63,494)
22,347	Sale of Property	15,000	25,000	25,000	0	2,653
<u>85,841</u>	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>15,000</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>	<u>(60,841)</u>
<u>55,336,885</u>	<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES (USES)</b>	<u>54,045,543</u>	<u>55,841,400</u>	<u>56,172,513</u>	<u>331,113</u>	<u>835,628</u>
<u>54,517,922</u>	<b>TOTAL EXPENDITURES</b>	<u>55,819,333</u>	<u>56,322,011</u>	<u>56,993,569</u>	<u>671,558</u>	<u>2,475,647</u>
818,963	Increase (Decrease) in Fund Balance before est. Variance	(1,773,790)	(480,611)	(821,056)	(340,445)	(1,640,019)
0	Estimated Favorable Budget Variance	279,097	281,610	284,967	3,357	284,967
818,963	Total Increase (Decrease) in Fund Balance	(1,494,693)	(199,001)	(536,089)	(337,088)	(1,355,052)
0	Prior Year Restatement	0	0	0	0	0
<u>14,682,991</u>	<b>Fund Balance - Beginning of Year</b>	<u>14,109,244</u>	<u>15,501,954</u>	<u>15,501,954</u>	<u>0</u>	<u>818,963</u>
<u>15,501,954</u>	<b>Fund Balance - End of Year</b>	<u>12,614,551</u>	<u>15,302,953</u>	<u>14,965,865</u>	<u>(337,088)</u>	<u>(536,089)</u>
28.4%	Fund Balance as a % of Total Expenditures (excludes OFU)	22.7%	27.3%	26.4%		
28.0%	Fund Balance as a % of Total Revenues (excludes OFS)	23.3%	27.4%	26.7%		

**EAST LANSING PUBLIC SCHOOLS**  
**Historical General Fund Ending Fund Balance**

<u>Fiscal Year</u>	<u>June 30 Fund Balance</u>	<u>Fund Balance as a % of total Expenditures</u>	<u>Total Expenditures</u>	<u>Fund Balance \$ Change</u>
1989-90	2,377,345	10.4%	22,836,724	
1990-91	2,688,814	10.7%	25,055,917	311,469
1991-92	3,620,163	14.5%	24,954,194	931,349
1992-93	4,457,580	17.4%	25,609,114	837,417
1993-94	5,823,424	21.7%	26,843,471	1,365,844
1994-95	6,340,596	21.5%	29,423,552	517,172
1995-96	4,164,229	12.7%	32,682,971	(2,176,367)
1996-97	3,644,912	11.5%	31,731,132	(519,317)
1997-98	5,956,669	20.1%	29,587,086	2,311,757
1998-99	7,074,058	24.7%	28,679,200	1,117,389
1999-00	5,797,623	18.3%	31,747,831	(1,276,435)
2000-01	3,556,908	10.6%	33,537,841	(2,240,715)
2001-02	2,620,071	7.8%	33,788,558	(936,837)
2002-03	2,938,881	9.0%	32,578,547	318,810
2003-04	4,071,119	13.2%	30,891,542	1,132,238
2004-05	3,365,883	10.2%	32,906,276	(705,236)
2005-06	4,180,079	12.8%	32,624,654	814,196
2006-07	4,075,841	12.3%	33,177,118	(104,238)
2007-08	3,489,117	10.4%	33,691,698	(586,724)
2008-09	3,031,437	8.9%	34,129,930	(457,680)
2009-10	3,073,835	9.2%	33,492,118	42,398
2010-11	3,535,398	10.5%	33,820,516	461,563
2011-12	2,593,010	7.4%	35,221,189	(942,388)
2012-13	3,268,954	9.3%	34,989,783	675,944
2013-14	2,449,816	6.8%	36,106,849	(819,138)
2014-15	2,817,424	7.8%	35,952,301	367,608
2015-16	4,581,595	12.6%	36,228,845	1,764,171
2016-17	4,457,204	11.5%	38,694,524	(124,391)
2017-18	5,101,107	13.1%	38,895,323	643,903
2018-19	6,326,360	16.4%	38,673,882	1,225,253
2019-20	6,908,352	16.9%	40,809,543	581,992
2020-21	12,321,595	29.7%	41,534,344	5,413,243
2021-22	14,682,991	31.6%	46,446,051	2,361,396
2022-23	15,501,954	28.4%	54,517,922	818,963
2023-24 est.	14,965,865	26.4%	56,708,602 <sup>1</sup>	(536,089)

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

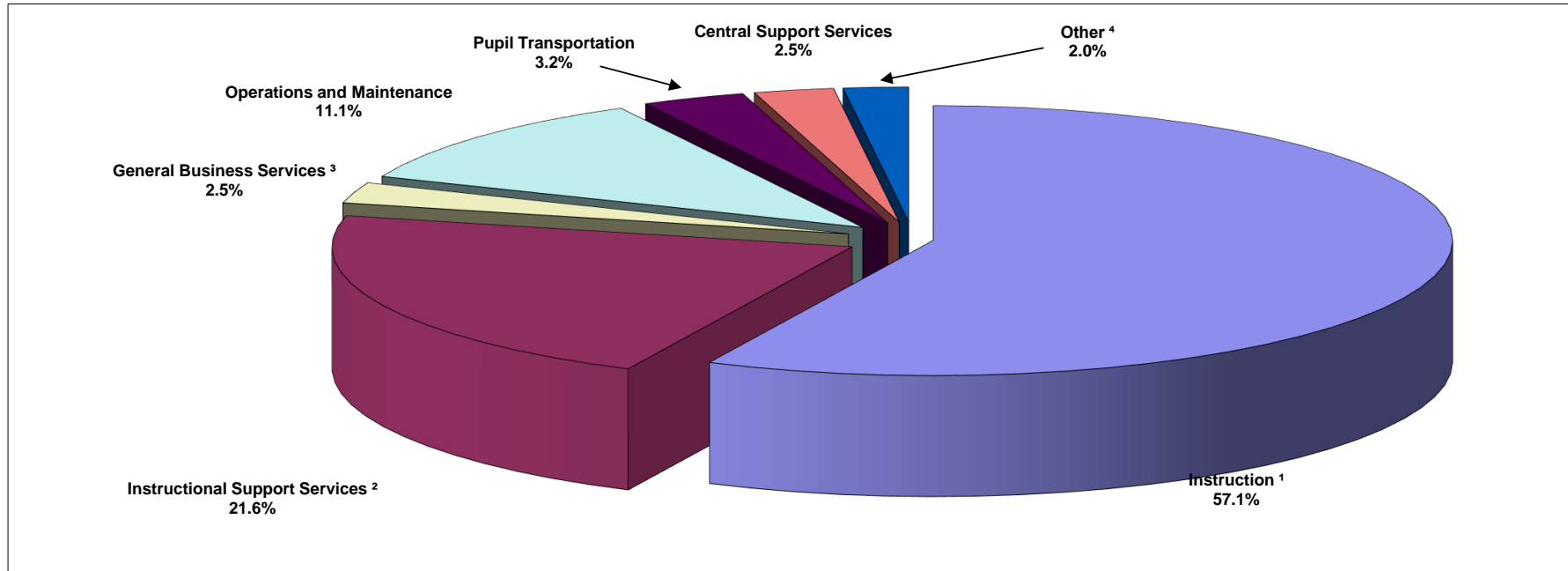
Board Policy #3202 (section A(6)) - unassigned General Fund fund balance of at least 10% of estimated expenditures.

**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-ratio</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%

<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)**



	2022-23	2023-24		2023-24			
	ACTUAL	FIRST BUDGET REVISION	% of Total Expenditures	FINAL BUDGET REVISION	% of Total Expenditures	\$ CHANGE from 2023-24 FINAL BUDGET	% CHANGE from 2023-24 FINAL BUDGET
<b>EXPENDITURES:</b>							
Instruction <sup>1</sup>	33,202,120	32,121,493	57.0%	32,522,951	57.1%	401,458	1.2%
Instructional Support Services <sup>2</sup>	10,571,737	12,237,168	21.7%	12,330,649	21.6%	93,481	0.8%
General Business Services <sup>3</sup>	1,186,826	1,391,522	2.5%	1,410,649	2.5%	19,127	1.4%
Operations and Maintenance	5,422,775	6,201,626	11.0%	6,326,470	11.1%	124,844	2.0%
Pupil Transportation	1,809,929	1,835,113	3.3%	1,836,493	3.2%	1,380	0.1%
Central Support Services	1,347,287	1,393,171	2.5%	1,415,528	2.5%	22,357	1.6%
Other <sup>4</sup>	977,248	1,141,918	2.0%	1,150,829	2.0%	8,911	0.8%
<b>Total <sup>5</sup></b>	<b>54,517,922</b>	<b>56,322,011</b>	<b>100.0%</b>	<b>56,993,569</b>	<b>100.0%</b>	<b>671,558</b>	<b>1.2%</b>

