



East Lansing Board of Education

509 Burcham Drive, East Lansing, MI 48823

Regular Meeting
May 10, 2021 - 7:00 PM
Board Room
509 Burcham Drive
East Lansing, Michigan 48823



Agenda

I. Opening of Meeting

A. *Call to Order*

B. *Roll Call*

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

D. *Approval of Agenda*

Motion: The Board of Education approve the agenda of the May 10, 2021 regular meeting as presented.

E. *Approval of Minutes*

Motion: The Board of Education approve the April 26, 2021 regular meeting minutes as presented.

3

II. Recognition

III. Student Representative Report

IV. Superintendent's Report

V. Bond Update

VI. Public Comment: This is the opportunity to address the Board. Speakers are to confine their remarks to five minutes. If a speaker requires more than five minutes, after all other persons who have requested to speak during this part of the meeting have spoken, that speaker will be allowed additional time. The Superintendent or other district staff may comment to clear up or avoid significant misunderstandings.

VII. Board Discussion

VIII. Action Items

11

A. 2020 – 21 Final Budget Revision

Motion: The Board of Education adopt the 2020-2021 Final Budget Revision resolution for the General Fund as presented.

Motion: The Board of Education adopt the 2020-2021 Final Budget Revision resolution for the Food Service Fund as presented.

Motion: The Board of Education adopt the 2020-2021 Final Budget Revision resolution for the Student/School Activity Fund as presented.

B. Ingham Intermediate School District's 2021-22 Proposed General

Fund Budget

Motion: The Board of Education adopt the resolution in support of the proposed 2021-22 Ingham Intermediate School District General Fund budget, as presented.

C. IUOE TA for FY 2021-22

Motion: The Board of Education approve the changes to the agreement between the East Lansing Board of Education and The International Union of Operating Engineers Local #324 AFL-CIO through June 30, 2022, as presented.

D. Revised 2021-22 Budget Calendar

Motion: The Board of Education adopt the revised budget calendar for the development of East Lansing Public Schools 2021-22 budget as presented.

E. Summer Book Purchase for Students

Motion: The Board of Education approve the purchase of \$46,527.66 for My Books Summer from Scholastic Inc. for all elementary students.

IX. Committee Reports

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

X. Announcements

XI. Adjournment

Respectfully Submitted,

***Dori Leyko
Superintendent***

Minutes of the Regular Meeting
Of the
East Lansing Board of Education
501 Burcham Dr
East Lansing
Zoom Meeting ID: 820 5167 7846
April 26, 2021
7:00 p.m.

Opening of Meeting

Board President Terah Chambers called the meeting to order at 7:00 p.m.

Roll Call

Present: Terah Chambers, Kath Edsall, Chris Martin, Kate Powers, Monica Fink, Elizabeth Lyons, Debbie Walton and Dori Leyko, Student Representative Marie Adele Grosso

Absent: Student Representative Kali Francisco

Approval of Agenda

Motion 20-21/107 Moved by Ms. Walton supported by Dr. Edsall that the agenda for the April 26, 2021 regular meeting be approved as presented.

Roll Call Vote:

Ayes – Chambers, Edsall, Martin, Powers, Fink, Lyons, Walton

Nays – None

The motion carried unanimously.

Approval of Minutes

Motion 20-21/108 Moved by Dr. Edsall and supported by Mr. Martin that the minutes of the April 12, 2021 regular meeting be approved as presented.

Roll Call Vote:

Ayes – Chambers, Edsall, Martin, Powers, Fink, Lyons, Walton

Nays – None

The motion carried unanimously.

Recognition

- East Lansing High School student, Talaiah Reese was selected in the Lansing Art Gallery Art Scholarship Alert. You may view her work at <https://lansingartgallery.org/2021-art-scholarship-alert/>.
- Congratulations to the ELHS Science Olympiad team. They took 2nd place at the regional tournament which had 22 teams competing.

- Donley Elementary 2nd and 3rd grade music students were invited to participate in the ELPL/LAFCU Storytime event on April 28 to sing a song about butterflies and bees. The video was shared for the board and public. <https://youtu.be/j8ieSAGw6KU>. Thank you, Donley music teacher Carin McEvoy, for the innovative way to include our in-person and virtual students.
- Ms. Leyko recognized all of the antigen testing volunteers and thanked them for all their hard work during each of our testing days. These include board members, community members and staff. She especially wanted to thank ELHS teacher, Jeff Lampi and ELHS student, Matthew Zeleke. Matthew spoke during public comment at the April 12 meeting to advocate to lift the pause in athletics. He then contacted Ms. Leyko to ask if he could volunteer to work at the antigen testing.

Student Representative Report

- Student representative, Marie Adele Grosso reported:
 - Students are experiencing some anxiety due to standardized testing and the switching back and forth from in-person to virtual;
 - Spring sports have started.

Superintendent's Report

In-Person Learning Resumes for MacDonald MS and ELHS - All Levels Welcome Back Additional In-Person Learners

Students who opted into in-person instruction began back in person today at our secondary buildings after two weeks of remote learning.

Our registration data indicated that about 92 additional students were requesting to return to in-person instruction at the middle school and an additional 160 students at the high school. These numbers have changed some as a result of families who have changed their minds due to rising cases or for other reasons. With these numbers of additional students at each building, we would have approximately 58% of our total students participating in in-person instruction at the middle school and about 53% at the high school.

A second round of elementary students began in-person instruction last Monday. Again, these numbers may have shifted, and I can get updated enrollment data, but about 185 elementary students initially registered to return to school, which put our percentage of in-person students at about 72% at the elementary level. We also added five elementary in-person sections by hiring our MSU interns who were finishing up their year-long internships in our district and a long-term guest teacher. In addition, two of our MSU interns were hired to be quarantine facilitators for elementary students who are quarantined as close contacts and whose teachers are not teaching concurrently (both in-person and remote simultaneously).

ELPS Staff and Student Rapid Antigen Testing

ELPS will offer weekly antigen testing to all ELPS students and staff members.

Sundays from 5:00 – 7:00 p.m. at ELHS – drive-thru

Thursdays from 4:00 – 6:00 p.m. at ELHS – drive-thru

Antigen Testing Data for ALL ELPS Staff and Students who Tested (includes ELHS student-athletes)

Date	Total # Tested	# of Positive Tests	Percent Positive
4/11/21	314	2	0.6%
4/15/21	337	8	2.4%
4/18/21	386	2	0.5%
4/22/21	66	1	1.5%

Antigen Testing Data specific to ELHS Student-Athletes

Date	Total # Tested	# of Positive Tests	Percent Positive
4/11/21	103	0	0.0%
4/15/21	205*	4	2.0%
4/18/21	260*	0	0.0%
4/22/21	0	0	0.0%

*Additional antigen tests are completed during times outside our testing windows for student-athletes who are unable to attend on Sunday – so these reported numbers of tested individuals may be slightly low. All positive cases are reported.

This Week is Trojan Mental Health Matters Week at ELHS

Throughout this week, East Lansing High School will be highlighting different mental health topics both in-person and virtually. This week is designed to destigmatize mental health, increase awareness, facilitate conversations surrounding mental health, and cultivate relationships among students and teachers. Thanks to our Mental Health Advisory Committee for supporting and guiding our district work.

The middle school and our elementary schools will recognize Mental Health Month on May 12, 2021. More info. to come!

	East Lansing High School	MacDonald Middle School	Donley	Glencairn	Marble	Pinecrest	Red Cedar	Whitehills
9/21 - 9/25	98%	97%	97%	100%	97%	100%	96%	99%
9/28 - 10/2	98%	98%	96%	99%	98%	99%	93%	98%
10/7 - 10/13	97%	97%	100%	99%	98%	100%	97%	100%
10/14 - 10/20	98%	97%	99%	99%	98%	100%	99%	98%
10/21 - 10/27	98%	98%	99%	99%	98%	100%	99%	99%
10/28 - 11/3	98%	96%	99%	100%	97%	99%	99%	99%
11/4 - 11/10	98%	96%	97%	96%	98%	100%	98%	99%
11/11 - 11/17	97%	94%	98%	99%	98%	99%	97%	96%
11/18 - 11/24	95%	94%	98%	99%	99%	98%	97%	97%
11/30 - 12/4	96%	94%	98%	99%	96%	99%	98%	97%
12/7 - 12/11	96%	94%	98%	98%	97%	99%	98%	98%
12/14 - 12/18	95%	93%	97%	98%	98%	99%	99%	98%
1/4 - 1/8	96%	95%	97%	99%	97%	99%	97%	99%
1/11 - 1/15	97%	92%	95%	99%	98%	99%	97%	98%
1/19 - 1/22	96%	94%	97%	99%	97%	99%	99%	99%
1/25 - 1/29	97%	95%	97%	99%	98%	99%	98%	99%
2/1 - 2/5	96%	93%	97%	98%	98%	99%	99%	99%
Count Week 1: 2/10 - 2/16	97%	92%	93%	98%	95%	99%	97%	97%
Count Week 2: 2/17 - 2/23	97%	94%	97%	98%	96%	99%	98%	99%
Count Week 3: 2/24 - 3/2	97%	94%	96%	98%	96%	98%	98%	97%
Count Week 4: 3/3 - 3/9	98%	97%	96%	97%	96%	98%	98%	97%
3/15 - 3/19	98%	98%	98%	95%	96%	97%	95%	96%
3/22 - 3/26	98%	98%	97%	94%	95%	97%	96%	95%
3/29 - 4/1	99%	99%	97%	95%	96%	97%	96%	98%

Discussion followed.

Bond Update

Red Cedar

- We met with a group of staff members from Red Cedar on Friday to get their input regarding courtyard improvements. The courtyard is used by our Early Childhood Special Education (ECSE) and our Great Start Readiness Program (GSRP) program during their outdoor time since it is fully enclosed. Our architects joined this meeting and are taking the requests and input from the group to develop some options and recommendations. Then, the group will meet again to review and make some decisions. We are all really excited to be able to offer our youngest learners in the district some dedicated outdoor space that meets the needs of their students.

Marble

- Carpet is being laid in the A- wing.
- Lockers are being installed.
- Office drywall is being put up.
- Art and music rooms were painted last week.

- Site work began last week.

Pictures of Marble can be found on our website - <https://elps.us/our-district/bond-updates/>.

Discussion followed.

Consent Agenda

Motion 20-21/109 Moved by Ms. Powers and supported by Dr. Edsall that Board of Education approve the consent agenda to include the following items:

- hiring, pending receiving her School Social Work Certificate for **Danielle Fournier**, 1.0 FTE Elementary School Social Worker at MA Step 1 level effective August 23, 2021;
- unpaid personal leave of absence for East Lansing High School teacher, **Nicole Heggelund** for the 2021-22 school year;
- unpaid personal leave of absence for MacDonald Middle School teacher, **Lauren Engler** for the 2021-22 school year;
- unpaid personal leave of absence for Pinecrest Elementary teacher, **Katherine Ieremias** for the 2021-22 school year

Roll Call Vote:

Ayes – Chambers, Edsall, Martin, Powers, Fink, Lyons, Walton

Nays – None

The motion carried unanimously.

Public Comment

- Katherine Schneyer, ELPS Special Education teacher - Thank you to all the Elementary Special Education teachers. Scheduling for Special Education teachers has been a challenge.
- Monique Nidra Noel, Education Chair for the Lansing NAACP – Concerns over how the district is addressing African American students; what are the trainings and meetings being set in place.

Presentation

- ELPS Updates on Equity, Diversity, and Inclusion – Dori Leyko, Superintendent

Discussion followed.

Board Discussion

- Mr. Martin spoke on the recent attacks on voting rights. He feels the Board of Education has a responsibility to make it easier for people to vote. There are small changes to take on including making it more streamline to register 18-year-old students easier to vote; making Election Day a school holiday.
- Dr. Edsall asked if schools are able to provide 18-year-old students the process to vote.
- Ms. Walton stated it could possibly be a part of the government class for seniors.
- Dr. Chambers stated it could be civic engagement.

Action Items

Schools of Choice Resolution for 2021-22

Motion: 20-21/110 Moved by Dr. Lyons and supported by Ms. Fink that the Board of Education adopt the Schools of Choice resolution for the 2021-22 school year as presented.

Roll Call Vote:

Ayes – Chambers, Edsall, Martin, Powers, Fink, Lyons, Walton

Nays – None

The motion carried unanimously.

Schools of Choice Openings for 2021-22

Motion 20-21/111 Moved by Dr. Edsall and supported by Ms. Walton that the Board of Education approve the number of Schools of Choice (SOC) openings for the 2021-22 school year:

Young Fives/Kindergarten	5
1st grade	5
2nd grade	1
3rd grade	19
4th grade	18
5th grade	6
6th grade	6
7th - 12th grade	<u>0</u>
	60

Discussion followed.

Roll Call Vote:

Ayes: Chambers, Edsall, Martin, Powers, Fink, Lyons, Walton

Nays: None

The motion carried unanimously.

Title IX Policy

Motion: 20-21/112 Moved by Ms. Powers and supported by Dr. Edsall that the Board of Education approve the Title IX Policy as presented.

Discussion followed.

Roll Call Vote:

Ayes: Chambers, Edsall, Martin, Powers, Fink, Lyons, Walton

Nays: None

The motion carried unanimously.

Vacation/Flex Day Payouts

Motion: 20-21/113 Moved by Mr. Martin and supported by Ms. Powers that the Board of Education authorize the attached employees the option to request a maximum of 20 vacation days paid out or a maximum of 10 flex days paid out from their earned leave balances on June 18, 2021.

Discussion followed.

Roll Call Vote:

Ayes: Chambers, Edsall, Martin, Powers, Fink, Lyons, Walton

Nays: None

The motion carried unanimously.

Recertification of Extended Continuity of Learning Plan

Motion: 20-21/114 Moved by Ms. Powers and supported by Dr. Edsall that the Board of Education approve the recertification of the Extended Continuity of Learning Plan as presented.

Discussion followed.

Roll Call Vote:

Ayes: Chambers, Edsall, Martin, Powers, Fink, Lyons, Walton

Nays: None

The motion carried unanimously.

Committees

Academic and Technology:

- Next meeting will be May 17, 2021
- Agenda will include
 - Summer programming;
 - Curriculum review

Facilities:

- Next meeting will be May 10, 2021
- Agenda will include:
 - Update on signage by high school parking lot;
 - Facilities updates

Finance:

- Met on April 15, 2021
- Discussions included:
 - Process in renaming school. Looks like it is straight forward to update on the State's side;
 - ISD 2021-22 General Fund budget – each district must vote on it. It is in items of information and will go for action at the next board meeting;
 - Class size overages;

- Final budget revision for 2020-21 budget is in items of information and will go for action at the next board meeting

Intergovernmental:

- No report. Looking at setting meeting with City of East Lansing.

Personnel:

- Rescheduled meeting to May 27, 2021 at 4:30 p.m.

Policy:

- Significant policy manual process. Met with Thrun to get help in preserving specific policies as we look to revise our policy manual;
- Racial Equity Policy;
- Board retreat planning;
- Goal setting separate from board retreat;
- Next meeting May 12, 2021 at 4:00 p.m. Considering meeting in-person but need to look into it so we can comply with the Open Meetings Act.

Announcements

- All board members commented that it was so nice to be in-person again.

Adjournment

The meeting adjourned at 8:39 p.m.

PRESIDENT

SECRETARY



MEMORANDUM

TO: ELPS Board of Education, Dori Leyko, Superintendent

FROM: Richard Pugh, Director of Finance

SUBJECT: Action Item – 2020-21 Final Budget Revision

DATE: April 28, 2021

Recommendation:

It is recommended that the Board of Education adopt the 2020-2021 Final Budget Revision resolution for the General Fund as presented.

It is recommended that the Board of Education adopt the 2020-2021 Final Budget Revision resolution for the Food Service Fund as presented.

It is recommended that the Board of Education adopt the 2020-2021 Final Budget Revision resolution for the Student/School Activity Fund as presented.

Background:

Attached is the 2020-21 Final Budget Revision for your review. I have made some changes to the draft revision that was provided to the Board in the April 26, 2021 items of information Board packet. The most significant updates include: 1) decreasing property tax revenue per revised taxable values, 2) increasing Proposal A revenue per changes in non-PRE taxable values, 3) removing ESSER 2 Federal revenue, and 4) decreasing County SE revenue per the most recent SE Net Claim information. The ESSER 2 Federal revenue will be recognized next fiscal year.

Page 9 of the Budget Book provides a General Fund comparison between the 2020-21 Final Budget Revision and the 2020-21 First Budget Revision for major budget assumptions, revenues, and expenditures.

The amounts referenced below are approximates.

GF REVENUES:

The 2020-21 Final Budget Revision projects revenues to increase \$788,000 from the 2020-21 First Budget Revision projections. The significant revenue changes are State Equalization Payment of \$422,000 and County SE of \$212,000.

GF EXPENDITURES:

The 2020-21 Final Budget Revision projects expenditures to decrease \$544,000 from the 2020-21 First Budget Revision projections. The overall projected decrease in expenditures is primarily from decreases in transportation, utilities, and sub teachers. There are also some shifting of budgets (mostly related to CRF) from one budget category to another (i.e. from capital outlay to salaries).

GF FUND BALANCE:

The 2020-21 Final Budget Revision projects the General Fund June 30, 2021 ending fund balance to be \$11,190,000 or 26.4% of total expenditures. This represents an increase of \$1,332,000 from what was projected with the 2020-21 First Budget Revision. Please note that General Fund fund balance is inflated \$2.4 million by one-time revenues that don't have corresponding expenditure offsets. Excluding the one-time revenues fund balance is 20.8% of total expenditures.

FOOD SERVICE FUND:

The Food Service Fund budget is on page 24. This revision shows overall revenues projected to increase \$156,000 from the First Budget Revision due to additional meal claims. Expenditures are projected to increase \$303,000 from the First Budget Revision, again due to revised increases in meals served. The 2020-21 Final Budget Revision projects the Food Service Fund June 30, 2021 ending fund balance to be \$577,000.

STUDENT/SCHOOL ACTIVITY FUND:

The Student/School Activity Fund budget is on page 25. Both revenues and expenditures have been adjusted based on year to date activity plus a slight buffer to project remaining activity for the year. As a reminder this is only the second year of this fund which was brought on by changes in governmental accounting standards. Due to COVID-19, projections are about a quarter of the activity from the prior year. The 2020-21 Final Budget Revision projects the Student/School Activity Fund June 30, 2021 ending fund balance to be \$385,000.

DEBT FUNDS AND CAPITAL PROJECT FUNDS:

The district's Debt Funds (pages 26-28) and Capital Projects Funds (pages 29-33) are included in the Budget Book but require no formal action by the Board.



East Lansing Public Schools

13

BUDGET BOOK 2020-21 FINAL BUDGET REVISION

Prepared By: Richard Pugh, CPA, Director of Finance

Date: May 10, 2021

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 – Four 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
Sinking Fund.....	29
2019 Sinking Fund.....	30
2012 Capital Projects Fund.....	31
2017 Capital Projects Fund.....	32
2020 Capital Projects Fund.....	33
Pupil Blended Membership FTE – Three Year Comparison by Building.....	34
Pupil Fall Membership FTE – Ten Year Comparison by Grade Level	35
Pupil Fall Membership Graph – Resident vs Non-Resident.....	36
Property Tax Millage Rates – Five Year History	37
Property Taxable Values.....	38-41
Property Tax Revenues	42
Definitions of Expenditure Function Codes	43-47



East Lansing Public Schools

15

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. Terah Chambers
Vice President – Kate Powers
Secretary – Chris Martin
Treasurer – Dr. Kath Edsall
Trustee – Monica Fink
Trustee – Dr. Elizabeth Guerrero Lyons
Trustee – Debbie Walton

Administration:

Superintendent – Dori Leyko
Director of Curriculum, Instruction and Assessment – Glenn Mitcham
Director of Finance – Rich Pugh
Director of Special Education – Nick Hamilton
Director of Technology and Media Services – Christian Palasty
East Lansing High School Principal – Andy Wells
East Lansing High School Associate Principal – Matt Morales
East Lansing High School Associate Principal – Ashley Schwarzbek
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 at Old Donley – Josh Robertson
Pinecrest Elementary Principal – Amy Webster
Red Cedar Elementary Principal – Rinard Pugh
Whitehills Elementary Principal – Shane Johnson

16

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 2020-21; 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 \$10,562,298 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 2020-21 is as follows:

Revenues:		
Local	\$	11,040,419
State		28,691,647
Federal		2,472,593
Incoming Transfers		4,422,432
Other Financing Sources (Uses)		<u>11,000</u>
Total Revenues & Other Financing Sources (Uses)	\$	<u>46,638,091</u>
Total Fund Balance, July 1, 2020		<u>6,908,352</u>
Total Available to Appropriate	\$	<u>53,546,443</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	\$ 19,551,513
Added Needs	6,052,267
	<hr/>
Total Instruction	\$ 25,603,780
Support Services:	
Pupil Services	3,267,592
Instructional Staff Services	2,584,160
General Administration	471,631
School Administration	2,840,132
Business Services	656,695
Operations and Maintenance	4,096,063
Pupil Transportation	1,002,288
Central Services	1,020,112
Athletic Activities	743,538
	<hr/>
Total Support Services	\$ 16,682,211
Community Services	69,975
Payments to Other Government Agencies	-
Debt Services	-
	<hr/>
Total Appropriations	\$ 42,355,966
Total Fund Balance, June 30, 2021	\$ 11,190,477

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:

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 2020-21; 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 2020-21 is as follows:

Revenues:	
Local	\$ -
State	72,732
Federal	1,658,000
Other Financing Sources (Uses)	-
Total Revenues & Other Financing Sources (Uses)	\$ 1,730,732
Total Fund Balance, July 1, 2020	369,202
Total Available to Appropriate	\$ 2,099,934

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	\$ 45,100
Purchased Services	463,200
Supplies & Materials	983,000
Capital Outlay	16,500
Other	15,000
Total Appropriations	\$ 1,522,800
Total Fund Balance, June 30, 2021	\$ 577,134

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

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

This resolution shall take immediate effect.

Ayes:

Nayes:

Excused Absences:

Resolution declared adopted on:

STUDENT/SCHOOL ACTIVITY FUND APPROPRIATIONS

RESOLUTION FOR ADOPTION BY THE EAST LANSING BOARD OF EDUCATION

RESOLVED: That this resolution shall be the Student/School Activity Fund appropriations of East Lansing Public Schools (the School District) for the fiscal year 2020-21; 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 2020-21 is as follows:

Revenues:	
Local - student/school groups	\$ 75,500
Other Financing Sources (Uses)	-
Total Revenues & Other Financing Sources (Uses)	\$ 75,500
Total Fund Balance, July 1, 2020	376,647
Total Available to Appropriate	\$ 452,147

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	\$ 67,000
Total Appropriations	\$ 67,000
Total Fund Balance, June 30, 2021	\$ 385,147

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:

Nays:

Excused Absences:

Resolution declared adopted on:

East Lansing Public Schools

FY 2020-21 General Fund

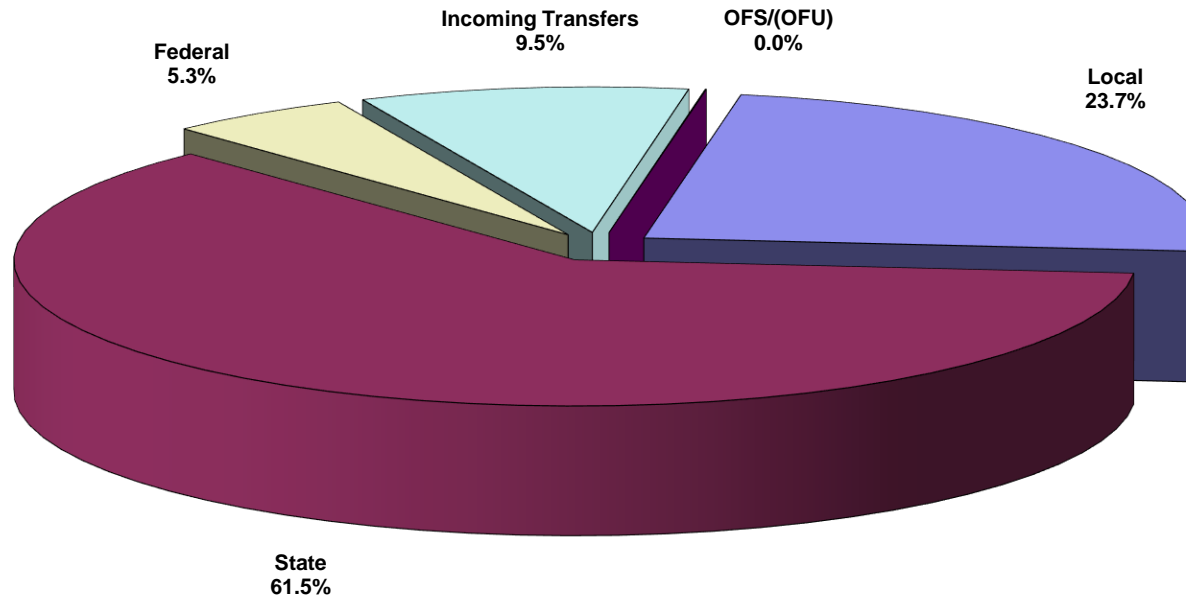
Major Assumptions & Summary Revenue & Expenditure Comparison

					2020-21 FIRST BUDGET REVISION	2020-21 FINAL BUDGET REVISION	Change		
1								1	
2	Major Assumptions								2
3	Revenues:								3
4		Blended Enrollment			3,683.45	3,686.98	3.53	4	
5		Foundation Allowance			8,529	8,529	-	5	
6		Property Taxable Values (excludes Captured Values)			1,218,890,876	1,216,707,041	-0.18%	6	
7		Property Taxes Delinquent %			1.00%	1.50%	0.50%	7	
8		Current Property Taxes			10,777,351	10,632,503	(144,848)	8	
9		Prop A/Disc./SE Headlee			21,279,342	21,402,299	122,957	9	
10		MPSERS 147 Funds			3,498,170	3,517,449	19,279	10	
11		Prior Year State Aid Adjustments			1,251,173	1,274,889	23,716	11	
12		At-Risk			1,032,986	1,019,889	(13,097)	12	
13		Equalization Payment			-	422,060	422,060	13	
14		Federal Grants			2,444,587	2,472,593	28,006	14	
15		County Special Education			4,185,181	4,397,603	212,422	15	
16	Expenditures:								16
17		Employee wages			Per Contract Settlements	Per Contract Settlements		17	
18		MPSERS Rate (Pension & Health)			28.21%	28.21%	0.00%	18	
19		Health Insurance Renewal			4.00%	4.00%	0.00%	19	
20		Staffing FTEs:						20	
21		Maintenance			2.00	2.00	-	21	
22		At-Will			12.67	12.67	-	22	
23		Director			4.00	4.00	-	23	
24		Paraprofessional			65.84	65.84	-	24	
25		Secretary			18.50	18.50	-	25	
26		Teacher			223.25	223.25	-	26	
27		Principal Group			12.00	12.00	-	27	
28		Superintendent			1.00	1.00	-	28	
29	Summary Revenue and Expenditure Comparison								29
30	Revenues:								30
31		Local			\$ 11,117,994	\$ 11,040,419	\$ (77,575)	31	
32		State			28,046,536	28,691,647	645,111	32	
33		Federal			2,444,587	2,472,593	28,006	33	
34		Incoming Transfers			4,230,006	4,422,432	192,426	34	
35		Other Financing Sources/ (Uses)			11,000	11,000	-	35	
36		Total Revenues			\$ 45,850,123	\$ 46,638,091	\$ 787,968	36	
37	Expenditures:								37
38		Salaries			\$ 19,854,574	\$ 20,091,282	\$ 236,708	38	
39		Benefits			13,839,918	13,893,664	53,746	39	
40		Purchase Services			2,959,151	3,032,209	73,058	40	
41		Supplies & Materials			2,565,947	2,347,105	(218,842)	41	
42		Capital Outlay			592,974	328,678	(264,296)	42	
43		Other			3,303,332	2,875,875	(427,457)	43	
44		Total Expenditures			\$ 43,115,896	\$ 42,568,813	\$ (547,083)	44	
45		Favorable Expenditure Variance			\$ (215,578)	\$ (212,847)	\$ 2,731	45	
46		Projected Add/(Draw) To/From Fund Balance			\$ 2,949,805	\$ 4,282,125	\$ 1,332,320	46	
47		Beginning Fund Balance			6,908,352	6,908,352	-	47	
48		Ending Fund Balance			\$ 9,858,157	\$ 11,190,477	\$ 1,332,320	48	
49		Fund Balance as a Percentage of Expenditures			23.0%	26.4%		49	
50		Fund Balance as a Percentage of Revenues			21.5%	24.0%		50	

EAST LANSING PUBLIC SCHOOLS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FY 2020-21 FINAL BUDGET REVISION

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
REVENUES:					
Local:					
Property Taxes	10,647,503		8,885,465	1,214,214	20,747,182
Interest Earnings			5,100	23,425	28,525
Building Use	2,000				2,000
Food Sales		0			0
Athletics	95,100				95,100
Other	295,816	75,500	0	80,300	451,616
State	28,691,647	72,732			28,764,379
Federal	2,472,593	1,658,000			4,130,593
County Special Education and Misc. via IISD	4,422,432				4,422,432
Total Revenues	46,627,091	1,806,232	8,890,565	1,317,939	58,641,827
EXPENDITURES:					
Instruction:					
Basic Programs	19,551,513				19,551,513
Added Needs	6,052,267				6,052,267
Instructional Support Services:					
Pupil	3,267,592				3,267,592
Instructional Staff	2,584,160				2,584,160
School Administration	2,840,132				2,840,132
Non-Instructional Support Services:					
General Administration	471,631				471,631
Business	656,695		16,000	4,500	677,195
Operations and Maintenance	4,096,063				4,096,063
Pupil Transportation	1,002,288				1,002,288
Central	1,020,112				1,020,112
Athletics	743,538				743,538
Food Service		1,522,800			1,522,800
Student/School Activity		67,000			
Community	69,975				69,975
Payments to Other Gov't Agencies and Prior Period Adj.	0				0
Capital Outlay				20,302,034	20,302,034
Debt Services:					
Principal	0		3,815,000		3,815,000
Interest & Issuance Costs/Escrow			5,096,199		5,096,199
Dues and Fees			1,900		1,900
Total Expenditures	42,355,966	1,589,800	8,929,099	20,306,534	73,114,399
Excess of Revenues over Expenditures	4,271,125	216,432	(38,534)	(18,988,595)	(14,472,572)
OTHER FINANCING SOURCES/(USES):					
Net Operating Transfers	0	0	0	0	0
SBLF Proceeds					0
Sale of Bonds			0	0	0
Other	11,000	0			11,000
Total Other Financing Sources/(Uses)	11,000	0	0	0	11,000
Excess of Revenues and OFS/(OFU) over Expenditures	4,282,125	216,432	(38,534)	(18,988,595)	(14,461,572)
Fund Balance - Beginning of Year	6,908,352	745,849	576,970	33,160,879	41,392,050
Fund Balance - End of Year	11,190,477	962,281	538,436	14,172,284	26,930,478

