



# East Lansing Board of Education

509 Burcham Drive, East Lansing, MI 48823

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Regular Meeting  
February 23, 2026 - 7:00 PM  
MacDonald Middle School Auditorium  
1601 Burcham Dr  
East Lansing, MI 48823



## Agenda

### I. Opening of Meeting

A. *Call to Order*

B. *Roll Call*

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

D. *Approval of Agenda*

*Motion: I move that the Board of Education approve the agenda of the February 23, 2026, regular meeting, as presented.*

E. **Approval of Minutes**

***Motion: I move that the Board of Education approve the minutes of the following regular meeting as presented.***

- 
1. February 9, 2026, regular meeting

2

I. **Opening of Meeting**

I.A. Call to Order

President Lyons called the meeting to order at 7:03 p.m.

I.B. Roll Call

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

Student Representatives: Dijagah: Present, Meghea: Present

Superintendent Leyko: Present

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

Trustee Chambers read our mission statement

I.D. Approval of Agenda

Motion: 25-26/080: I move that the Board of Education approve the agenda for the February 9, 2026, meeting as presented.

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

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

Aye: 7, Nay: 0

I.E. Approval of Minutes

Motion: 25-26/081: I move that the Board of Education approve the minutes of the following meeting as presented.

I.E.1. January 26, 2026, regular meeting

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

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

Aye: 7, Nay: 0

**II. Recognition**

Trustee Martin had no recognition to report

**III. Student Representative Report**

- The winter formal was this past weekend. Thank you to Ms. Mueller for all her hard work.
- Students of Gender Equality wrapped up their Penny Wars fundraiser. Proceeds will be donated to the Women's Center of Greater Lansing.
- AP Psych dissected sheep brains and Human Bio dissected sheep eyes. Chemistry is doing a lab with s'mores.
- Mean Girls musical rehearsals are under way. Pit received sheet music recently. The set crew is a small team and they are building a really big set in less than 40 days.
- The band went the Michigan Music Conference and performed a session called 25 tunes in 45 minutes. The band learned 25 songs in two weeks.
- Solo and Ensemble also took place. Students in both programs perform in a solo or group for an adjudicator and they get a score. Everyone who attended received a 1 or 2 rating, which are the highest scores.
- Band performed in the Tri District concert, which was hosted by East Lansing. This is a joint concert with Okemos and Haslett.
- The band and orchestra are rehearsing for Senior Solo. This is an event where a few seniors audition for the opportunity to perform their pieces with the full band or orchestra, or with piano accompaniment.
- Boys Varsity basketball is still undefeated. Wrestling is doing really well along with boys' swim and dive.

**IV. Superintendent's Report**

Please click [here](#) for the Superintendent's Report

**V. Public Comment**

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

There was no public comment

**VI. Board Discussion**

There was no board discussion

## VII. Action Items

### VII.A. Religious and Cultural Calendar 2026-2029

Motion: 25-26/082: I move that the Board of Education adopt the Religious and Cultural Calendar for the 2026-27, 2027-28, and 2028-29 school years.

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

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

Aye: 7, Nay: 0

### VII.B. Budget Calendar

Motion: 25-26/083: I move that the Board of Education adopt the budget calendar for developing the East Lansing Public Schools 2026-27 budget as presented.

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

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

Aye: 7, Nay: 0

## VIII. Committee Reports

### VIII.A. Academic and Technology Committee

Meeting held on February 2<sup>nd</sup>

- Welcomed Student Representatives Maeson Adams and Kyla Caldwell
- Discussed Planning for transition from 5th - 6th grade in Math
- Updates from technology - planning on projects out for the next several years
- Next meeting is March 9 at 10:30 am in the HUB at ELHS

### VIII.B. Facilities Committee

Meeting held on January 30<sup>th</sup>

- Discussed parking lot lights repaired
- Boiler retubing at the high school is complete
- Bids for roof are complete
- Power washing middle school once roof project is finished
- Nikki Norris was unable to attend will discuss athletic updates at next meeting

#### VIII.C. Finance Committee

Meeting held on February 2<sup>nd</sup>

- Discussed first semester class size overages
- 2025-26 first budget revision review
- 2026-27 budget calendar – approved at this meeting
- Estimated blended enrollment
- Revenue Estimating Conference
- Merger between Fifth Third and Comerica
- Upcoming board recommendations:
  - Authorized signers
  - HS bid for landscaping
  - Tuition reimbursement