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

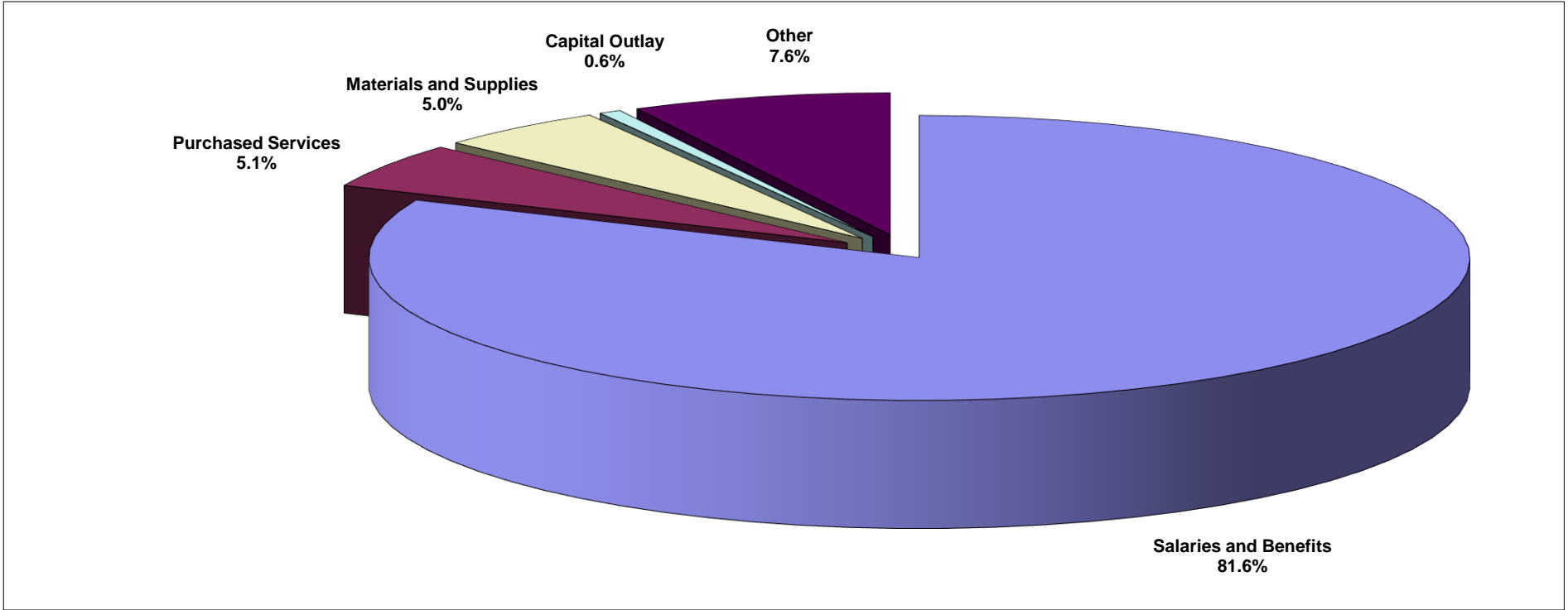
<sup>2</sup> Includes Pupil Support Services, Instructional Staff Services and School Administration

<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)**

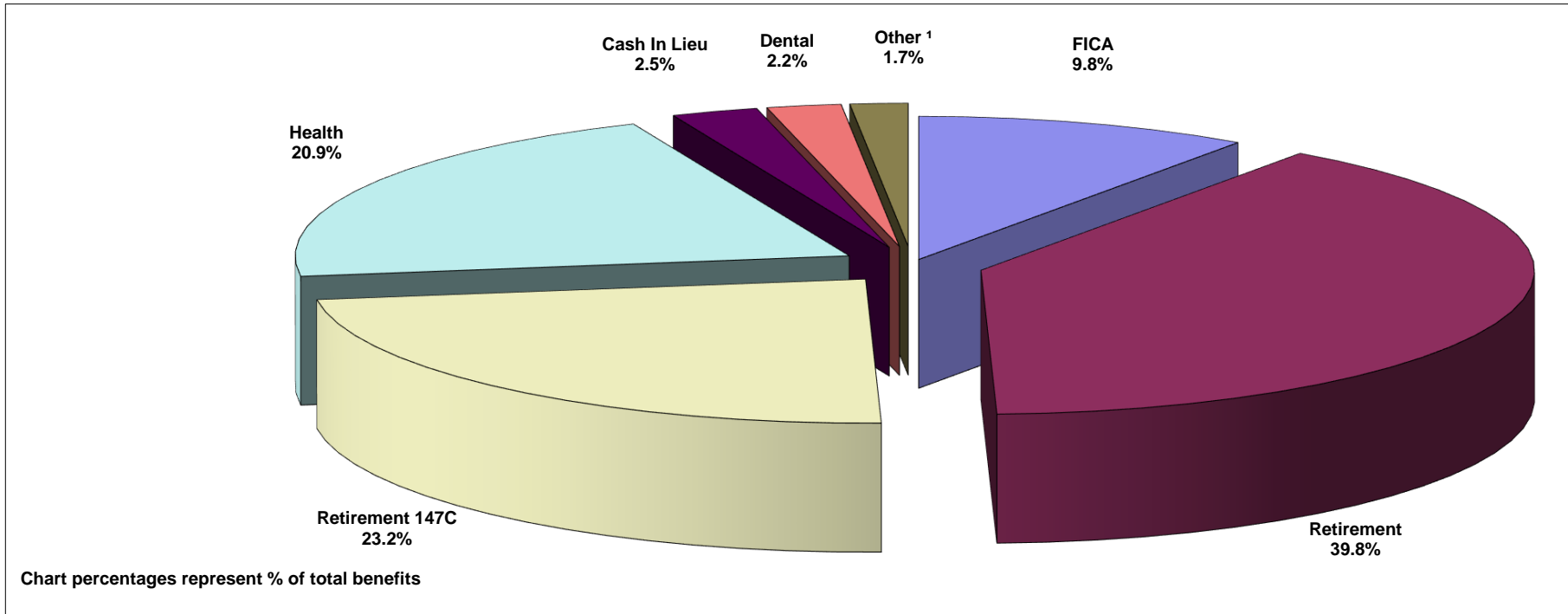


	2022-23	2023-24		2023-24			
	ACTUAL	FIRST BUDGET REVISION	% of Total Expenditures	FINAL BUDGET REVISION	% of Total Expenditures	\$ CHANGE from 2023-24 FINAL BUDGET	% CHANGE from 2023-24 FINAL BUDGET
<b>EXPENDITURES:</b>							
Salaries and Benefits	43,678,808	46,158,997	82.0%	46,512,136	81.6%	353,139	0.8%
Purchased Services	2,941,749	2,804,691	5.0%	2,924,598	5.1%	119,907	4.3%
Materials and Supplies	2,924,065	2,873,720	5.1%	2,841,759	5.0%	(31,961)	-1.1%
Capital Outlay	597,654	329,200	0.6%	369,300	0.6%	40,100	12.2%
Other	4,375,646	4,155,403	7.4%	4,345,776	7.6%	190,373	4.6%
<b>Total <sup>1</sup></b>	<b>54,517,922</b>	<b>56,322,011</b>	<b>100.1%</b>	<b>56,993,569</b>	<b>99.9%</b>	<b>671,558</b>	<b>1.2%</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)**



	2022-23	2023-24		2023-24			
	ACTUAL	FIRST BUDGET REVISION	% of Total Expenditures	FINAL BUDGET REVISION	% of Total Expenditures	\$ CHANGE from 2023-24 FIRST BUDGET	% CHANGE from 2023-24 FIRST BUDGET
<b>EXPENDITURES:</b>							
FICA	1,762,429	1,926,168	4.8%	1,952,739	3.4%	26,571	1.4%
Retirement	6,626,887	7,902,127	19.8%	7,928,922	13.9%	26,795	0.3%
Retirement 147C	5,982,158	4,694,238	11.7%	4,620,492	8.1%	(73,746)	-1.6%
Health	3,830,222	4,149,238	10.4%	4,169,307	7.3%	20,069	0.5%
Cash In Lieu	440,416	502,362	1.3%	504,206	0.9%	1,844	0.4%
Dental	402,026	433,733	1.1%	432,957	0.8%	(776)	-0.2%
Other <sup>1</sup>	272,856	327,812	0.8%	336,077	0.6%	8,265	2.5%
<b>Total</b>	<b>19,316,994</b>	<b>19,935,678</b>	<b>49.9%</b>	<b>19,944,700</b>	<b>35.0%</b>	<b>9,022</b>	<b>0.0%</b>