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



23

	2019-20	2020-21		2020-21			
	ACTUAL	FIRST REVISION	% of Total Revenues	FINAL REVISION	% of Total Revenues	\$ CHANGE from 2020-21 FIRST Revision	% CHANGE from 2020-21 FIRST Revision
REVENUES and OFS/(OFU):							
Local	10,393,719	11,117,994	24.2%	11,040,419	23.7%	(77,575)	-0.7%
State	26,059,801	28,046,536	61.2%	28,691,647	61.5%	645,111	2.3%
Federal	717,678	2,444,587	5.3%	2,472,593	5.3%	28,006	1.1%
Incoming Transfers	4,060,396	4,230,006	9.2%	4,422,432	9.5%	192,426	4.5%
OFS/(OFU)	124,117	11,000	0.0%	11,000	0.0%	0	0.0%
Total ¹	41,355,711	45,850,123	99.9%	46,638,091	100.0%	787,968	1.7%

¹ Amount may not add to 100.0% due to rounding

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

2019-20 ACTUAL		2020-21 RECOMMENDED BUDGET	2020-21 FIRST REVISION	2020-21 FINAL REVISION	\$ CHANGE FINAL REVISION vs. 2020-21 FIRST REVISION	\$ CHANGE FINAL REVISION vs. 2019-20 ACTUAL
LOCAL REVENUE:						
9,765,837	Current Property Taxes (net 1.50% est. uncollectible)	11,098,080	10,777,351	10,632,503	(144,848)	866,666
11,304	Delinquent Property Taxes (includes P & I)	20,000	15,000	15,000	0	3,696
84,451	Building Use	86,000	2,000	2,000	0	(82,451)
381,825	Other	284,451	238,243	295,816	57,573	(86,009)
150,302	Other - Athletics	132,000	85,400	95,100	9,700	(55,202)
10,393,719	TOTAL LOCAL SOURCES	11,620,531	11,117,994	11,040,419	(77,575)	646,700
STATE REVENUE:						
13,868,095	Proposal A	12,775,968	13,056,210	13,170,998	114,788	(697,097)
5,952,872	Discretionary	4,096,332	6,579,197	6,587,366	8,169	634,494
1,435,275	Special Ed. Headlee	1,435,275	1,643,935	1,643,935	0	208,660
92,114	Prior Year State Aid Adjustments	92,114	1,251,173	1,274,889	23,716	1,182,775
870,078	At-Risk	966,000	1,032,986	1,019,889	(13,097)	149,811
0	Equalization Payment	0	0	422,060	422,060	422,060
3,056,006	MPSERS 147	3,020,347	3,498,170	3,517,449	19,279	461,443
190,612	Hold Harmless Guarantee	190,302	190,213	190,396	183	(216)
95,159	Headlee Obligation for Data Collection	95,057	95,790	95,834	44	675
202,444	GSRP	221,000	219,433	219,433	0	16,989
297,146	Other	202,774	479,429	549,398	69,969	252,252
26,059,801	TOTAL STATE SOURCES	23,095,169	28,046,536	28,691,647	645,111	2,631,846
FEDERAL REVENUE:						
477,350	Title 1a (Improving Basic Programs)	405,000	442,758	442,758	0	(34,592)
98,460	Title 2a (Supporting Effective Instruction)	123,000	133,082	133,081	(1)	34,621
46,948	Title 3 (Language English Learners & Immigrant)	39,000	48,900	48,901	1	1,953
26,198	Title 4 (Student Support & Academic Enrichment)	37,000	45,205	45,204	(1)	19,006
0	CARES Act (ESSER 1, CRF, COVID, MiConnect)	335,000	1,696,972	1,723,976	27,004	1,723,976
36,950	IDEA Preschool/Flowthrough	41,000	42,164	39,772	(2,392)	2,822
31,772	Other	38,508	35,506	38,901	3,395	7,129
717,678	TOTAL FEDERAL SOURCES	1,018,508	2,444,587	2,472,593	28,006	1,754,915
INCOMING TRANSFERS:						
4,002,954	County Special Education (via IISD)	4,035,473	4,185,181	4,397,603	212,422	394,649
57,442	Other	44,703	44,825	24,829	(19,996)	(32,613)
4,060,396	TOTAL INCOMING TRANSFERS	4,080,176	4,230,006	4,422,432	192,426	362,036
41,231,594	TOTAL REVENUES	39,814,384	45,839,123	46,627,091	787,968	5,395,497
OTHER FINANCING SOURCES (USES):						
90,000	Operating Transfer	0	0	0	0	(90,000)
34,117	Sale of Property	11,000	11,000	11,000	0	(23,117)
124,117	TOTAL OTHER FINANCING SOURCES (USES)	11,000	11,000	11,000	0	(113,117)
41,355,711	TOTAL REVENUE & OTHER FINANCING SOURCES (USES)	39,825,384	45,850,123	46,638,091	787,968	5,282,380
40,809,543	TOTAL EXPENDITURES	41,161,596	43,115,896	42,568,813	(547,083)	1,759,270
546,168	Increase (Decrease) in Fund Balance before est. Variance	(1,336,212)	2,734,227	4,069,278	1,335,051	3,523,110
0	Estimated Favorable Budget Variance	205,807	215,578	212,847	(2,731)	212,847
546,168	Total Increase (Decrease) in Fund Balance	(1,130,405)	2,949,805	4,282,125	1,332,320	3,735,957
35,824	Prior Year Restatement	0	0	0	0	(35,824)
6,326,360	Fund Balance - Beginning of Year	6,605,789	6,908,352	6,908,352	0	581,992
6,908,352	Fund Balance - End of Year	5,475,384	9,858,157	11,190,477	1,332,320	4,282,125
16.9%	Fund Balance as a Percentage of Expenditures	13.4%	23.0%	26.4%		
16.7%	Fund Balance as a Percentage of Revenues, OFS & OFU	13.7%	21.5%	24.0%		

EAST LANSING PUBLIC SCHOOLS
Historical General Fund (GF) 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 est.	11,190,477	26.4%	42,355,966 ¹	4,282,125

¹ Net of Estimate Favorable Budget Variance

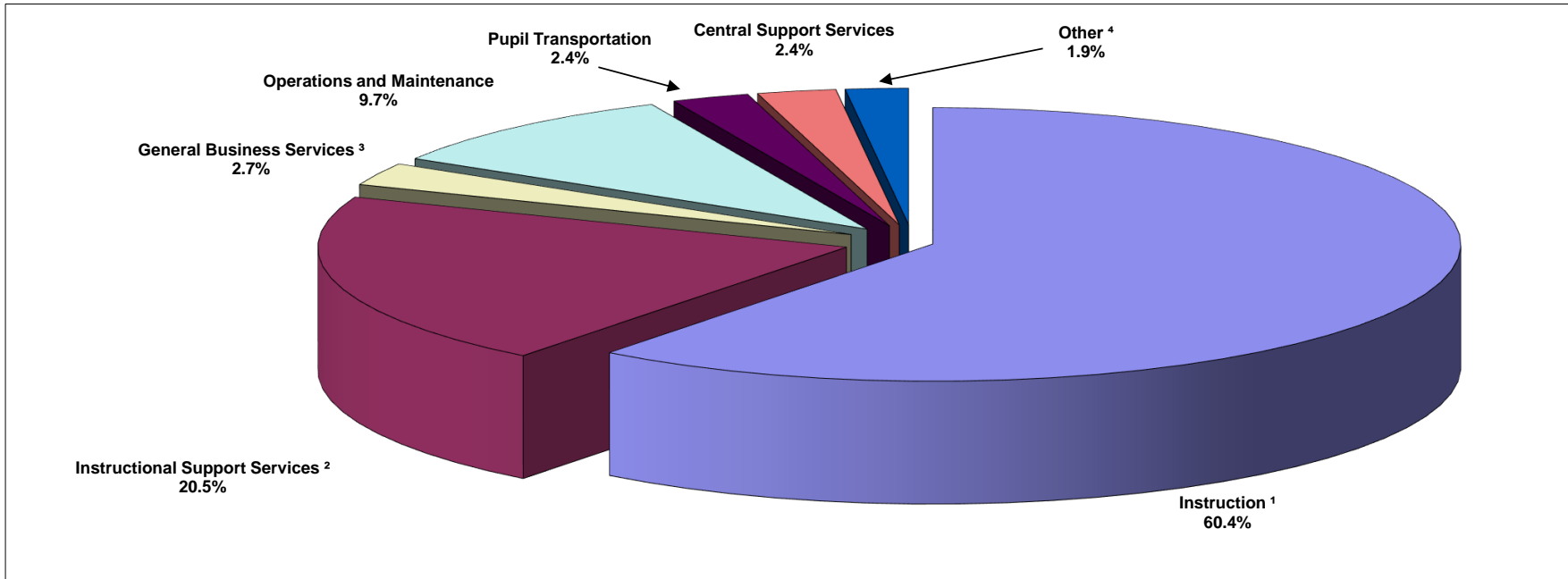
EAST LANSING PUBLIC SCHOOLS

FOUNDATION ALLOWANCE HISTORY

<u>Fiscal Year</u>	<u>Per Pupil Foundation</u>	<u>Foundation Inc (Dec)</u>	<u>20j Hold Harmless PP</u>	<u>HB 6212</u>	<u>Per Pupil Pro-ratio</u>	<u>ARRA ¹</u>	<u>Total Foundation</u>	<u>\$ Change Foundation</u>	<u>% Change Foundation</u>
1994-95	6,632	0	0	0	0	0	6,632	0	0.0%
1995-96	6,632	153	0	0	0	0	6,785	153	2.3%
1996-97	6,785	155	0	0	0	0	6,940	155	2.3%
1997-98	6,940	154	0	0	0	0	7,094	154	2.2%
1998-99	7,094	0	0	0	0	0	7,094	0	0.0%
1999-00	7,094	114	124	0	0	0	7,332	238	3.4%
2000-01	7,332	159	141	0	0	0	7,632	300	4.1%
2001-02	7,632	251	49	0	0	0	7,932	300	3.9%
2002-03	7,932	200	0	0	(43)	0	8,089	157	2.0%
2003-04	8,089	0	0	0	(74)	0	8,015	(74)	-0.9%
2004-05	8,015	0	0	0	0	0	8,015	0	0.0%
2005-06	8,015	175	0	0	0	0	8,190	175	2.2%
2006-07	8,190	210	0	0	0	0	8,400	210	2.6%
2007-08	8,400	48	0	0	0	0	8,448	48	0.6%
2008-09	8,448	56	0	0	0	(372)	8,132	(316)	-3.7%
2009-10	8,132	(154)	(314)	0	0	(277)	7,387	(745)	-9.2%
2010-11	7,387	(16)	0	0	0	(116)	7,255	(132)	-1.8%
2011-12	7,255	(300)	0	182	0	0	7,137	(118)	-1.6%
2012-13	7,137	0	0	0	0	0	7,137	0	0.0%
2013-14	7,137	30	0	0	0	0	7,167	30	0.4%
2014-15	8,049	50	0	0	0	0	8,099	50	0.7%
2015-16	8,099	70	0	0	0	0	8,169	70	0.9%
2016-17	8,169	60	0	0	0	0	8,229	60	0.7%
2017-18	8,229	60	0	0	0	0	8,289	60	0.7%
2018-19	8,289	120	0	0	0	0	8,409	120	1.4%
2019-20	8,409	120	0	0	0	0	8,529	120	1.4%
2020-21	8,529	0	0	0	0	0	8,529	0	0.0%

¹ The American Recovery and Reinvestment Act (ARRA) provided "Stabilization Funds" to offset Foundation decreases.

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



27

	2019-20	2020-21		2020-21			
	ACTUAL	FIRST REVISION	% of Total Expenditures	FINAL REVISION	% of Total Expenditures	\$ CHANGE from 2020-21 FIRST REVISION	% CHANGE from 2020-21 FIRST REVISION
EXPENDITURES:							
Instruction ¹	25,030,975	26,123,015	60.6%	25,732,442	60.4%	(390,573)	-1.5%
Instructional Support Services ²	8,035,755	8,792,151	20.4%	8,735,564	20.5%	(56,587)	-0.6%
General Business Services ³	1,040,712	1,112,980	2.6%	1,133,997	2.7%	21,017	1.9%
Operations and Maintenance	3,873,616	4,087,541	9.5%	4,116,646	9.7%	29,105	0.7%
Pupil Transportation	1,216,326	1,263,445	2.9%	1,007,325	2.4%	(256,120)	-20.3%
Central Support Services	903,769	934,931	2.2%	1,025,238	2.4%	90,307	9.7%
Other ⁴	708,390	801,833	1.9%	817,601	1.9%	15,768	2.0%
Total ⁵	40,809,543	43,115,896	100.1%	42,568,813	100.0%	(547,083)	-1.3%

¹ Includes Basic Programs and Added Needs

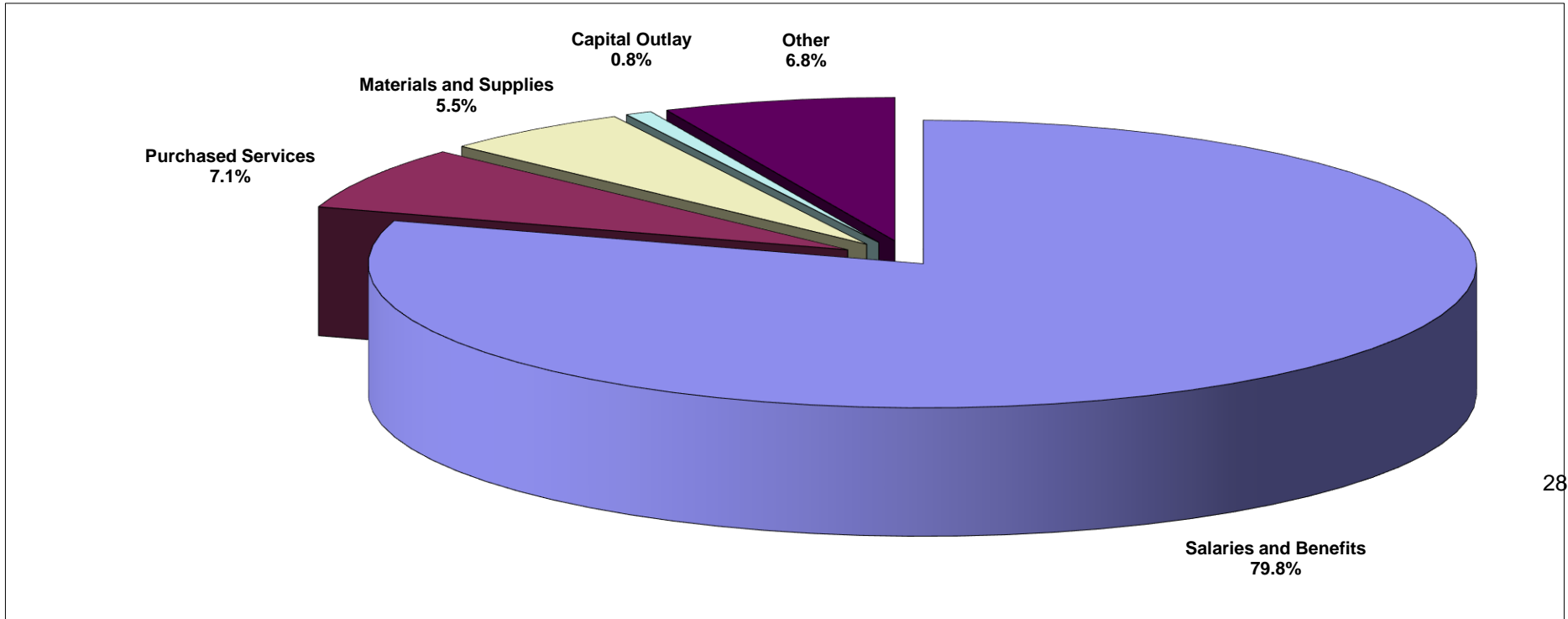
² Includes Pupil Support Services, Instructional Staff Services and School Administration

³ Includes General Administration and Business Services

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

⁵ Amount may not add to 100.0% due to rounding

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

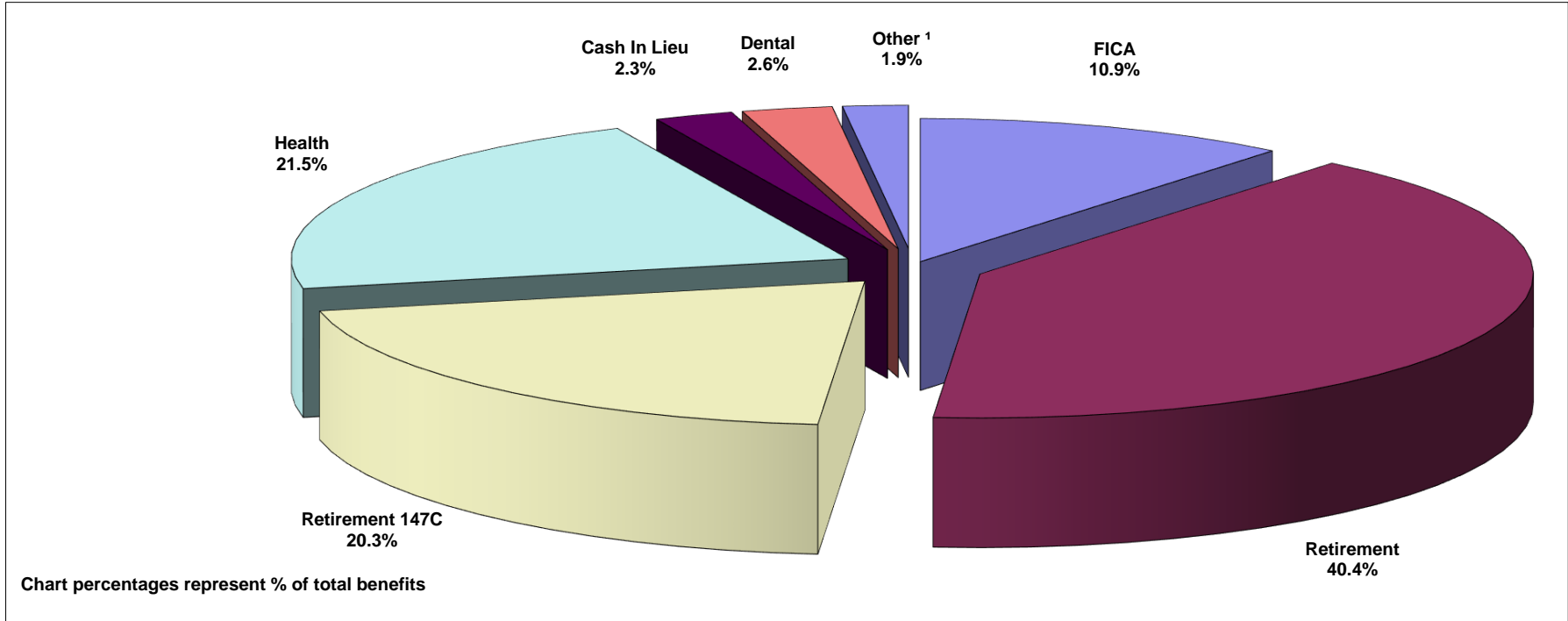


28

	2019-20	2020-21		2020-21			
	ACTUAL	FIRST REVISION	% of Total Expenditures	FINAL REVISION	% of Total Expenditures	\$ CHANGE from 2020-21 FIRST REVISION	% CHANGE from 2020-21 FIRST REVISION
EXPENDITURES:							
Salaries and Benefits	32,571,110	33,694,492	78.1%	33,984,946	79.8%	290,454	0.9%
Purchased Services	2,816,944	2,959,151	6.9%	3,032,209	7.1%	73,058	2.5%
Materials and Supplies	1,960,676	2,565,947	6.0%	2,347,105	5.5%	(218,842)	-8.5%
Capital Outlay	245,943	592,974	1.4%	328,678	0.8%	(264,296)	-44.6%
Other	3,214,870	3,303,332	7.7%	2,875,875	6.8%	(427,457)	-12.9%
Total ¹	40,809,543	43,115,896	100.1%	42,568,813	100.0%	(547,083)	-1.3%

¹ Amount may not add to 100.0% due to rounding

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



29

	2019-20	2020-21		2020-21			
	ACTUAL	FIRST REVISION	% of Total Expenditures	FINAL REVISION	% of Total Expenditures	\$ CHANGE from 2020-21 FIRST REVISION	% CHANGE from 2020-21 FIRST REVISION
EXPENDITURES:							
FICA	1,413,718	1,498,189	3.7%	1,516,275	3.6%	18,086	1.2%
Retirement	5,308,816	5,581,101	14.0%	5,616,735	13.2%	35,634	0.6%
Retirement 147C	2,338,586	2,823,374	7.1%	2,823,374	6.6%	0	0.0%
Health	2,874,466	2,990,237	7.5%	2,990,237	7.0%	0	0.0%
Cash In Lieu	334,190	318,218	0.8%	318,218	0.7%	0	0.0%
Dental	340,202	365,282	0.9%	365,282	0.9%	0	0.0%
Other 1	280,911	263,517	0.7%	263,543	0.6%	26	0.0%
Total	12,890,889	13,839,918	34.7%	13,893,664	32.6%	53,746	0.4%

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

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE DETAIL

2019-20 ACTUAL	FUNCTION	2020-21 RECOMMENDED BUDGET	2020-21 FIRST REVISION	2020-21 FINAL BUDGET REVISION							
				(Net 0.50% Variance) Total	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
9,071,575	111 Elementary	8,827,729	8,976,307	8,889,828	8,934,501	5,062,691	3,477,450	36,940	147,587	0	209,833
4,009,563	112 Middle School	4,022,895	4,338,284	4,093,861	4,114,433	2,317,181	1,632,345	48,310	68,647	0	47,950
6,289,605	113 High School	6,051,404	6,300,299	6,185,581	6,216,664	3,268,962	2,186,054	229,184	122,806	68,478	341,180
281,451	118 Pre-Kindergarten	290,638	297,131	297,907	299,404	162,811	123,093	3,000	5,000	0	5,500
1,724	119 Summer School	3,680	12,203	84,336	84,760	58,170	26,590	0	0	0	0
19,653,918	Total Basic Programs	19,196,346	19,924,224	19,551,513	19,649,762	10,869,815	7,445,532	317,434	344,040	68,478	604,463
3,826,167	122 Special Education	4,057,391	4,173,740	4,120,764	4,141,471	1,913,082	1,529,865	43,500	7,000	0	648,024
1,550,890	125 Compensatory Education	1,771,052	1,894,436	1,931,503	1,941,209	1,089,468	784,462	24,600	13,000	0	29,679
5,377,057	Total Added Needs	5,828,443	6,068,176	6,052,267	6,082,680	3,002,550	2,314,327	68,100	20,000	0	677,703
25,030,975	Total Instruction	25,024,789	25,992,400	25,603,780	25,732,442	13,872,365	9,759,859	385,534	364,040	68,478	1,282,166
624,837	212 Guidance	591,347	576,944	578,297	581,203	348,066	223,818	319	9,000	0	0
147,150	213 Health	153,419	173,477	169,870	170,724	3,948	3,810	7,000	3,000	0	152,966
209,233	214 Psychology	213,233	218,729	216,022	217,108	129,324	85,684	600	1,500	0	0
687,854	215 Speech	710,491	745,148	740,846	744,569	365,775	274,517	700	2,000	0	101,577
772,560	216 Social Work	789,891	823,562	840,484	844,708	511,042	325,939	100	1,500	0	6,127
557,905	218 Teacher Consultant	513,583	564,650	593,965	596,950	300,186	201,392	1,000	1,500	13,000	79,872
174,062	219 Other Pupil Support	226,161	225,373	128,108	128,752	51,924	34,967	0	7,500	0	34,361
3,173,601	Total Pupil Support Services	3,198,125	3,327,883	3,267,592	3,284,014	1,710,265	1,150,127	9,719	26,000	13,000	374,903
685,647	221 Improvement of Instruction	621,893	796,646	737,170	740,874	346,026	191,111	70,167	50,006	0	83,564
523,245	222 Educational Media Services	455,662	452,069	454,950	457,236	216,758	183,105	20,019	37,354	0	0
58,193	224 Educational Television	57,865	58,506	65,497	65,826	41,616	24,210	0	0	0	0
292,355	225 Instruction Related Technology	290,057	365,932	371,102	372,967	176,866	107,101	67,000	11,000	6,000	5,000
602,662	226 Supervision of Instructional Staff	571,745	591,320	614,281	617,368	367,445	236,326	3,897	5,500	2,200	2,000
69,685	227 Academic Student Assessment	87,839	83,582	71,210	71,568	7,000	3,506	4,000	53,266	0	3,796
253,615	229 Other Instructional Staff Services	290,884	272,080	269,950	271,307	146,879	109,527	7,901	7,000	0	0
2,485,402	Total Instructional Staff Services	2,375,945	2,620,135	2,584,160	2,597,146	1,302,590	854,886	172,984	164,126	8,200	94,360
77,973	231 Board of Education	99,998	110,943	107,958	108,500	0	0	99,500	1,500	0	7,500
346,448	232 Executive Administration	339,857	347,531	363,673	365,501	218,664	136,240	1,097	7,500	0	2,000
424,421	Total General Administration	439,855	458,474	471,631	474,001	218,664	136,240	100,597	9,000	0	9,500
2,367,247	241 Office of the Principal	2,612,879	2,782,263	2,822,222	2,836,404	1,630,513	1,129,615	25,608	40,168	0	10,500
9,505	249 Other School Administration	17,910	17,910	17,910	18,000	0	0	7,000	11,000	0	0
2,376,752	Total School Administration	2,630,789	2,800,173	2,840,132	2,854,404	1,630,513	1,129,615	32,608	51,168	0	10,500
432,257	252 Fiscal Services	448,777	471,702	487,872	490,324	277,425	177,302	11,097	3,000	0	21,500
94,195	257 Internal Services	102,173	101,097	92,680	93,146	21,386	20,923	43,837	7,000	0	0
89,839	259 Other Business	71,706	76,143	76,143	76,526	0	0	19,026	0	0	57,500
616,291	Total Business Services	622,656	648,942	656,695	659,996	298,811	198,225	73,960	10,000	0	79,000

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE DETAIL

2019-20 ACTUAL	FUNCTION	2020-21 RECOMMENDED BUDGET	2020-21 FIRST REVISION	(Net 0.50% Variance) Total	2020-21 FINAL BUDGET REVISION						
					Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
3,798,275	261 Operating Buildings Services	3,804,991	4,023,652	4,074,173	4,094,646	296,007	198,670	1,764,047	1,610,422	221,500	4,000
75,341	266 Building Security	43,452	43,452	21,890	22,000	0	0	21,000	1,000	0	0
3,873,616	Total Operations and Maintenance	3,848,443	4,067,104	4,096,063	4,116,646	296,007	198,670	1,785,047	1,611,422	221,500	4,000
1,216,326	271 Pupil Transportation	1,261,503	1,257,128	1,002,288	1,007,325	0	0	7,000	22,607	0	977,718
0	281 Planning, Research, Development	0	0	9,679	9,728	0	0	0	0	0	9,728
36,377	282 Communication Services	49,470	49,747	53,906	54,177	15,765	10,112	11,300	2,500	0	14,500
261,452	283 Staff/Personnel Services	244,179	277,494	316,052	317,640	156,737	87,329	59,574	1,000	2,500	10,500
450,471	284 Non-Instructional Technology	364,082	463,577	494,907	497,394	123,882	79,380	270,132	8,000	15,000	1,000
155,469	285 Pupil Accounting	144,126	139,438	145,568	146,299	57,962	53,337	35,000	0	0	0
903,769	Total Central Support Services	801,857	930,256	1,020,112	1,025,238	354,346	230,158	376,006	11,500	17,500	35,728
689,509	293 Athletic Activities	712,700	739,398	743,538	747,274	401,164	230,833	60,638	46,639	0	8,000
18,881	3xx Community Services	39,127	58,425	69,975	70,327	6,557	5,051	28,116	30,603	0	0
0	4xx Period Adjustments	0	0	0	0	0	0	0	0	0	0
0	5xx Debt Service - Long Term	0	0	0	0	0	0	0	0	0	0
40,809,543	Total General Fund	40,955,789	42,900,318	42,355,966	42,568,813	20,091,282	13,893,664	3,032,209	2,347,105	328,678	2,875,875
	Percent of Total ¹	net est. variance	net est. variance	net est. variance							
				99.50%	100.0%	47.2%	32.6%	7.1%	5.5%	0.8%	6.8%
	2020-21 FIRST BUDGET REVISION (before est. variance)				43,115,896	19,854,574	13,839,918	2,959,151	2,565,947	592,974	3,303,332
	\$ CHANGE				(547,083)	236,708	53,746	73,058	(218,842)	(264,296)	(427,457)
	% CHANGE				-1.3%	1.2%	0.4%	2.5%	-8.5%	-44.6%	-12.9%
	2019-20 ACTUAL				40,809,543	19,680,221	12,890,889	2,816,944	1,960,676	245,943	3,214,870
	\$ CHANGE				1,759,270	411,061	1,002,775	215,265	386,429	82,735	(338,995)
	% CHANGE				4.3%	2.1%	7.8%	7.6%	19.7%	33.6%	-10.5%