#### VIII.D. Intergovernmental Relations

Meeting held on February 3<sup>rd</sup>

- Joint meeting with the City of East Lansing, East Lansing Public Library and Hannah Community Center
- Robust discussion on a solution to support teens in out of school time
- Next meeting is March 10<sup>th</sup> to continue conversation

#### VIII.E. Personnel Committee

No report

#### VIII.F. Policy Committee

Meeting held on February 2<sup>nd</sup>

- Discussed three issues:
  - Policy on Media Center materials; waiting to hear back from Thrun on policy created by this committee with help from stockholders;
  - Land Grant Acknowledgment with the Social Justice Club
  - Renaming policy – this would be for things smaller than buildings or athletic fields; such as memorials (memorial trees) put up by individual buildings; need to have a consistent policy

#### VIII.G. Ingham School Officers Association (ISOA)

Meeting held on February 4<sup>th</sup>

- Presentation from Ingham ISD - attendance policy and boosting attendance numbers
- Lansing Public Schools Interim Superintendent, Jessica Benavides
- Reviewed by-laws and elected officers
- Webberville and Stockbridge spoke about their cell phone bands; disciplinary issues have decreased, engagement from students, test scores and attendance are both up

- Superintendent Leyko mentioned that the Governor is expected to sign legislation tomorrow

IX. **Announcements**

IX.A. The next regular scheduled meeting of the Board of Education is February 23, 2026. The meeting will be held in the Board Room at the new ELPS District Administration Building located at 6160 Towar Ave, East Lansing.

IX.B. Ingham ISD Superintendent, Jason Mellema will be presenting on the Ingham ISD SE Bond at the March 23 regular meeting/

X. **Adjournment**

The meeting adjourned at 7:25 pm.

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President

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Secretary

**II. Recognition**

**III. Student Representative Report**

**IV. Superintendent's Report**

**V. Public Hearing**

A. Opening of Public Hearing

*Recommendation of the Sex Education Advisory Board (SEAB) to approve the adoption of the revised 2025 Michigan Model HIV and Other STI's Unit to replace the 2010/2012 version for 7th and 8th grades.*

8

**Memo**

**To:** Dori Leyko, ELPS Superintendent

**From:** Anne Scott, ELPS Sex Education Supervisor; Melisa Fore, SEAB Co-Chair; Danny Hearit, SEAB Co-Chair

**Date:** January 30, 2026

**Subject:** 7th -8th Grade HIV/STI Education Curriculum Approval Recommendation: Michigan Model

The East Lansing Public Schools (ELPS) currently uses the *Michigan Model for Health* as its base HIV prevention curriculum in upper middle school science classrooms (grades 7-8). In August 2025, the Michigan Department of Education (MDE) updated the Michigan Model for Health to align with Michigan’s current HIV education standards. The 7th-8th-grade *HIV and Other STIs* unit was revised and condensed to include only the lessons required to meet Michigan’s HIV and STI education mandates, with content outside the scope of HIV/STI prevention removed. (MDE incorporated the removed content into the Michigan Model’s Social and Emotional Health Unit.) In addition, the Michigan Department of Education has shifted to an all-digital format, making lesson content and supporting materials easier for educators to access and implement.

<u>Current Michigan Model HIV and Other STI Unit (2010/2012)</u>	<u>Updated 2025 Michigan Model HIV and Other STI Unit</u>
Lesson 1: The 4-1-1 on HIV and AIDS	Lesson 1: The 4-1-1 on HIV and AIDS
Lesson 2: HIV and Other STIs – Evaluating Exposures	Lesson 2: HIV and Other STIs – Evaluating Exposures
Lesson 3: Finding Help and Information	Lesson 3: Finding Help and Information
Lesson 4: Create a Plan to Stay Within the Boundaries	
Lesson 5: Communicating Our Boundaries	
Lesson 6: Identifying and Refusing Trouble Situations	
Lesson 7: Avoiding and Escaping Risk Situations	

In accordance with district policy 5407 (ELPS Curriculum Adoption Process), the by-laws of the East Lansing Public School’s Sex Education Advisory Board (SEAB), and Michigan’s current HIV and Sex Education regulations, the SEAB has reviewed the updated HIV/STI lessons for 7th through 8th grades, and recommends the East Lansing Board of Education approve the

adoption of the revised *2025 Michigan Model HIV and Other STI's Unit* to replace the 2010/2012 version currently in use.