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

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

2022-23 ACTUAL	FUNCTION	2023-24 ORIGINAL BUDGET	2023-24 FIRST REVISION	2023-24 FINAL BUDGET REVISION							
				(Net 0.50% Variance) Total	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
12,498,434	111 Elementary	11,038,666	10,925,253	11,066,802	11,122,414	5,908,424	4,480,636	106,320	179,846	2,500	444,688
4,863,354	112 Middle School	4,875,101	4,857,740	4,888,260	4,912,824	2,639,102	2,010,715	44,495	81,491	3,500	133,521
7,318,319	113 High School	7,440,737	7,469,843	7,499,778	7,537,465	3,834,877	2,798,286	453,885	140,888	19,000	290,529
359,851	118 Pre-Kindergarten	374,082	368,924	375,084	376,969	203,687	161,782	3,000	2,000	500	6,000
234,646	119 Summer School	68,951	319,181	318,223	319,822	201,650	112,872	200	5,100	0	0
<b>25,274,604</b>	<b>Total Basic Programs</b>	<b>23,797,537</b>	<b>23,940,941</b>	<b>24,148,147</b>	<b>24,269,494</b>	<b>12,787,740</b>	<b>9,564,291</b>	<b>607,900</b>	<b>409,325</b>	<b>25,500</b>	<b>874,738</b>
5,639,638	122 Special Education	6,051,507	5,762,119	5,886,662	5,916,243	2,753,057	2,185,868	76,950	30,500	5,000	864,868
2,287,878	125 Compensatory Education	2,275,122	2,257,825	2,325,528	2,337,214	1,269,933	1,041,251	18,030	8,000	0	0
<b>7,927,516</b>	<b>Total Added Needs</b>	<b>8,326,629</b>	<b>8,019,944</b>	<b>8,212,190</b>	<b>8,253,457</b>	<b>4,022,990</b>	<b>3,227,119</b>	<b>94,980</b>	<b>38,500</b>	<b>5,000</b>	<b>864,868</b>
<b>33,202,120</b>	<b>Total Instruction</b>	<b>32,124,166</b>	<b>31,960,885</b>	<b>32,360,337</b>	<b>32,522,951</b>	<b>16,810,730</b>	<b>12,791,410</b>	<b>702,880</b>	<b>447,825</b>	<b>30,500</b>	<b>1,739,606</b>
0	211 Attendance	48,049	0	0	0	0	0	0	0	0	0
1,054,405	212 Guidance	1,500,637	1,440,392	1,468,486	1,475,865	770,019	570,046	92,800	22,000	21,000	0
273,336	213 Health	294,715	402,251	402,721	404,745	119,117	82,235	2,200	6,000	16,000	179,193
282,260	214 Psychology	325,637	325,584	331,186	332,850	193,632	136,618	600	2,000	0	0
830,633	215 Speech	883,143	918,009	962,262	967,097	445,944	368,784	700	4,000	0	147,669
973,454	216 Social Work	1,045,346	1,028,172	1,058,187	1,063,505	598,913	456,392	2,000	3,500	2,700	0
513,484	218 Teacher Consultant	535,911	552,870	553,452	556,233	227,087	153,954	9,100	2,500	0	163,592
252,245	219 Other Pupil Support	409,569	368,191	330,903	332,566	165,608	111,335	0	6,500	0	49,123
<b>4,179,817</b>	<b>Total Pupil Support Services</b>	<b>5,043,007</b>	<b>5,035,469</b>	<b>5,107,197</b>	<b>5,132,861</b>	<b>2,520,320</b>	<b>1,879,364</b>	<b>107,400</b>	<b>46,500</b>	<b>39,700</b>	<b>539,577</b>
1,195,969	221 Improvement of Instruction	1,383,736	1,598,115	1,609,034	1,617,120	728,403	480,817	134,545	131,155	12,200	130,000
666,339	222 Educational Media Services	708,302	690,373	704,756	708,297	333,607	292,136	23,900	58,154	0	500
64,995	224 Educational Television	68,449	68,428	69,315	69,663	40,790	28,873	0	0	0	0
367,271	225 Instruction Related Technology	411,113	398,960	387,223	389,169	192,900	146,269	45,000	5,000	0	0
624,788	226 Supervision of Instructional Staff	712,376	716,375	713,943	717,531	404,804	296,127	4,600	5,500	4,500	2,000
86,546	227 Academic Student Assessment	89,460	110,506	108,666	109,212	15,655	8,757	10,000	69,700	0	5,100
320,393	229 Other Instructional Staff Services	341,615	356,884	367,996	369,845	190,912	161,733	7,200	7,000	0	3,000
<b>3,326,301</b>	<b>Total Instructional Staff Services</b>	<b>3,715,051</b>	<b>3,939,641</b>	<b>3,960,933</b>	<b>3,980,837</b>	<b>1,907,071</b>	<b>1,414,712</b>	<b>225,245</b>	<b>276,509</b>	<b>16,700</b>	<b>140,600</b>
98,493	231 Board of Education	104,077	103,480	107,460	108,000	0	0	97,500	2,500	0	8,000
408,389	232 Executive Administration	424,676	425,104	428,151	430,303	235,039	177,064	2,200	13,000	1,000	2,000
<b>506,882</b>	<b>Total General Administration</b>	<b>528,753</b>	<b>528,584</b>	<b>535,611</b>	<b>538,303</b>	<b>235,039</b>	<b>177,064</b>	<b>99,700</b>	<b>15,500</b>	<b>1,000</b>	<b>10,000</b>
3,034,272	241 Office of the Principal	3,195,053	3,169,033	3,169,026	3,184,951	1,765,150	1,340,567	28,737	24,697	6,800	19,000
31,347	249 Other School Administration	26,865	31,840	31,840	32,000	0	0	15,000	17,000	0	0
<b>3,065,619</b>	<b>Total School Administration</b>	<b>3,221,918</b>	<b>3,200,873</b>	<b>3,200,866</b>	<b>3,216,951</b>	<b>1,765,150</b>	<b>1,340,567</b>	<b>43,737</b>	<b>41,697</b>	<b>6,800</b>	<b>19,000</b>
483,820	252 Fiscal Services	561,815	666,996	668,234	671,592	353,696	237,496	23,800	3,000	22,000	31,600
116,180	257 Internal Services	105,443	128,376	139,142	139,841	59,648	46,024	14,669	15,000	4,500	0
79,944	259 Other Business	80,508	60,608	60,608	60,913	0	0	17,913	0	0	43,000
<b>679,944</b>	<b>Total Business Services</b>	<b>747,766</b>	<b>855,980</b>	<b>867,984</b>	<b>872,346</b>	<b>413,344</b>	<b>283,520</b>	<b>56,382</b>	<b>18,000</b>	<b>26,500</b>	<b>74,600</b>

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

2022-23 ACTUAL	FUNCTION	2023-24 ORIGINAL BUDGET	2023-24 FIRST REVISION	(Net 0.50% Variance) Total	2023-24 FINAL BUDGET REVISION						
					Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
5,329,281	261 Operating Buildings Services	5,643,953	5,812,077	5,881,973	5,911,531	1,799,908	1,299,902	944,321	1,759,500	102,400	5,500
93,494	266 Building Security	163,877	358,541	412,864	414,939	120,962	80,842	193,135	5,000	14,500	500
5,422,775	Total Operations and Maintenance	5,807,830	6,170,618	6,294,837	6,326,470	1,920,870	1,380,744	1,137,456	1,764,500	116,900	6,000
1,809,929	271 Pupil Transportation	1,761,047	1,825,937	1,827,311	1,836,493	0	0	10,000	98,100	0	1,728,393
0	281 Planning, Research, Development	0	0	0	0	0	0	0	0	0	0
74,133	282 Communication Services	74,471	75,572	75,911	76,292	24,979	16,613	11,300	1,500	2,000	19,900
678,696	283 Staff/Personnel Services	709,186	629,637	615,594	618,687	298,674	194,613	97,300	7,800	1,700	18,600
437,563	284 Non-Instructional Technology	476,504	504,421	549,821	552,584	134,668	102,316	270,100	10,000	34,500	1,000
156,895	285 Pupil Accounting	160,081	176,575	167,125	167,965	72,095	53,870	35,000	500	0	6,500
1,347,287	Total Central Support Services	1,420,242	1,386,205	1,408,451	1,415,528	530,416	367,412	413,700	19,800	38,200	46,000
935,783	293 Athletic Activities	1,049,687	1,071,634	1,081,369	1,086,803	464,496	309,907	113,400	89,000	90,000	20,000
19,465	3xx Community Services	32,612	31,939	41,816	42,026	0	0	14,698	24,328	3,000	0
0	4xx Period Adjustments	0	0	0	0	0	0	0	0	0	0
22,000	5xx Debt Service - Long Term	88,157	32,636	21,890	22,000	0	0	0	0	0	22,000
54,517,922	Total General Fund	55,540,236	56,040,401	56,708,602	56,993,569	26,567,436	19,944,700	2,924,598	2,841,759	369,300	4,345,776
	Percent of Total <sup>1</sup>	net est. variance	net est. variance	net est. variance							
				99.50%	100.0%	46.6%	35.0%	5.1%	5.0%	0.6%	7.6%
	2023-24 FIRST BUDGET REVISION (before est. variance)				56,322,011	26,223,319	19,935,678	2,804,691	2,873,720	329,200	4,155,403
	\$ CHANGE				671,558	344,117	9,022	119,907	(31,961)	40,100	190,373
	% CHANGE				1.2%	1.3%	0.0%	4.3%	-1.1%	12.2%	4.6%
	2023-24 ORIGINAL BUDGET (before est. variance)				55,819,333	25,959,968	20,176,679	2,533,887	2,895,205	328,700	3,924,894
	\$ CHANGE				1,174,236	607,468	(231,979)	390,711	(53,446)	40,600	420,882
	% CHANGE				2.1%	2.3%	-1.1%	15.4%	-1.8%	12.4%	10.7%
	2022-23 ACTUAL				54,517,922	24,361,814	19,316,994	2,941,749	2,924,065	597,654	4,375,646
	\$ CHANGE				2,475,647	2,205,622	627,706	(17,151)	(82,306)	(228,354)	(29,870)
	% CHANGE				4.5%	9.1%	3.2%	-0.6%	-2.8%	-38.2%	-0.7%