¹ Amount may not add to 100.0% due to rounding

**EAST LANSING PUBLIC SCHOOLS
GENERAL FUND**

NET EXPENDITURE CHANGES (Before Est. Variance)

FUNCTION	2020-21 FINAL BUDGET REVISION VS. 2020-21 FIRST BUDGET REVISION							Adjustment Notes
	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
111 Elementary	(86,913)	(3,300)	(1,188)	(9,500)	1,075	0	(74,000)	Subs
112 Middle School	(245,651)	32,500	11,700	4,300	(4,651)	(249,000)	(40,500)	CRF/Subs
113 High School	(115,295)	50,500	18,180	105,350	(3,829)	(170,496)	(115,000)	Grad. Alliance/CRF/Subs/Early College/E2020
118 Pre-Kindergarten	780	500	180	0	0	0	100	
119 Summer School	72,496	50,000	22,496	0	0	0	0	
Total Basic Programs	(374,583)	130,200	51,368	100,150	(7,405)	(419,496)	(229,400)	
122 Special Education	(53,243)	(18,250)	(6,570)	(34,000)	(6,200)	0	11,777	Peckham/SE net claim
125 Compensatory Education	37,253	17,110	369	0	(2,600)	0	22,374	CRF
Total Added Needs	(15,990)	(1,140)	(6,201)	(34,000)	(8,800)	0	34,151	
Total Instruction	(390,573)	129,060	45,167	66,150	(16,205)	(419,496)	(195,249)	
212 Guidance	1,360	1,000	360	0	0	0	0	
213 Health	(3,625)	0	0	0	0	0	(3,625)	
214 Psychology	(2,720)	(2,000)	(720)	0	0	0	0	
215 Speech	(4,323)	(4,651)	(3,653)	0	500	0	3,481	
216 Social Work	17,007	8,000	2,880	0	0	0	6,127	
218 Teacher Consultant	29,463	9,094	2,562	0	0	0	17,807	
219 Other Pupil Support	(97,754)	(63,530)	(22,871)	0	0	0	(11,353)	
Total Pupil Support Services	(60,592)	(52,087)	(21,442)	0	500	0	12,437	
221 Improvement of Instruction	(59,775)	5,636	(2,914)	(1,977)	(38,076)	0	(22,444)	ELEF/CRF
222 Educational Media Services	2,895	2,000	720	0	2,000	0	(1,825)	
224 Educational Television	7,026	6,000	1,026	0	0	0	0	
225 Instruction Related Technology	5,196	9,900	1,296	(8,000)	11,000	(9,000)	0	
226 Supervision of Instructional Staff	23,077	18,000	1,377	1,500	0	2,200	0	
227 Academic Student Assessment	(12,434)	0	0	0	(12,434)	0	0	
229 Other Instructional Staff Services	(2,140)	1,000	360	0	0	0	(3,500)	
Total Instructional Staff Services	(36,155)	42,536	1,865	(8,477)	(37,510)	(6,800)	(27,769)	
231 Board of Education	(3,000)	0	0	(3,000)	0	0	0	
232 Executive Administration	16,224	16,000	1,224	0	(1,000)	0	0	
Total General Administration	13,224	16,000	1,224	(3,000)	(1,000)	0	0	

32

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

FUNCTION	2020-21 FINAL BUDGET REVISION VS. 2020-21 FIRST BUDGET REVISION							Adjustment Notes
	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
241 Office of the Principal	40,160	31,000	11,160	0	1,500	0	(3,500)	
249 Other School Administration	0	0	0	0	0	0	0	
Total School Administration	40,160	31,000	11,160	0	1,500	0	(3,500)	
252 Fiscal Services	16,252	16,750	502	(8,000)	(500)	0	7,500	
257 Internal Services	(8,459)	0	0	(8,459)	0	0	0	
259 Other Business	0	0	0	0	0	0	0	
Total Business Services	7,793	16,750	502	(16,459)	(500)	0	7,500	
261 Operating Buildings Services	50,775	8,192	(1,020)	41,214	(130,111)	146,500	(14,000)	CRF/Utilities/CRF
266 Building Security	(21,670)	0	0	(21,670)	0	0	0	Security
Total Operations and Maintenance	29,105	8,192	(1,020)	19,544	(130,111)	146,500	(14,000)	
271 Pupil Transportation	(256,120)	0	0	0	(35,516)	0	(220,604)	Fuel/To&From/Field Trips/SE net claim
281 Planning, Research, Development	9,728	0	0	0	0	0	9,728	
282 Communication Services	4,180	500	180	0	0	0	3,500	
283 Staff/Personnel Services	38,752	30,700	11,052	(5,000)	0	2,500	(500)	
284 Non-Instructional Technology	31,487	500	(2,513)	20,500	0	13,000	0	CRF
285 Pupil Accounting	6,160	1,000	360	4,800	0	0	0	
Total Central Support Services	90,307	32,700	9,079	20,300	0	15,500	12,728	
293 Athletic Activities	4,160	6,000	2,160	(5,000)	0	0	1,000	
3xx Community Services	11,608	6,557	5,051	0	0	0	0	
4xx Payments to Oth Gov't Agencies, Facilities Acquisition, and Prior Period Adjustments	0	0	0	0	0	0	0	
5xx Debt Service - Long Term	0	0	0	0	0	0	0	
Total General Fund	(547,083)	236,708	53,746	73,058	(218,842)	(264,296)	(427,457)	
Percent of Total ¹	100.0%	-43.3%	-9.8%	-13.4%	40.0%	48.3%	78.1%	

33

¹ Amount may not add to 100.0% due to rounding

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

FUNCTION:	2018-19		2019-20		2020-21	
	ACTUAL	% of TOTAL	ACTUAL	% of TOTAL	FINAL REVISION	% of TOTAL
111 Elementary	8,596,876	22.2%	9,071,575	22.2%	8,889,828	21.0%
112 Middle School	3,890,287	10.1%	4,009,563	9.8%	4,093,861	9.7%
113 High School	6,001,234	15.5%	6,289,605	15.4%	6,185,581	14.6%
118 Pre-Kindergarten	270,525	0.7%	281,451	0.7%	297,907	0.7%
119 Summer School	0	0.0%	1,724	0.0%	84,336	0.2%
Total Basic Programs	18,758,922	48.5%	19,653,918	48.2%	19,551,513	46.2%
122 Special Education	3,415,845	8.8%	3,826,167	9.4%	4,120,764	9.7%
125 Compensatory Education	1,525,667	3.9%	1,550,890	3.8%	1,931,503	4.6%
Total Added Needs	4,941,512	12.8%	5,377,057	13.2%	6,052,267	14.3%
Total Instruction	23,700,434	61.3%	25,030,975	61.3%	25,603,780	60.4%
212 Guidance	604,308	1.6%	624,837	1.5%	578,297	1.4%
213 Health	249,613	0.6%	147,150	0.4%	169,870	0.4%
214 Psychology	153,043	0.4%	209,233	0.5%	216,022	0.5%
215 Speech	660,640	1.7%	687,854	1.7%	740,846	1.7%
216 Social Work	632,687	1.6%	772,560	1.9%	840,484	2.0%
218 Teacher Consultant	469,048	1.2%	557,905	1.4%	593,965	1.4%
219 Other Pupil Support	143,616	0.4%	174,062	0.4%	128,108	0.3%
Total Pupil Support Services	2,912,955	7.5%	3,173,601	7.8%	3,267,592	7.7%
221 Improvement of Instruction	592,853	1.5%	685,647	1.7%	737,170	1.7%
222 Educational Media Services	480,221	1.2%	523,245	1.3%	454,950	1.1%
224 Educational Television	55,557	0.1%	58,193	0.1%	65,497	0.2%
225 Instruction Related Technology	267,012	0.7%	292,355	0.7%	371,102	0.9%
226 Supervision of Instructional Staff	552,767	1.4%	602,662	1.5%	614,281	1.5%
227 Academic Student Assessment	33,508	0.1%	69,685	0.2%	71,210	0.2%
229 Other Instructional Staff Services	265,828	0.7%	253,615	0.6%	269,950	0.6%
Total Instructional Staff Support	2,247,746	5.8%	2,485,402	6.1%	2,584,160	6.1%
231 Board of Education	79,028	0.2%	77,973	0.2%	107,958	0.3%
232 Executive Administration	262,110	0.7%	346,448	0.8%	363,673	0.9%
Total General Administration	341,138	0.9%	424,421	1.0%	471,631	1.1%

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

FUNCTION:	2018-19		2019-20		2020-21	
	ACTUAL	% of TOTAL	ACTUAL	% of TOTAL	FINAL REVISION	% of TOTAL
241 Office of the Principal	2,250,162	5.8%	2,367,247	5.8%	2,822,222	6.7%
249 Other School Administration	24,435	0.1%	9,505	0.0%	17,910	0.0%
Total School Administration	2,274,597	5.9%	2,376,752	5.8%	2,840,132	6.7%
252 Fiscal Services	403,871	1.0%	432,257	1.1%	487,872	1.2%
257 Internal Services	57,132	0.1%	94,195	0.2%	92,680	0.2%
259 Other Business	89,445	0.2%	89,839	0.2%	76,143	0.2%
Total Business Services	550,448	1.4%	616,291	1.5%	656,695	1.6%
261 Operating Buildings Services	3,729,076	9.6%	3,798,275	9.3%	4,074,173	9.6%
266 Building Security	99,848	0.3%	75,341	0.2%	21,890	0.1%
Total Operations and Maintenance	3,828,924	9.9%	3,873,616	9.5%	4,096,063	9.7%
271 Pupil Transportation	1,151,432	3.0%	1,216,326	3.0%	1,002,288	2.4%
281 Planning, Research, Development	0	0.0%	0	0.0%	9,679	0.0%
282 Communication Services	70,193	0.2%	36,377	0.1%	53,906	0.1%
283 Staff/Personnel Services	307,950	0.8%	261,452	0.6%	316,052	0.7%
284 Non-Instructional Technology	401,708	1.0%	450,471	1.1%	494,907	1.2%
285 Pupil Accounting	108,771	0.3%	155,469	0.4%	145,568	0.3%
Total Central Support Services	888,622	2.3%	903,769	2.2%	1,020,112	2.4%
Total Support Services	14,195,862	36.7%	15,070,178	36.9%	15,938,673	37.6%
293 Athletic Activities	753,849	1.9%	689,509	1.7%	743,538	1.8%
3xx Community Services	23,737	0.1%	18,881	0.0%	69,975	0.2%
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%	0	0.0%	0	0.0%
Total ¹	38,673,882	100.0%	40,809,543	100.0%	42,355,966	100.0%

net est. variance

¹ Amount may not add to 100.0% due to rounding

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

2019-20 ACTUAL		2020-21 RECOMMENDED BUDGET	2020-21 FIRST REVISION	2020-21 FINAL REVISION	\$ CHANGE FINAL REVISION vs. FIRST REVISION	\$ CHANGE FINAL REVISION vs. 2019-20 ACTUAL
	Revenues:					
	Local:					
322,396	Food Sales	454,000	0	0	0	(322,396)
17,984	Catered Events	0	0	0	0	(17,984)
6,684	Other	0	0	0	0	(6,684)
	State:					
10,568	Breakfast - Supplemental & At-Risk	20,325	13,250	13,250	0	2,682
40,833	Lunch	41,000	42,016	59,482	17,466	18,649
	Federal:					
92,089	Breakfast	126,000	0	0	0	(92,089)
382,498	Lunch	509,000	0	0	0	(382,498)
475,847	Other (SFSP)	226,000	1,428,675	1,567,000	138,325	1,091,153
88,561	USDA Commodity	91,000	91,000	91,000	0	2,439
<u>1,437,460</u>	Total Revenues	<u>1,467,325</u>	<u>1,574,941</u>	<u>1,730,732</u>	<u>155,791</u>	<u>293,272</u>
	Expenditures:					
71,177	Salaries	116,231	56,217	30,500	(25,717)	(40,677)
32,960	Employee Benefits	39,418	19,592	14,600	(4,992)	(18,360)
477,185	Purchased Services	486,100	427,200	463,200	36,000	(13,985)
746,033	Supplies & Materials	662,000	699,000	983,000	284,000	236,967
70,078	Capital Outlay	50,000	0	16,500	16,500	(53,578)
14,518	Other	14,000	17,500	15,000	(2,500)	482
<u>1,411,951</u>	Total Expenditures	<u>1,367,749</u>	<u>1,219,509</u>	<u>1,522,800</u>	<u>303,291</u>	<u>110,849</u>
25,509	Excess (Deficit) of Revenues over (under) Expenditures	99,576	355,432	207,932	(147,500)	182,423
	Other Financing (Uses) Sources					
0	Operating Transfers	0	0	0	0	0
0	Other	0	0	0	0	0
<u>0</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
25,509	Increase (Decrease) in Fund Balance	99,576	355,432	207,932	(147,500)	182,423
343,693	Fund Balance - Beginning of Year	218,726	369,202	369,202	0	25,509
<u>369,202</u>	Fund Balance - End of Year	<u>318,302</u>	<u>724,634</u>	<u>577,134</u>	<u>(147,500)</u>	<u>207,932</u>
26.1%	Fund Balance as a Percentage of Expenditures	23.3%	59.4%	37.9%		
447,291	Max. Fund Balance per 3 Months of Operating Costs	439,250	406,503	502,100		

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

2019-20 ACTUAL		2020-21 RECOMMENDED BUDGET	2020-21 FIRST REVISION	2020-21 FINAL REVISION	\$ CHANGE FINAL REVISION vs. FIRST REVISION	\$ CHANGE FINAL REVISION vs. 2019-20 ACTUAL
	Revenues:					
	Local:					
5,472	Donley Elementary	5,500	1,000	4,000	3,000	(1,472)
21,116	Glencairn Elementary	21,000	1,000	1,500	500	(19,616)
39,343	Marble Elementary	38,500	1,000	3,000	2,000	(36,343)
10,506	Pinecrest Elementary	10,500	2,500	2,000	(500)	(8,506)
400	Red Cedar Elementary	500	500	0	(500)	(400)
4,162	Whitehills Elementary	4,000	1,000	0	(1,000)	(4,162)
32,250	MacDonald Middle School	31,000	15,000	15,000	0	(17,250)
197,844	East Lansing High School	188,000	50,000	50,000	0	(147,844)
311,093	Total Revenues	299,000	72,000	75,500	3,500	(235,593)
	Expenditures:					
8,161	Donley Elementary	8,000	1,000	1,000	0	(7,161)
19,636	Glencairn Elementary	19,500	3,000	2,500	(500)	(17,136)
23,977	Marble Elementary	24,000	1,000	1,000	0	(22,977)
8,078	Pinecrest Elementary	8,000	2,000	1,500	(500)	(6,578)
0	Red Cedar Elementary	0	500	500	0	500
3,862	Whitehills Elementary	4,000	1,000	500	(500)	(3,362)
30,139	MacDonald Middle School	30,000	15,000	5,000	(10,000)	(25,139)
214,679	East Lansing High School	215,500	50,000	55,000	5,000	(159,679)
308,532	Total Expenditures	309,000	73,500	67,000	(6,500)	(241,532)
2,561	Excess (Deficit) of Revenues over (under) Expenditures	(10,000)	(1,500)	8,500	10,000	5,939
	Other Financing (Uses) Sources					
0	Operating Transfers	0	0	0	0	0
0	Other	0	0	0	0	0
0	Total Other Financing (Uses) Sources	0	0	0	0	0
2,561	Increase (Decrease) in Fund Balance	(10,000)	(1,500)	8,500	10,000	5,939
374,086	Fund Balance - Beginning of Year	338,086	376,647	376,647	0	2,561
376,647	Fund Balance - End of Year	328,086	375,147	385,147	10,000	8,500

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

2019-20 ACTUAL		2020-21 RECOMMENDED BUDGET	2020-21 FIRST REVISION	2020-21 FINAL REVISION	\$ CHANGE FINAL REVISION vs. FIRST REVISION	\$ CHANGE FINAL REVISION vs. 2019-20 ACTUAL
Revenues:						
Local:						
3,891,153	Current Property Taxes (net 0.50% est. delinquent)	3,804,168	3,804,167	3,797,645	(6,522)	(93,508)
8,784	Payment in Lieu of Taxes	7,500	7,500	7,500	0	(1,284)
1,846	Delinquent Property Taxes (includes penalties & interest)	1,200	1,500	3,300	1,800	1,454
10,692	Interest on Investments	5,000	2,300	2,600	300	(8,092)
0	Other	0	0	0	0	0
<u>3,912,475</u>	Total Revenues	<u>3,817,868</u>	<u>3,815,467</u>	<u>3,811,045</u>	<u>(4,422)</u>	<u>(101,430)</u>
Expenditures:						
Due November:						
699,750	Interest on Bonded Debt	635,625	635,625	635,625	0	(64,125)
Due May:						
2,565,000	Redemption of Principal (matures May 2030)	2,585,000	2,585,000	2,585,000	0	20,000
0	Redemption of Principal - SLRF	0	0	0	0	0
699,750	Interest on Bonded Debt	635,625	635,625	635,625	0	(64,125)
0	Interest on SLRF	0	0	0	0	0
701	Dues and Fees	800	800	600	(200)	(101)
6,494	Property Tax Refunds (MTT/STC/Board of Review)	8,000	8,000	8,000	0	1,506
0	Other - Costs of Bond Issuance	0	0	0	0	0
<u>3,971,695</u>	Total Expenditures	<u>3,865,050</u>	<u>3,865,050</u>	<u>3,864,850</u>	<u>(200)</u>	<u>(106,845)</u>
(59,220)	Excess (Deficit) of Revenues over (under) Expenditures	(47,182)	(49,583)	(53,805)	(4,222)	5,415
Other Financing (Uses) Sources						
0	Operating Transfers	0	0	0	0	0
0	Sale of Bonds	0	0	0	0	0
<u>0</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(59,220)	Increase (Decrease) in Fund Balance	(47,182)	(49,583)	(53,805)	(4,222)	5,415
<u>343,045</u>	Fund Balance - Beginning of Year	<u>294,432</u>	<u>283,825</u>	<u>283,825</u>	<u>0</u>	<u>(59,220)</u>
<u>283,825</u>	Fund Balance - End of Year	<u>247,250</u>	<u>234,242</u>	<u>230,020</u>	<u>(4,222)</u>	<u>(53,805)</u>

38

EAST LANSING PUBLIC SCHOOLS
2017 DEBT FUND (ELEMENTARY BONDS)
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2019-20 ACTUAL		2020-21 RECOMMENDED BUDGET	2020-21 FIRST REVISION	2020-21 FINAL REVISION	\$ CHANGE FINAL REVISION vs. FIRST REVISION	\$ CHANGE FINAL REVISION vs. 2019-20 ACTUAL
	Revenues:					
	Local:					
3,891,153	Current Property Taxes (net 0.50% est. delinquent)	3,804,168	3,804,167	3,797,645	(6,522)	(93,508)
8,784	Payment in Lieu of Taxes	7,500	7,500	7,500	0	(1,284)
1,846	Delinquent Property Taxes (includes penalties & interest)	1,200	1,500	3,300	1,800	1,454
9,104	Interest on Investments	5,000	1,700	2,000	300	(7,104)
0	Other	0	0	0	0	0
<u>3,910,887</u>	Total Revenues	<u>3,817,868</u>	<u>3,814,867</u>	<u>3,810,445</u>	<u>(4,422)</u>	<u>(100,442)</u>
	Expenditures:					
	Due November:					
1,341,425	Interest on Bonded Debt	1,316,825	1,316,825	1,316,825	0	(24,600)
	Due May:					
1,230,000	Redemption of Principal (matures May 2042)	1,230,000	1,230,000	1,230,000	0	0
0	Redemption of Principal - SLRF	0	0	0	0	0
1,341,425	Interest on Bonded Debt	1,316,825	1,316,825	1,316,825	0	(24,600)
0	Interest on SLRF	0	0	0	0	0
566	Dues and Fees	800	800	700	(100)	134
5,934	Property Tax Refunds (MTT/STC/Board of Review)	8,000	8,000	8,000	0	2,066
0	Other - Costs of Bond Issuance	0	0	0	0	0
<u>3,919,350</u>	Total Expenditures	<u>3,872,450</u>	<u>3,872,450</u>	<u>3,872,350</u>	<u>(100)</u>	<u>(47,000)</u>
<u>(8,463)</u>	Excess (Deficit) of Revenues over (under) Expenditures	<u>(54,582)</u>	<u>(57,583)</u>	<u>(61,905)</u>	<u>(4,322)</u>	<u>(53,442)</u>
	Other Financing (Uses) Sources					
0	Operating Transfers	0	0	0	0	0
0	Sale of Bonds	0	0	0	0	0
<u>0</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(8,463)</u>	Increase (Decrease) in Fund Balance	<u>(54,582)</u>	<u>(57,583)</u>	<u>(61,905)</u>	<u>(4,322)</u>	<u>(53,442)</u>
<u>301,608</u>	Fund Balance - Beginning of Year	<u>309,145</u>	<u>293,145</u>	<u>293,145</u>	<u>0</u>	<u>(8,463)</u>
<u>293,145</u>	Fund Balance - End of Year	<u>254,563</u>	<u>235,562</u>	<u>231,240</u>	<u>(4,322)</u>	<u>(61,905)</u>

EAST LANSING PUBLIC SCHOOLS
2020 DEBT FUND (ELEMENTARY BONDS)
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2019-20 ACTUAL	2020-21 RECOMMENDED BUDGET	2020-21 FIRST REVISION	2020-21 FINAL REVISION	\$ CHANGE FINAL REVISION vs. FIRST REVISION	\$ CHANGE FINAL REVISION vs. 2019-20 ACTUAL
Revenues:					
Local:					
0	1,268,048	1,268,050	1,265,875	(2,175)	1,265,875
0	2,500	2,500	2,500	0	2,500
0	0	100	200	100	200
0	1,600	500	500	0	500
0	0	0	0	0	0
0	1,272,148	1,271,150	1,269,075	(2,075)	1,269,075
Expenditures:					
Due November:					
0	686,749	686,749	686,749	0	686,749
Due May:					
0	0	0	0	0	0
0	0	0	0	0	0
0	504,550	504,550	504,550	0	504,550
0	0	0	0	0	0
0	800	800	600	(200)	600
0	1,000	1,000	0	(1,000)	0
0	0	0	0	0	0
0	1,193,099	1,193,099	1,191,899	(1,200)	1,191,899
0	79,049	78,051	77,176	(875)	77,176
Other Financing (Uses) Sources					
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	79,049	78,051	77,176	(875)	77,176
0	0	0	0	0	0
0	79,049	78,051	77,176	(875)	77,176

40

**EAST LANSING PUBLIC SCHOOLS
SINKING FUND**

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2019-20 ACTUAL		2020-21 RECOMMENDED BUDGET	2020-21 FIRST REVISION	2020-21 FINAL REVISION	\$ CHANGE FINAL REVISION vs. FIRST REVISION	\$ CHANGE FINAL REVISION vs. 2019-20 ACTUAL
Revenues:						
Local:						
0	Current Property Taxes (net 0.50% est. delinquent)	0	0	0	0	0
0	Payment in Lieu of Taxes	0	0	0	0	0
286	Delinquent Property Taxes (includes penalties & interest)	500	100	100	0	(186)
0	Interest on Investments	0	0	0	0	0
0	Other	0	0	0	0	0
286	Total Revenues	500	100	100	0	(186)
Expenditures:						
47,049	Donley Elementary	10,000	10,000	5,000	(5,000)	(42,049)
803	Glencairn Elementary	10,000	10,000	4,500	(5,500)	3,697
221,439	Marble Elementary	0	0	0	0	(221,439)
0	Pinecrest Elementary	10,000	10,000	4,000	(6,000)	4,000
12,393	Red Cedar Elementary	10,000	10,000	8,500	(1,500)	(3,893)
0	Whitehills Elementary	10,000	10,000	3,500	(6,500)	3,500
106,079	MacDonald Middle School	100,000	80,000	92,000	12,000	(14,079)
424,131	East Lansing High School	400,000	200,000	127,000	(73,000)	(297,131)
0	Towar	5,000	5,000	3,000	(2,000)	3,000
2,182	Property Tax Refunds (MTT/STC/Board of Review)	3,000	3,000	3,000	0	818
814,076	Total Expenditures	558,000	338,000	250,500	(87,500)	(563,576)
(813,790)	Excess (Deficit) of Revenues over (under) Expenditures	(557,500)	(337,900)	(250,400)	87,500	563,390
0	Other Financing (Uses) Sources - Operating Transfers	0	0	0	0	0
(813,790)	Increase (Decrease) in Fund Balance	(557,500)	(337,900)	(250,400)	87,500	563,390
2,269,095	Fund Balance - Beginning of Year	1,417,095	1,455,305	1,455,305	0	(813,790)
1,455,305	Fund Balance - End of Year	859,595	1,117,405	1,204,905	87,500	(250,400)

41

**EAST LANSING PUBLIC SCHOOLS
2019 SINKING FUND**

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2019-20 ACTUAL		2020-21 RECOMMENDED BUDGET	2020-21 FIRST REVISION	2020-21 FINAL REVISION	\$ CHANGE FINAL REVISION vs. FIRST REVISION	\$ CHANGE FINAL REVISION vs. 2019-20 ACTUAL
	Revenues:					
	Local:					
1,197,031	Current Property Taxes (net 0.50% est. delinquent)	1,254,514	1,212,789	1,210,614	(2,175)	13,583
2,703	Payment in Lieu of Taxes	2,500	2,500	2,500	0	(203)
331	Delinquent Property Taxes (includes penalties & interest)	200	200	1,000	800	669
0	Interest on Investments	0	0	0	0	0
0	Other	0	0	0	0	0
<u>1,200,065</u>	Total Revenues	<u>1,257,214</u>	<u>1,215,489</u>	<u>1,214,114</u>	<u>(1,375)</u>	<u>14,049</u>
	Expenditures:					
750	Donley Elementary	3,000	3,000	3,000	0	2,250
750	Glencairn Elementary	3,000	3,000	3,000	0	2,250
750	Marble Elementary	3,000	3,000	3,000	0	2,250
750	Pinecrest Elementary	3,000	3,000	3,000	0	2,250
0	Red Cedar Elementary	3,000	3,000	3,000	0	3,000
750	Whitehills Elementary	3,000	3,000	3,000	0	2,250
61,417	MacDonald Middle School	15,000	25,000	25,000	0	(36,417)
79,630	East Lansing High School	127,000	150,000	150,000	0	70,370
0	Towar	0	0	0	0	0
61	Property Tax Refunds (MTT/STC/Board of Review)	5,000	1,000	1,500	500	1,439
<u>144,858</u>	Total Expenditures	<u>165,000</u>	<u>194,000</u>	<u>194,500</u>	<u>500</u>	<u>49,642</u>
1,055,207	Excess (Deficit) of Revenues over (under) Expenditures	1,092,214	1,021,489	1,019,614	(1,875)	(35,593)
0	Other Financing (Uses) Sources - Operating Transfers	0	0	0	0	0
1,055,207	Increase (Decrease) in Fund Balance	1,092,214	1,021,489	1,019,614	(1,875)	(35,593)
0	Fund Balance - Beginning of Year	1,006,860	1,055,207	1,055,207	0	1,055,207
<u>1,055,207</u>	Fund Balance - End of Year	<u>2,099,074</u>	<u>2,076,696</u>	<u>2,074,821</u>	<u>(1,875)</u>	<u>1,019,614</u>

42

EAST LANSING PUBLIC SCHOOLS
2012 CAPITAL PROJECTS FUND (SALE OF TIMBERLANE BUILDING)
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2019-20 ACTUAL		2020-21 RECOMMENDED BUDGET	2020-21 FIRST REVISION	2020-21 FINAL REVISION	\$ CHANGE FINAL REVISION vs. FIRST REVISION	\$ CHANGE FINAL REVISION vs. 2019-20 ACTUAL
	Revenues:					
	Local:					
0	Interest on Investments	0	0	0	0	0
0	Other	0	0	0	0	0
<u>0</u>	Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Expenditures:					
0	Donley Elementary	0	0	0	0	0
0	Glencairn Elementary	0	0	0	0	0
0	Marble Elementary	0	0	0	0	0
0	Pinecrest Elementary	0	0	0	0	0
0	Red Cedar Elementary	0	2,000	54,000	52,000	54,000
0	Whitehills Elementary	0	0	0	0	0
0	MacDonald Middle School	0	235,000	301,000	66,000	301,000
19,157	East Lansing High School	0	146,000	183,496	37,496	164,339
0	Towar	0	0	0	0	0
<u>19,157</u>	Total Expenditures	<u>0</u>	<u>383,000</u>	<u>538,496</u>	<u>155,496</u>	<u>519,339</u>
(19,157)	Excess (Deficit) of Revenues over (under) Expenditures	0	(383,000)	(538,496)	(155,496)	(519,339)
	Other Financing (Uses) Sources					
(90,000)	Operating Transfers	0	0		0	90,000
0	Sale of Bonds	0	0		0	0
<u>(90,000)</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>90,000</u>
(109,157)	Increase (Decrease) in Fund Balance	0	(383,000)	(538,496)	(155,496)	(429,339)
<u>647,653</u>	Fund Balance - Beginning of Year	<u>534,153</u>	<u>538,496</u>	<u>538,496</u>	<u>0</u>	<u>(109,157)</u>
<u>538,496</u>	Fund Balance - End of Year	<u>534,153</u>	<u>155,496</u>	<u>0</u>	<u>(155,496)</u>	<u>(538,496)</u>