- B. Comments from Anne Scott, ELPS Sex Education Supervisor
- C. Public Comment
- D. Close of Public Hearing

**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**

**A. Fiber Infrastructure Upgrade**

**11**

*Motion: I move that the Board of Education approve the contract with Fiberlink to replace a section of the Fiber Wide Area Network in the amount of \$139,026.25.*



509 Burcham Drive, East Lansing, MI 48823  
Technology & Media Services Department  
(517) 333-7418 Phone (517) 333-7404 Fax

**East Lansing**  
Public Schools

February 17, 2026

To: Board of Education

From: Christian Palasty, Director of Technology & Media Services

**MOTION: MOVE TO APPROVE THE CONTRACT WITH FIBERLINK TO REPLACE A SECTION OF THE FIBER WIDE AREA NETWORK IN THE AMOUNT OF \$139,026.25**

This contract is contingent upon USAC funding through the E-Rate program, whereupon ELPS will pay 20% of the overall cost, which totals \$27,805.25.

This amount has been budgeted through Sinking Fund for fiscal year 2026-27.

**B. Update to Policy 2103 – School District Boundaries**

**13**

*Motion: I move that the Board of Education approve the revisions to Policy 2103, School District Boundaries, as presented.*

**Series 2000 Bylaws**

**2100 Official Description, Purpose, and Board Organization**

**2103 School District Boundaries**

The District is comprised of the geographic area in the description on file in the Board office of the Ingham Intermediate School District.

The Board's physical address is:

~~6160 Towar Ave 509 Burcham Dr~~  
East Lansing, MI 48823

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The Board's mailing address is:

Board of Education  
East Lansing Public Schools  
~~6160 Towar Ave 501 Burcham Dr~~  
East Lansing, MI 48823

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Legal authority: MCL 380.11a

Date adopted: December 13, 2021

Date revised

## Series 2000 Bylaws

### 2100 Official Description, Purpose, and Board Organization

#### *2103 School District Boundaries*

The District is comprised of the geographic area in the description on file in the Board office of the Ingham Intermediate School District.

The Board's physical address is:

6160 Towar Ave  
East Lansing, MI 48823

The Board's mailing address is:

Board of Education  
East Lansing Public Schools  
6160 Towar Ave  
East Lansing, MI 48823

Legal authority: MCL 380.11a

Date adopted: December 13, 2021

Date revised

**C. Award Bids for Safety, Security, and Accessibility Bond Bid Package #16  
High School Landscape Re-Bid**

*Motion: I move that the Board of Education award the following bids related to the High School Addition as follows:*

- *Category 32 Landscaping — **Outdoor Expressions** — \$23,475*



East Lansing  
Public Schools

## MEMORANDUM

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

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

**SUBJECT:** Action Item – Award Bids for Safety, Security, and Accessibility  
Bond Bid Package #2 High School Addition Landscape Re-Bid

**DATE:** February 23, 2026

Recommendation:

It is recommended that the Board of Education award the following bids related to the High School Addition as follows:

- Category 32 Landscaping- **Outdoor Expressions** \$ 23,475

Background:

*From 02/09/2026 Board of Education Packet*

Attached is the contract award recommendation letter and bid tabulation from Clark Construction for Bid Package #2—High School Addition project.

Bids were due on November 12, 2025. The professional service fees for construction management are \$639.00.

A representative from Clark Construction will attend the February 23, 2026, meeting to respond to questions. Board members are also welcome to submit questions to the administration in advance of the meeting, and we will do our best to provide timely responses.

# 24-2946-02: East Lansing Public Schools - High School Addition Landscape Re-Bid

Prepared by Clark Construction Company - 3535 Moores River Drive, Lansing, MI 48911, United States of America

Bid Package Lead: Gabe Roberts (groberts@clarkcc.com)

Project Location: 509 Burcham Drive, East Lansing, MI 48823, United States of America

## 32: Landscape

Generated January 29, 2026

### Base Bid

Estimated Cost

**\$141,627**

### LINE ITEMS

Landscape

### Base Bid Total

### GENERAL ACKNOWLEDGMENTS

This Bid has been prepared after our examination of the complete Drawings and Specifications, together with their related documents, and our examination of the conditions surrounding the construction of the proposed Work including the availability of materials, equipment, and labor. The undersigned submits the following Bid to enter into a Contract with Owner Noted In Project Details and agrees to furnish all labor, material, equipment, and service to complete the Work in accordance with the Contract Documents for bids submitted.