<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	2023-24 FINAL BUDGET REVISION vs. 2023-24 FIRST BUDGET REVISION							Adjustment Notes
	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
111 Elementary	142,260	121,270	31,723	9,000	(19,733)	0	0	
112 Middle School	30,673	34,200	(209)	1,500	(590)	0	(4,228)	
113 High School	30,085	(14,153)	(34,994)	19,600	(5,497)	0	65,129	
118 Pre-Kindergarten	6,191	5,143	1,048	0	0	0	0	
119 Summer School	(963)	0	(1,063)	100	0	0	0	
<b>Total Basic Programs</b>	<b>208,246</b>	<b>146,460</b>	<b>(3,495)</b>	<b>30,200</b>	<b>(25,820)</b>	<b>0</b>	<b>60,901</b>	
122 Special Education	125,169	43,027	(8,449)	0	0	0	90,591	
125 Compensatory Education	68,043	46,294	20,944	805	0	0	0	
<b>Total Added Needs</b>	<b>193,212</b>	<b>89,321</b>	<b>12,495</b>	<b>805</b>	<b>0</b>	<b>0</b>	<b>90,591</b>	
<b>Total Instruction</b>	<b>401,458</b>	<b>235,781</b>	<b>9,000</b>	<b>31,005</b>	<b>(25,820)</b>	<b>0</b>	<b>151,492</b>	
211 Attendance	0	0	0	0	0	0	0	
212 Guidance	28,235	9,511	(2,276)	0	0	21,000	0	
213 Health	473	1,875	43	0	0	0	(1,445)	
214 Psychology	5,630	4,500	1,130	0	0	0	0	
215 Speech	44,475	7,501	674	0	0	0	36,300	
216 Social Work	30,166	6,875	20,591	0	0	2,700	0	
218 Teacher Consultant	585	(500)	(2,267)	(1,000)	1,000	0	3,352	
219 Other Pupil Support	(37,475)	(23,304)	(15,888)	0	500	0	1,217	
<b>Total Pupil Support Services</b>	<b>72,089</b>	<b>6,458</b>	<b>2,007</b>	<b>(1,000)</b>	<b>1,500</b>	<b>23,700</b>	<b>39,424</b>	
221 Improvement of Instruction	10,974	6,002	6,543	(14,978)	(5,793)	12,200	7,000	
222 Educational Media Services	14,455	11,566	2,889	0	(500)	0	500	
224 Educational Television	891	879	12	0	0	0	0	
225 Instruction Related Technology	(11,796)	3,129	75	(5,000)	(10,000)	0	0	
226 Supervision of Instructional Staff	(2,444)	(1,125)	(1,319)	0	0	0	0	
227 Academic Student Assessment	(1,849)	(1,131)	(718)	0	0	0	0	
229 Other Instructional Staff Services	11,168	8,203	2,965	0	0	0	0	
<b>Total Instructional Staff Services</b>	<b>21,399</b>	<b>27,523</b>	<b>10,447</b>	<b>(19,978)</b>	<b>(16,293)</b>	<b>12,200</b>	<b>7,500</b>	
231 Board of Education	4,000	0	0	5,500	(1,500)	0	0	
232 Executive Administration	3,063	2,250	(687)	500	1,500	(500)	0	
<b>Total General Administration</b>	<b>7,063</b>	<b>2,250</b>	<b>(687)</b>	<b>6,000</b>	<b>0</b>	<b>(500)</b>	<b>0</b>	

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

FUNCTION	2023-24 FINAL BUDGET REVISION vs. 2023-24 FIRST BUDGET REVISION							Adjustment Notes
	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
241 Office of the Principal	(7)	15,565	(18,072)	2,000	(1,000)	1,500	0	
249 Other School Administration	0	0	0	0	0	0	0	
<b>Total School Administration</b>	<b>(7)</b>	<b>15,565</b>	<b>(18,072)</b>	<b>2,000</b>	<b>(1,000)</b>	<b>1,500</b>	<b>0</b>	
252 Fiscal Services	1,244	3,188	(2,244)	300	0	500	(500)	
257 Internal Services	10,820	2,500	3,120	200	5,000	0	0	
259 Other Business	0	0	0	0	0	0	0	
<b>Total Business Services</b>	<b>12,064</b>	<b>5,688</b>	<b>876</b>	<b>500</b>	<b>5,000</b>	<b>500</b>	<b>(500)</b>	
261 Operating Buildings Services	70,248	23,890	1,558	43,800	0	0	1,000	
266 Building Security	54,596	1,250	73	47,773	2,000	3,500	0	
<b>Total Operations and Maintenance</b>	<b>124,844</b>	<b>25,140</b>	<b>1,631</b>	<b>91,573</b>	<b>2,000</b>	<b>3,500</b>	<b>1,000</b>	
271 Pupil Transportation	1,380	0	0	0	(877)	0	2,257	
281 Planning, Research, Development	0	0	0	0	0	0	0	
282 Communication Services	340	375	(35)	0	0	0	0	
283 Staff/Personnel Services	(14,114)	11,563	864	(28,041)	300	1,200	0	
284 Non-Instructional Technology	45,628	2,496	632	42,500	2,000	(2,000)	0	
285 Pupil Accounting	(9,497)	1,500	3	(11,000)	0	0	0	
<b>Total Central Support Services</b>	<b>22,357</b>	<b>15,934</b>	<b>1,464</b>	<b>3,459</b>	<b>2,300</b>	<b>(800)</b>	<b>0</b>	
293 Athletic Activities	9,784	9,778	2,356	(2,350)	0	0	0	
3xx Community Services	9,927	0	0	8,698	1,229	0	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	(10,800)	0	0	0	0	0	(10,800)	
<b>Total General Fund</b>	<b>671,558</b>	<b>344,117</b>	<b>9,022</b>	<b>119,907</b>	<b>(31,961)</b>	<b>40,100</b>	<b>190,373</b>	
<b>Percent of Total <sup>1</sup></b>	<b>100.0%</b>	<b>51.2%</b>	<b>1.3%</b>	<b>17.9%</b>	<b>-4.8%</b>	<b>6.0%</b>	<b>28.3%</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:	2021-22		2022-23		2023-24	
	ACTUAL	% of TOTAL	ACTUAL	% of TOTAL	FINAL BUDGET REVISION	% of TOTAL
111 Elementary	9,967,810	21.5%	12,498,434	22.9%	11,066,802	19.5%
112 Middle School	4,593,437	9.9%	4,863,354	8.9%	4,888,260	8.6%
113 High School	6,490,675	14.0%	7,318,319	13.4%	7,499,778	13.2%
118 Pre-Kindergarten	306,932	0.7%	359,851	0.7%	375,084	0.7%
119 Summer School	465,581	1.0%	234,646	0.4%	318,223	0.6%
<b>Total Basic Programs</b>	<b>21,824,435</b>	<b>47.0%</b>	<b>25,274,604</b>	<b>46.4%</b>	<b>24,148,147</b>	<b>42.6%</b>
122 Special Education	4,882,391	10.5%	5,639,638	10.3%	5,886,662	10.4%
125 Compensatory Education	1,748,539	3.8%	2,287,878	4.2%	2,325,528	4.1%
<b>Total Added Needs</b>	<b>6,630,930</b>	<b>14.3%</b>	<b>7,927,516</b>	<b>14.5%</b>	<b>8,212,190</b>	<b>14.5%</b>
<b>Total Instruction</b>	<b>28,455,365</b>	<b>61.3%</b>	<b>33,202,120</b>	<b>60.9%</b>	<b>32,360,337</b>	<b>57.1%</b>
211 Attendance	0	0.0%	0	0.0%	0	0.0%
212 Guidance	761,341	1.6%	1,054,405	1.9%	1,468,486	2.6%
213 Health	255,118	0.5%	273,336	0.5%	402,721	0.7%
214 Psychology	222,154	0.5%	282,260	0.5%	331,186	0.6%
215 Speech	826,395	1.8%	830,633	1.5%	962,262	1.7%
216 Social Work	813,867	1.8%	973,454	1.8%	1,058,187	1.9%
218 Teacher Consultant	470,064	1.0%	513,484	0.9%	553,452	1.0%
219 Other Pupil Support	213,953	0.5%	252,245	0.5%	330,903	0.6%
<b>Total Pupil Support Services</b>	<b>3,562,892</b>	<b>7.7%</b>	<b>4,179,817</b>	<b>7.7%</b>	<b>5,107,197</b>	<b>9.0%</b>
221 Improvement of Instruction	1,014,935	2.2%	1,195,969	2.2%	1,609,034	2.8%
222 Educational Media Services	586,526	1.3%	666,339	1.2%	704,756	1.2%
224 Educational Television	61,045	0.1%	64,995	0.1%	69,315	0.1%
225 Instruction Related Technology	380,707	0.8%	367,271	0.7%	387,223	0.7%
226 Supervision of Instructional Staff	620,724	1.3%	624,788	1.1%	713,943	1.3%
227 Academic Student Assessment	62,524	0.1%	86,546	0.2%	108,666	0.2%
229 Other Instructional Staff Services	275,364	0.6%	320,393	0.6%	367,996	0.6%
<b>Total Instructional Staff Support</b>	<b>3,001,825</b>	<b>6.5%</b>	<b>3,326,301</b>	<b>6.1%</b>	<b>3,960,933</b>	<b>7.0%</b>
231 Board of Education	89,037	0.2%	98,493	0.2%	107,460	0.2%
232 Executive Administration	374,901	0.8%	408,389	0.7%	428,151	0.8%
<b>Total General Administration</b>	<b>463,938</b>	<b>1.0%</b>	<b>506,882</b>	<b>0.9%</b>	<b>535,611</b>	<b>0.9%</b>

**EAST LANSING PUBLIC SCHOOLS  
GENERAL FUND**

THREE YEAR EXPENDITURE COMPARISON (Net Est. Variance)

FUNCTION:	2021-22		2022-23		2023-24	
	ACTUAL	% of TOTAL	ACTUAL	% of TOTAL	FINAL BUDGET REVISION	% of TOTAL
241 Office of the Principal	2,754,223	5.9%	3,034,272	5.6%	3,169,026	5.6%
249 Other School Administration	25,087	0.1%	31,347	0.1%	31,840	0.1%
Total School Administration	2,779,310	6.0%	3,065,619	5.6%	3,200,866	5.6%
252 Fiscal Services	402,454	0.9%	483,820	0.9%	668,234	1.2%
257 Internal Services	114,789	0.2%	116,180	0.2%	139,142	0.2%
259 Other Business	23,775	0.1%	79,944	0.1%	60,608	0.1%
Total Business Services	541,018	1.2%	679,944	1.2%	867,984	1.5%
261 Operating Buildings Services	4,271,936	9.2%	5,329,281	9.8%	5,881,973	10.4%
266 Building Security	2,814	0.0%	93,494	0.2%	412,864	0.7%
Total Operations and Maintenance	4,274,750	9.2%	5,422,775	9.9%	6,294,837	11.1%
271 Pupil Transportation	1,557,709	3.4%	1,809,929	3.3%	1,827,311	3.2%
281 Planning, Research, Development	0	0.0%	0	0.0%	0	0.0%
282 Communication Services	56,919	0.1%	74,133	0.1%	75,911	0.1%
283 Staff/Personnel Services	334,546	0.7%	678,696	1.2%	615,594	1.1%
284 Non-Instructional Technology	441,760	1.0%	437,563	0.8%	549,821	1.0%
285 Pupil Accounting	134,901	0.3%	156,895	0.3%	167,125	0.3%
Total Central Support Services	968,126	2.1%	1,347,287	2.5%	1,408,451	2.5%
Total Support Services	17,149,568	36.9%	20,338,554	37.3%	23,203,190	40.9%
293 Athletic Activities	828,519	1.8%	935,783	1.7%	1,081,369	1.9%
3xx Community Services	12,599	0.0%	19,465	0.0%	41,816	0.1%
4xx Payments to Oth Gov't Agencies, Facilities Acquisition, and Prior Period Adjustments	0	0.0%	0	0.0%	0	0.0%
5xx Debt Service - Long Term	0	0.0%	22,000	0.0%	21,890	0.0%
Total <sup>1</sup>	46,446,051	100.0%	54,517,922	100.0%	56,708,602	100.0%