43

EAST LANSING PUBLIC SCHOOLS
2017 CAPITAL PROJECTS FUND (ELEMENTARY BOND)
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2019-20 ACTUAL		2020-21 RECOMMENDED BUDGET	2020-21 FIRST REVISION	2020-21 FINAL REVISION	\$ CHANGE FINAL REVISION vs. FIRST REVISION	\$ CHANGE FINAL REVISION vs. 2019-20 ACTUAL
	Revenues:					
	Local:					
303,487	Interest on Investments	10,000	1,400	1,425	25	(302,062)
0	Other	0	80,293	0	(80,293)	0
<u>303,487</u>	Total Revenues	<u>10,000</u>	<u>81,693</u>	<u>1,425</u>	<u>(80,268)</u>	<u>(302,062)</u>
	Expenditures:					
1,746,921	Donley Elementary	100,000	9,360	3,666	(5,694)	(1,743,255)
2,419,461	Glencairn Elementary	213,943	52,044	46,339	(5,705)	(2,373,122)
418,484	Marble Elementary	0	344,245	318,589	(25,656)	(99,895)
11,514,297	Pinecrest Elementary	3,130,000	1,854,765	1,828,905	(25,860)	(9,685,392)
165,067	Red Cedar Elementary	0	355,357	355,357	0	190,290
11,431,600	Whitehills Elementary	3,175,000	2,020,522	2,000,182	(20,340)	(9,431,418)
<u>27,695,830</u>	Total Expenditures	<u>6,618,943</u>	<u>4,636,293</u>	<u>4,553,038</u>	<u>(83,255)</u>	<u>(23,142,792)</u>
<u>(27,392,343)</u>	Excess (Deficit) of Revenues over (under) Expenditures	<u>(6,608,943)</u>	<u>(4,554,600)</u>	<u>(4,551,613)</u>	<u>2,987</u>	<u>22,840,730</u>
	Other Financing (Uses) Sources					
0	Operating Transfers	0	0	(2,987)	(2,987)	(2,987)
0	Sale of Bonds	0	0	0	0	0
<u>0</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>(2,987)</u>	<u>(2,987)</u>	<u>(2,987)</u>
<u>(27,392,343)</u>	Increase (Decrease) in Fund Balance	<u>(6,608,943)</u>	<u>(4,554,600)</u>	<u>(4,554,600)</u>	<u>0</u>	<u>22,837,743</u>
<u>31,946,943</u>	Fund Balance - Beginning of Year	<u>6,608,943</u>	<u>4,554,600</u>	<u>4,554,600</u>	<u>0</u>	<u>(27,392,343)</u>
<u>4,554,600</u>	Fund Balance - End of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(4,554,600)</u>

44

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

2019-20 ACTUAL		2020-21 RECOMMENDED BUDGET	2020-21 FIRST REVISION	2020-21 FINAL REVISION	\$ CHANGE FINAL REVISION vs. FIRST REVISION	\$ CHANGE FINAL REVISION vs. 2019-20 ACTUAL
	Revenues:					
	Local:					
73,519	Interest on Investments	64,000	18,000	22,000	4,000	(51,519)
0	Other	0	846	80,300	79,454	80,300
<u>73,519</u>	Total Revenues	<u>64,000</u>	<u>18,846</u>	<u>102,300</u>	<u>83,454</u>	<u>28,781</u>
	Expenditures:					
32,740	Donley Elementary	350,000	70,464	62,000	(8,464)	29,260
32,740	Glencairn Elementary	36,057	205,144	142,000	(63,144)	109,260
563,370	Marble Elementary	14,800,000	12,492,879	12,503,000	10,121	11,939,630
32,740	Pinecrest Elementary	100,000	642,802	702,000	59,198	669,260
465,528	Red Cedar Elementary	1,530,000	628,821	688,000	59,179	222,472
32,741	Whitehills Elementary	100,000	622,088	673,000	50,912	640,259
<u>1,159,859</u>	Total Expenditures	<u>16,916,057</u>	<u>14,662,198</u>	<u>14,770,000</u>	<u>107,802</u>	<u>13,610,141</u>
<u>(1,086,340)</u>	Excess (Deficit) of Revenues over (under) Expenditures	<u>(16,852,057)</u>	<u>(14,643,352)</u>	<u>(14,667,700)</u>	<u>(24,348)</u>	<u>(13,581,360)</u>
	Other Financing (Uses) Sources					
0	Operating Transfers	0	0	2,987	2,987	2,987
26,643,611	Sale of Bonds	0	0	0	0	(26,643,611)
<u>26,643,611</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>2,987</u>	<u>2,987</u>	<u>(26,640,624)</u>
<u>25,557,271</u>	Increase (Decrease) in Fund Balance	<u>(16,852,057)</u>	<u>(14,643,352)</u>	<u>(14,664,713)</u>	<u>(21,361)</u>	<u>(40,221,984)</u>
<u>0</u>	Fund Balance - Beginning of Year	<u>26,332,665</u>	<u>25,557,271</u>	<u>25,557,271</u>	<u>0</u>	<u>25,557,271</u>
<u>25,557,271</u>	Fund Balance - End of Year	<u>9,480,608</u>	<u>10,913,919</u>	<u>10,892,558</u>	<u>(21,361)</u>	<u>(14,664,713)</u>

45

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

	10/3/2018 Fall 18	2/14/2018 Supp 18	Audited 2018-19 Blended Count	10/2/2019 Fall 19	2/13/2019 Supp 19	Audited 2019-20 Blended Count	Unaudited 10/7/2020 Fall 20	Unaudited 2/12/2020 Supp 20	Projected 2020-21 Blended Count	Projected 2020-21 "Super Blend"
ELEMENTARY:										
Donley	278.00	278.00	278.00	281.22	275.00	280.60	263.00	277.22	264.42	276.56
Glencairn	315.00	305.00	314.00	341.00	316.00	338.50	275.00	346.12	282.11	324.40
Marble	366.00	364.00	365.80	364.14	362.00	363.93	332.14	370.14	335.94	356.93
Pinecrest	346.51	399.96	351.86	325.53	347.02	327.68	274.03	337.72	280.40	315.86
Red Cedar	0.00	0.00	0.00	0.00	0.00	0.00	108.00	0.00	97.20	24.30
Whitehills	316.00	323.00	316.70	308.00	318.00	309.00	284.00	308.00	286.40	303.35
Total Elementary	<u>1,621.51</u>	<u>1,669.96</u>	<u>1,626.36</u>	<u>1,619.89</u>	<u>1,618.02</u>	<u>1,619.71</u>	<u>1,536.17</u>	<u>1,639.20</u>	<u>1,546.47</u>	<u>1,601.40</u>
MacDonald Middle School	855.16	840.22	853.67	894.16	856.74	890.42	895.33	897.87	895.58	897.71
East Lansing High School	1,111.80	1,087.59	1,109.37	1,183.03	1,091.43	1,173.87	1,198.90	1,156.59	1,194.67	1,179.07
Sec 23a	0.00	0.00	0.00	7.17	0.00	7.17	9.42	0.00	9.42	14.80
TOTAL PUPIL MEMBERSHIP	<u>3,588.47</u>	<u>3,597.77</u>	<u>3,589.40</u>	<u>3,704.25</u>	<u>3,566.19</u>	<u>3,691.17</u>	<u>3,639.82</u>	<u>3,693.66</u>	<u>3,646.14</u>	<u>3,686.98</u>
Blended FTE count change from prior year			(22.93)			101.77			(45.03)	(4.19)
Blended FTE % change from prior year			-0.7%			2.8%			-1.2%	-0.1%
Fall FTE count change from prior year	-26.60			115.78			-64.43			

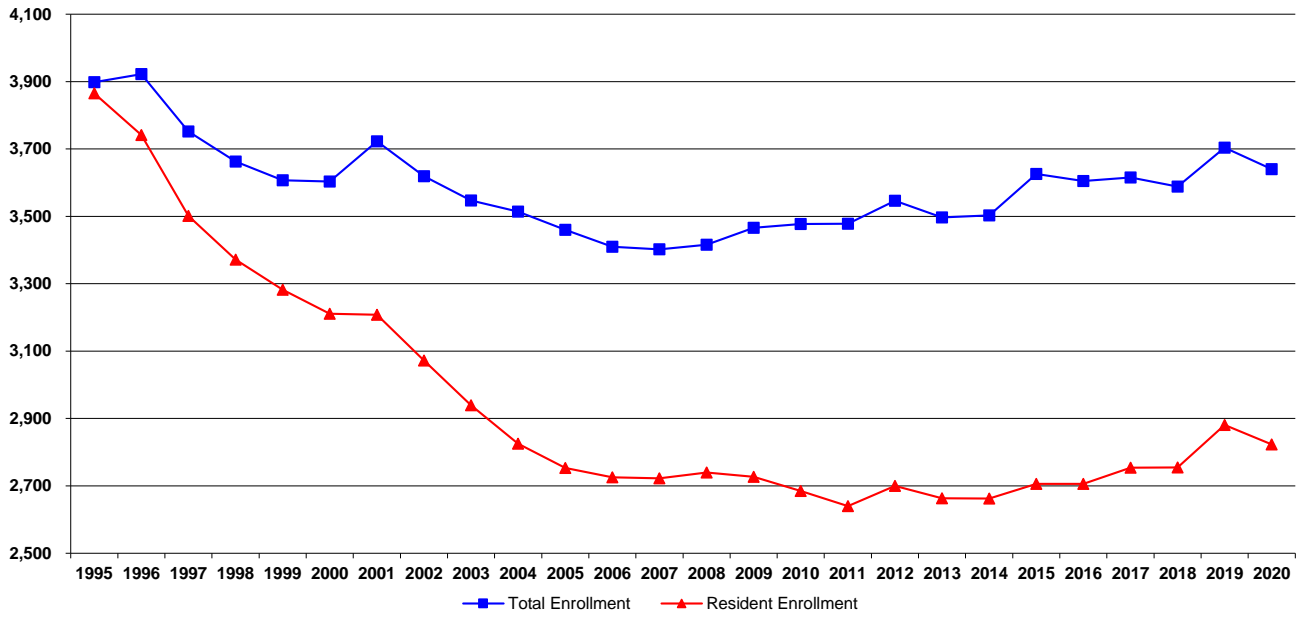
Note: State pupil membership blended count is based on full time equivalent enrollment with 90% funding from the fall count day and 10% funding from the previous supplemental count day. Pupil membership does not include students in Great Start Readiness Program. For FY 2020-21 a "Super Blend" is being used which includes 75% of counts from 2019 (90% Fall plus 10% Spring) and 25% of counts from 2020 (90% Fall plus 10% Spring).

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

Grade Level	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Change from Prior Year Fall Count
Early Childhood Special Education	22.82	16.84	15.61	16.79	17.00	17.75	16.00	16.00	22.00	16.00	(6.00)
Kindergarten	277.00	291.00	275.00	285.32	276.62	288.24	271.00	256.00	292.13	254.00	(38.13)
1st Grade	272.57	274.05	260.78	250.45	279.57	248.67	271.00	256.00	242.36	251.00	8.64
2nd Grade	271.57	276.42	246.59	248.70	274.27	281.50	259.44	265.08	245.00	230.73	(14.27)
3rd Grade	246.91	259.65	268.36	258.74	267.03	261.71	285.00	258.28	268.00	239.00	(29.00)
4th Grade	249.71	267.81	254.69	276.42	271.54	277.26	277.32	283.00	263.09	279.00	15.91
5th Grade	227.34	251.05	260.22	265.06	289.19	280.75	282.00	287.15	287.31	266.44	(20.87)
Elementary Total				1,601.48	1,675.22	1,655.88	1,661.76	1,621.51	1,619.89	1,536.17	(83.72)
6th Grade	242.71	247.58	250.29	259.30	278.33	286.77	282.69	287.00	306.30	297.00	(9.30)
7th Grade	275.27	261.19	258.76	267.34	282.78	279.05	279.37	283.24	286.00	317.33	31.33
8th Grade	252.40	274.13	281.17	256.24	279.20	280.37	278.86	284.92	301.86	281.00	(20.86)
Middle School Total				782.88	840.31	846.19	840.92	855.16	894.16	895.33	1.17
9th Grade	280.53	280.00	280.00	289.67	278.00	269.78	299.46	287.74	306.33	308.00	1.67
10th Grade	294.00	280.97	283.95	291.83	295.53	277.00	283.51	301.84	306.83	312.33	5.50
11th Grade	292.67	284.77	266.83	261.49	293.01	275.27	258.66	274.71	289.64	297.00	7.36
12th Grade + Sec 23a	272.58	280.96	295.23	275.21	244.28	280.68	270.76	247.51	287.40	290.99	3.59
High School Total				1,118.20	1,110.82	1,102.73	1,112.39	1,111.80	1,190.20	1,208.32	18.12
TOTAL PUPIL MEMBERSHIP COUNT	3,478.08	3,546.42	3,497.48	3,502.56	3,626.35	3,604.80	3,615.07	3,588.47	3,704.25	3,639.82	(64.43)
FTE change from prior year	0.58	68.34	(48.94)	5.08	123.79	(21.55)	10.27	(26.60)	115.78	(64.43)	

47

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



Year	Total Fall Enrollment	Resident Enrollment	Non-Resident (NR) Enrollment ¹	Resident as a % of Total Enrollment	NR as a % of Total Enrollment	Total School of Choice	SOC as a % of Total Enrollment
1995	3,898	3,865	33	99.2%	0.8%	0	0.0%
1996	3,922	3,742	180	95.4%	4.6%	161	4.1%
1997	3,752	3,501	251	93.3%	6.7%	221	5.9%
1998	3,663	3,372	292	92.0%	8.0%	272	7.4%
1999	3,607	3,283	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	2,754	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	76.1%	23.9%	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	3,640	2,823	816	77.6%	22.4%	739	20.3%

¹ Non-Resident enrollment includes: schools of choice, non-public non-residents (began Fall 2007), former resident students that moved after SOC period and are on release, SE cooperative agreements, non-resident students of district employees (employee provision began Fall 2005).

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

Levy	Expiration	2020 Tax Year (TY)	2019 TY	2018 TY	2017 TY	2016 TY
		2020-21	2019-20	2018-19	2017-18	2016-17
Operating - Non-PRE (Non-Homestead)	12/31/28	18.0000	18.0000	17.9795	18.0000	18.0000
Sinking Fund - ALL				1.2770	1.2804	1.2860
2019 Sinking Fund - ALL	12/31/28	1.0000	1.0000			
Total Sinking Funds		1.0000	1.0000	1.2770	1.2804	1.2860
2020 Debt Fund - ALL		1.0000				49
2017 Debt Fund - ALL		3.0000	3.2500	3.3400	2.2890	
2015 Debt Fund - ALL		3.0000	3.2500	3.6600	3.7550	4.1400
2013 Debt Fund - ALL					0.9560	1.0650
Total Debt		7.0000	6.5000	7.0000	7.0000	5.2050
Total PRE (Homestead)		8.0000	7.5000	8.2770	8.2804	6.4910
Total Non-PRE (Non-Homestead)		26.0000	25.5000	26.2565	26.2804	24.4910
Headlee Reduction ¹ - ALL		NO	NO	YES - 0.9974	YES - 0.9957	NO
Headlee Reduction - Non-PRE (Non-Homestead)		NO	YES - 0.9993	YES - 0.9924	YES - 0.9922	NO

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

**EAST LANSING PUBLIC SCHOOLS
PROPERTY TAXABLE VALUES BY MUNICIPAL ENTITY**

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

	Percentage of Taxable Value	(as of April 22, 2021) 2020-21	(as of April 22, 2021) 2019-20	\$ Change	% Change
City of East Lansing	77.5%	942,866,848	883,945,324	58,921,524	6.67%
City of Lansing	3.4%	41,126,474	39,966,544	1,159,930	2.90%
Bath Township	4.0%	48,818,226	43,158,252	5,659,974	13.11% 50
DeWitt Township	0.2%	1,847,846	1,659,129	188,717	11.37%
Lansing Township	0.0%	240,146	234,900	5,246	2.23%
Meridian Township	14.9%	181,807,501	176,893,053	4,914,448	2.78%
	100.0%	1,216,707,041	1,145,857,202	70,849,839	6.18%

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 BY MUNICIPAL ENTITY**

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

	(as of April 22, 2021) 2020-21	(as of April 22, 2021) 2019-20	\$ Change	% Change	
City of East Lansing	448,207,013	437,723,535	10,483,478	2.39%	
City of Lansing	7,501,472	7,181,963	319,509	4.45%	
Bath Township	0	0	0	#DIV/0!	51
DeWitt Township	38,840	38,116	724	1.90%	
Lansing Township	0	0	0	#DIV/0!	
Meridian Township	135,477,972	130,623,690	4,854,282	3.72%	
	<u>591,225,297</u>	<u>575,567,304</u>	<u>15,657,993</u>	<u>2.72%</u>	
Percent of total taxable value	48.6%	50.2%			

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 BY MUNICIPAL ENTITY
COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE (excludes Capture)

	(as of April 22, 2021)	(as of April 22, 2021)		
	2020-21	2019-20	\$ Change	% Change
City of East Lansing	32,256,900	33,093,900	(837,000)	-2.53%
City of Lansing	4,251,400	4,449,200	(197,800)	-4.45%
Bath Township	1,468,500	1,349,000	119,500	8.86%
DeWitt Township	182,800	187,100	(4,300)	-2.30%
Lansing Township	0	0	0	#DIV/0!
Meridian Township	527,600	622,300	(94,700)	-15.22%
	<u>38,687,200</u>	<u>39,701,500</u>	<u>(1,014,300)</u>	<u>-2.55%</u>
Percent of total taxable value	3.2%	3.5%		

52

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 BY MUNICIPAL ENTITY

NON-PRE PROPERTY TAXABLE VALUE (excludes Capture)

	(as of April 22, 2021)	(as of April 22, 2021)		
	2020-21	2019-20	\$ Change	% Change
City of East Lansing	462,402,935	413,127,889	49,275,046	11.93%
City of Lansing	29,373,602	28,335,381	1,038,221	3.66%
Bath Township	47,349,726	41,809,252	5,540,474	13.25%
DeWitt Township	1,626,206	1,433,913	192,293	13.41%
Lansing Township	240,146	234,900	5,246	2.23%
Meridian Township	45,801,929	45,647,063	154,866	0.34%
	<u>586,794,544</u>	<u>530,588,398</u>	<u>56,206,146</u>	<u>10.59%</u>
Percent of total taxable value	48.2%	46.3%		

53

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 REVENUE**

ASSESSING UNIT	COUNTY	OPERATING MILLAGE			2019 SINKING FUND	2015 DEBT (2005 Refinance)	2017 DEBT (Elem.)	2020 DEBT (Elem.)	
		2020 TAXABLE VALUATION ¹	Non-PRE	Commercial Personal					TOTAL OPERATING
			18.0000	6.0000					
East Lansing, City of									
	Ingham								
PRE (includes Industrial Personal)		427,857,619			\$ 427,857	\$ 1,283,572	\$ 1,283,572	\$ 427,857	
Commercial Personal		32,256,900		\$ 193,541	\$ 193,541	96,770	96,770	32,256	
Non-PRE		461,764,303	\$ 8,311,757		8,311,757	1,385,292	1,385,292	461,764	
Capture - PRE		11,663,332				34,989	34,989	11,663	
Capture - Commercial Personal		0				0	0	0	
Capture - Non-PRE		20,172,088				60,516	60,516	20,172	
TOTAL CITY OF EAST LANSING		953,714,242	8,311,757	193,541	8,505,298	921,877	2,861,139	2,861,139	953,712
East Lansing, City of									
	Clinton								
PRE		20,349,394			20,349	61,048	61,048	20,349	
Commercial Personal		0		0	0	0	0	0	
Non-PRE		638,632	11,495		11,495	1,915	1,915	638	
TOTAL CITY OF EAST LANSING		20,988,026	11,495	0	11,495	62,963	62,963	20,987	
Lansing, City of									
	Ingham								
PRE		7,501,472			7,501	22,504	22,504	7,501	
Commercial Personal		4,251,400		25,508	25,508	12,754	12,754	4,251	
Non-PRE		29,373,602	528,724		528,724	88,120	88,120	29,373	
Capture - PRE		519,583				1,558	1,558	519	
Capture - Commercial Personal		0				0	0	0	
Capture - Non-PRE		23,185,065				69,555	69,555	23,185	
TOTAL CITY OF LANSING		64,831,122	528,724	25,508	554,232	41,125	194,491	194,491	64,829
Lansing Township									
	Ingham								
PRE		0			0	0	0	0	
Commercial Personal		0		0	0	0	0	0	
Non-PRE		240,146	4,322		4,322	240	240	240	
TOTAL LANSING TOWNSHIP		240,146	4,322	0	4,322	240	240	240	
Meridian Township									
	Ingham								
PRE		135,477,972			135,477	406,433	406,433	135,477	
Commercial Personal		527,600		3,165	3,165	1,582	1,582	527	
Non-PRE		45,801,929	824,434		824,434	137,405	137,405	45,801	
TOTAL MERIDIAN TOWNSHIP		181,807,501	824,434	3,165	827,599	181,805	545,420	545,420	181,805
DeWitt Township									
	Clinton								
PRE		38,840			38	116	116	38	
Commercial Personal		182,800		1,096	1,096	548	548	182	
Non-PRE		1,626,206	29,271		29,271	4,878	4,878	1,626	
TOTAL DEWITT TOWNSHIP		1,847,846	29,271	1,096	30,367	1,846	5,542	5,542	1,846
Bath Township									
	Clinton								
PRE		0			0	0	0	0	
Commercial Personal		1,468,500		8,811	8,811	4,405	4,405	1,468	
Non-PRE		47,349,726	852,295		852,295	142,049	142,049	47,349	
TOTAL BATH TOWNSHIP		48,818,226	852,295	8,811	861,106	48,817	146,454	146,454	48,817
Total PRE (Homestead)		603,408,212	0	0	0	591,222	1,810,220	1,810,220	603,404
Total Commercial Personal		38,687,200	0	232,121	232,121	38,684	116,059	116,059	38,684
Total Non-PRE (Non-Homestead)		630,151,697	10,562,298	0	10,562,298	586,791	1,890,450	1,890,450	630,148
Grand Total (includes Capture)		1,272,247,109	\$ 10,562,298	\$ 232,121	\$ 10,794,419	\$ 1,216,697	\$ 3,816,729	\$ 3,816,729	\$ 1,272,236
Less Capture Amount		(55,540,068)					Total Debt		\$ 8,905,694
Grand Total (excludes Capture)		1,216,707,041					Total Tax Revenue		\$ 20,916,810

¹ As of April 22, 2021 per State of Michigan's Taxable Value Management System website.

DEFINITIONS of EXPENDITURE FUNCTION CODES

Per Michigan Public School Accounting Manual - Bulletin 1022 (updated through Change Notice #31 dated 12-17-2020)

Function Code	Function Name	Description
111	Elementary	Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all pupils in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.
112	Middle/Junior High	Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.
113	High School	Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various occupations and/or professions which normally may be achieved in the high school years.
118	Pre-Kindergarten	Learning experiences designed for ages preceding kindergarten.
119	Summer School	Any basic program activity offered in summer.
122	Special Education	Instructional activities designed primarily to deal with pupils having impairments requiring special accommodation. The special education programs area includes Preprimary, Elementary, Middle/Junior High, and High School services for pupils with mental, emotional, hearing, visual, speech, language, physical and other impairments and learning disabilities. Homebound and hospitalized programs for pupils who are not classified as special education pupils should not be included in this account.
125	Compensatory Education	Instructional activities designed to improve the achievement in basic cognitive skills of pupils who have extraordinary need for assistance to improve their competence in such basic skills as State At Risk, NCLB Title I and Bilingual.
212	Guidance Services	Consist of those activities of counseling with pupils and parents, providing consultation with other staff members on learning problems, evaluating the abilities of pupils, assisting pupils to make their own educational and career plans and choices, assisting pupils in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for pupils.
213	Health Services	Consist of physical and mental health services. Included are activities involved with providing pupils with appropriate medical, dental, nursing, occupational therapy or other health services.
214	Psychological Services	Consist of those activities of administering psychological tests, interpreting the results of psychological tests, working with other staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests, and planning and managing a program of psychological services including psychological counseling for the school or school system.
215	Speech Pathology and Audiology Services	Consist of those activities which have as their purpose the identification, assessment, and treatment of children with impairments in speech, hearing and language.

DEFINITIONS of EXPENDITURE FUNCTION CODES

Per Michigan Public School Accounting Manual - Bulletin 1022 (updated through Change Notice #31 dated 12-17-2020)

Function Code	Function Name	Description
216	Social Work Services	Consist of those activities that have as their purpose the performance of school social work activities dealing with the problems of pupils that involve the home, school and community.
218	Teacher Consultant	Consists of those activities for special education programs and services. See MDE Administrative Rules 340.1755 and R340.1749 for the appropriate use of special education teacher consultants.
219	Other Pupil Support Services	This function is assigned to expenditures involving monitoring activities, such as, lunchroom monitors, hall monitors, playground monitors and crossing guards. Bus monitors are assigned to the transportation function, 271.
221	Improvement of Instruction	Consists of those activities that are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging and natural learning experiences for pupils. These activities include curriculum development, techniques of instruction, child development and understanding, in-service training for instructional staff.
222	Educational Media Services	Consist of those activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of educational media by teachers and other members of the instructional staff; and guiding instructional staff members in their use of educational media. Included here are the activities for planning the use of the educational media by pupils and instructing pupils in their use of media materials.
224	Educational Television	Consist of those activities concerned with planning, programming, and writing educational programs or segments of programs for use on closed circuit or broadcast television or radio.
225	Instruction Related Technology	Consist of all technology activities and services for the purpose of supporting instruction. Specifically costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, and instructional networks. Technology that is used by students in the classroom or that has an instruction focus (including distance learning) should be coded to the appropriate Instruction (1xx) function.
226	Supervision and Direction of Instructional Staff	Directing and managing instructional services. Includes the activities of program coordination and program compliance monitoring. Examples: Special Education, Career Technical and Title I directors.
227	Academic Student Assessment	Services rendered for the academic assessment of pupils. Examples: Purchased academic testing services, purchased grading services, academic testing supplies.
229	Other Instructional Staff Services	Consist of activities other than those defined above to assist instructional staff.
231	Board of Education	Activities performed by the elected body that has been created according to state law and vested with responsibilities for educational activities in a school district. Includes legal, audit and election costs or fees.

DEFINITIONS of EXPENDITURE FUNCTION CODES

Per Michigan Public School Accounting Manual - Bulletin 1022 (updated through Change Notice #31 dated 12-17-2020)

Function Code	Function Name	Description
232	Executive Administration	Those activities associated with the district-wide general or executive responsibilities, including the development and execution of school district policies through staff at all levels. Titles may include superintendent, associate or assistant superintendent, but may not be limited to such designations. These activities may be distinguished from the supervision or direction of a specific function, program or supporting service that may appropriately be charged to another specific instructional or supporting function. When the same individual directs two or more functions, the services of that individual's office may be prorated between the functions concerned. Include community relations services (district wide activities and programs designed to improve school/community relations.)
241	Office of the Principal	Activities performed by the principal, assistant principal and other assistants in the general supervision of all operations of the school building; evaluation of staff members of the school; supervision and maintenance of the school records are included under this function, along with clerical staff for these activities.
249	Other School Administration	Other activities of school administration not defined above. Include full-time department chairpersons and graduation expenditures here.
252	Fiscal Services	Activities concerned with the fiscal operations of the school system. This function includes budgeting, receiving and disbursing, financial accounting, payroll, purchasing, inventory control, and internal auditing.
257	Internal Services	Activities concerned with storing and distributing supplies, furniture, and equipment. Also include district wide duplicating/printing services and central mail services.
259	Other Business Services	This function is assigned to those kinds of transactions that should not be identified to any of the business activities defined above. Examples: short term interest on notes, judgments, taxes abated and written off.
261	Operating Buildings Services	Activities concerned with keeping the physical plant open, clean, and ready for daily use. They include operating the heating, lighting, and ventilation systems, and repairing facilities/equipment. Also included are operating building leases, property and liability insurance, janitorial and ground maintenance costs. May be used in a Capital Projects fund only to extent allowed by law.
266	Security Services	Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems, and security guards.
271	Pupil Transportation Services	Activities concerned with the conveyance of pupils to and from school, as provided by state law. It includes trips between home and school or trips to school activities. All other direct costs related to pupil transportation should be included under this function, i.e., physical exams, uniforms, school bus driver licenses, awards, bus monitors, etc. May be used in Capital Projects Funds only to extent allowed by law.

DEFINITIONS of EXPENDITURE FUNCTION CODES

Per Michigan Public School Accounting Manual - Bulletin 1022 (updated through Change Notice #31 dated 12-17-2020)

Function Code	Function Name	Description
281	Planning, Research, Development, and Evaluation	Activities, on a system-wide basis, associated with conducting and managing programs of planning, research, development, and evaluation for a school system.
282	Communication Services	Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers or to the general public through direct mailing, the various news media, or personal contact.
283	Staff/Personnel Services	Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services, staff accounting, and staff relations and negotiations. In-service training and professional development for non-instructional support staff should be recorded here.
284	Non-Instructional Technology Services	Activities concerned with supporting the school district's information technology system, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. Included costs associated with the administration and supervision of technology personnel, systems planning and analysis, system application development, systems operation, network support services, hardware maintenance and support, etc.
285	Pupil Accounting	Consists of those activities concerned with acquiring, maintaining, and auditing records or pupil attendance, and reporting information to various oversight agencies.
293	Athletic Activities	Consist of those activities concerned with financing the interscholastic athletic programs that are under the supervision of the school.
296	Student/School Activity	Other student/school activity expenditures
297	Food Services	Consist of those activities concerned with providing food to pupils and staff in a school or school system. This service includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.
311	Community Service Direction	Activities concerned with directing and managing community services activities, i.e., community school direction.
321	Community Recreation	Consists of those activities concerned with providing recreation for the community as a whole, or for some segment of the community. It includes such staff activities as organizing and supervising playgrounds, swimming pools, and other recreation programs for the community.
331	Community Activities	Consists of those activities concerned with providing services to civic affairs organizations. This includes services to parent-teacher association meetings, other parental involvement functions, public forums, lectures, and civil defense planning.
361	Welfare Activities	Pertain to providing for the personal needs of individuals who have been designated by an appropriate governmental entity. They include food or other personal needs.