All appropriate sales taxes are included in the above Lump Sum Base Bid.

### COMBINED BIDS

Combined Bids of two (2) or more Bid Categories may be submitted. Separate Bids for each Bid Category included in a combined Bid are required.

Bid Category Numbers

Bid Category Descriptions

For the Lump Sum Base Bid of

### ADDENDA

Acknowledges receipt of the following Addenda and has included the cost thereof in the Lump Sum Base Bid

No. 1, dated

No. 2, dated

No. 3, dated

No. 4, dated

No. 5, dated

No. 6, dated

### REJECTION OF BID

Acknowledges the right of the Owner to accept or reject any or all Bids in whole or in part and to waive any informality or irregularity in the Bid, or to award the Contract to other than the low Bidder in its sole and absolute discretion.

Summary

## Outdoor Expressions, LLC

Submitted by Brendan Martin

**\$21,300**

Original Proposal, November 12, 2025

Unit	Qty	Unit Cost	Total Cost
			\$21,300
			<b>\$21,300</b>

### GENERAL ACKNOWLEDGMENTS

### COMBINED BIDS

### ADDENDA

11/10

Na

Na

Na

Na

Na

### REJECTION OF BID

## Horrocks Nursery Farms, Inc.

Submitted by Joe Bergeron

**\$24,999**

Original Proposal, November 12, 2025

Unit	Qty	Unit Cost	Total Cost
			\$24,999
			<b>\$24,999</b>

### GENERAL ACKNOWLEDGMENTS

### COMBINED BIDS

### ADDENDA

11/10/2025

NA

NA

NA

NA

NA

### REJECTION OF BID

I did not see Background check file. We can provide t

## Edwards Landscaping

Submitted by JUAN VICTORIA LOPEZ

**\$42,998**

Revision #1, November 12, 2025

Unit	Qty	Unit Cost	Total Cost
			\$42,998
			<b>\$42,998</b>

### GENERAL ACKNOWLEDGMENTS

### COMBINED BIDS

### ADDENDA

11/10- ACKNOWLEDGED PLANT ADDED TO LIST

n/a

n/a

n/a

n/a

n/a

### REJECTION OF BID

Hello, We have attached our quote and documents rec

## Greenscape Services

Submitted by Jon GROENEVELD

**\$56,064**

Original Proposal, November 12, 2025

Unit	Qty	Unit Cost	Total Cost
			\$56,064
			<b>\$56,064</b>

### GENERAL ACKNOWLEDGMENTS

### COMBINED BIDS

32a

### ADDENDA

November 10, 2025

N/A

N/A

N/A

N/A

N/A

### REJECTION OF BID





**Headquarters**  
 3535 Moores River Drive  
 Lansing, MI 48911  
 517.372.0940 phone | 517.372.0668 fax

**Southeast Michigan Office**  
 2660 Superior Court  
 Auburn Hills, MI 48326  
 248.286.1000 phone

**Northern Michigan Office**  
 3432 US 23 South  
 Alpena, MI 49707  
 989.278.2272 phone

January 29, 2026,

Lisa Allen Director of Finance  
 501 Burcham Drive  
 East Lansing, MI 48823

Re: East Lansing Public School – 2024 Bond Program  
**Bid Package #2 – High School Addition Landscape Re-Bid**  
**Contract Award Recommendation #5**

[www.clarkcc.com](http://www.clarkcc.com)

Dear Mrs. Allen,

Clark Construction Company recommends East Lansing Public Schools enter Contracts with each Trade Contractors listed below.

Competitive bids were received November 12, 2025. Clark Construction Company has conducted post-bid interviews with the Trade Contractor listed below. The recommended Trade Contractor provided the lowest cost, responsible bid for the Work. Clark Construction is recommending Outdoor Expressions. We have confirmed they will have the ability to provide the performance and payment bonds as required.

**Trade Contract award recommendations:**

<u>Bid Category/Area of Work</u>	<u>Trade Contractor</u>	<u>Amount</u>
• 32 Landscaping	Outdoor Expressions	\$ 21,300
<b>Trade Contract Award Total</b>		<b>\$ 21,300</b>
Construction General Conditions 3% (Clark Construction)		\$ 639
	Subtotal	\$ 21,939
East Lansing Public Schools Construction Contingency 7%		\$ 1,536
	<b>TOTAL</b>	<b>\$ 23,475</b>

The scope of work for Bid Package #2 includes the construction of the addition for cafeteria seating and provide the new secure entry and the high school administrative offices. We have enclosed a bid tabulation and summary of bids received.