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

2022-23 ACTUAL		2023-24 ORIGINAL BUDGET	2023-24 FIRST BUDGET REVISION	2023-24 FINAL BUDGET REVISION	\$ CHANGE FINAL BUDGET REVISION vs. FIRST BUDGET REVISION	\$ CHANGE FINAL BUDGET REVISION vs. 2022-23 ACTUAL
	<b>Revenues:</b>					
	<b>Local:</b>					
249,082	Food Sales	43,000	44,000	27,500	(16,500)	(221,582)
13,549	Catered Events	20,000	15,000	10,000	(5,000)	(3,549)
872	Other	800	800	800	0	(72)
	<b>State:</b>					
61,162	Breakfast - Supplemental	0	0	0	0	(61,162)
4,224	At-Risk	6,697	13,164	11,540	(1,624)	7,316
79,238	Lunch	60,167	72,025	72,025	0	(7,213)
5,412	31j 10 Cents	0	44,530	20,000	(24,530)	14,588
0	30d Expanded Breakfast and Lunch Program	400,000	808,000	795,400	(12,600)	795,400
	<b>Federal:</b>					
129,738	Breakfast	125,000	189,000	190,000	1,000	60,262
665,137	Lunch	665,000	730,000	750,000	20,000	84,863
22,014	SSO/SFSP	20,000	24,700	25,000	300	2,986
127,717	Supply Chain Assistance	128,000	112,725	112,725	0	(14,992)
5,150	Local Food for Schools	0	0	0	0	(5,150)
134,133	USDA Commodities	110,000	112,215	112,215	0	(21,918)
<u>1,497,428</u>	<b>Total Revenues</b>	<u>1,578,664</u>	<u>2,166,159</u>	<u>2,127,205</u>	<u>(38,954)</u>	<u>629,777</u>
	<b>Expenditures:</b>					
73,981	Salaries	94,292	83,913	73,868	(10,045)	(113)
36,727	Employee Benefits	49,687	45,569	41,295	(4,274)	4,568
743,147	Purchased Services	756,400	836,480	902,200	65,720	159,053
769,228	Supplies & Materials	855,000	1,064,655	1,021,215	(43,440)	251,987
26,375	Capital Outlay	76,500	62,500	75,661	13,161	49,286
17,256	Other	18,000	16,355	19,500	3,145	2,244
<u>1,666,714</u>	<b>Total Expenditures</b>	<u>1,849,879</u>	<u>2,109,472</u>	<u>2,133,739</u>	<u>24,267</u>	<u>467,025</u>
<u>(169,286)</u>	<b>Excess (Deficit) of Revenues over (under) Expenditures</b>	<u>(271,215)</u>	<u>56,687</u>	<u>(6,534)</u>	<u>(63,221)</u>	<u>162,752</u>
	<b>Other Financing (Uses) Sources</b>					
0	Operating Transfers	0	0	0	0	0
0	Other	0	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>0</u>
<u>(169,286)</u>	<b>Increase (Decrease) in Fund Balance</b>	<u>(271,215)</u>	<u>56,687</u>	<u>(6,534)</u>	<u>(63,221)</u>	<u>162,752</u>
<u>746,332</u>	<b>Fund Balance - Beginning of Year</b>	<u>389,193</u>	<u>577,046</u>	<u>577,046</u>	<u>0</u>	<u>(169,286)</u>
<u>577,046</u>	<b>Fund Balance - End of Year</b>	<u>117,978</u>	<u>633,733</u>	<u>570,512</u>	<u>(63,221)</u>	<u>(6,534)</u>
34.6%	<b>Fund Balance as a Percentage of Expenditures</b>	6.4%	30.0%	26.7%		
546,780	<b>Max. Fund Balance three Months of Operating Costs</b>	591,126	682,324	686,026		



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

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2022-23 ACTUAL		2023-24 ORIGINAL BUDGET	2023-24 FIRST BUDGET REVISION	2023-24 FINAL BUDGET REVISION	\$ CHANGE FINAL BUDGET REVISION vs. FIRST BUDGET REVISION	\$ CHANGE FINAL BUDGET REVISION vs. 2022-23 ACTUAL
	<b>Revenues:</b>					
	<b>Local:</b>					
4,589	Donley Elementary	2,600	10,000	10,000	0	5,411
23,621	Glencairn Elementary	21,000	25,000	25,000	0	1,379
6,211	Marble Elementary	9,300	9,000	9,000	0	2,789
8,579	Robert L Green Elementary	7,300	7,000	7,000	0	(1,579)
8,512	Red Cedar Elementary	8,000	15,000	15,000	0	6,488
8,503	Whitehills Elementary	3,400	8,000	8,000	0	(503)
49,328	MacDonald Middle School	25,500	25,000	30,000	5,000	(19,328)
298,689	East Lansing High School	305,600	315,000	335,000	20,000	36,311
<u>408,032</u>	<b>Total Revenues</b>	<u>382,700</u>	<u>414,000</u>	<u>439,000</u>	<u>25,000</u>	<u>30,968</u>
	<b>Expenditures:</b>					
6,772	Donley Elementary	4,200	7,000	7,000	0	228
39,816	Glencairn Elementary	25,200	25,000	35,000	10,000	(4,816)
18,762	Marble Elementary	18,600	20,000	20,000	0	1,238
6,522	Robert L Green Elementary	5,300	7,000	7,000	0	478
7,518	Red Cedar Elementary	4,300	7,000	7,000	0	(518)
7,671	Whitehills Elementary	3,200	5,000	5,000	0	(2,671)
40,623	MacDonald Middle School	22,500	30,000	35,000	5,000	(5,623)
292,150	East Lansing High School	259,000	275,000	290,000	15,000	(2,150)
<u>419,834</u>	<b>Total Expenditures</b>	<u>342,300</u>	<u>376,000</u>	<u>406,000</u>	<u>30,000</u>	<u>(13,834)</u>
(11,802)	<b>Excess (Deficit) of Revenues over (under) Expenditures</b>	40,400	38,000	33,000	(5,000)	44,802
	<b>Other Financing (Uses) Sources</b>					
0	Operating Transfers	0	0	0	0	0
0	Other	0	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>0</u>
(11,802)	<b>Increase (Decrease) in Fund Balance</b>	40,400	38,000	33,000	(5,000)	44,802
474,932	<b>Fund Balance - Beginning of Year</b>	467,932	463,130	463,130	0	(11,802)
<u>463,130</u>	<b>Fund Balance - End of Year</b>	<u>508,332</u>	<u>501,130</u>	<u>496,130</u>	<u>(5,000)</u>	<u>33,000</u>

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

2022-23 ACTUAL		2023-24 ORIGINAL BUDGET	2023-24 FIRST BUDGET REVISION	2023-24 FINAL BUDGET REVISION	\$ CHANGE FINAL BUDGET REVISION vs. FIRST BUDGET REVISION	\$ CHANGE FINAL BUDGET REVISION vs. 2022-23 ACTUAL
	<b>Revenues:</b>					
	<b>Local:</b>					
3,607,516	Current Property Taxes (net 0.50% est. delinquent)	3,379,500	3,379,500	3,372,700	(6,800)	(234,816)
4,322	Payment in Lieu of Taxes	7,000	7,000	7,000	0	2,678
2,352	Delinquent Property Taxes (includes penalties & interest)	2,000	2,700	2,700	0	348
45,636	Interest on Investments	40,000	60,000	61,000	1,000	15,364
0	Other	0	0	0	0	0
<u>3,659,826</u>	<b>Total Revenues</b>	<u>3,428,500</u>	<u>3,449,200</u>	<u>3,443,400</u>	<u>(5,800)</u>	<u>(216,426)</u>
	<b>Expenditures:</b>					
	<b>Due November:</b>					
506,000	Interest on Bonded Debt	440,500	440,500	440,500	0	(65,500)
	<b>Due May:</b>					
2,620,000	Redemption of Principal (matures May 2030)	2,605,000	2,605,000	2,605,000	0	(15,000)
506,000	Interest on Bonded Debt	440,500	440,500	440,500	0	(65,500)
548	Dues and Fees	600	600	600	0	52
1,793	Property Tax Refunds (MTT/STC/Board of Review)	2,500	2,000	2,000	0	207
0	Other - Costs of Bond Issuance	0	0	0	0	0
<u>3,634,341</u>	<b>Total Expenditures</b>	<u>3,489,100</u>	<u>3,488,600</u>	<u>3,488,600</u>	<u>0</u>	<u>(145,741)</u>
25,485	<b>Excess (Deficit) of Revenues over (under) Expenditures</b>	(60,600)	(39,400)	(45,200)	(5,800)	(70,685)
	<b>Other Financing (Uses) Sources</b>					
0	Operating Transfers	0	0	0	0	0
0	Sale of Bonds	0	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>0</u>
25,485	<b>Increase (Decrease) in Fund Balance</b>	(60,600)	(39,400)	(45,200)	(5,800)	(70,685)
<u>332,098</u>	<b>Fund Balance - Beginning of Year</b>	<u>349,898</u>	<u>357,583</u>	<u>357,583</u>	<u>0</u>	<u>25,485</u>
<u>357,583</u>	<b>Fund Balance - End of Year</b>	<u>289,298</u>	<u>318,183</u>	<u>312,383</u>	<u>(5,800)</u>	<u>(45,200)</u>