DEFINITIONS of EXPENDITURE FUNCTION CODES

Per Michigan Public School Accounting Manual - Bulletin 1022 (updated through Change Notice #31 dated 12-17-2020)

Function Code	Function Name	Description
371	Non-Public School Pupils	Services to pupils attending a school established by an agency other than the state, subdivision of the state, or the federal government, which usually is supported primarily by other than public funds. They may consist of such activities as those involved in providing instructional services, attendance and social work services, health services, professional development and transportation services for no-public school pupils.
411	Payments to Other Public Schools Within the State of Michigan	Sub-Grantee/Flow Through Distributions Only. All other payments for services, supplies, and materials should be reported in the appropriate function and object code 82xx.
441	Payments to Other Governmental Entities	Sub-grantee Relationships Only (Non-Public School, Community Organizations, etc.)
452	Site Improvement Services	Activities concerned with improving sites, and with maintaining existing site improvements.
455	Building Acquisition and Construction Services	Activities concerned with buying or constructing buildings. Include cost for the initial equipping of facilities.
459	Other Facilities Acquisition and Construction Services	Other Facilities Acquisition and Construction Services that cannot be classified above. Includes Furniture, Fixtures, and Equipment FF &E).
491	Prior Period Adjustments-Material Transactions	Amounts reported here must be reported in the audited financial statements as adjustments to the prior year fund balance with appropriate notation.
511	Debt Service - Long Term Only	Principal on short-term notes/loans will be recorded in offsetting balance sheet accounts (Notes payable/Cash) rather than as an "other financing use." Interest on short-term notes/loans will be coded in Function "259."
601-659	Fund Modifications (Other Operating Transfers Out)	Use "6" in the first position of the fund code, then two position fund code of fund the dollars are going to.



East Lansing
Public Schools

MEMORANDUM

TO: ELPS Board of Education, Dori Leyko, Superintendent

FROM: Richard Pugh, Director of Finance

SUBJECT: Action Item – Ingham Intermediate School District’s 2021-22 Proposed General Fund Budget

DATE: April 29, 2021

Recommendation:

It is recommended that the Board of Education adopt the resolution in support of the proposed 2021-22 Ingham Intermediate School District General Fund budget, as presented.

Background:

By June 1 of each year (per PA 234 of 2004) constituent districts of an intermediate school district (ISD) must take board action on the ISD’s proposed General Fund budget. Attached for your review is Ingham Intermediate School District’s (IISD) 2021-22 Proposed General Fund Budget.

Projected revenue and expense highlights can be found on page 6 and 7 respectively. The proposed budget projects ending fund balance of \$5,983,522 or 19.5% of total expenditures. This is an increase of \$323,162 in the projected ending fund balance for the year ending June 30, 2021.

The IISD Proposed General Fund Budget will be reviewed at a Finance Committee meeting (April 15, 2021). At the May 10, 2021 Board meeting it is anticipated that a resolution will be presented to support IISD’s 2021-22 Proposed General Fund Budget.

Ingham Intermediate School District 2021-22 Proposed General Fund Budget



How We Help

Ingham ISD offers many programs and services to support local districts and students in our service area. [How We Help](#) provides an overview of our programs and services.
#InghamImpact

Ingham Intermediate School District (ISD) is pleased to provide this information regarding our 2021-22 Proposed General Fund Budget. A wide variety of programs and services to support our constituent districts are encompassed within our General Fund Budget. Ingham ISD is focused on assisting districts in their efforts to increase student achievement and on creating and supporting collaborative programs and services.

Ingham ISD operates three funds: General Education, Special Education and Career and Technical Education. [Public Act 234 of 2004](#) mandates local district boards of education adopt a resolution either in support or disapproval of Ingham ISD's General Fund Budget. The information in this report is designed to assist you⁶¹ as a board member in this process.

We strive to provide programs and services to support our efforts toward fulfilling our Mission which is to lead and serve for the achievement and success of all learners. Our budget resource allocations also support our Vision that Ingham ISD, in partnership with all stakeholders, will foster the success of all learners.

For more information, follow the [highlighted links](#) where indicated throughout this report.



Ingham Intermediate School District

www.inghamisd.org



Table of Contents

General Fund Budget Overview and Focus	3-4
General Fund Budget	5-7
Proposed Budget	5
Total Revenue	6
Total Expense	7
Programs and Services Supported by General Fund	8-11
Next Steps and Responsibility	12
	62

For more information, follow the [highlighted links](#) where indicated throughout this report.



Ingham ISD General Fund Overview

Ingham ISD's General Fund Budget supports our Mission and Vision in many different ways. Our programs and services are provided in collaboration with districts and are focused on individual district needs. Our General Fund Budget totals approximately \$30.6 million in expenditures and encompasses:

Instructional programs ([see page 8](#))

- Alternative education programs
- Substitute consortium

Instructional supports to districts to improve student outcomes ([see page 9](#))

- Multi-Tiered System of Supports (MTSS)
- Content-area supports for literacy, behavior and STEM (Science, Technology, Engineering, and Math)
- Continuous improvement and accountability index school support
- Student instructional data systems and supports for the use of data
- Training and coaching

Early childhood initiatives to ensure school readiness ([see page 10](#))

Collaborations with districts to maximize resources ([see pages 10-11](#))

- General education transportation services
- Technology services
- Business services
- Communication services
- Software consortiums
- Cooperative purchasing
- Technology wide-area network and internet bandwidth

63

The following pages and related links provide additional information regarding the Ingham ISD General Fund Budget.



Focus on Increasing Student Outcomes

Ingham ISD is committed to continuing our collaborative work with districts to increase outcomes for all learners in our service area. We work with districts to build capacity to address learners' needs.

Our collaboration utilizes a Multi-Tiered System of Supports (MTSS) for early childhood birth through age 26 to improve student outcomes. We are committed to an All Education belief that encompasses early childhood, general education, special education and career and technical education. To that end, we support the following practices:

- Team-based leadership
- Tiered delivery
- Selection and implementation of instruction, intervention and supports
- Comprehensive screening and assessment systems to inform instruction
- Continuous data-based decision making and problem solving

64

Based on districts' needs, Ingham ISD continues to sustain and/or adjust programs and services within the areas of curriculum, instruction and assessment as well as provide support for instructional data/technology for all learners.

Our budget strives to leverage our General Fund resources and deploy staff to continue this collaborative work with our constituent districts, families and community. These supports include a structured, professional development coaching process which is customized to each district.



General Fund 2021-22 Proposed Budget

	<u>2020-21 Revised</u>	<u>2021-22 Proposed</u>	<u>Increase/ (Decrease)</u>
Revenue	30,412,680	30,930,563	517,883
Expense	<u>30,039,353</u>	<u>30,607,401</u>	<u>568,048</u>
Excess Revenue (Expense)	373,327	323,162	(50,165)
Beg Fund Balance	<u>5,287,033</u>	<u>5,660,360</u>	<u>373,327</u>
End Fund Balance	<u><u>5,660,360</u></u>	<u><u>5,983,522</u></u>	<u><u>323,162</u></u>

Program and service descriptions are on pages 8-11.

Budget Highlights

The Ingham ISD General Fund Budget represents a diverse collection of instructional programs, support services and outgoing transfers which are described on the following pages and related links. These diverse programs and services are supported by a set of equally diverse funding sources.

The 2021-22 proposed budget includes revenue of \$30.9 million, expenditures of \$30.6 million and an ending fund balance of \$6.0 million. The 2021-22 excess revenue of \$323,162 compares with 2020-21 revised budget excess revenue of \$373,327. The 2020-21 revised budget excess revenue was an improvement over the original budget which incorporated excess expenses of \$214,269. The current year revised budget includes the removal of several COVID-related contingencies incorporated in the original 2020-21 budget, as well as adjustments to grants and revenue updates.

The General Fund budget includes expanded initiatives to directly support literacy and school mental health services at the local district level as well as new Early Childhood home visiting federal grant funding received through MDHHS.

The majority of General Fund programs and services have a designated revenue source or fees, and this restricted revenue category has increased in recent years along with related and offsetting expenditures. A relatively small portion of the General Fund programs and services is funded by undesignated sources.



General Fund Revenue - \$30.9 million

State - \$12.1 million

Early Childhood	\$8.90
State Aid Sec. 81 ISD Operations	1.50
State Aid Sec. 147(c) MPSERS	.90
Mental Health 31(n)	.40
Other	.40

Local - \$7.5 million

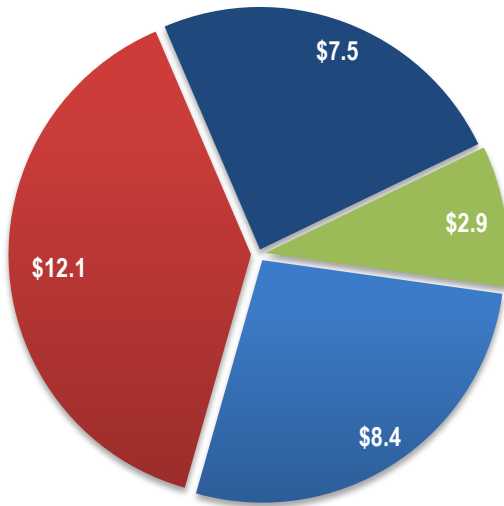
District Business, Technology and Communication Services	\$2.60
Property Taxes	2.00
REMC Statewide Coop Purchasing	1.70
Ingham Academy	.50
Technical Assistance, MTSS	.40
Other	.30

Federal - \$2.9 million

Early Childhood	\$2.50
Title I, Regional Assistance	.40

Incoming & Other - \$8.4 million

Central Michigan Substitute System	\$4.10
General Education Transportation	1.50
The Early College at LCC and HSDCI	1.40
Ingham Academy	.60
Student Instructional Services, MTSS	.20
REMC 13	.20
Student Data and Assessment	.10
Software	.10
StarNET Wide Area Network	.10
Student Management Software	.10
Other	



Program and service descriptions are on pages 8-11.

Revenue Highlights

Budgeted total revenue for 2021-22 is \$30.9 million, an increase from the \$30.4 million 2020-21 revised budget. General Fund revenue sources include property taxes, state aid, fees for programs/services and grants. A significant portion of revenue is restricted for specific programs or grants and is not available for discretionary general appropriations.

The primary unrestricted revenue sources for the General Fund are property taxes and state aid section 81. Property taxes contribute \$2.0 million in revenue and are based on a levy of 0.1998 mills. The 2021-22 budget assumes a 2.5 percent increase in property tax revenue which is net of a contingency for reduced taxable values and increased personal property tax delinquencies in the upcoming year. The State Aid section 81 revenue estimate is \$1.5 million and is budgeted at the same level as the current year. Local and State revenue sources will be monitored for a potential downturn in the economy and other uncertainties next year. There is a potential for new contingencies to be included next year in the revised budget based on the state school aid appropriation and the economic outlook.

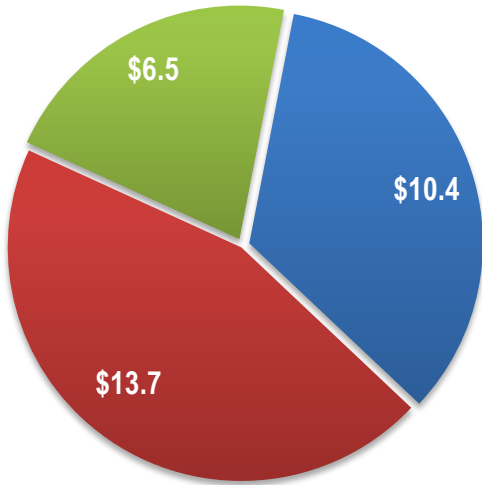
The majority of the revenue is restricted and relates directly to a specific expenditure. Examples include instructional programming at Ingham Academy, early childhood programs and services, regional substitute consortium, local district transportation, technology, business and communication services. As the revenue for these restricted items increases or decreases, there is also an increase or decrease in the related expenditure.



General Fund Expense - \$30.6 million

Instructional Programs - \$6.5 million

Central Michigan Substitute System	\$4.10
The Early College at LCC and HSDCI	1.30
Ingham Academy	1.00
Other	.10



Outgoing & Other - \$10.4 million

Early Childhood	\$8.30
REMC Statewide Coop Purchasing	.90
Student Instructional Services, MTSS	.70
Central Michigan Substitute System	.20
Capital Projects Transfer	.20
Instructional Data, Software and Analysis	.10

Support Services - \$13.7 million

Student Instructional Services, MTSS	\$2.50
Early Childhood	2.30
Technology Services	2.10
Administrative Services and Support	1.90
General Education Transportation	1.70
Instructional Data, Software and Analysis	1.00
REMC 13 & Statewide Cooperative	1.00
Business Services	.60
Pupil Accounting & Truancy	.30
StarNET Wide Area Network	.20
Communication Services	.10

Program and service descriptions are on pages 8-11.

Expense Highlights

General Fund expenditures include a wide variety of programs and services as noted on this graph. Expenses for 2021-22 are budgeted at \$30.6 million, an increase from the \$30.0 million 2020-21 revised total expense. The majority of expenditures for this fund have specific and designated revenues. As these designated revenues increase or decrease, there is an offsetting change in the related expenditures.

The 2021-22 budget includes restored operational expense budgets that had been reduced in the current year due to COVID-19 and the subsequent school closure. Ingham ISD's bargaining unit contracts end the current fiscal year. A contingency is included for contract-related costs including healthcare hard cap and statutory retirement rates. Several open and unfilled positions in the current year are budgeted to be filled at full-year levels next year.

67

This budget includes two staffing additions which are budget neutral. One position increase is covered by new Early Childhood home visiting expansion of federal grant funding received through MDHHS. The other position increase is covered by a local district's request for business services.



Programs and Services Supported by Ingham ISD’s General Fund

Instructional Programs

Central Michigan Substitute System

\$4.3 million*

Ingham ISD, along with Clinton County RESA, Eaton RESA and Shiawassee RESD, provides a regionalized substitute teacher system to identify and contract substitute teachers for participating districts. Ingham ISD provides coordination, contract administration, and billing for districts.

The Early College at Lansing Community College

\$1.1 million

The Early College at Lansing Community College (LCC) is a three-year program that provides high school students an opportunity for early entry to a higher education environment. Students can earn a post-secondary credential, up to 60 college credits, or an associate degree focused in Science, Technology, Engineering and Mathematics (STEM).

High School Diploma Completion Initiative (HSDCI)

\$0.2 million

HSDCI is a partnership between Ingham ISD and LCC offering an alternative path to graduation for students who may have dropped out of school or need a different environment to complete their high school diploma. Students can earn high school and college credit concurrently.

Ingham Academy

\$1.0 million

Ingham ISD partners with the Ingham County Board of Commissioners and the Circuit Court to provide an alternative day-school for adjudicated youth that provides educational and behavioral support. Ingham Academy is funded by state aid with the remaining cost billed to the Circuit Court.

Gifted and Talented and Other Support

\$0.1 million

Ingham ISD works cooperatively with local school districts, Lansing Community College and Michigan State University to provide challenging education enrichment opportunities for students. Support is also provided for gifted and talented programs and services operated in local districts.

* Note: budget amounts on pages 8-11 reflect total of expenditures in all categories.



Programs and Services Supported by Ingham ISD’s General Fund

Student Instructional Services (SIS), MTSS \$3.2 million *

Multi-Tiered System of Supports (MTSS)

Ingham ISD, in collaboration with our constituent districts, is committed to implementing the essential research and evidence-based practices of MTSS to increase achievement for all pre-K-12 students. Specifically, Ingham ISD supports stakeholders in the following ways:

Data Review

Ingham ISD provides training and facilitation for ongoing data reviews, utilizing a problem-solving process at the grade, building, and district level.

Michigan’s Continuous Improvement Process (MICIP)

Ingham ISD provides professional learning and customized support to local districts in the implementation of a Continuous Improvement Process and the use of the MICIP platform. Professional learning and support with the MiStrategy Bank are provided to internal ISD programs and local districts.

English Language Arts (ELA) Steering Committee

The ELA Steering Committee provides an opportunity for literacy educators in the service area to learn about and implement the essential evidence-based literacy practices within an MTSS framework. The emphasis of this work focuses on four core areas: collaboration, professional development, assessment/data and research-based practices (General Education Leadership Network (GELN) Essential Practices).

Early Warning Systems and Positive Behavioral Interventions & Supports (PBIS)

Ingham ISD supports the collection and analysis of K-12 early warning indicators. We support implementation of school-wide and classroom PBIS systems through training and technical support.

Survey of Enacted Curriculum

In collaboration with the University of Wisconsin, Ingham ISD provides training and support in the use of The Surveys of Enacted Curriculum (SEC) to assist district/school leadership and teachers in aligning instruction to the Common Core.

Continuous Improvement and Accountability Index School Support

Technical assistance and support are provided to identified schools consistent with our MTSS framework for Michigan’s required continuous school improvement model.

Literacy and Math Supports

Ingham ISD provides county-wide and customized support, pre-K-12, for evidence-based curriculum, assessment and instructional practices within the universal tier and for supplemental and intensive support. Ingham ISD provides in-district math and literacy coaching support that augments our professional learning opportunities as well as direct grant payments to districts which support literacy coaching. We support the GELN Literacy Essential School-wide and Instructional Practices through professional learning and coaching to build capacity and expertise in area schools.

Science, Technology, Engineering and Mathematics (STEM)

Ingham ISD provides training, support and technical assistance for implementing an integrated curriculum aligned with the [Next Generation Science Standards](#) as well as engineering design practices pre-K-12. Ingham ISD is supporting districts implementing recommended curriculum material aligned with the Next Generation Science Standards.

Leadership Learning Networks

Ingham Leadership Networks provide principal and central office support and learning for our constituent districts’ administrators and leadership teams. It provides a networking opportunity for school-based leaders that combines updates from the state, problem solving, collaboration and leadership learning. In addition, collaborative networks are led by SIS staff for Counselors, New Teachers, Instructional Coaches and Leaders of English Learners.

Ingham ISD supports local districts with professional learning on social emotional health. Mental Health Specialists provide student and family support for those in need of mental health support through the 31n grant.



Programs and Services Supported by Ingham ISD's General Fund

Early Childhood Programs

\$10.6 million*

Early Childhood

Ingham ISD provides early childhood administrative support and coordination for the implementation of a comprehensive continuum of early childhood programs and services for children from birth to age eight and for their families. Through facilitation of the Ingham Great Start Collaborative (GSC), Ingham ISD guides local districts, human service agencies and families in the development, implementation and sustainability of an ISD-wide early childhood education and care system. The majority of these activities are grant funded and support core implementation of the GSC and the Great Start Parent Coalitions (GSPC).

Great Parents, Great Start (GPGS)

Ingham ISD provides a parent involvement and education program that offers personal visits, developmental screenings, playgroups and connections to community resources for families with children, birth to kindergarten, to improve school readiness.

Great Start Readiness Program (GSRP)

Ingham ISD operates the consortium in coordination with local districts, public school academies and community grantees which provides eligible, at-risk four-year-olds with preschool programming.

Early Childhood Support Networks (ECSN)

2019-20 was the first year for Ingham ISD's federally-funded partnership with MDE to develop and facilitate regional access to a better-coordinated early childhood system for providers and families. The Eastern ECSN provides training and technical assistance to Resource Centers, GSC and GSPC for 18 counties.

Instructional Data, Software & Analysis

\$1.1 million*

Data, Systems and Analysis Team (DSA)

The DSA team assists district stakeholders in the use of data to improve student outcomes. This includes facilitating, collecting, moving, analyzing data and making it accessible and actionable. The DSA team also disseminates research, bridges the gap between research and practice, and develops innovative practices by conducting rigorous research. Research is interwoven in DSA and Ingham ISD activities by examining the effectiveness of third-party vendors, Ingham ISD programs and services.

Student Data and Assessment Software

Eleven districts and Ingham ISD are part of a student data and assessment software collaboration utilizing Illuminate Education DnA which helps districts manage and leverage student data and assessments to improve student outcomes.

Student Information Software

Nine districts and Ingham ISD are using PowerSchool as their student information system. Ingham ISD provides application support to seven school districts and hosts PowerSchool for five districts.

70

Data Visualization Tool

Eleven districts and Ingham ISD are part of a service area agreement with Eidex for software to assist in data visualization and calculations of student growth.

Regional Educational Media Center (REMC)

\$1.9 million*

REMC SAVE

The REMC SAVE (Statewide Aggregated Volume for Education) is provided as a project of the REMC Association of Michigan for all Michigan schools. It is managed through a fiscal agent agreement with Ingham ISD. The project provides large volume contracts for a variety of educational resources. By using REMC SAVE contracts, Michigan schools have saved approximately one billion dollars since 1990.

Regional Educational Media Center 13 (REMC 13)

This regional collaboration among Ingham ISD, Clinton RESA, and Eaton RESA provides services and instructional resources to REMC members within the service area.



Programs and Services Supported by Ingham ISD's General Fund

Other

General Education Transportation

\$1.7 million

The ISD operates a general education transportation consortium to provide a cost-effective and quality transportation service option for participating districts. Additionally, regional bus driver and transportation supervisor training is provided for all districts in Ingham, Clinton and Eaton ISD service areas. Ingham ISD transportation staff also provides contracted transportation routing services and management consulting services for districts.

Technology Services

\$2.1 million

Ingham ISD provides a variety of technology support services including comprehensive technology services for five local districts and one neighboring ISD, network engineering for two districts and ad hoc services to other districts as needed. In addition, a number of other technology services are being provided such as web content filtering, website hosting, data center hosting, VoIP phone system support, blended and online learning supports, technology integration and various instructional resources.

Business Services

\$0.6 million

Ingham ISD provides comprehensive business services including finance, accounting, purchasing, payroll and benefits, budgeting and reporting services to two local districts and one public school academy as well as payroll and benefit services to two additional local districts.

Communication Services

\$0.1 million

Ingham ISD provides communication services including media support, crisis management, website support, writing and/or graphic design to four local districts and two regional education service agencies.

Pupil Accounting & Truancy

\$0.3 million

Ingham ISD assists local districts by conducting Michigan Department of Education required audits to verify the accuracy of pupil membership counts which determines the amount of state school aid a district receives. Statutorily required student attendance and truancy services are also provided.

Sharing Technology & Academic Resources Network (StarNET) \$0.2 million

StarNET wide area network members (all twelve local districts and Ingham ISD) share resources including a wide area network and internet bandwidth. Members collaborate on a variety of instructional and other resources including student information systems, web content filtering, data center hosting, shared application servers (Meal Magic servers, Foxbright, etc.) and other shared technical resources. Cooperative purchasing and sharing of services, such as software for student data and assessment and special education, are also done through StarNET. Additionally, StarNET is the mechanism in place for connecting local districts to the Statewide Educational Network (MiSEN) to leverage Statewide cooperative buying power on things like internet service, peering with content providers as well as secure data transport to projects such as Michigan Data Hub for automating movement of student data between common school resources.

Administrative Services and Support

\$1.9 million

General Fund (Partially Funded)

Ingham ISD's General Fund Budget partially funds programs designed to assist local districts such as administrative services, facilitation and support for board members, curriculum directors, human resources directors, business directors and technology directors, acquisition of grant funds, communication and public information planning, property tax reporting assistance and purchasing collaborations.

General Fund (Fully Funded)

Ingham ISD provides programs and services to improve the effectiveness and efficiency of school operations supported by the General Fund. The following programs are supported with the use of Ingham ISD's General Fund dollars: Superintendents' Round Table facilitation, finance software system (MUNIS) and Human Resources employee application system.

Capital Projects Fund Transfer

\$0.2 million

The General Fund Budget includes an outgoing transfer to our Capital Projects Fund for future facility needs.



Next Steps and Responsibility

Next Steps	Responsibility
Submit 2021-22 General Fund Budget to local districts by May 1.	Ingham ISD
<p>By June 1, adopt a resolution either in support or in disapproval of the General Fund Budget. If disapproved, submit specific objections and proposed changes.</p> <p>Send resolution to Ingham ISD, c/o Superintendent's Office.</p>	Local Districts 72
Adopt General Fund Budget by July 1.	Ingham ISD

If we can provide additional information, please call 517.244.1212 or email [Micki O'Neil](mailto:Micki.O'Neil).



ISD BUDGET RESOLUTION

East Lansing Public Schools, East Lansing, Michigan (the “District”)

A regular meeting of the board of education of the District was held in the Board Room in the District, on the 10 day of May 2021, at 7:00 o’clock in the evening.

The meeting was called to order by Terah Chambers, President.

Present: Members

Absent: Members

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

WHEREAS:

1. Section 624 of the Revised School Code, as amended, requires the intermediate school board to submit its proposed budget not later than May 1 of each year to the board of each constituent district for review; and
2. Not later than June 1 of each year, the board of each constituent district shall review the proposed intermediate school district budget, shall adopt a board resolution expressing its support or disapproval of the proposed intermediate school district budget, and shall submit to the intermediate school board any specific objections and proposed changes the constituent district board has to the budget.

NOW, THEREFORE BE IT RESOLVED THAT:

1. The board of education has received and reviewed the proposed intermediate school district budget in accordance with Section 624 of the Revised School Code, as amended, and by the adoption of this resolution, expresses its support for the proposed intermediate school district budget.
2. The secretary of the board of education or his/her designee shall forward a copy of this resolution to the intermediate school board or its superintendent no later than June 1, 2021.
3. All resolutions insofar as they conflict with this resolution be and the same are hereby rescinded.

Ayes: Members

Nays: Members

Resolution declared adopted.

Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of East Lansing Public Schools, East Lansing, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education at a regular meeting held on May 10, 2021, the original of which resolution is a part of the Board's minutes, and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267, as amended.

Secretary, Board of Education



MEMORANDUM

TO: ELPS Board of Education, Dori Leyko, Superintendent

FROM: Richard Pugh, Director of Finance

SUBJECT: Action Item – IUOE TA for FY 2021-22

DATE: April 29, 2021

Recommendation:

It is recommended that the Board of Education approve the changes to the agreement between the East Lansing Board of Education and The International Union of Operating Engineers Local #324 AFL-CIO through June 30, 2022, as presented.

Background:

The IUOE (secretaries) contract expires June 30, 2021. The IUOE membership has ratified the attached redlined changes for July 1, 2021 to June 30, 2022. The changes include:

- One year agreement through 6-30-2022.
- Article 20 Compensation – steps are increased 2.5% and employees advance full step and longevity.
- Article 18 Insurance Protection – for calendar year 2022 the Board contribution to an employee's health saving account increases from \$650 to \$1,000 for single subscribers and from \$1,300 to \$2,000 for two-person or full family subscribers.
- Article 12 Leaves of Absence – added language to allow the Superintendent to grant leaves up to 60 days. This language is in other union contracts.
- Article 15 Paid Leave – added language regarding sick payouts will occur in the fiscal year immediately following retirement or separation. This language is in other union contracts.

The estimated total cost of this TA is \$40,000 (\$35,000 for wages and \$5,000 for the Board H.S.A. increase).

If the Board would like to discuss the new contract I would suggest a closed session prior to the Board vote on May 10, 2021.

AGREEMENT

between

**THE BOARD OF EDUCATION OF THE SCHOOL DISTRICT
OF THE CITY OF EAST LANSING,
Ingham and Clinton Counties, Michigan,
hereinafter called the “Board,”**

and

**THE INTERNATIONAL UNION OF OPERATING ENGINEERS
LOCAL #324 AFL-CIO
hereinafter called the “Union”**

2020~~1~~-2021~~2~~

~~11-23-2020~~4-14-2021

TABLE OF CONTENTS

ARTICLE 1: AGREEMENT AND PURPOSE..... 1

ARTICLE 2: UNION RECOGNITION, PAYROLL DEDUCTIONS 1

ARTICLE 3: NON-DISCRIMINATION 1

ARTICLE 4: VISITATION 2

ARTICLE 5: STEWARDS 2

ARTICLE 6: BOARD RIGHTS 2

ARTICLE 7: SAFETY 3

ARTICLE 8: JURISDICTION 3

ARTICLE 9: SENIORITY 3

ARTICLE 10: TRANSFER AND PROMOTIONAL PROCEDURE..... 6

ARTICLE 11: DISCHARGE, DEMOTION AND DISCIPLINE 7

ARTICLE 12: LEAVE OF ABSENCE 8

ARTICLE 13: GRIEVANCE PROCEDURE..... 10

ARTICLE 14: HOURS AND WORK WEEK..... 13

ARTICLE 15: PAID LEAVE 14

ARTICLE 16: HOLIDAYS 16

ARTICLE 17: VACATIONS 17

ARTICLE 18: INSURANCE PROTECTION..... 19

ARTICLE 19: GENERAL 21

ARTICLE 20: COMPENSATION 24

ARTICLE 21: PART-TIME EMPLOYEES 25

ARTICLE 22: SCOPE, WAIVER, AND ALTERATION OF AGREEMENT 25

ARTICLE 23: LONGEVITY 26

ARTICLE 24: TERMINATION AND MODIFICATION..... 26

SALARY SCHEDULE A..... 28

ARTICLE 1
AGREEMENT AND PURPOSE

This Agreement entered into by and between the Board of Education of the East Lansing Public Schools, East Lansing, Michigan (hereinafter referred to as the “Board” or “Employer”) and the International Union of Operating Engineers, Local 324, AFL-CIO (hereinafter referred to as the “Union”).

It is the purpose of this Agreement to set forth wages, hours and conditions of employment. It is the desire of the Board and the Union to promote harmonious relations, cooperation, and understanding between the parties.

ARTICLE 2
UNION RECOGNITION, PAYROLL DEDUCTIONS

A. Union Recognition

1. The Board hereby recognizes the Union as the sole and exclusive bargaining agent of the employees covered by this Agreement for the purpose of collective bargaining with respect to rates of pay, wages, hours of employment and other conditions of employment.
2. The term "employee" shall include all educational secretaries and all personnel engaged in secretarial and clerical work including bookkeepers, copy center operators, clerks, receptionist, general typist and instructional clerks, but excluding: secretaries to the Superintendent; Secretary to the Director of Finance; personnel secretary; payroll supervisor; all supervisory employees, substitute employees (subject to the provisions of Article 8) and all other employees.

B. Payroll Deductions

1. Requests for payroll deductions or reductions shall be in writing and signed by the bargaining unit member. The Board assumes only the responsibility for the remittance of the amount specified by the employee. The Board shall be held harmless from violations of the tax code relating to tax sheltered annuity contribution limitations.