Please contact me should you have any questions regarding the above.





Sincerely,

**CLARK CONSTRUCTION COMPANY**

Joseph L. Lorenz  
Sr. Project Manager

Enclosure  
C: File w/Enc



**D. IRC Section 127 Plan**

**22**

*Motion: I move that the Board of Education adopt the updated Section 127 Plan of the Internal Revenue Code, as presented.*



East Lansing  
Public Schools

## MEMORANDUM

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

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

**SUBJECT:** Action Item – IRC Section 127 Plan

**DATE:** February 23, 2026

Recommendation:

It is recommended that the Board of Education adopt the updated Section 127 Plan of the Internal Revenue Code, as presented.

Background:

*From the 02/09/2029 Board of Education Packet*

The District adopted an Educational Assistance Program in May 2024 in response to Section 27k of the 2023–24 State School Aid Act (Student Loan Repayment Program). Federal tax law requires employers to maintain a compliant Section 127 plan in order for educational assistance benefits, including tuition reimbursement and employer-paid student loan repayment, to be excluded from an employee's gross income.

The attached edit-tracked document, prepared by Thrun Law Firm, updates the District's Section 127 Educational Assistance Plan to ensure full compliance with Internal Revenue Service requirements. The update adds language to the District-Funded Educational Assistance section to clarify the tax-free treatment of District-paid educational assistance, including tuition reimbursement provided under the ELESPPA collective bargaining agreement (Article 19 – Continuing Education) and under individual employment contracts.

The revised plan distinguishes between District-funded and grant-funded educational assistance, establishes eligibility and documentation requirements, incorporates required non-discrimination language, and reflects the current federal tax-free limit of \$5,250 per calendar year for educational assistance benefits, subject to adjustments permitted by federal law.

## Educational Assistance Program

### SCHOOL DISTRICT OF THE CITY OF EAST LANSING

This Educational Assistance Plan (the “Plan”) is established by the School District of the City of East Lansing (the “District”) to provide eligible employees with educational assistance benefits under Section 127 of the Internal Revenue Code (“Section 127”) to enhance employee proficiency and opportunity for advancement, or in the case of educational assistance provided through grant-funded loan repayment programs, to recognize past academic accomplishments.

1. **District-Funded Educational Assistance.** District-funded educational assistance, which consists of payment from District resources of expenses incurred by or on behalf of an employee for instruction or training that improves or develops the employee’s capabilities, is available to employees subject to the terms of this Plan and in accordance with the employee’s individual employment contract or collective bargaining agreement, as applicable. Employees who are retired or on lay-off status are not eligible.
  - a. **Qualified Educational Expenses.** Eligible employees will be reimbursed for qualified educational expenses, in accordance with the applicable individual employment contract or collective bargaining agreement. Costs for tools, supplies, meals, lodging, or transportation are excluded from the Plan. Courses involving sports, games, or hobbies are not eligible under the Plan unless they have a business purpose or are required as part of a degree program.
  - b. **Prior Approval.** To be considered for reimbursement, prior approval is required as provided by the applicable individual employment contract or collective bargaining agreement.
  - c. **Maximum Reimbursement.** The District will reimburse eligible employees in accordance with funding available as described in the applicable individual employment contract or collective bargaining agreement.
  - d. **Minimum Scores.** To receive reimbursement, eligible employees must complete: (1) non-college courses with a passing score; (2) undergraduate courses with a grade of 2.0 or higher; or (3) graduate-level courses with a grade of 3.0 or higher.
  - e. **Reimbursement.** To receive reimbursement, eligible employees must submit evidence of course completion and grade attainment by submitting a transcript as applicable with a detailed invoice and proof of payment in addition to any other documentation required by the applicable individual employment contract or collective bargaining agreement. Eligible employees are not eligible for reimbursement by the District of tuition paid by any grant, scholarship, or other educational assistance program and shall not request reimbursement for the same.
2. **Grant-Funded Educational Assistance.** Grant-funded educational assistance consists of grant funds received by the District from a third party for: (1) payment for any form of eligible instruction or training that improves or develops the employee’s capabilities; or (2)

repayment of eligible student loans. To the extent such grant funding is available, the District will distribute this funding in accordance with grant requirements to employees who meet the grant program's guidelines and eligibility requirements, and who complete any District-required certifications and documentation of eligibility.