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

2022-23 ACTUAL		2023-24 ORIGINAL BUDGET	2023-24 FIRST BUDGET REVISION	2023-24 FINAL BUDGET REVISION	\$ CHANGE FINAL BUDGET REVISION vs. FIRST BUDGET REVISION	\$ CHANGE FINAL BUDGET REVISION vs. 2022-23 ACTUAL
	<b>Revenues:</b>					
	<b>Local:</b>					
4,115,007	Current Property Taxes (net 0.50% est. delinquent)	4,184,200	4,184,200	4,175,700	(8,500)	60,693
4,930	Payment in Lieu of Taxes	8,600	7,200	7,200	0	2,270
2,901	Delinquent Property Taxes (includes penalties & interest)	2,500	3,000	3,000	0	99
45,921	Interest on Investments	40,000	62,000	64,000	2,000	18,079
0	Other	0	0	0	0	0
<u>4,168,759</u>	<b>Total Revenues</b>	<u>4,235,300</u>	<u>4,256,400</u>	<u>4,249,900</u>	<u>(6,500)</u>	<u>81,141</u>
	<b>Expenditures:</b>					
	<b>Due November:</b>					
1,275,925	Interest on Bonded Debt	1,244,425	1,244,425	1,244,425	0	(31,500)
	<b>Due May:</b>					
1,575,000	Redemption of Principal (matures May 2042)	1,790,000	1,790,000	1,790,000	0	215,000
1,275,925	Interest on Bonded Debt	1,244,425	1,244,425	1,244,425	0	(31,500)
548	Dues and Fees	600	600	600	0	52
1,994	Property Tax Refunds (MTT/STC/Board of Review)	3,000	2,000	2,000	0	6
0	Other - Costs of Bond Issuance	0	0	0	0	0
<u>4,129,392</u>	<b>Total Expenditures</b>	<u>4,282,450</u>	<u>4,281,450</u>	<u>4,281,450</u>	<u>0</u>	<u>152,058</u>
39,367	<b>Excess (Deficit) of Revenues over (under) Expenditures</b>	(47,150)	(25,050)	(31,550)	(6,500)	(70,917)
	<b>Other Financing (Uses) Sources</b>					
0	Operating Transfers	0	0	0	0	0
0	Sale of Bonds	0	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>0</u>
39,367	<b>Increase (Decrease) in Fund Balance</b>	(47,150)	(25,050)	(31,550)	(6,500)	(70,917)
<u>352,929</u>	<b>Fund Balance - Beginning of Year</b>	<u>383,879</u>	<u>392,296</u>	<u>392,296</u>	<u>0</u>	<u>39,367</u>
<u>392,296</u>	<b>Fund Balance - End of Year</b>	<u>336,729</u>	<u>367,246</u>	<u>360,746</u>	<u>(6,500)</u>	<u>(31,550)</u>

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

2022-23 ACTUAL		2023-24 ORIGINAL BUDGET	2023-24 FIRST BUDGET REVISION	2023-24 FINAL BUDGET REVISION	\$ CHANGE FINAL BUDGET REVISION vs. FIRST BUDGET REVISION	\$ CHANGE FINAL BUDGET REVISION vs. 2022-23 ACTUAL
	<b>Revenues:</b>					
	<b>Local:</b>					
1,371,618	Current Property Taxes (net 0.50% est. delinquent)	1,653,200	1,653,200	1,649,900	(3,300)	278,282
1,643	Payment in Lieu of Taxes	3,400	2,100	2,100	0	457
1,353	Delinquent Property Taxes (includes penalties & interest)	1,500	1,500	1,500	0	147
16,661	Interest on Investments	16,000	22,000	22,500	500	5,839
0	Other	0	0	0	0	0
<u>1,391,275</u>	<b>Total Revenues</b>	<u>1,674,100</u>	<u>1,678,800</u>	<u>1,676,000</u>	<u>(2,800)</u>	<u>284,725</u>
	<b>Expenditures:</b>					
	<b>Due November:</b>					
504,550	Interest on Bonded Debt	497,650	497,650	497,650	0	(6,900)
	<b>Due May:</b>					
345,000	Redemption of Principal (matures May 2044)	650,000	650,000	650,000	0	305,000
504,550	Interest on Bonded Debt	497,650	497,650	497,650	0	(6,900)
548	Dues and Fees	600	600	600	0	52
579	Property Tax Refunds (MTT/STC/Board of Review)	1,500	1,000	1,000	0	421
0	Other - Costs of Bond Issuance	0	0	0	0	0
<u>1,355,227</u>	<b>Total Expenditures</b>	<u>1,647,400</u>	<u>1,646,900</u>	<u>1,646,900</u>	<u>0</u>	<u>291,673</u>
36,048	<b>Excess (Deficit) of Revenues over (under) Expenditures</b>	26,700	31,900	29,100	(2,800)	(6,948)
	<b>Other Financing (Uses) Sources</b>					
0	Operating Transfers	0	0	0	0	0
0	Sale of Bonds	0	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>0</u>
36,048	<b>Increase (Decrease) in Fund Balance</b>	26,700	31,900	29,100	(2,800)	(6,948)
<u>75,216</u>	<b>Fund Balance - Beginning of Year</b>	<u>108,216</u>	<u>111,264</u>	<u>111,264</u>	<u>0</u>	<u>36,048</u>
<u>111,264</u>	<b>Fund Balance - End of Year</b>	<u>134,916</u>	<u>143,164</u>	<u>140,364</u>	<u>(2,800)</u>	<u>29,100</u>

**EAST LANSING PUBLIC SCHOOLS  
2019 SINKING FUND**

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2022-23 ACTUAL		2023-24 ORIGINAL BUDGET	2023-24 FIRST BUDGET REVISION	2023-24 FINAL BUDGET REVISION	\$ CHANGE FINAL BUDGET REVISION vs. FIRST BUDGET REVISION	\$ CHANGE FINAL BUDGET REVISION vs. 2022-23 ACTUAL
	<b>Revenues:</b>					
	<b>Local:</b>					
1,299,592	Current Property Taxes (net 0.50% est. delinquent)	1,392,900	1,375,200	1,372,200	(3,000)	72,608
1,639	Payment in Lieu of Taxes	3,000	2,400	2,400	0	761
957	Delinquent Property Taxes (includes penalties & interest)	1,000	1,000	1,000	0	43
0	Interest on Investments	0	0	0	0	0
210,000	Other	0	0	0	0	(210,000)
<u>1,512,188</u>	<b>Total Revenues</b>	<u>1,396,900</u>	<u>1,378,600</u>	<u>1,375,600</u>	<u>(3,000)</u>	<u>(136,588)</u>
	<b>Expenditures:</b>					
2,722	Donley Elementary	97,520	50,000	50,000	0	47,278
942	Glencairn Elementary	144,949	118,000	118,000	0	117,058
3,432	Marble Elementary	42,520	51,000	51,000	0	47,568
4,512	Robert L Green Elementary	42,520	48,000	48,000	0	43,488
942	Red Cedar Elementary	31,260	60,000	60,000	0	59,058
3,642	Whitehills Elementary	42,520	56,000	56,000	0	52,358
338,237	MacDonald Middle School	250,988	391,000	391,000	0	52,763
3,431,241	East Lansing High School	718,745	695,000	756,000	61,000	(2,675,241)
0	Towar	0	6,000	6,500	500	6,500
640	Property Tax Refunds (MTT/STC/Board of Review)	1,000	1,000	1,000	0	360
<u>3,786,310</u>	<b>Total Expenditures</b>	<u>1,372,022</u>	<u>1,476,000</u>	<u>1,537,500</u>	<u>61,500</u>	<u>(2,248,810)</u>
(2,274,122)	<b>Excess (Deficit) of Revenues over (under) Expenditures</b>	24,878	(97,400)	(161,900)	(64,500)	2,112,222
0	<b>Other Financing (Uses) Sources - Operating Transfers</b>	0	0	0	0	0
(2,274,122)	<b>Increase (Decrease) in Fund Balance</b>	24,878	(97,400)	(161,900)	(64,500)	2,112,222
2,708,950	<b>Fund Balance - Beginning of Year</b>	565,550	434,828	434,828	0	(2,274,122)
<u>434,828</u>	<b>Fund Balance - End of Year</b>	<u>590,428</u>	<u>337,428</u>	<u>272,928</u>	<u>(64,500)</u>	<u>(161,900)</u>