ARTICLE 3
NONDISCRIMINATION

The Board and the Union both reaffirm by this Agreement the commitment not to discriminate against any person or persons because of race, creed, or ancestry, color, religion, sex, age, disability, marital status or national origin.

ARTICLE 4
VISITATION

Upon request by the Union and the presentation of proper credentials, officers or accredited representatives of the Union shall be admitted onto the Board's premises during working hours for the purpose of assisting in the adjusting of grievances. The officer or representative shall not disrupt orderly operations and must check in at the building office.

ARTICLE 5
STEWARDS

- A. The employees will be represented by a chief and an alternate steward, who shall be chosen or selected in a manner determined by the employees and the Union and whose names shall be furnished to the Board within five (5) working days of the date of their election or selection to such positions.
- B. Reasonable arrangements may be made when the chief or alternate steward is required by the Board to engage during their working day in negotiations on behalf of the Union with any representative of the Board or required to participate in any grievance procedure, including arbitration, and they shall not incur loss of salary when same has been mutually scheduled by both parties or the arbitrator.
- C. During their terms of office, the chief and alternate stewards shall be deemed to head the seniority list for the purpose of layoff and recall only, provided they are qualified to do the required work. Upon termination of their terms, they shall be returned to their regular seniority status.
- D. The chief steward shall be supplied the following information for any newly hired employees within the employee's third week of employment: Name, date of hire, address, schedule placement and job location. Such information will be only for the purpose of Union business, and in no case will the information be sold or used for any nonunion purpose.
- E. The chief steward shall receive eight (8) hours of release time per year for union business. The Employer may request reasonable notification and documentation.

ARTICLE 6
BOARD RIGHTS

There is exclusively reserved to the Board all responsibilities, powers, rights and authority vested in it by the laws and constitutions of the State of Michigan and the United States, or which have heretofore been properly exercised by it, excepting where expressly limited by the provisions of this Agreement. The Board retains the right, among others, to establish and equitably enforce reasonable rules and personnel policies relating to the duties and responsibilities of the employees and their working conditions which are not inconsistent with the provisions of this Agreement or

in violation of law. It is further recognized that the Board, in meeting such responsibilities and in exercising its powers and rights, acts through its administrative staff.

ARTICLE 7
SAFETY

The Board, the Union and bargaining unit members will take reasonable measures in order to prevent and eliminate any present or potential job hazards which employees may encounter at their places of work in accordance with the Occupational Safety and Health Act, state and local regulations. If an employee feels their job safety conditions are in violation of the Occupational Safety and Health Act or state and local regulations, the employee shall promptly make a written report of the condition to her immediate supervisor and may utilize the grievance procedure through Step 3.

ARTICLE 8
JURISDICTION

Employees of the Employer not covered by the terms of this Agreement shall not perform the work covered by this Agreement except in cases of instructional training, in cases of emergency or in the case when a substitute secretary is required. If a substitute employee of the Employer works in a bargaining unit position for more than thirty (30) consecutive days, for the same person in the same building, the substitute employee shall be covered by all provisions of this Agreement, except that they will not accrue seniority and will terminate upon the return of the regular member.

ARTICLE 9
SENIORITY

- A. A newly hired regular employee shall be on a probationary status for sixty (60) work days, starting from the first day of employment. If at any time prior to the completion of the probationary period the employee's work performance is determined by the Employer to be unsatisfactory, the employee may be dismissed by the Board during this period without appeal by the Union. Employees who are absent during their probationary period must work additional days equal to the number of days absent in order to complete the probationary period.

Upon satisfactory completion of the probationary period, the employee's seniority date shall be retroactive to the first day of employment.

- B. 1. "Seniority" shall be defined as the amount of service accumulated within the District as an employee within the bargaining unit. Seniority shall be measured from the employee's most recent date of hire in a bargaining unit position.
2. Employees regularly scheduled to work less than twenty (20) hours per week will be credited with one-half year of seniority. Employees regularly scheduled to work twenty (20) or more hours per week will be credited with a full year of seniority. There will be no prorating for a partial year of service for members hired during

the course of the fiscal year. Bargaining unit members hired after the commencement of a fiscal year (July 1) shall receive pro-rated seniority, on a quarterly basis, during their first year of employment. However, quarters of service will not be pro-rated.

3. Whenever two or more members of the unit have equal seniority, they shall be ranked using the following criteria in the order stated:
 - a. The employee with the earliest date of hire shall be ranked first.
 - b. If the employees have the same date of hire and one is a 12-month secretary, one is an 11-month secretary and one is a 10-month secretary, the 12-month secretary shall be ranked first, the 11-month secretary shall be ranked second, and the 10-month secretary shall be ranked third.
 - c. If the employees have the same work year (e.g. both are 12-month) the employee with the lowest number in the last four digits of the employee's social security number shall be ranked first.
 4. A seniority list shall be made available to all bargaining unit members and the Union by September 30 of each year. The list shall contain the employee's location, assignment, seniority and date of hire into the unit. The seniority list shall contain a statement, signed by the Board and the Union, that if no objections are received within thirty (30) days thereafter, the list distributed shall be regarded as conclusive.
 5. A member of the bargaining unit shall retain accumulated seniority for a period of up to two (2) years, but shall not accrue seniority while on an unpaid leave of absence.
- C. Employees shall be laid off and/or recalled according to seniority and qualifications. In the event it becomes necessary to lay off an employee, the employee whose position is being eliminated or reduced (by two or more hours per day) shall have the right to displace:
1. Any position held by an employee with less seniority.
 2. It is understood that this provision may result in an increase or decrease in an employee's hours and/or work year.
 3. All displacement and bumping under this provision will be accomplished at a single meeting.
 4. If the bargaining unit member whose position has been eliminated chooses not to displace a less senior employee, as outlined above, the displaced bargaining unit member will be placed on layoff with recall rights as specified in this Agreement.

Section C (1) and (2) will only apply if the senior employee is qualified to hold the position,

as determined by the Employer, and the employee has more seniority than the employee being displaced. This determination is subject to the grievance procedure.

- D. In the event the Board determines to eliminate a position or to reduce the hours of a position by two (2) or more hours per day, the employee then assigned to that position shall be given a minimum of fourteen (14) calendar days written notice, with a copy of such notification furnished to the Union. The Union may then request that a meeting be scheduled with a representative of the Board in order to receive an explanation of the reasons for the lay-off or reduction of hours and how the work associated with the eliminated or reduced assignment will be performed.
- E. An employee will lose seniority rights and shall be deemed terminated if the employee:
 - 1. Quits.
 - 2. Is discharged in accordance with the discharge provisions in Article 11 and the discharge is not reversed through the grievance procedure.
 - 3. Does not return to work when recalled after a layoff. Notice of recall shall be sent by e-mail and first class mail to the last known e-mail and residential address of the employee which the Board has in its personnel records. If the employee does not notify the Board of acceptance of recall with five (5) calendar days from the mailing of the notice of recall or if the employee does not report within ten (10) calendar days from the date of mailing of notice of recall (unless otherwise excused by the Board) the employee shall be considered a quit.
 - 4. Is laid off for three (3) consecutive years without being recalled.
 - 5. Is absent for three (3) consecutive working days without notifying the immediate supervisor.
 - 6. Fails to return to work within three (3) consecutive working days from the day of expiration of a leave of absence, vacation or disciplinary layoff without notifying the immediate supervisor.
 - 7. Retires.
- F
 - 1. The bargaining unit seniority which was accumulated as of the date an employee transfers to a position in the East Lansing School District, outside of the bargaining unit, shall be retained for up to a period of two (2) years. The employee shall have the right to exercise this seniority and bid on a vacant position within the bargaining unit providing the employee possesses the qualifications for that vacant position.
 - 2. When an employee is hired as a confidential secretary in the East Lansing Public Schools, the employee shall accumulate seniority, beyond any seniority retained as

described in ¶ F (1) of this Article, for up to two (2) years as a confidential secretary. The employee shall have the right to exercise this seniority and bid on a vacant position within the bargaining unit providing the employee's position is being eliminated or the employee is being laid off and the employee possesses the qualifications for that vacant position.

ARTICLE 10
TRANSFER AND PROMOTIONAL PROCEDURE

- A. When the Board determines to fill a vacancy or create a new position, notice of such vacancy or newly created position shall be publicized by posting and by giving written notice to the Chief Steward within one (1) pay period from the date the Board determines to fill such vacancy. No vacancy shall be filled on a permanent basis until five (5) working days after notice of the vacancy has been posted.

The written notice of a newly created position or vacancy shall include the following information: The type of work, starting date, rate of pay, hours to be worked, and specific qualifications and training.

A vacancy shall not exist when the work year or work week of a bargaining unit position is increased by 20% or less. Example: If the established work week of a bargaining unit position is 35 hours, 7 or fewer added hours would not cause the position to be regarded as vacant under this Article.

Notification of appointment or non-appointment will be given to employees within the unit who have applied for the vacancy or newly created position within ten (10) working days after the position is filled.

- B. The Board has the right to hire the most qualified applicant as determined in the Board's sole discretion, for all vacancies and new positions in the bargaining unit, regardless of seniority. Upon application, a member of the bargaining unit who is qualified and has received at least a satisfactory evaluation in his/her most recent evaluation shall be interviewed and considered for the vacancy or new position.

A committee composed of two (2) Union members and an employer designee will make recommendations to the Employer regarding written or skills tests. Final selection will be the right of the Employer. Portions of the test may be waived if that portion of the test is not currently being performed on the job.

- C. The employee who is promoted or transferred shall be granted a three (3) week (15 working days when students are in the building) trial period [which includes ten (10) working days when the bargaining unit member's immediate supervisor is present and when students are in school, for those employees working in buildings with students] to determine: (1) the ability to perform on the job and (2) the desire to remain on the job. The trial period shall be extended for ten (10) additional working days upon mutual written agreement of the Employer and the Union.

During the above trial period, the employee shall have the opportunity to revert to the employee's former position.

If the employee's job performance in the new position is determined to be unsatisfactory by the Employer notice of such a finding and reasons shall be given to the employee before the employee is returned to their former position, with the employee having the right to grieve the decision of the Employer, through Step Three of the Grievance Procedure.

During the trial period, the Employer shall have the right to use a substitute employee in the position to which the promoted or transferred bargaining unit member was previously assigned.

- D. Any employee temporarily transferred to an assignment in another salary grade within the bargaining unit shall either be paid the rate of the position from which the employee is transferred or the rate of the position to which the employee is transferred, whichever is higher. Such temporary transfer shall be at the employee's present rate of pay for the first four (4) working days and then as of the fifth (5th) working day, if the employee continues in the same position, the employee shall be paid at the same step level of pay for the duration of the temporary position, retroactive to the date of temporary transfer.

The temporary transfer shall not exceed 180 school days.

- E. In the event the transferred employee reverts to the employee's former position or is returned to the former position, the position need not be re-posted as a vacancy if another bargaining unit applicant for the originally posted vacancy may be offered the position under the standards set forth in ¶ B of this Article. If there were no other bargaining unit applicants for the original posting or if those applicants do not meet the selection standards set forth in ¶ B of this Article, the position will be re-posted.

ARTICLE 11 **DISCHARGE, DEMOTION AND DISCIPLINE**

- A. No non-probationary employee shall be disciplined, without just cause. Any such action imposed upon an employee may be processed as a grievance through the regular grievance procedure. An employee may ask for representation from the Union in the event of any such disciplinary action.
- B. The Board agrees, promptly upon the discharge, suspension, or demotion of any employee covered by this Agreement, to furnish written notification of the action taken to the employee and the chief steward.
- C. Should it be determined that an injustice has occurred regarding an employee's demotion, suspension or discharge, the Board agrees to reinstate the employee and pay for all time lost.

ARTICLE 12
LEAVE OF ABSENCE

A. Leave for Extended Illness/Disability

An employee who, because of illness or disability which is non-compensable under the Worker's Disability Compensation Act, is physically unable to report for work and has exhausted all means of allowable compensation from the Board, shall be granted a leave of absence for a period of up to one (1) year, provided the employee promptly notifies the Board of the necessity of the leave and provided the employee supplies the Board with a statement from their medical or osteopathic doctor of the necessity for the leave and the projected length of time of the absence. Upon return from leave, the employee shall be assigned to the same position or a position of like nature.

B. Child Care Leave

Child care leaves may be granted (where leave is otherwise not required to be granted under the Family and Medical Leave Act) to employees for the primary care of children during infancy (approximately to 12 months). Request for such leave shall be made in writing at least thirty (30) calendar days where need for such leave is foreseeable. Requests shall state the expected date the leave is to begin and the expected duration of the leave.

A member of the bargaining unit adopting a child may be granted (where leave is not otherwise required to be granted under the Family and Medical Leave Act) leave under the same terms and conditions as provided herein which shall begin upon the entry of an order under the Probate Court awarding custody to the adopting parents.

C. Family and Medical Leave Act

The District will comply with the provisions of the Family and Medical Leave Act of 1993 (FMLA).

D. Military Leave

The reinstatement rights of any employee who enters the military service of the United States by reason of an act or law enacted by the Congress of the United States or who may voluntarily enlist during the effective period of such law shall be determined in accordance with the provisions of the law granting such rights.

E. Reserve Training

A leave of absence will be granted to an employee who is active in the National Guard or a branch of the armed forces reserves for the purpose of fulfilling his/her annual field training obligations, or in the event the employee is ordered to active duty for the purpose of handling civil disorders. The employee must submit a written request for the leave of absence immediately upon receiving his/her orders to report for duty. The Board will pay

the difference between the employee's military pay and regular pay if military pay is less, for a period not to exceed fourteen (14) days in any fiscal year (July 1 - June 30).

F. Union Leaves

Any employee in the bargaining unit who is either elected or appointed to a full time position or office in the Union whose duties require the employee's absence from work shall be granted a leave of absence for a period up to three (3) years. The Union leave of absence may be extended beyond three (3) years, upon request by the employee, at the option of the Board. No more than one (1) Union member shall be on leave of absence for Union activity at any one time.

G. General Leave Provisions

1. All reasons for leave of absence shall be in writing, stating the reason for the request and the approximate length of leave requested with a copy of the request to be maintained by the Board. If leave is taken under this Article, the Board shall notify the Union of the identity of the bargaining unit member taking the leave but shall not be required to disclose confidential information pertaining to the leave (e.g. medical information) to the Union without the consent of the bargaining unit member.
2. An employee who meets all of the requirements as specified in this Article shall be granted a leave of absence (with the exception of child care leaves or other discretionary leaves) without pay and benefits. Other leaves of absence(s) may be granted at the discretion of the Board for reasons other than those listed above when they are deemed beneficial to the employee and the Board. The Superintendent may grant a leave of sixty (60) days or less.
3. Return from any leave of absence not covered by law shall be in accordance with the following:
 - (a) An employee who is on leave for six (6) months or less shall be entitled to resume his/her regular seniority status and all job and recall rights.
 - (b) An employee who is on a leave of more than six (6) months (to a maximum of two [2] years) must inform the Board, in writing, sixty (60) calendar days prior to the date of return, and he/she will be given the opportunity to return to the first open position for which he/she possesses seniority and for which he/she is qualified.
 - (1) A position will be considered "open" after it has been posted as per the terms of Article 10 of this Agreement.
 - (2) An employee who has informed the Board of his/her intent to return from leave shall have the right to bid on open positions which have been posted under the provisions of Article 10 of this Agreement.

4. The Employer has the right to receive medical certification from the employee's health care provider regarding the necessity for personal illness/disability leave taken under this Article. The employee will facilitate and cooperate in the furnishing of such information, which shall include the information that may permissibly be requested under Form WH 380-E (or its successor form) as developed by the United States Department of Labor to implement the Family and Medical Leave Act.

The Employer has the right to require that a second medical opinion (at Employer expense) be obtained. If that opinion differs from that of the employee's health provider, the employee and Employer (in consultation with the Union, if requested by the employee) shall mutually designate a third health provider whose opinion relative to leave eligibility or initial fitness to return to work shall be considered final and binding on the Employer, the employee and the Union. The cost of this examination shall be paid by the Employer.

The Employer shall have the right to require the medical certification of the employee's fitness to return to duty at the expiration of the leave period, including the securing of a second medical opinion (at Employer expense).

ARTICLE 13 **GRIEVANCE PROCEDURE**

A. Definitions

1. A "grievance" shall be defined as an alleged violation of the express terms of this Agreement.
2. For the purpose of processing grievances "working days" shall be defined as Monday through Friday, excluding all paid holidays and Winter and Spring vacation intervals.

B. Procedures

1. The time elements in the Steps may be shortened, waived or extended upon written mutual agreement between the parties.
2. Any grievance which is not appealed within the specified time limits set forth in that Step level of the grievance procedure will be considered settled on the basis of the decision rendered at the previous step level of the grievance procedure.

In the event an answer to a grievance is not given within the specified time limits of that Step level of the grievance procedure, the appealing party may automatically appeal the grievance to the next Step level of the grievance procedure.

3. Any employee or Union grievance not presented for disposition through the grievance procedure within five (5) working days of the occurrence of the condition giving rise to the grievance or within five (5) working days of the date it is reasonable to assume that the employee or the Union first became aware of the conditions giving rise to the grievance, shall not be considered as a grievance under this Agreement. The processing of a grievance by the Board, where the Board has raised an objection to the timeliness of the grievance, shall not be regarded as a waiver of the timeliness objection.
4. The purpose of this procedure is to secure, at the earliest possible administrative level, equitable solutions to grievances which may arise. Both parties agree that these proceedings shall be kept as informal and confidential as may be appropriate at any level of the procedure.
5. Nothing contained herein shall be construed as limiting the right of any employee having a grievance to discuss the matter informally with any appropriate member of the administration.

C. Step One

1. Any employee having a grievance shall discuss the grievance with their immediate supervisor within the time limitations set forth in ¶ B (3) above, and if the grievance is not settled orally, the employee may request a meeting with the Chief Steward to discuss the grievance.
2. The Chief Steward may submit the grievance in writing to the immediate supervisor stating the remedy or correction requested, plus the facts upon which the grievance is based and the alleged contract violation. The employee and the Chief Steward shall sign the grievance and submit it to the immediate supervisor within the time limitations set forth in ¶ B (3), above.

D. Step Two

1. The Chief Steward and the affected bargaining unit member(s) shall meet with the immediate supervisor to discuss the grievance within five (5) working days of its written submission to the immediate supervisor.
2. The immediate supervisor shall give a decision in writing relative to the grievance within five (5) working days of the meeting with the Chief Steward.

E. Step Three

1. Any appeal of a decision rendered by the immediate supervisor shall be presented to the Superintendent (or the Superintendent's designee) within five (5) working days from date of receipt of the answer given by the immediate supervisor, and the

Superintendent (or the Superintendent's designee) shall meet with a business representative of the Union at a time mutually agreeable to them.

2. The Superintendent (or the Superintendent's designee) shall give their answer in writing relative to the grievance within ten (10) working days of the date of the meeting with the Business Representative of the Union.

F. Step Four

1. If the Union is not satisfied with the disposition of the grievance by the Superintendent (or the Superintendent's designee), the grievance may be submitted to arbitration, provided that the grievance is submitted within thirty (30) calendar days from the date of receipt of the answer given at Step 3 or the date the answer was due, whichever date occurs first.
2. Within fifteen (15) calendar days after the demand for arbitration representatives of the Board and the Union will confer for the purpose of identifying a mutually acceptable arbitrator. If no agreement is reached on appointment of an arbitrator, within the above interval, the appealing party shall file with the Federal Mediation and Conciliation Service to request a panel of arbitrators residing within Michigan.
3. The Arbitrator, the Union or the Board may call any relevant person as a witness in any arbitration hearing.
4. Each party shall be responsible for the expenses of the witnesses that they may call.
5. The Arbitrator shall not have jurisdiction to subtract from or modify any of the terms of this Agreement or any written amendments to this Agreement, to specify the terms of a new Agreement, to decide matters removed from the scope of arbitration under this Agreement, or to substitute the Arbitrator's discretion for that of the parties.
6. The parties shall not be permitted to assert in such arbitration proceedings any ground or to rely on any evidence not previously disclosed to the other party.
7. The arbitration filing fee shall be paid equally by the parties. The fees and expenses of the Arbitrator shall be paid by the non-prevailing party.
8. The Arbitrator shall render a decision in writing not later than thirty (30) calendar days from the date of the conclusion of the arbitration hearing.
9. The decision of the Arbitrator shall be final, conclusive and binding upon all employees within the bargaining unit, the Board and the Union.

ARTICLE 14
HOURS AND WORK WEEK

- A. The normal work day shall consist of eight (8) consecutive hours per day, excluding a duty-free, uninterrupted lunch period of not less than one (1) hour, unless mutually agreed between the Employer and the employee. The normal work week shall consist of forty (40) hours per week, Monday through Friday. The Board retains the right to regularly schedule work for less than eight (8) hours per day or forty (40) hours per week.

The normal work day will be scheduled between the hours of 6 a.m. and 7 p.m. The Board has the right to reduce the hours of positions within the bargaining unit, in accordance with the provisions of Article 9 Seniority of this Agreement.

B. Overtime

1. Time and one-half (1/2) will be paid for all time worked in excess of forty (40) hours in one week. All overtime must be authorized in advance.
2. All hours worked on Saturday or Sunday will have a three (3) hour minimum.
3. As an alternative to monetary payment of overtime, an employee and his/her immediate supervisor may agree that compensatory time will be earned instead of overtime. Both are computed at 1.5 hours for each hour worked over forty (40) hours in a week. Compensatory time is subject to a maximum accrual of forty-five (45) compensatory hours which is thirty (30) overtime hours and its use will be scheduled cooperatively between the employee and his/her immediate supervisor.

Compensatory time earned, used and current balance will be recorded in the notes section on time sheets.

4. No employee shall be required to take time off from the employee's regular schedule or have their hours reduced as a result of having to report to work prior to their shift or because the employee worked over eight (8) hours in a work day. However, an employee and his/her immediate supervisor may agree to a flexible work schedule within the regular work week that better meets the needs of the Employer and the employee.
5. If the Employer determines to allocate overtime projects (involving ten or more work hours) to its employees (as opposed to utilizing outside contractors), such projects will first be offered to bargaining unit members where the work in question involves functions normally performed by bargaining unit personnel. The person assigned to the position where the overtime opportunity occurs shall have the first opportunity to bid on the overtime project. If that person declines the overtime (or is unavailable) the next most senior bargaining unit member in the same building who is qualified to perform the overtime work will be offered that opportunity. If the work remains unallocated after the above steps, it will be offered to the most senior qualified bargaining unit member who has indicated interest in overtime

opportunities by placing her name on the district-wide overtime list. Overtime will be rotated in inverse order of seniority, with the Union having responsibility for maintaining an equalization list and furnishing the Employer with an updated list at all times.

C. Reporting Pay

Any employee called to work or permitted to come to work without being notified by the Board that there will be no work, or who has been notified that there is less work than they are regularly scheduled to work, shall receive four (4) hours of pay or if they are regularly scheduled to work less than four (4) hours per day, they shall receive their regular daily rate of pay.

D. Call Back

Whenever an employee has left the employer's premises and is required to return to work after the completion of the employee's regularly scheduled working hours, the employee shall receive the pay for the actual hours worked at the appropriate rate of pay or a minimum of two (2) hours pay at the employee's straight hourly rate, whichever is greater.

E. Relief Time

Employees shall be provided a fifteen (15) minute relief time during each four (4) hours of work. This period, if not used, may not accumulate to be used at some later time and may not be used for any other purpose. The Employer may provide a person to relieve the employee for these 15 minute breaks.

F. In the event that the Board requires an employee to work more than his/her established work weeks or work days per year, that employee shall be so notified by the Board, in writing, at least fifteen (15) work days before the effective date of the additional work, unless the change by shorter notice is by mutual agreement.

ARTICLE 15
PAID LEAVE

A. Sick Leave

1. Each employee covered by this Agreement shall accumulate one (1) sick leave day per month in an individual single sick leave bank, with a maximum accumulation of one hundred and fifty (150) days. Probationary employees accumulate sick leave but are not credited with or granted the leave until they achieve non-probationary status.

2. Leaves of absence with pay chargeable against the employee's sick leave allowance shall be granted for the following reasons or any other approved reasons:

a. When the employee is incapacitated from the performance of the

employee's duties due to sickness, pregnancy, injury or for medical, dental or optical examination or treatment.

- b. A maximum of ten (10) working days per working year for an illness in the immediate family. "Immediate family" shall include the employee's spouse, children, mother, father, brother, sister and corresponding in-laws, grandparents, grandchildren or member(s) of the employee's household.
- c. When critical illness in the immediate family requires the attendance of the employee, the appropriate administrator may grant use of sick leave allowance up to the amount accumulated by the employee. "Immediate family" shall be as defined above.
3. Employees who are unable to perform their duties because of illness or disability shall notify their supervisor before the start of the work day. If an illness or disability extends beyond the first day, the employee and the employee's supervisor may make arrangements as to the frequency of notification of the continued illness or disability.
4. An employee who permanently separates from the employment of the Board for retirement purposes, in accordance with the provisions of the Michigan Public School Employees Retirement Act, shall be paid a lump sum payment of the employee's unused sick leave days at the rate of \$55 per day. The maximum amount payable shall not exceed \$7,500. This payment shall be made in the fiscal year immediately following the retirement. The retiree may elect to receive the payment in either July or January. Employees receiving payment for unused sick leave under ¶ A(5) of this Article are ineligible for this benefit. This provision will not apply to those employees who are discharged and the discharge is not reversed through the grievance procedure.
5. An employee who permanently separates from the employment of the Board, after ten (10) years of service, in accordance with the provisions defined in Article 19, Section D, shall be paid a lump sum payment of the employee's unused sick leave days at the rate of \$50 per day. The maximum amount payable shall not exceed \$6,000. This payment shall be made in the fiscal year immediately following the separation. The employee may elect to receive the payment in either July or January Employees receiving payment for unused sick leave under ¶ A(4) of this Article are ineligible for this benefit. This provision will not apply to those employees who are discharged and the discharge is not reversed through the grievance procedure.
6. Employees who have exhausted their sick leave credit and are still unable to return to work may be paid for any unused vacation days.
7. Employees who have attained maximum sick leave accumulation will be paid \$25 per day for each unused sick leave day from their annual allotment which cannot

be added to their accumulation due to accumulation limit contained in ¶ A(1) of this Article. This payment will be made in July annually, based upon sick leave accumulation and utilization as of the immediately preceding June 30.

B. Funeral Leave

1. All employees shall be granted up to five (5) working days off with pay for a death in the employee's immediate family. The immediate family shall be defined as: Employee's spouse, children, mother, father, brother, sister and corresponding in-laws, grandparents, grandchildren or member(s) of the employee's household.
2. Time off with pay, not to exceed one (1) day, will be granted for attendance at the funeral service of a person whose relationship warrants such attendance.

C. Personal Business Days

Each employee covered by this Agreement shall earn two (2) personal business days per year for the purpose of attending to or caring for personal business, which by its nature cannot be scheduled outside of the regular workday. Personal business days shall not be used to extend a holiday, vacation period or to extend a period when school is not in session, nor shall personal business days be granted for the purpose of other employment or for any other leave provision in this Agreement. Personal business days may not be utilized for less than one-half (1/2) day increments. In the event the employee does not use the personal business days provided for, such days shall be credited to the employee's sick leave bank the following year. The use of the personal business days must be arranged with the employee's immediate supervisor prior to the use of such days by submission of written application with as much advance notice as possible.

D. Jury Duty

An employee who serves on jury duty will be paid the difference between the employee's pay for that duty and the employee's regular pay provided proof of service and pay is submitted. A leave of absence with full pay shall be granted for court appearance when subpoenaed as a witness in any case connected with the employee's employment in the school.

ARTICLE 16
HOLIDAYS

- A. The Board will pay the normal day's pay for the following holidays, even though no work is performed by the employee:

Twelve-month Employees	Ten-month and Eleven-month Employees
New Year's Day	New Year's Day
Martin Luther King Day	Martin Luther King Day
Memorial Day	Memorial Day

Fourth of July	National Presidents Day
National Presidents Day	Labor Day
Labor Day	Thanksgiving Day
Day Before Thanksgiving if students are not in session	Day Before Thanksgiving if students are not in session
Thanksgiving Day	Day Following Thanksgiving
Day Following Thanksgiving	Christmas Eve Day
Christmas Eve Day	Christmas Day
Christmas Day	New Year's Eve Day
New Year's Eve Day	

- B. Employees required to work on any of the above-named holidays shall receive double time for hours worked in addition to the regular holiday pay with a three (3) hour minimum.
- C. If an employee is on vacation on any of the above-named holidays, the employee shall be entitled to an additional day off with pay for the holiday. In the event that an employee is on sick leave on any of the above-named holidays, the employee shall not have that day charged against the employee's allowable sick leave. If an employee terminates their employment, the employee will not receive pay for holidays occurring after the last day worked, even though the holidays may fall within the period of their projected terminal vacation leave.
- D. When one of the above holidays falls on a Saturday, the Friday preceding shall be recognized as a paid holiday. When any of the above holidays fall on a Sunday, the Monday following shall be recognized as a paid holiday. For consecutive holidays where one or both days occur on a Saturday or Sunday the preceding Friday and following Monday will be recognized as the paid holiday. If any of the above alternate days for observing a designated holiday fall on a pupil attendance day, the Employer, in consultation with the Union, shall designate another day to serve as the alternate paid holiday.
- E. In order to receive holiday pay, the employee must work the last work day scheduled preceding the holiday and the first scheduled work day following the holiday, unless specified otherwise or the absence is excused.

ARTICLE 17
VACATIONS

- A. All employees working on a twelve month basis shall receive an annual vacation with full pay based on the following schedule:

YEARS OF SERVICE	DAYS EARNED PER MONTH
------------------	-----------------------

1-5 years	5/6 day per month or 10 days per year
6-10 years	1-1/4 days per month or 15 days per year
11 years or more	1-2/3 days per month or 20 days per year
25 years or more	2.083 days per month or 25 days per year

Twelve-month secretaries (hired on or before July 1, 1994) who are reassigned or reduced to 11 month positions will receive pro-rated vacation allotment (88%) of that accrued by a twelve month secretary. Twelve month secretaries (hired after July 1, 1994) who are reassigned or reduced to 11 month positions will accrue vacation under the provisions of ¶ B of this Article.