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

2022-23 ACTUAL		2023-24 ORIGINAL BUDGET	2023-24 FIRST BUDGET REVISION	2023-24 FINAL BUDGET REVISION	\$ CHANGE FINAL BUDGET REVISION vs. FIRST BUDGET REVISION	\$ CHANGE FINAL BUDGET REVISION vs. 2022-23 ACTUAL
	<b>Revenues:</b>					
	<b>Local:</b>					
346	Interest on Investments	0	0	0	0	(346)
0	Other	0	0	0	0	0
<u>346</u>	<b>Total Revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(346)</u>
	<b>Expenditures:</b>					
485,458	Donley Elementary	97,675	24,555	24,555	0	(460,903)
401,694	Glencairn Elementary	97,675	24,555	24,555	0	(377,139)
397,637	Marble Elementary	100,935	23,817	23,817	0	(373,820)
337,613	Robert L Green Elementary	3,787	11,788	11,591	(197)	(326,022)
964,877	Red Cedar Elementary	97,766	24,696	24,696	0	(940,181)
404,888	Whitehills Elementary	102,290	27,796	27,993	197	(376,895)
<u>2,992,167</u>	<b>Total Expenditures</b>	<u>500,128</u>	<u>137,207</u>	<u>137,207</u>	<u>0</u>	<u>(2,854,960)</u>
<u>(2,991,821)</u>	<b>Excess (Deficit) of Revenues over (under) Expenditures</b>	<u>(500,128)</u>	<u>(137,207)</u>	<u>(137,207)</u>	<u>0</u>	<u>2,854,614</u>
	<b>Other Financing (Uses) Sources</b>					
0	Operating Transfers	0	0	0	0	0
0	Sale of Bonds	0	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>0</u>
<u>(2,991,821)</u>	<b>Increase (Decrease) in Fund Balance</b>	<u>(500,128)</u>	<u>(137,207)</u>	<u>(137,207)</u>	<u>0</u>	<u>2,854,614</u>
<u>3,129,028</u>	<b>Fund Balance - Beginning of Year</b>	<u>500,128</u>	<u>137,207</u>	<u>137,207</u>	<u>0</u>	<u>(2,991,821)</u>
<u>137,207</u>	<b>Fund Balance - End of Year</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(137,207)</u>

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

	10/6/2021 Fall 21	2/10/2021 Supp 21	2021-22 Blended Count	10/5/2022 Fall 22	2/9/2022 Supp 22	2022-23 Blended Count	10/4/2023 Fall 23	2/8/2023 Supp 23	Projected 2023-24 Blended Count
<b>ELEMENTARY:</b>									
Donley	271.00	261.00	270.00	266.00	267.00	266.10	274.00	262.00	272.80
Glencairn	270.00	268.00	269.80	299.00	283.00	297.40	296.00	299.00	296.30
Marble	319.00	319.46	319.05	298.00	316.00	299.80	301.00	297.00	300.60
Robert L Green	289.90	271.32	288.04	303.32	289.01	301.89	272.33	294.38	274.54
Red Cedar	135.00	108.00	132.30	210.20	153.70	204.55	209.44	221.31	210.63
Whitehills	282.00	279.00	281.70	288.00	284.00	287.60	274.00	297.00	276.30
<b>Total Elementary</b>	<b>1,566.90</b>	<b>1,506.78</b>	<b>1,560.89</b>	<b>1,664.52</b>	<b>1,592.71</b>	<b>1,657.34</b>	<b>1,626.77</b>	<b>1,670.69</b>	<b>1,631.17</b>
<b>MacDonald Middle School</b>	<b>862.28</b>	<b>889.12</b>	<b>864.96</b>	<b>862.54</b>	<b>837.46</b>	<b>860.03</b>	<b>838.41</b>	<b>852.73</b>	<b>839.84</b>
<b>East Lansing High School</b>	<b>1,184.66</b>	<b>1,181.56</b>	<b>1,184.35</b>	<b>1,205.32</b>	<b>1,144.09</b>	<b>1,199.20</b>	<b>1,180.59</b>	<b>1,164.42</b>	<b>1,178.97</b>
<b>Sec 23a (Graduation Alliance)</b>	<b>28.75</b>	<b>0.00</b>	<b>28.75</b>	<b>48.00</b>	<b>0.00</b>	<b>48.00</b>	<b>48.00</b>	<b>0.00</b>	<b>48.00</b>
<b>TOTAL PUPIL MEMBERSHIP</b>	<b>3,642.59</b>	<b>3,577.46</b>	<b>3,638.95</b>	<b>3,780.38</b>	<b>3,574.26</b>	<b>3,764.57</b>	<b>3,693.77</b>	<b>3,687.84</b>	<b>3,697.98</b>
Blended FTE count change from prior year			(53.53)			125.62			(66.59)
Blended FTE % change from prior year			-1.4%			3.5%			-1.8%
Fall FTE count change from prior year	(2.73)			137.79			(86.61)		

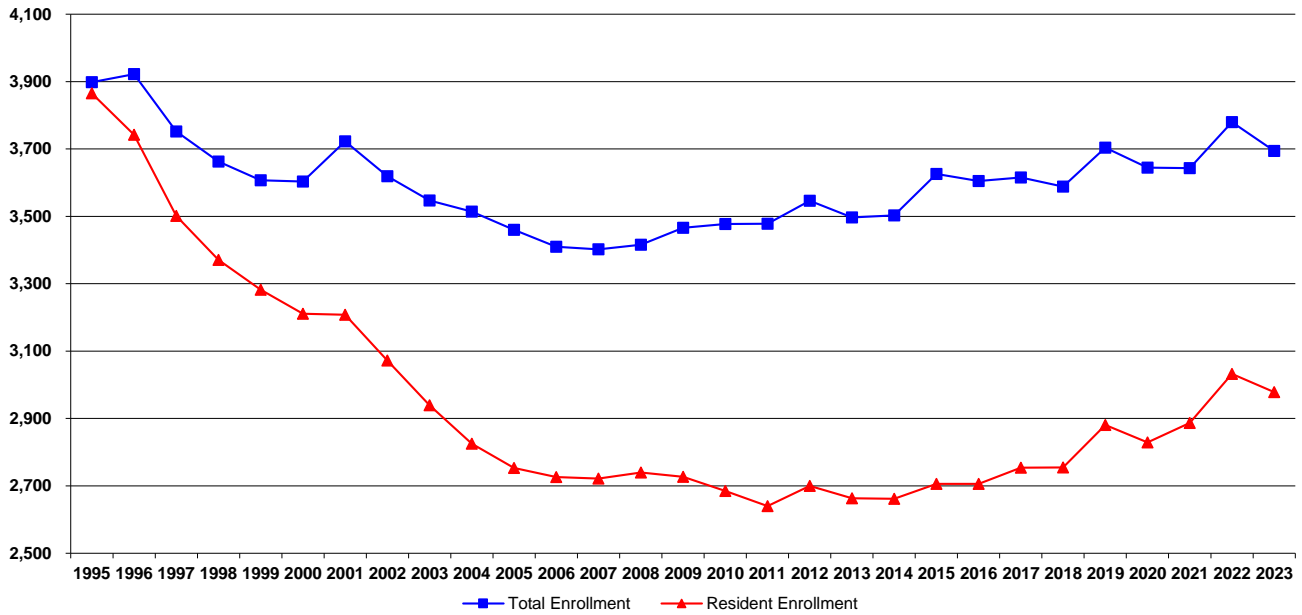
Note: State pupil membership blended count is based on full time equivalent enrollment with 90% funding from the fall count day and 10% funding from the previous supplemental count day. Pupil membership does not include students in Great Start Readiness Program.

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

Grade Level	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Change from Prior Year Fall Count
Early Childhood Special Education	16.79	17.00	17.75	16.00	16.00	22.00	16.00	18.00	17.20	17.44	0.24
Kindergarten	285.32	276.62	288.24	271.00	256.00	292.13	254.00	288.00	304.00	276.00	(28.00)
1st Grade	250.45	279.57	248.67	271.00	256.00	242.36	251.00	246.00	286.29	271.00	(15.29)
2nd Grade	248.70	274.27	281.50	259.44	265.08	245.00	230.73	261.68	258.33	273.58	15.25
3rd Grade	258.74	267.03	261.71	285.00	258.28	268.00	239.00	234.22	282.70	251.33	(31.37)
4th Grade	276.42	271.54	277.26	277.32	283.00	263.09	279.00	238.00	249.00	279.73	30.73
5th Grade	265.06	289.19	280.75	282.00	287.15	287.31	266.44	281.00	267.00	257.69	(9.31)
<b>Elementary Total</b>	<b>1,601.48</b>	<b>1,675.22</b>	<b>1,655.88</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>(37.75)</b>
6th Grade	259.30	278.33	286.77	282.69	287.00	306.30	297.00	266.00	301.15	267.27	(33.88)
7th Grade	267.34	282.78	279.05	279.37	283.24	286.00	317.33	282.28	277.71	293.83	16.12
8th Grade	256.24	279.20	280.37	278.86	284.92	301.86	281.00	314.00	283.68	277.31	(6.37)
<b>Middle School Total</b>	<b>782.88</b>	<b>840.31</b>	<b>846.19</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>(24.13)</b>
9th Grade	289.67	278.00	269.78	299.46	287.74	306.33	308.00	300.00	313.34	296.55	(16.79)
10th Grade	291.83	295.53	277.00	283.51	301.84	306.83	312.33	296.83	296.33	304.24	7.91
11th Grade	261.49	293.01	275.27	258.66	274.71	289.64	297.00	305.17	302.02	291.00	(11.02)
12th Grade (plus Sec 23a)	275.21	244.28	280.68	270.76	247.51	287.40	296.49	311.41	341.63	336.80	(4.83)
<b>High School Total</b>	<b>1,118.20</b>	<b>1,110.82</b>	<b>1,102.73</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>1,228.59</b>	<b>(24.73)</b>
<b>TOTAL PUPIL MEMBERSHIP COUNT</b>	<b>3,502.56</b>	<b>3,626.35</b>	<b>3,604.80</b>	<b>3,615.07</b>	<b>3,588.47</b>	<b>3,704.25</b>	<b>3,645.32</b>	<b>3,642.59</b>	<b>3,780.38</b>	<b>3,693.77</b>	<b>(86.61)</b>
FTE change from prior year	5.08	123.79	(21.55)	10.27	(26.60)	115.78	(58.93)	(2.73)	137.79	(86.61)	



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



Year	Total Fall Enrollment	Resident Enrollment	Non-Resident (NR) Enrollment <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	3,694	2,978	716	80.6%	19.4%	563	15.2%

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

<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	(as of April 11, 2024) 2023-24	(as of April 11, 2024) 2022-23	\$ Change	% Change
City of East Lansing	77.0%	1,046,468,633	975,327,884	71,140,749	7.29%
City of Lansing	3.4%	46,354,852	43,577,072	2,777,780	6.37%
Bath Township	3.9%	52,608,008	50,045,943	2,562,065	5.12%
DeWitt Township	0.1%	1,947,122	1,907,583	39,539	2.07%
Lansing Township	0.0%	149,300	275,200	(125,900)	-45.75%
Meridian Township	15.6%	211,421,852	197,006,948	14,414,904	7.32%
	<b>100.0%</b>	<b>1,358,949,767</b>	<b>1,268,140,630</b>	<b>90,809,137</b>	<b>7.16%</b>

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

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

## EAST LANSING PUBLIC SCHOOLS PROPERTY TAXABLE VALUES

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

	(as of April 11, 2024)	(as of April 11, 2024)		
	2023-24	2022-23	\$ Change	% Change
City of East Lansing	516,846,824	484,807,965	32,038,859	6.61%
City of Lansing	7,727,492	7,431,336	296,156	3.99%
Bath Township	0	0	0	#DIV/0!
DeWitt Township	42,716	40,682	2,034	5.00%
Lansing Township	0	0	0	#DIV/0!
Meridian Township	157,043,745	146,998,689	10,045,056	6.83%
	<u>681,660,777</u>	<u>639,278,672</u>	<u>42,382,105</u>	<u>6.63%</u>
Percent of total taxable value	50.2%	50.4%		

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

## EAST LANSING PUBLIC SCHOOLS PROPERTY TAXABLE VALUES

COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE (excludes Capture)

	(as of April 11, 2024)	(as of April 11, 2024)		
	2023-24	2022-23	\$ Change	% Change
City of East Lansing	28,510,900	31,437,100	(2,926,200)	-9.31%
City of Lansing	3,258,300	3,479,000	(220,700)	-6.34%
Bath Township	1,777,600	1,656,500	121,100	7.31%
DeWitt Township	182,800	183,500	(700)	-0.38%
Lansing Township	0	0	0	#DIV/0!
Meridian Township	476,300	396,000	80,300	20.28%
	<u>34,205,900</u>	<u>37,152,100</u>	<u>(2,946,200)</u>	<u>-7.93%</u>
Percent of total taxable value	2.5%	2.9%		

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

## EAST LANSING PUBLIC SCHOOLS PROPERTY TAXABLE VALUES

NON-PRE PROPERTY TAXABLE VALUE (excludes Capture)

	(as of April 11, 2024)	(as of April 11, 2024)		
	2023-24	2022-23	\$ Change	% Change
City of East Lansing	501,110,909	459,082,819	42,028,090	9.15%
City of Lansing	35,369,060	32,666,736	2,702,324	8.27%
Bath Township	50,830,408	48,389,443	2,440,965	5.04%
DeWitt Township	1,721,606	1,683,401	38,205	2.27%
Lansing Township	149,300	275,200	(125,900)	-45.75%
Meridian Township	53,901,807	49,612,259	4,289,548	8.65%
	<b>643,083,090</b>	<b>591,709,858</b>	<b>51,373,232</b>	<b>8.68%</b>
Percent of total taxable value	47.3%	46.7%		

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

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

		OPERATING MILLAGE (GENERAL FUND)			2019 SINKING	2015 DEBT	2017 DEBT	2020 DEBT	
ASSESSING UNIT	COUNTY	2023 TAX YEAR	Non-PRE	Commercial Personal	TOTAL	FUND	FUND	FUND	FUND
		TAXABLE VALUATION <sup>1</sup>	18.0000	6.0000	OPERATING	0.9972	2.3100	2.8600	1.1300
City of East Lansing		Ingham							
PRE (includes Industrial Personal)		493,661,445				\$ 492,279	\$ 1,140,357	\$ 1,411,871	\$ 557,837
Commercial Personal		28,509,600		\$ 171,057	\$ 171,057	28,429	65,857	81,537	32,215
Non-PRE		500,386,092	\$ 9,006,949		9,006,949	498,985	1,155,891	1,431,104	565,436
Capture - PRE		9,851,990					22,758	28,176	11,132
Capture - Commercial Personal		0					0	0	0
Capture - Non-PRE		73,609,488					170,037	210,523	83,178
<b>TOTAL CITY OF EAST LANSING</b>		<b>1,106,018,615</b>	<b>9,006,949</b>	<b>171,057</b>	<b>9,178,006</b>	<b>1,019,693</b>	<b>2,554,900</b>	<b>3,163,211</b>	<b>1,249,798</b>
City of East Lansing		Clinton							
PRE		23,185,379				23,120	53,558	66,310	26,199
Commercial Personal		1,300		7	7	1	3	3	1
Non-PRE		724,817	13,046		13,046	722	1,674	2,072	819
<b>TOTAL CITY OF EAST LANSING</b>		<b>23,911,496</b>	<b>13,046</b>	<b>7</b>	<b>13,053</b>	<b>23,843</b>	<b>55,235</b>	<b>68,385</b>	<b>27,019</b>
City of Lansing		Ingham							
PRE		7,727,492				7,705	17,850	22,100	8,732
Commercial Personal		3,258,300		19,549	19,549	3,249	7,526	9,318	3,681
Non-PRE		35,369,060	636,643		636,643	35,270	81,702	101,155	39,967
Capture - PRE		942,734					2,177	2,696	1,065
Capture - Commercial Personal		0					0	0	0
Capture - Non-PRE		24,036,273				23,968	55,523	68,743	27,160
<b>TOTAL CITY OF LANSING</b>		<b>71,333,859</b>	<b>636,643</b>	<b>19,549</b>	<b>656,192</b>	<b>70,192</b>	<b>164,778</b>	<b>204,012</b>	<b>80,605</b>
Lansing Township		Ingham							
PRE		0				0	0	0	0
Commercial Personal		0		0	0	0	0	0	0
Non-PRE		149,300	2,687		2,687	148	344	426	168
<b>TOTAL LANSING TOWNSHIP</b>		<b>149,300</b>	<b>2,687</b>	<b>0</b>	<b>2,687</b>	<b>148</b>	<b>344</b>	<b>426</b>	<b>168</b>
Meridian Township		Ingham							
PRE		157,043,745				156,604	362,771	449,145	177,459
Commercial Personal		476,300		2,857	2,857	474	1,100	1,362	538
Non-PRE		53,901,807	970,232		970,232	53,750	124,513	154,159	60,909
<b>TOTAL MERIDIAN TOWNSHIP</b>		<b>211,421,852</b>	<b>970,232</b>	<b>2,857</b>	<b>973,089</b>	<b>210,828</b>	<b>488,384</b>	<b>604,666</b>	<b>238,906</b>
DeWitt Township		Clinton							
PRE		42,716				42	98	122	48
Commercial Personal		182,800		1,096	1,096	182	422	522	206
Non-PRE		1,721,606	30,988		30,988	1,716	3,976	4,923	1,945
<b>TOTAL DEWITT TOWNSHIP</b>		<b>1,947,122</b>	<b>30,988</b>	<b>1,096</b>	<b>32,084</b>	<b>1,940</b>	<b>4,496</b>	<b>5,567</b>	<b>2,199</b>
Bath Township		Clinton							
PRE		0				0	0	0	0
Commercial Personal		1,777,600		10,665	10,665	1,772	4,106	5,083	2,008
Non-PRE		50,830,408	914,947		914,947	50,688	117,418	145,374	57,438
<b>TOTAL BATH TOWNSHIP</b>		<b>52,608,008</b>	<b>914,947</b>	<b>10,665</b>	<b>925,612</b>	<b>52,460</b>	<b>121,524</b>	<b>150,457</b>	<b>59,446</b>
<b>Total PRE (Homestead)</b>		<b>692,455,501</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>679,750</b>	<b>1,599,569</b>	<b>1,980,420</b>	<b>782,472</b>
<b>Total Commercial Personal</b>		<b>34,205,900</b>	<b>0</b>	<b>205,231</b>	<b>205,231</b>	<b>34,107</b>	<b>79,014</b>	<b>97,825</b>	<b>38,649</b>
<b>Total Non-PRE (Non-Homestead)</b>		<b>740,728,851</b>	<b>11,575,492</b>	<b>0</b>	<b>11,575,492</b>	<b>665,247</b>	<b>1,711,078</b>	<b>2,118,479</b>	<b>837,020</b>
<b>Grand Total (includes Capture)</b>		<b>1,467,390,252</b>	<b>\$ 11,575,492</b>	<b>\$ 205,231</b>	<b>\$ 11,780,723</b>	<b>\$ 1,379,104</b>	<b>\$ 3,389,661</b>	<b>\$ 4,196,724</b>	<b>\$ 1,658,141</b>
<b>Less Capture Amount (108,440,485)</b>		<b>(108,440,485)</b>							
<b>Grand Total (excludes Capture)</b>		<b>1,358,949,767</b>					<b>Total Debt Tax Revenue</b>		<b>\$ 9,244,526</b>
							<b>Total Tax Revenue</b>		<b>\$ 22,404,353</b>

<sup>1</sup> As of April 11, 2024 per the Michigan Department of Education Taxable Value System website.

**DEFINITIONS of EXPENDITURE FUNCTION CODES**

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

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