- B. Employees working less than 12 months shall be entitled to a paid vacation on the following schedule:

YEARS OF SERVICE	VACATION DAYS EARNED
1-10 years	5 working days
11 years or more	7 working days

Bargaining unit members hired after July 1, 1994 who work less than twelve (12) months per year shall not be eligible for paid vacation days under this section.

- C. Vacation allowance shall be prorated during the first year of employment to the nearest one-half (1/2) day (based on 5/6 of a day per month of service to June 30).

Vacation allowances shall be front loaded July 1st of each year.

- D. Less than twelve month secretaries will normally utilize their vacation time at the end of their work year but may utilize vacation time during their work year with approval of their supervisor. If vacation days are not used by the end of the secretary's work year, the secretary may request that they be paid at the end of July following the work year in which they originally accrued, provided that this request is made to the business office not later than May 15. Alternatively, the secretary may request that the unused vacation days be carried over to the next fiscal year (i.e. July 1), to a maximum carryover of one year's earned vacation days. If the vacation days carried over are not used during the fiscal year immediately following the fiscal year in which they originally accrued, they will be paid by July 31. Payment shall be made at the employee's hourly rate at the time the vacation time originally accrued.
- E. Not more than fifteen (15) vacation days for twelve month secretaries may be carried over from one fiscal year to the next. In the event that days carried over are not utilized, they will be paid by July 31 immediately following the fiscal year in which they originally

accrued. Payment shall be made at the employee's hourly rate at the time that the vacation time originally accrued.

- F. Vacations shall be scheduled at a time which will not unduly interfere with or hamper normal operations of the school system. Insofar as is possible within this limitation, vacations shall be scheduled at a time satisfactory to the employee.
- G. Vacations shall be scheduled for a period of not less than one (1) week at a time or not less than the number of days to which the employee is entitled, whichever is smaller, unless otherwise approved by the immediate supervisor and the appropriate director.
- H. Employees terminating their employment or commencing a leave of absence under Article 12 shall receive a prorated vacation allowance based on the amount of vacation time that has been earned according to the above schedule.

ARTICLE 18 **INSURANCE PROTECTION**

The Employer will make premium contributions, as specified in this Article, on behalf of each employee (and the employee's eligible dependents) working thirty (30) hours or more per week for the following insurance programs:

Employer premium contributions, as specified in this Article, shall be pro-rated for employees regularly scheduled to work at least seventeen and one-half (17.5) hours per week but less than thirty (30) hours per week.

Employees working less than seventeen and one-half (17.5) hours per week are not eligible to participate in any insurance benefit programs at Employer expense.

All premium or premium equivalent amounts for which the employee is responsible will be payroll deducted.

A. Health/Medical Insurance and Cash-In-Lieu

Health/medical plan coverage shall be MESSA Choices II (PAK) with in-network deductible of \$500/\$1,000, \$20 office visit copay, \$25 urgent care copay, \$50 emergency copay, and Saver Rx drug copay, or an equivalent policy. Bargaining unit employees shall have the option to enroll in MESSA ABC Plan 1. For ~~fiscal year 2020-21 only~~ calendar year 2021; the Board shall contribute the following amounts to an employee's health savings account: \$650 for single subscribers and \$1,300 for two-person or family subscribers. For calendar year 2022 the Board shall contribute the following amounts to an employee's health savings account: \$1,000 for single subscribers and \$2,000 for two-person or family subscribers

All employees enrolled in health/medical insurance shall be required, as a condition of enrollment, to pay twenty percent (20.0%) of the medical benefit plan costs for their enrollment category. This shall be in addition to pro-rated premium amounts that are the

responsibility of part-time employees. Bargaining unit members that elect MESSA Choices II, rather than MESSA ABC Plan 1, shall additionally pay one hundred percent (100%) of the difference in medical benefit plan costs (including any Board paid H.S.A. contribution) between MESSA Choices II and MESSA ABC Plan 1.

It is expressly understood that full twelve (12) months' coverage is dependent upon completion of the contract for the total school year.

1. Bargaining unit members (and/or their eligible dependents) who are enrolled in any health or medical insurance coverage from any outside source or through another District employee shall not be concurrently eligible for health plan premium contributions by the Employer, as set forth in this Article, but shall instead elect the cash option specified in Paragraph F of this Article.
2. Eligible employees (those working 30 or more hours per week) who elect not to participate in the health insurance program offered shall instead receive \$300 each month in cash under a valid IRS Section 125 Plan established by the Employer. The amount shall be \$200 each month for bargaining unit members hired after July 1, 2014.
3. Bargaining unit members hired on or after December 1, 2010 shall only be eligible to have the Employer's portion of single subscriber health/medical benefit plan costs contributed on their behalf. However, those individuals may elect additional health/medical coverage, at their expense, provided that such additional enrollment is allowed by the carrier.

B. Dental Insurance

The Employer shall provide Delta Insurance 100% of Class I, 80% of Class II, and 80% of Class III benefits with \$1,500 annual maximum; and 80% orthodontics with \$1,500 lifetime maximum or an equivalent policy.

C. Life Insurance

The Employer shall provide group life insurance protection in the amount of \$50,000.

D. Vision Insurance

The Employer shall provide MESSA VSP-3 vision insurance, or an equivalent policy.

E. Long-Term Disability Insurance

The Employer shall provide an insured income continuation plan for disability that extends beyond the employee's accumulated sick leave. The benefits of this plan are summarized per MESSA's "Negotiated LTD Plan Highlights" document.

Employees who have exhausted their accumulated sick leave but who are not eligible for

long-term disability benefits because they have not satisfied the 90 day wait period will be eligible for continuation of 60% of their base wages after an unpaid ten (10) work day waiting period. The wage continuation amount funded by the Employer shall be reduced by the amount of Social Security, Workers' Compensation or any other employer-sponsored benefit. The Employer's responsibility after the above ten (10) day unpaid wait period shall not exceed the number of work days in the balance of the 90 calendar day qualifying interval for long-term disability benefits.

The employee will continue to receive health insurance while on long term disability for up to a maximum of twenty-four (24) months.

F. Tax Deferred Annuities

The Employer agrees to deduct twice each month tax-deferred 403(b) employee contributions and to remit such contributions to a single Employer approved 403(b) vendor or third party administrator within one (1) week following the deduction subject to the following conditions:

1. The Employer-approved 403(b) vendor shall be selected from a list of vendors established by the Michigan Retirement Investment Consortium and the Employer.
2. The third party administrator shall be determined by the Michigan Retirement Investment Consortium.
3. Any failure by the 403(b) vendor to promptly credit employee contributions transmitted pursuant to this Article shall be addressed the employee directly with the 403(b) vendor and/or the third party administrator.

G. Worker's Compensation

Any employee who is injured in the line of duty shall receive compensation and expenses as are prescribed by the worker's compensation law of the State of Michigan, except that his/her pay shall be adjusted to the difference between regular pay and lost time benefits paid by worker's compensation fund. This difference shall be paid to the extent covered by sick leave accumulation. The employee will continue to receive health insurance while on worker's compensation for up to a maximum of twenty-four (24) months.

- H. The Union will continue to participate in District level review of insurance program coverages and cost structure during the term of this Agreement.

ARTICLE 19
GENERAL

A. Telephone Facilities

Telephone facilities shall be made available to employees for their reasonable use.

B. Parking

Adequate parking facilities for the employees covered by this Agreement will be provided within the reasonable proximity of their building.

C. Emergency School Closing

Bargaining unit members shall not be required to report for work on scheduled days of student instruction where classes are canceled due to conditions beyond the Board's control such as inclement weather, fire, mechanical breakdowns or public health conditions (as defined by city, county and State health authorities) and will receive their regular wages for such day(s), based on their regularly scheduled number of hours. If the Board is required to reschedule lost instruction day(s) in order to comply with the provisions of the Revised School Code and the State School Aid Act for receipt of full state aid, bargaining unit members who were paid for the previously canceled day(s) and who would not otherwise be scheduled to work on the rescheduled instruction day(s) may be required by the Board to work on the rescheduled day(s) with no compensation beyond what was previously paid to them for the canceled day(s) on which they were not required to work.

D. Resignation

1. Any employee desiring to resign shall file a letter of resignation with the personnel office at least ten (10) working days prior to the effective date.
2. Any employee who resigns from the position in the manner described in paragraph 1 of this section maintains their right to termination pay under Article 15 of this Agreement and earned vacation time.

E. Continuing Education

1. A continuing education committee is hereby established and shall consist of two (2) administrators and four (4) bargaining unit members.
 - a. The tracks of instruction and/or training shall be published and distributed among bargaining unit members.
 - b. The committee shall review and update the guidelines for application and reimbursement upon the request of either party for the duration of this Agreement.
 - c. The committee shall act as an appeal body.
2. Bargaining unit members shall not be limited to training within any one specific track of instruction but may select training from any and/or all tracks. In addition, the bargaining unit member may elect training and/or course work which is reasonably related to any of the established tracks.

3. A bargaining unit member shall submit an application for training and/or education to his/her supervising administrator on the form provided.
 - a. The supervising administrator may approve the bargaining unit member's application. Should the supervising administrator withhold approval of the bargaining unit member's request or fail to respond to the request within five (5) calendar days, the unit member may submit the application to the committee for a decision.
 - b. Upon receipt of an application for training and/or education, the committee shall have ten (10) calendar days within which to render a decision on the request.
4. Upon successful completion of each 4.0 unit block of training and/or course work within a three-year period, the Board agrees:
 - *a. The bargaining unit member's hourly rate of pay will be increased by \$0.10.
 - b. The bargaining unit member will be reimbursed for registration fees, tuition, books, lab fees, supplies and any other expenses approved in advance of training up to a maximum of \$100.00 in any fiscal year. The committee shall approve not more than \$4,000 for the entire bargaining unit in any fiscal year.
 - c. Expenses incurred but not initially approved may be resubmitted for payment prior to June 1 in any fiscal year.

* This provision shall only be retroactive to July 1, 2002.
5. Upon successful completion of training and/or course work, the bargaining unit member shall submit a completed copy of the Continuing Education Reimbursement Form together with the Course Completion Form to the supervising administrator.
6. Successful completion shall be defined as a minimum of a 2.5 (C+) grade for college, university or other graded courses or a Course Completion Form signed by the instructor for nongraded courses.
7. Training and course work shall be measured in unit blocks in accordance with the formula below:

<u>Hours</u>	<u>Units</u>
1	.1
2	.2
3	.3
4	.4
5	.5
6	.6
7	.7
8	.8
10 OR 1 Credit	1.0

20 OR 2 Credits	2.0
30 OR 3 Credits	3.0
40 OR 4 Credits	4.0

8. The bargaining unit member shall confirm the completion of the required hours with the personnel office when he/she has completed 4.0 units of education and/or training. The personnel office shall take appropriate action to increase the bargaining unit member's rate of pay by \$0.10/hour effective the date of the completion of course work.
9. Involuntary in-service training which is restricted to this bargaining unit or required by law and is provided during the normal work day and/or year shall not qualify for credit under the terms of this Article.

F. Evaluation

The Union specifically recognizes the right and necessity of the Board to evaluate employee performance. Each employee's immediate supervisor shall perform an evaluation at least once every two (2) years; however, other administrative personnel may be called upon to assist in the evaluation process if requested to do so by either the employee or the immediate supervisor.

1. Evaluation shall be primarily directed to the improvement of employee performance and to provide assistance to the employee to correct or improve areas of concern which may be revealed by the evaluation.
2. All evaluations of employee performance shall be reduced to writing prior to placement in the personnel file and will adhere to the Board of Education/Secretarial Union Evaluation Form. The criteria for evaluation shall include but not be limited to:
 - a. Adaptability
 - b. Initiative
 - c. Job knowledge
 - d. Organization
 - e. Personal fitness
 - f. Personal relations / cooperation
 - g. Punctuality and attendance
 - h. Quality of work
 - i. Responsibility

ARTICLE 20
COMPENSATION

- A. The salaries of employees covered by this Agreement are set forth in Schedule A of this Agreement. The salary schedule shall remain in effect during the term of this Agreement. For ~~2020-21~~2021-22 increase steps 1 through 4 by ~~2.0~~2.5%, ~~half~~-(1/2)full step advancement, and longevity advancement.

- B. A new employee may be placed on experience steps within pay grade S-7 at the discretion of the Board, provided that the employee does not also receive credit for longevity and/or seniority except as based on years of service in the bargaining unit. Criteria for determining experience credit shall include the following:
 - 1. Experience must be in a skill-related position.
 - 2. Experience must be of nine months or more in order to be credited a step.
 - 3. Formal training beyond high school will be credited at the rate of one step for each two years of formal training, with a maximum credit of two steps.
- C. No current employee, through the execution of this Agreement, shall be caused to lose any longevity credit which they are currently receiving.
- D. All employees working less than twelve months shall be paid on the bi-weekly payroll during their scheduled work year unless a signed consent form is submitted to the Payroll department electing to be paid on the bi-weekly payroll over a twelve (12) month period.

ARTICLE 21
PART-TIME EMPLOYEES

It is agreed between the parties that in the event an employee works less than the established full-time hours in the employee's assignment and the employee is covered by this Agreement, the employee shall be entitled to a prorated portion (based on the hours the employee works for the Board in comparison to full-time hours) of the sick leave, vacation, holiday, personal business day, funeral leave and terminal leave benefits provided under this Agreement. For purposes of this provision, "full-time hours" shall be as set forth in Article 14 ¶ A of this Agreement. However, for those bargaining unit members holding a part-time assignment on December 1, 2010 "full-time-hours" shall instead be thirty-five (35) hours per week.

Eligibility of part-time bargaining unit members to participate in insurance programs shall be as set forth in Article 18 of this Agreement.

ARTICLE 22
SCOPE, WAIVER, AND ALTERATION OF AGREEMENT

- A. A written waiver of any breach or condition of this Agreement by either party shall not constitute a precedent in the future enforcement of the terms and conditions herein.
- B. If any Article or section of the Agreement or any supplements thereto should be held invalid by operation of law, or if compliance with or enforcement of any article or section should be restrained by such law, the remainder of this Agreement shall not be affected, and the parties shall enter into immediate collective bargaining negotiations for the purpose of arriving at a mutually satisfactory replacement for the article or section.

- C. This Agreement shall supersede any rules, policies, regulations or practices of the Board which shall be contrary to or inconsistent with its policies. The provisions of this Agreement shall be incorporated into and be considered part of the established policies of the Board.

ARTICLE 23
LONGEVITY

Employees who have served the required number of years within the bargaining unit shall be entitled to longevity payment. To determine the hourly rate with longevity, multiply the amount of the last step in the appropriate pay grade by the index opposite the number of current years of service.

YEARS OF SERVICE	PERCENTAGE
Beginning 5 through 6	(4%)
Beginning 7 through 8	(6%)
Beginning 9 through 10	(7%)
Beginning 11 through 13	(8%)
Beginning 14 through 16	(10%)
Beginning 17 through 19	(12%)
Beginning 20 through 21	(14%)
Beginning 22 and above	(15.75%)

ARTICLE 24
TERMINATION AND MODIFICATION

- A. This Agreement shall continue in full force and effect until June 30, 202~~4~~².
- B. If either party desires to terminate or modify this Agreement, they shall give written notice of termination or modification one hundred twenty (120) calendar days prior to the termination date. If neither party shall give notice of termination or modification or withdraws prior to the termination date of this Agreement, it shall continue in full force and effect from year to year thereafter, subject to notice of termination or modification by either party on one hundred twenty (120) calendar days written notice prior to the current year of termination.
- C. Notice of termination or modification shall be in writing and shall be sufficient if sent by Certified Mail to the Union, International Union of Operating Engineers, Local #324, AFL-CIO, 500 Hulet Drive, Bloomfield Township, Michigan 48302, and if to the Board addressed to East Lansing Public Schools, Board of Education Office, 501 Burcham Drive, East Lansing, Michigan 48823 or to any other address the parties may make available to

each other.

- D. An emergency manager appointed under the Local Government and School District Fiscal Accountability Act, MCL 141.1501 et seq., shall have the authority to reject, modify, or terminate this Agreement as provided in that Act.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be executed.

**EAST LANSING PUBLIC SCHOOLS
BOARD OF EDUCATION**

**INTERNATIONAL UNION OF
OPERATING ENGINEERS,
LOCAL #324, AFL-CIO**

President

Business Manager

Secretary

President

Secretary

2021-2022 SALARY SCHEDULE A HOURLY WAGE RATES

Grade S-7			Grade S-9			Grade S-11	
Steps	Rate		Steps	Rate		Steps	Rate
1	\$- <u>19.7620</u> .25		1	\$ <u>20.132</u> 0.63		1	\$- <u>20.5021</u> .01
1.5	\$- <u>19.9220</u> .42		1.5	\$ <u>20.312</u> 0.82		1.5	\$- <u>20.7221</u> .24
2	\$- <u>20.0920</u> .59		2	\$ <u>20.472</u> 0.98		2	\$- <u>20.9121</u> .43
2.5	\$- <u>20.2620</u> .77		2.5	\$ <u>20.712</u> 1.23		2.5	\$- <u>21.1221</u> .65
3	\$- <u>20.4220</u> .93		3	\$ <u>20.922</u> 1.44		3	\$- <u>21.3321</u> .86
3.5	\$- <u>20.7221</u> .24		3.5	\$ <u>21.212</u> 1.74		3.5	\$- <u>21.6322</u> .17
4	\$- <u>21.4121</u> .95		4	\$ <u>21.922</u> 2.47		4	\$- <u>22.3722</u> .93
Longevity			Longevity			Longevity	
5	\$- <u>22.2722</u> .83		5	\$ <u>22.802</u> 3.37		5	\$- <u>23.2623</u> .85
6	\$- <u>22.2722</u> .83		6	\$ <u>22.802</u> 3.37		6	\$- <u>23.2623</u> .85
7	\$- <u>22.6923</u> .27		7	\$ <u>23.242</u> 3.82		7	\$- <u>23.7124</u> .31
8	\$- <u>22.6923</u> .27		8	\$ <u>23.242</u> 3.82		8	\$- <u>23.7124</u> .31
9	\$- <u>22.9123</u> .49		9	\$ <u>23.452</u> 4.04		9	\$- <u>23.9424</u> .54
10	\$- <u>22.9123</u> .49		10	\$ <u>23.452</u> 4.04		10	\$- <u>23.9424</u> .54
11	\$- <u>23.1223</u> .71		11	\$ <u>23.672</u> 4.27		11	\$- <u>24.1624</u> .76

12	\$- 223.122 <u>3.71</u>		12	\$ 23.672 <u>4.27</u>		12	\$- 24.1624 <u>.76</u>
13	\$- 23.1223 <u>.71</u>		13	\$ 23.672 <u>4.27</u>		13	\$- 24.1624 <u>.76</u>
14	\$- 23.5524 <u>.15</u>		14	\$ 24.112 <u>4.72</u>		14	\$- 24.6125 <u>.22</u>
15	\$- 23.5524 <u>.15</u>		15	\$ 24.112 <u>4.72</u>		15	\$- 24.6125 <u>.22</u>
16	\$- 23.5524 <u>.15</u>		16	\$ 24.112 <u>4.72</u>		16	\$- 24.6125 <u>.22</u>
17	\$- 23.9824 <u>.58</u>		17	\$ 24.552 <u>5.17</u>		17	\$- 25.0525 <u>.68</u>
18	\$- 23.9824 <u>.58</u>		18	\$ 24.552 <u>5.17</u>		18	\$- 25.0525 <u>.68</u>
19	\$- 23.9824 <u>.58</u>		19	\$ 24.552 <u>5.17</u>		19	\$- 25.0525 <u>.68</u>
20	\$- 24.4125 <u>.02</u>		20	\$ 24.992 <u>5.62</u>		20	\$- 25.5026 <u>.14</u>
21	\$- 24.4125 <u>.02</u>		21	\$ 24.9925.62		21	\$- 25.5026 <u>.14</u>
22	\$- 24.7825 <u>.41</u>		22	\$ 25.3726.01		22	\$- 25.8926 <u>.54</u>

Grade S-7 (all bargaining unit members hired after November 1, 2010).

Grade S-9 and S-11 (applies only if job incumbent was hired on or before November 1, 2010).



East Lansing
Public Schools

MEMORANDUM

TO: ELPS Board of Education, Dori Leyko, Superintendent

FROM: Richard Pugh, Director of Finance

SUBJECT: Action Item – Revised 2021-22 Budget Calendar

DATE: May 3, 2021

Recommendation:

It is recommended that the Board of Education adopt the revised budget calendar for the development of East Lansing Public Schools 2021-22 budget as presented.

Background:

The Board originally adopted the 2021-22 budget calendar on 2-8-2021. The attached revised budget calendar moves the adoption of the 2020-21 Final Budget Revision from 5-24-21 to 5-10-21 and moves the presentation of the budget scenarios from 5-10-21 to 5-24-21. Due to the delay in getting the 2021-22 SAF budget proposals from the House and Senate I focused my work on completing the current year final budget revision. I need more time to develop next year's budget scenarios and recommendations.

From the 2-8-2021 BOE packet:

Section 141.434 of the Uniform Budgeting and Accounting Act states "The chief administrative officer shall transmit the recommended budget to the legislative body according to an appropriate time schedule developed by the local unit". In addition, Board policy 3100 states "In order for the District's budget preparation to proceed in an orderly fashion, the Board shall establish deadlines and time schedules". It has been the District's practice to adopt a budget calendar to comply with these requirements. The Finance Committee will review the attached budget calendar at its meeting on January 21, 2021. Anticipated Board action on February 8, 2021.

EAST LANSING PUBLIC SCHOOLS

2021-22 Budget Calendar

updated 5-3-2021

January 15, 2021	January Consensus Revenue Estimating Conference
January 21, 2021	Finance Committee Meeting - review 2020-21 First Budget Revision
January 25, 2021	Board Meeting - action on 2020-21 First Budget Revision
January 27, 2021	Governor's State of State Address (budget priorities)
early to mid February 2021	Governor's State budget proposal
February 10, 2021	Supplemental Count Day
February 18, 2021	Finance Committee Meeting - early budget forecast
March 18, 2021	Finance Committee Meeting - review budget development
late March 2021	Buildings to confirm to business office number of returning students and kindergarten numbers (develop SOC slots)
April 12, 2021	Board Meeting - info. on administrative recommendation on SOC slots
April 15, 2021	Finance Committee Meeting - review budget development
April 26, 2021	Board Meeting - action on SOC slots
May 10, 2021	Board Meeting - action on 2020-21 Final Budget Revision
mid May 2021	May Consensus Revenue Estimating Conference
May 20, 2021	Finance Committee Meeting - review budget recommendations
May 24, 2021	Board Meeting - Presentation of 2021-22 budget scenarios and recommendations
June 6, 2021	Notice of Public Hearing Published in local newspaper (Truth in Taxation, at least 6 calendar days prior to hearing)
June 14, 2021	Board Meeting - Public Hearing on the 2021-22 Budget followed by adoption (by law Board must adopt budget by June 30)



East Lansing
Public Schools

MEMORANDUM

TO: Board of Education

FROM: Dori Leyko, Superintendent

SUBJECT: Summer Book Purchase for Students

DATE: May 4, 2021

Motion: The Board of Education approve the purchase of \$46,527.66 for *My Books Summer* from Scholastic Inc. for all elementary students.

Background Information: As a way to provide high-interest on-level books to all elementary students as we go into the summer, book sets are being ordered for every student. Teachers have worked with students to identify high-interest topics so that the book sets are individualized for each student. Books reflect the diversity, interests and reading levels of each student and are paired with text-based activities. Each *My Books Summer* take-home pack includes:

- 5 or 6 books featuring fiction, informational, or speciality themes
- Think Sheets with book-specific writing activities and comprehension questions. Family conversation prompts are included for PreK–5 packs
- A Summer Reading Journal to encourage reflection
- A postcard to share summer reading experiences
- Colored pencils to inspire creativity and imagination
- A Digital Program Guide for educators with implementation tips and family resources

These texts will be used with our student groups in the ELPS Summer Reading Check-in Program and will also be provided to all elementary students.

Research to support summer reading opportunities and access to books:

http://teacher.scholastic.com/products/summerlearning/pdfs/SC_MSC2017_Infographic_FINAL.pdf?esp=TSO/ib/202102////label/mbs/public/infographic/////

http://teacher.scholastic.com/products/summerlearning/pdfs/MA_SRS2017_Infographic_FINAL.pdf?esp=TSO/ib/202102////label/mbs/stoughton/infographic/////



EAST LANSING PUBLIC SCHOOLS

ATTENTION: ACCOUNTS PAYABLE

501 BURCHAM DRIVE, EAST LANSING, MI 48823-2782
Phone: 517-333-7460

Order is automatically cancelled on June 30 unless prior written approval is received

DATE: 05/04/21

PAGE: 1

PURCHASE ORDER NO.

20210236

V 13055
E SCHOLASTIC BOOK CLUBS
N P.O. BOX 7504
D JEFFERSON CITY MO 65102-7504
O
R

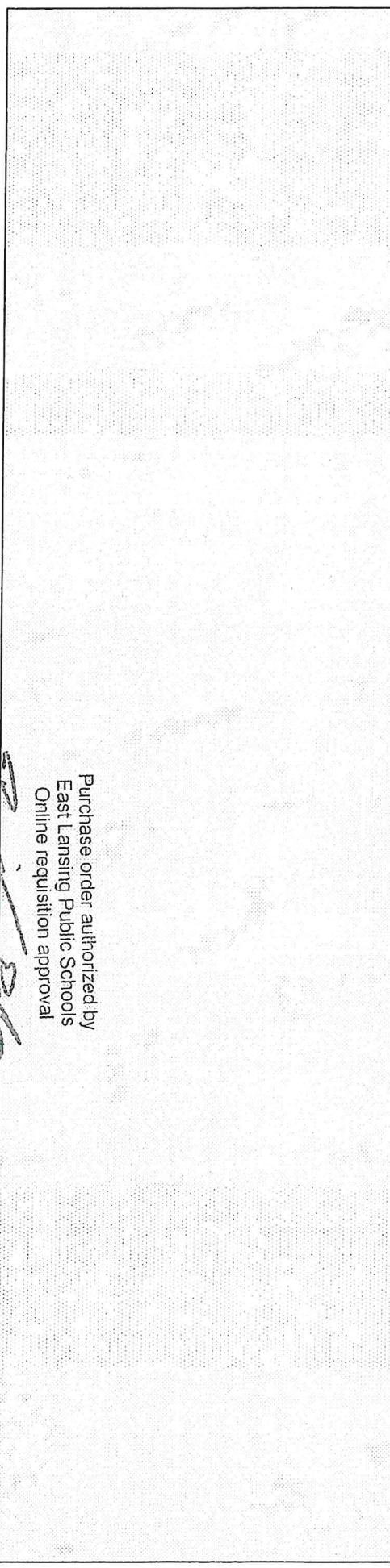
S DONLEY ELEMENTARY - MAIN OFFICE
H 2961 LAKE LANSING RD
I EAST LANSING, MI 48823-2782
P
T ATTN: LISA ARMSTRONG
O

TERMS: NET 30 DAYS F.O.B. UPS DELIVERY:

ITEM ITEM NO. QUANTITY U.O.M. DESCRIPTION UNIT PRICE EXTENSION

01 1 SEE LIST OF ATTACHED BOOKS TO ORDER 8067.0000 8,067.00

EST. SHIP. 726.03



APPROVED BY: [Signature] Director of Finance

AUTHORIZED SIGNER

PAGE TOTAL \$ 8,793.03
TOTAL \$ 8,793.03

Exempt from State and Federal Taxes.

MDSE. REC'D BY: _____

DATE: _____

REQUISITION NO. _____

REQUISITION DATE: 21000295

1. Purchase order must appear on all correspondence, invoices and packages.
2. Prepay all shipments. DO NOT SHIP COLLECT.
3. Each Purchase Order must be invoiced separately.

ITEM #	ACCOUNT	AMOUNT	PROJECT CODE
01	111500119	5110	
99	111500119	5110	
		8,067.00	
		726.03	



EAST LANSING PUBLIC SCHOOLS

ATTENTION: ACCOUNTS PAYABLE

501 BURCHAM DRIVE, EAST LANSING, MI 48823-2782
Phone: 517-333-7460

Order is automatically cancelled on June 30 unless prior written approval is received

DATE: 05/04/21

PAGE: 1

PURCHASE ORDER NO.

20210232

V 13055
E SCHOLASTIC BOOK CLUBS
N P.O. BOX 7504
D JEFFERSON CITY MO 65102-7504
O
R

S GLENCAIRN ELEMENTARY - MAIN OFFICE
H 939 N. HARRISON ROAD
I EAST LANSING, MI 48823-2782
P
T ATTN: LISA ARMSTRONG
O

TERMS: NET 30 DAYS F.O.B. UPS

DESC.

DELIVERY:

DESCRIPTION

UNIT PRICE

EXTENSION

01 1 SEE ATTACHED LIST OF BOOKS TO BE ORDERED

7753.4500 7,753.45
EST. SHIP. 697.81

Purchase order authorized by
East Lansing Public Schools
Online requisition approval

APPROVED BY:

[Signature]
Director of Finance

AUTHORIZED SIGNER

PAGE TOTAL \$ 8,451.26
TOTAL \$ 8,451.26

Exempt from State and Federal Taxes.

MDSE. REC'D BY:

DATE:

REQUISITION NO.

REQUISITION DATE: 21000291

1. Purchase order must appear on all correspondence, invoices and packages.
2. Prepay all shipments. DO NOT SHIP/COLLECT.
3. Each Purchase Order must be invoiced separately.

ITEM #	ACCOUNT	AMOUNT	PROJECT CODE
01	111700119	5110	
99	111700119	5110	
		7,753.45	
		697.81	

DESCRIPTION	PAGE	ITEM #	ENTER NEEDED	NUMBER OF FREE PACKS	NUMBER OF PURCHASED PACKS	LIST PRICE	YOUR PRICE	AMOUNT
My Books Summer Grade 2 Fiction Focus (5 Books)	2	ZOW-816935	0	0	0	\$2.95	\$2.95	\$2.95
My Books Summer Grade 2 Nonfiction Focus (5 Books)	2	ZOW-556967	0	0	0	\$3.70	\$3.70	\$3.70
My Books Summer Grade 2 Fiction Focus (5 Books)	2	ZOW-816935	0	0	0	\$4.15	\$4.15	\$4.15
My Books Summer Grade 2 Nonfiction Focus (5 Books)	2	ZOW-556967	0	0	0	\$7.09	\$7.09	\$7.09
My Books Summer Grade 1 Fiction Focus (5 Books)	3	ZOW-816945	11	1	9	\$38.59	\$38.59	\$38.59
My Books Summer Grade 1 Nonfiction Focus (5 Books)	3	ZOW-816946	6	1	5	\$36.14	\$36.14	\$36.14
My Books Summer Grade 1 Fiction Focus (5 Books)	3	ZOW-816945	11	1	9	\$38.59	\$38.59	\$38.59
My Books Summer Grade 1 Nonfiction Focus (5 Books)	3	ZOW-816946	6	1	5	\$36.14	\$36.14	\$36.14
My Books Summer Grade 1 Health and Wellness (5 Books)	3	ZOW-557041	1	0	1	\$23.95	\$23.95	\$23.95
My Books Summer Grade 2 Fiction Focus (5 Books)	4	ZOW-816951	12	2	10	\$42.54	\$42.54	\$42.54
My Books Summer Grade 2 Nonfiction Focus (5 Books)	4	ZOW-557042	1	0	1	\$23.95	\$23.95	\$23.95
My Books Summer Grade 2 Fiction Focus (5 Books)	4	ZOW-816954	13	2	11	\$50.58	\$50.58	\$50.58
My Books Summer Grade 2 Nonfiction Focus (5 Books)	4	ZOW-557043	7	1	6	\$37.50	\$37.50	\$37.50
My Books Summer Grade 5 Fiction Focus (5 Books)	5	ZOW-816960	15	3	12	\$51.62	\$51.62	\$51.62
My Books Summer Grade 5 Nonfiction Focus (5 Books)	5	ZOW-816961	9	1	8	\$49.50	\$49.50	\$49.50
My Books Summer Grade 5 STEM (5 Books)	5	ZOW-557045	5	1	4	\$50.50	\$50.50	\$50.50
My Books Summer Grade 6 Fiction Focus (5 Books)	6	ZOW-816963	16	3	13	\$48.62	\$48.62	\$48.62
My Books Summer Grade 6 Genre Study (5 Books)	6	ZOW-557046	10	2	8	\$50.62	\$50.62	\$50.62
My Books Summer Grade 4 Fiction Focus (5 Books)	6	ZOW-816963	16	3	13	\$48.62	\$48.62	\$48.62
My Books Summer Grade 4 Nonfiction Focus (5 Books)	6	ZOW-816964	9	1	8	\$50.62	\$50.62	\$50.62
My Books Summer Grade 5 Fiction Focus (5 Books)	6	ZOW-816960	15	3	12	\$51.62	\$51.62	\$51.62
My Books Summer Grade 5 Nonfiction Focus (5 Books)	6	ZOW-816961	9	1	8	\$49.50	\$49.50	\$49.50
My Books Summer Grade 5 STEM (5 Books)	6	ZOW-557045	5	1	4	\$50.50	\$50.50	\$50.50
My Books Summer Grade 6 Fiction Focus (5 Books)	6	ZOW-816963	16	3	13	\$48.62	\$48.62	\$48.62
My Books Summer Grade 6 Genre Study (5 Books)	6	ZOW-557046	10	2	8	\$50.62	\$50.62	\$50.62
My Books Summer Grade 2 Fiction-Nonfiction Pack	10	ZOW-816474	4	0	0	\$42.95	\$42.95	\$42.95
My Books Summer Grade 2 Fiction-Nonfiction Pack	10	ZOW-816476	4	0	0	\$44.54	\$44.54	\$44.54
My Books Summer Grade 2 Fiction-Nonfiction Pack	10	ZOW-816477	6	1	5	\$44.55	\$44.55	\$44.55
My Books Summer Grade 2 Fiction-Nonfiction Pack	10	ZOW-816478	22	2	20	\$46.55	\$46.55	\$46.55
My Books Summer Grade 2 Fiction-Nonfiction Pack	10	ZOW-816479	20	2	18	\$44.55	\$44.55	\$44.55
My Books Summer Grade 2 Fiction-Nonfiction Pack	10	ZOW-816480	14	2	12	\$49.08	\$49.08	\$49.08
My Books Summer Grade 2 Fiction-Nonfiction Pack	11	ZOW-816482	23	4	19	\$51.00	\$51.00	\$51.00
My Books Summer Grade 2 Fiction-Nonfiction Pack	11	ZOW-816483	30	6	24	\$62.49	\$62.49	\$62.49
Weekly Reader Summer Express Workbooks Grade 4-5	7	4ML-810888	7	0	0	\$8.24	\$8.24	\$8.24
Weekly Reader Summer Express Workbooks Grade K-1	36	4ML-810889	36	0	0	\$8.24	\$8.24	\$8.24
Weekly Reader Summer Express Workbooks Grade 1-2	41	4ML-810890	41	0	0	\$8.24	\$8.24	\$8.24
Weekly Reader Summer Express Workbooks Grade 2-3	47	4ML-810891	47	0	0	\$8.24	\$8.24	\$8.24
Weekly Reader Summer Express Workbooks Grade 3-4	32	4ML-810892	32	0	0	\$8.24	\$8.24	\$8.24
Weekly Reader Summer Express Workbooks Grade 4-5	126	4ML-810893	126	0	0	\$8.24	\$8.24	\$8.24
Subtotal						\$7,753.45		\$7,753.45
9% S&H						\$697.81		\$697.81
Tax						\$		\$
TOTAL						\$8,451.26		\$8,451.26

State law requires sales tax be added to your order unless we have sales tax exemption certificate on file. *State law requires sales tax be added to your order unless we have sales tax exemption certificate on file. Tax on this quote may be your estimated tax, actual tax will be charged at the time of shipping. *Scherick terms are FOB shipping point unless otherwise noted on the purchase order. If tax has been added to your order and you are exempt from sales tax, please fax your sales tax exemption certificate to 1-800-560-6815 or mail to Scholastic Inc., 2021 E. McCarty Street, Jefferson City, MO, 65101.

Customer Service: 1-800-724-8527 Option 3

Excluded orders are subject to surcharge on all products.

Jefferson City, MO

F.O.B. POINT

NEED BY DATE:

TERMS

Most deliveries in the US can be expected in approximately 2 weeks after your order/PO is received.

Price based on total purchase - all delivery, training or consulting services to be billed at published rates for each active invoice.

Items listed are subject to availability. Promotion STARTS February 1, 2021. This promotion expires: 5/31/2021

CONTACT INFORMATION:

Karen Bozarth
Scholastic, Inc.
800-387-1437 ext 6227
kbozarth@scholastic.com

SHIP TO:
East Lansing Public Schools
GLENN MITCHELL
501 BURCHAM DR.
EAST LANSING, MI, 48823-2750

BILL TO:
East Lansing Public Schools
GLENN MITCHELL
501 BURCHAM DR.
EAST LANSING, MI, 48823-2750

939 N Harrison
Livio Armstrong
Glencairn School

East Lansing, MI, 48823

Quote Number ADD HERE

Date ADD DATE HERE

2021 Quote

Mail or fax PO to: Scholastic Inc
P.O. Box 7502
Jefferson City, MO 65102
FAX: 800-560-6815
email: ordercenter@scholastic.com

YOUR PO#

TOTAL FROM BELOW \$ 8,451.26

MY BOOKS Summer

BUY 4 Get 1 FREE

115



EAST LANSING PUBLIC SCHOOLS

ATTENTION: ACCOUNTS PAYABLE

501 BURCHAM DRIVE, EAST LANSING, MI 48823-2782
Phone: 517-333-7460

DATE: 05/04/21

PAGE: 1

PURCHASE ORDER NO.

20210237

V 13055
E SCHOLASTIC BOOK CLUBS
N P.O. BOX 7504
D JEFFERSON CITY MO 65102-7504
O
R

S MARBLE ELEMENTARY - MAIN OFFICE
H 2961 LAKE LANSING RD, BLDG A
I EAST LANSING, MI 48823-2782
P
T ATTN: LISA ARMSTRONG
O

TERMS: NET 30 DAYS F.O.B. UPS DELIVERY:

ITEM	ITEM NO.	QUANTITY	U.O.M.	DESC.	UNIT PRICE	EXTENSION
01	1	1		SEE ATTACHED LIST OF BOOKS TO BE ORDERED	7,908.9000	7,908.90
					EST. SHIP.	711.80

Purchase order authorized by
East Lansing Public Schools
Online requisition approval

APPROVED BY:

Director of Finance
AUTHORIZED SIGNER

PAGE TOTAL \$	8,620.70
TOTAL \$	8,620.70

Exempt from State and Federal Taxes.
MDSE. REC'D BY:
DATE:
REQUISITION NO.
REQUISITION DATE: 21000296

1. Purchase order must appear on all correspondence, invoices and packages.
2. Prepay all shipments. DO NOT SHIP COLLECT.
3. Each Purchase Order must be invoiced separately.

ITEM #	ACCOUNT	AMOUNT	PROJECT CODE
01	111900119	7,908.90	
99	111900119	711.80	



EAST LANSING PUBLIC SCHOOLS

ATTENTION: ACCOUNTS PAYABLE
501 BURCHAM DRIVE, EAST LANSING, MI 48823-2782
Phone: 517-333-7460

Order is automatically cancelled on June 30
unless prior written approval is received

DATE: 05/04/21

PAGE: 1

PURCHASE ORDER NO.

20210233

V 13055
E SCHOLASTIC BOOK CLUBS
N P.O. BOX 7504
D JEFFERSON CITY MO 65102-7504
O
R

S] PINECREST ELEMENTARY - MAIN OFFICE
H 1811 PINECREST AVE
I EAST LANSING, MI 48823-2782
P
T] ATTN: LISA ARMSTRONG
O

TERMS: NET 30 DAYS F.O.B. UPS DELIVERY:

ITEM 01 ITEM NO. 1 QUANTITY 1 U.O.M. SEE LIST OF ATTACHED BOOKS TO BE ORDERED

UNIT PRICE 6831.1000 EXTENSION 6,831.10
EST. SHIP. 614.79

Purchase order authorized by
East Lansing Public Schools
Online requisition approval

APPROVED BY: *[Signature]*
Director of Finance

PAGE TOTAL \$ 7,445.89
TOTAL \$ 7,445.89

Exempt from State and Federal Taxes.
MDSE. REC'D BY:

DATE:
REQUISITION NO.

REQUISITION DATE: 21000292

- 1. Purchase order must appear on all correspondence, invoices and packages.
- 2. Prepay all shipments. DO NOT SHIP COLLECT.
- 3. Each Purchase Order must be invoiced separately.

ITEM #	ACCOUNT	AMOUNT	PROJECT CODE
01	112100119	5110	
99	112100119	5110	
		6,831.10	
		614.79	

DESCRIPTION	PAGE	ITEM #	ENTER TOTAL NEEDED	NUMBER OF FREE PACKS	NUMBER OF PURCHASED PACKS	LIST PRICE	YOUR PRICE	AMOUNT
My Books Summer Grade 2 Nonfiction Focus (5 Books)	2	ZOW-816925	0	0	0	\$42.54	\$23.95	\$23.95
My Books Summer Grade 2 Fiction Focus (5 Books)	2	ZOW-556967	0	0	0	\$35.70	\$23.95	\$23.95
My Books Summer Grade 2 Health and Wellness (5 Books)	2	ZOW-816937	0	0	0	\$70.49	\$39.95	\$39.95
My Books Summer Grade K Nonfiction Focus (5 Books)	3	ZOW-816938	0	0	0	\$36.15	\$23.95	\$23.95
My Books Summer Grade K School Readiness (5 Books)	3	ZOW-556968	0	0	0	\$47.50	\$23.95	\$23.95
My Books Summer Grade 1 Nonfiction Focus (5 Books)	3	ZOW-816945	13	2	11	\$38.99	\$23.95	\$23.95
My Books Summer Grade 1 Health and Wellness (5 Books)	3	ZOW-557041	12	2	10	\$36.14	\$23.95	\$23.95
My Books Summer Grade 2 Nonfiction Focus (5 Books)	4	ZOW-816951	8	1	7	\$42.54	\$23.95	\$23.95
My Books Summer Grade 2 Fiction Focus (5 Books)	4	ZOW-816952	2	2	2	\$35.68	\$23.95	\$23.95
My Books Summer Grade 3 STEM (5 Books)	4	ZOW-557043	1	0	1	\$41.09	\$23.95	\$23.95
My Books Summer Grade 3 Nonfiction Focus (5 Books)	4	ZOW-816955	5	1	11	\$50.58	\$23.95	\$23.95
My Books Summer Grade 3 Fiction Focus (5 Books)	4	ZOW-816954	13	2	11	\$50.58	\$23.95	\$23.95
My Books Summer Grade 4 Nonfiction Focus (5 Books)	5	ZOW-816958	3	0	4	\$48.58	\$23.95	\$23.95
My Books Summer Grade 4 Fiction Focus (5 Books)	5	ZOW-816960	20	4	16	\$51.62	\$23.95	\$23.95
My Books Summer Grade 5 Nonfiction Focus (5 Books)	5	ZOW-816961	3	0	3	\$49.50	\$23.95	\$23.95
My Books Summer Grade 5 STEM (5 Books)	5	ZOW-557045	2	0	2	\$50.50	\$23.95	\$23.95
My Books Summer Grade 6 Nonfiction Focus (5 Books)	6	ZOW-816963	18	3	15	\$48.62	\$23.95	\$23.95
My Books Summer Grade 6 Fiction Focus (5 Books)	6	ZOW-816964	7	1	6	\$50.62	\$23.95	\$23.95
My Books Summer Grade 5 Genre Study (5 Books)	6	ZOW-557046	7	1	6	\$55.58	\$23.95	\$23.95
My Books Summer Grade 6 Fiction Focus (5 Books)	6	ZOW-816965	18	3	15	\$48.62	\$23.95	\$23.95
My Books Summer Grade 6 Nonfiction Focus (5 Books)	6	ZOW-816966	18	3	15	\$48.62	\$23.95	\$23.95
My Books Summer Grade 7 Fiction Focus (5 Books)	10	ZOW-816746	3	0	3	\$49.54	\$27.95	\$27.95
My Books Summer Grade 7 Nonfiction Focus (5 Books)	10	ZOW-816747	12	2	10	\$44.35	\$27.95	\$27.95
My Books Summer Grade 7 Fiction Focus (5 Books)	10	ZOW-816748	11	2	9	\$44.55	\$27.95	\$27.95
My Books Summer Grade 7 Nonfiction Focus (5 Books)	10	ZOW-816749	15	3	12	\$44.00	\$27.95	\$27.95
My Books Summer Grade 7 Fiction Focus (5 Books)	10	ZOW-816800	10	2	8	\$49.00	\$27.95	\$27.95
My Books Summer Grade 7 Nonfiction Focus (5 Books)	10	ZOW-816802	18	3	15	\$51.00	\$27.95	\$27.95
My Books Summer Grade 7 Fiction Focus (5 Books)	11	ZOW-818483	10	2	8	\$62.49	\$27.95	\$27.95
Weekly Reader Summer Express Workbooks Grade K-1		4ML-810888	54			\$8.24	\$5.50	\$5.50
Weekly Reader Summer Express Workbooks Grade K-2		4ML-810889	34			\$8.24	\$5.50	\$5.50
Weekly Reader Summer Express Workbooks Grade 1-2		4ML-810890	31			\$8.24	\$5.50	\$5.50
Weekly Reader Summer Express Workbooks Grade 3-4		4ML-810891	31			\$8.24	\$5.50	\$5.50
Weekly Reader Summer Express Workbooks Grade 4-5		4ML-810892	45			\$8.24	\$5.50	\$5.50
Weekly Reader Summer Express Workbooks Grade 4-5		4ML-810893	85			\$8.24	\$5.50	\$5.50
Subtotal							\$6,831.10	\$6,831.10
9% S&H							\$614.79	\$614.79
Tax							\$7,445.89	\$7,445.89

State law requires sales tax be added to your order unless we have sales tax exemption certificate on file. Sales tax please tax your "Sales tax exemption certificate" to 1-800-560-6815 or mail to Scholastic Inc., 291 E. McCarty Street, Jefferson City, MO, 65101.

Expected orders are subject to 14% upgrade on all products.

Most deliveries in the US can be expected in approximately 2 weeks after your order/PO is received.

Free shipping - all delivery, return or counting services to be billed at published rates for each activity involved.

THANK YOU FOR YOUR BUSINESS!

Customer Service: 1-800-724-6527 Option 3

Jefferson City, MO

F.O.B. POINT

NEED BY DATE:

TERMS

Net 30

119

English Fiction: Non Fiction Packs:

My Books Summer Grade 4 Fiction Focus (5 Books)

My Books Summer Grade 4 Nonfiction Focus (5 Books)

My Books Summer Grade 4 STEM (5 Books)

My Books Summer Grade 5 Fiction Focus (5 Books)

My Books Summer Grade 5 Nonfiction Focus (5 Books)

My Books Summer Grade 5 STEM (5 Books)

My Books Summer Grade 6 Fiction Focus (5 Books)

My Books Summer Grade 6 Nonfiction Focus (5 Books)

My Books Summer Grade 6 Genre Study (5 Books)

English Packs:

My Books Summer Grade 2 Nonfiction Focus (5 Books)

My Books Summer Grade 2 Fiction Focus (5 Books)

My Books Summer Grade 3 STEM (5 Books)

My Books Summer Grade 3 Nonfiction Focus (5 Books)

My Books Summer Grade 3 Fiction Focus (5 Books)

My Books Summer Grade 4 Nonfiction Focus (5 Books)

My Books Summer Grade 4 Fiction Focus (5 Books)

My Books Summer Grade 5 Nonfiction Focus (5 Books)

My Books Summer Grade 5 Fiction Focus (5 Books)

My Books Summer Grade 5 STEM (5 Books)

My Books Summer Grade 6 Nonfiction Focus (5 Books)

My Books Summer Grade 6 Fiction Focus (5 Books)

My Books Summer Grade 6 Genre Study (5 Books)

S&H Applies:

ENTER TOTAL NEEDED

NUMBER OF FREE PACKS

NUMBER OF PURCHASED PACKS

LIST PRICE

YOUR PRICE

AMOUNT

2021 Quote

Date ADD DATE HERE

Quote Number ADD HERE

SCHOLASTIC EDUCATION

East Lansing Public Schools

GLENN MITCHAM

501 BURCHAM DR.

EAST LANSING, MI, 48823-2750

CONTACT INFORMATION:

Karen Bozarth

Scholastic, Inc

800-387-1437 ext 6227

bozarth@scholastic.com

SHIP TO:

Pinecrest School

Lisa Armitage

1811 Pinecrest Dr

East Lansing, MI, 48823

BILL TO:

East Lansing Public Schools

GLENN MITCHAM

501 BURCHAM DR.

EAST LANSING, MI, 48823-2750

YOUR PO#

TOTAL FROM BELOW

\$ 7,445.89

My Books Summer

2021 Promotion expires: 5/31/2021

Promotion STARTS February 1, 2021

Items listed are subject to availability.



EAST LANSING PUBLIC SCHOOLS

ATTENTION: ACCOUNTS PAYABLE

501 BURCHAM DRIVE, EAST LANSING, MI 48823-2782

Phone: 517-333-7460

DATE: 05/04/21

PAGE: 1

PURCHASE ORDER NO.

20210234

V 13055
E SCHOLASTIC BOOK CLUBS
N P.O. BOX 7504
D JEFFERSON CITY MO 65102-7504
O
R

S RED CEDAR ELEMENTARY - MAIN OFFICE
H 1110 NARCISUS DRIVE
I EAST LANSING, MI 48823-2782
P
T ATTN: LISA ARMSTRONG
O

TERMS: NET 30 DAYS F.O.B UPS

DESC.

DELIVERY:

ITEM ITEM NO. QUANTITY U.O.M. DESCRIPTION UNIT PRICE EXTENSION

01 1 1 PLEASE SEE LIST OF BOOKS TO BE ORDERED 4212.4000 4,212.40

EST. SHIP. 379.11

Purchase order authorized by
East Lansing Public Schools
Online requisition approval

APPROVED BY:  Director of Finance

AUTHORIZED SIGNER

PAGE TOTAL \$ 4,591.51
TOTAL \$ 4,591.51

Exempt from State and Federal Taxes.

MDSE. REC'D BY: _____

DATE: _____

REQUISITION NO. _____

REQUISITION DATE: 21000293

1. Purchase order must appear on all correspondence, invoices and packages.
2. Prepay all shipments. DO NOT SHIP COLLECT.
3. Each Purchase Order must be invoiced separately.

ITEM #	ACCOUNT	AMOUNT	PROJECT CODE
01	112300119	5110	4,212.40
99	112300119	5110	379.11

DESCRIPTION	PAGE	ITEM #	ENTER NEEDED	NUMBER OF FREE PACKS	NUMBER OF PURCHASED PACKS	LIST PRICE	YOUR PRICE	AMOUNT
English Packs:								
My Books Summer Grade K Nonfiction Focus (5 Books)	2	20W-816935	0	0	0	\$42.54	\$23.95	\$23.95
My Books Summer Grade K Nonfiction Focus (5 Books)	2	20W-816936	0	0	0	\$40.15	\$23.95	\$23.95
My Books Summer Grade K Nonfiction Focus (5 Books)	2	20W-816937	0	0	0	\$70.49	\$39.95	\$39.95
My Books Summer Grade K Nonfiction Focus (5 Books)	3	20W-816938	5	1	4	\$36.15	\$23.95	\$23.95
My Books Summer Grade K Nonfiction Focus (5 Books)	3	20W-816939	12	2	10	\$47.50	\$23.95	\$23.95
My Books Summer Grade K Nonfiction Focus (5 Books)	3	20W-816940	9	1	8	\$47.50	\$23.95	\$23.95
My Books Summer Grade 1 Fiction Focus (5 Books)	3	20W-816945	5	1	4	\$36.14	\$23.95	\$23.95
My Books Summer Grade 1 Nonfiction Focus (5 Books)	3	20W-816946	4	0	4	\$36.14	\$23.95	\$23.95
My Books Summer Grade 1 Health and Wellness (5 Books)	3	20W-557041	2	0	2	\$43.05	\$23.95	\$23.95
My Books Summer Grade 2 Fiction Focus (5 Books)	4	20W-816951	5	1	4	\$42.54	\$23.95	\$23.95
My Books Summer Grade 2 Nonfiction Focus (5 Books)	4	20W-816952	3	0	3	\$35.68	\$23.95	\$23.95
My Books Summer Grade 2 Health and Wellness (5 Books)	4	20W-557042	5	1	4	\$41.09	\$23.95	\$23.95
My Books Summer Grade 3 Fiction Focus (5 Books)	4	20W-816954	3	0	3	\$50.58	\$23.95	\$23.95
My Books Summer Grade 3 Nonfiction Focus (5 Books)	4	20W-816955	2	0	2	\$27.50	\$23.95	\$23.95
My Books Summer Grade 3 STEM (5 Books)	4	20W-557043	1	0	1	\$40.05	\$23.95	\$23.95
My Books Summer Grade 4 Fiction Focus (5 Books)	5	20W-816957	4	0	4	\$48.58	\$23.95	\$23.95
My Books Summer Grade 4 Nonfiction Focus (5 Books)	5	20W-816958	3	0	3	\$45.05	\$23.95	\$23.95
My Books Summer Grade 4 STEM (5 Books)	5	20W-557044	1	0	1	\$43.54	\$23.95	\$23.95
My Books Summer Grade 5 Fiction Focus (5 Books)	5	20W-816960	0	0	0	\$51.62	\$23.95	\$23.95
My Books Summer Grade 5 Nonfiction Focus (5 Books)	5	20W-816961	0	0	0	\$49.50	\$23.95	\$23.95
My Books Summer Grade 5 STEM (5 Books)	5	20W-557045	0	0	0	\$50.50	\$23.95	\$23.95
My Books Summer Grade 6 Fiction Focus (5 Books)	6	20W-816963	0	0	0	\$48.62	\$23.95	\$23.95
My Books Summer Grade 6 Nonfiction Focus (5 Books)	6	20W-816964	0	0	0	\$55.58	\$23.95	\$23.95
My Books Summer Grade 6 Genre Study (5 Books)	6	20W-557046	0	0	0	\$50.62	\$23.95	\$23.95
English Fiction-Non Fiction Packs:								
My Books Summer Grade K Fiction-Nonfiction Pack	10	20W-818474	6	1	5	\$45.09	\$27.95	\$27.95
My Books Summer Grade K Fiction-Nonfiction Pack	10	20W-818475	6	1	5	\$43.54	\$27.95	\$27.95
My Books Summer Grade 1 Fiction-Nonfiction Pack	10	20W-818477	11	2	9	\$44.35	\$27.95	\$27.95
My Books Summer Grade 2 Fiction-Nonfiction Pack	10	20W-818478	9	1	8	\$46.55	\$27.95	\$27.95
My Books Summer Grade 3 Fiction-Nonfiction Pack	11	20W-818479	17	3	14	\$46.00	\$27.95	\$27.95
My Books Summer Grade 4 Fiction-Nonfiction Pack	11	20W-818480	11	2	9	\$49.08	\$27.95	\$27.95
My Books Summer Grade 5 Fiction-Nonfiction Pack	11	20W-818482	11	0	0	\$51.00	\$27.95	\$27.95
My Books Summer Grade 6 Fiction-Nonfiction Pack	11	20W-818483	0	0	0	\$62.49	\$27.95	\$27.95
Workbooks:								
Weekly Reader Summer Express Workbooks Grade K-1	30	4ML-810888	30	0	0	\$8.24	\$5.50	\$5.50
Weekly Reader Summer Express Workbooks Grade K-1	19	4ML-810889	19	0	0	\$8.24	\$5.50	\$5.50
Weekly Reader Summer Express Workbooks Grade 1-2	30	4ML-810890	30	0	0	\$8.24	\$5.50	\$5.50
Weekly Reader Summer Express Workbooks Grade 2-3	20	4ML-810891	20	0	0	\$8.24	\$5.50	\$5.50
Weekly Reader Summer Express Workbooks Grade 3-4	19	4ML-810892	19	0	0	\$8.24	\$5.50	\$5.50
Weekly Reader Summer Express Workbooks Grade 4-5	0	4ML-810893	0	0	0	\$8.24	\$5.50	\$5.50
*State law requires sales tax be added to your order unless we have sales tax exemption certificate on file. Tax on this quote may be your estimated tax, provided it is changed at the time of shipping. Scholastic terms are FOB shipping point unless otherwise noted on the purchase order. If tax has been added to your order and you are exempt from sales tax, please fax your sales tax exemption certificate to 1-800-560-6815 or mail to Scholastic Inc., 2931 E. McCarty Street, Jefferson City, MO, 65101. 9% S&H \$ 379.11 Tax % \$ 4,212.40 Subtotal \$ 4,591.51 TOTAL								

This promotion expires: 5/31/2021
 Promotion STARTS February 1, 2021
 Items listed are subject to availability.



YOUR PO# TOTAL FROM BELOW \$ 4,591.51

email: 800summer@scholastic.com

FAX: 800-560-6815
 Jefferson City, MO 65102
 P.O. Box 7502
 Scholastic Inc.

2021 Quote

BUY 4 Get 1 FREE

Quote Number ADD HERE

Date ADD DATE HERE

CONTACT INFORMATION:

Karen Bozarth
 Scholastic, Inc
 800-387-1437 ext 6227
 karenb@scholastic.com
 East Lansing, MI, 48823
 1110 Northrup Dr
 Lisa Armstrong
 Red Cedar School
 SHIP TO:

East Lansing Public Schools
 GLENN MITCHAM
 501 BURCHAM DR,
 EAST LANSING, MI, 48823-2750
 BILL TO:

SCHOLASTIC EDUCATION



EAST LANSING PUBLIC SCHOOLS

ATTENTION: ACCOUNTS PAYABLE

501 BURCHAM DRIVE, EAST LANSING, MI 48823-2782

East Lansing Public Schools
Phone: 517-333-7460

Order is automatically cancelled on June 30 unless prior written approval is received

DATE: 05/04/21

PAGE: 1

PURCHASE ORDER NO.

20210235

V 13055
E SCHOLASTIC BOOK CLUBS
N P.O. BOX 7504
D JEFFERSON CITY MO 65102-7504
O
R

S WHITEHILLS ELEMENTARY - MAIN OFFICE
H 621 PEBBLEBROOK
I EAST LANSING, MI 48823-2782
P
T ATTN: LISA ARMSTRONG
O

TERMS: NET 30 DAYS F.O.B. UPS DELIVERY:

ITEM	ITEM NO.	QUANTITY	U.O.M.	DESC.	UNIT PRICE	EXTENSION
01		1		SEE ATTACHED LIST OF BOOKS TO BE ORDERED	7913.2000	7,913.20
					EST. SHIP.	712.07

Purchase order authorized by
East Lansing Public Schools
Online requisition approval

APPROVED BY: _____
Director of Finance

AUTHORIZED SIGNER

PAGE TOTAL \$ 8,625.27
TOTAL \$ 8,625.27

Exempt from State and Federal Taxes.

MDSE. REC'D BY: _____

DATE: _____

REQUISITION NO. _____

REQUISITION DATE: 210002294

1. Purchase order must appear on all correspondence, invoices and packages.
2. Prepay all shipments. DO NOT SHIP COLLECT.
3. Each Purchase Order must be invoiced separately.

ITEM #	ACCOUNT	AMOUNT	PROJECT CODE
01	112700119	5110	
99	112700119	5110	
		7,913.20	
		712.07	