3. **Non-Discrimination.** This Plan shall not discriminate in favor of highly compensated employees of the District who earned at least \$160,000 in 2025 adjusted in subsequent years under Internal Revenue Code Section 415(d).
4. **Plan Revision or Termination.** The District reserves the right to change the terms or terminate the Plan without prior notice. In this event, the District will reimburse employees according to the terms of this Plan for all courses in process prior to termination, but reimbursement will not be provided for any course that began after termination and notification of the same.
5. **Service Obligation.** Not Applicable.
6. **Taxation.** Section 127 provides an exemption from gross income of up to \$5,250, increased by cost-of-living adjustments beginning after 2026, of educational assistance per calendar year, including employer-paid student loan payments. Once the receipt of maximum benefits permitted by the Internal Revenue Code is exceeded in a calendar year, or if an educational assistance benefit is no longer exempt from gross income under the Internal Revenue Code, the employee is responsible for any resulting tax consequences.

## Educational Assistance Program

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1. **District-Funded Educational Assistance.** District-funded educational assistance, which consists of payment from District resources of expenses incurred by or on behalf of an employee for instruction or training that improves or develops the employee’s capabilities, is available to employees subject to the terms of this Plan and in accordance with the employee’s individual employment contract or collective bargaining agreement, as applicable. Employees who are retired or on lay-off status are not eligible.
  - a. **Qualified Educational Expenses.** Eligible employees will be reimbursed for qualified educational expenses, in accordance with the applicable individual employment contract or collective bargaining agreement. Costs for tools, supplies, meals, lodging, or transportation are excluded from the Plan. Courses involving sports, games, or hobbies are not eligible under the Plan unless they have a business purpose or are required as part of a degree program.
  - b. **Prior Approval.** To be considered for reimbursement, prior approval is required as provided by the applicable individual employment contract or collective bargaining agreement.
  - c. **Maximum Reimbursement.** The District will reimburse eligible employees in accordance with funding available as described in the applicable individual employment contract or collective bargaining agreement.
  - d. **Minimum Scores.** To receive reimbursement, eligible employees must complete: (1) non-college courses with a passing score; (2) undergraduate courses with a grade of 2.0 or higher; or (3) graduate-level courses with a grade of 3.0 or higher.
  - e. **Reimbursement.** To receive reimbursement, eligible employees must submit evidence of course completion and grade attainment by submitting a transcript as applicable with a detailed invoice and proof of payment in addition to any other documentation required by the applicable individual employment contract or collective bargaining agreement. Eligible employees are not eligible for reimbursement by the District of tuition paid by any grant, scholarship, or other educational assistance program and shall not request reimbursement for the same.
2. **Grant-Funded Educational Assistance.** Grant-funded educational assistance consists of grant funds received by the District from a third party for: (1) payment for any form of eligible instruction or training that improves or develops the employee’s capabilities; or (2)

repayment of eligible student loans. To the extent such grant funding is available, the District will distribute this funding in accordance with grant requirements to employees who meet the grant program's guidelines and eligibility requirements, and who complete any District-required certifications and documentation of eligibility.

3. **Non-Discrimination.** This Plan shall not discriminate in favor of highly compensated employees of the District who earned at least \$160,000 in 2025 adjusted in subsequent years under Internal Revenue Code Section 415(d).
4. **Plan Revision or Termination.** The District reserves the right to change the terms or terminate the Plan without prior notice. In this event, the District will reimburse employees according to the terms of this Plan for all courses in process prior to termination, but reimbursement will not be provided for any course that began after termination and notification of the same.
5. **Service Obligation.** Not Applicable.
6. **Taxation.** Section 127 provides an exemption from gross income of up to \$5,250, increased by cost-of-living adjustments beginning after 2026, of educational assistance per calendar year, including employer-paid student loan payments. Once the receipt of maximum benefits permitted by the Internal Revenue Code is exceeded in a calendar year, or if an educational assistance benefit is no longer exempt from gross income under the Internal Revenue Code, the employee is responsible for any resulting tax consequences.

**E. Authorized Check Signers**

**28**

*Motion: I move that the Board of Education authorize the following positions to be authorized check signers:*

- *Board of Education Treasurer*
- *Superintendent*
- *Director of Finance*



## MEMORANDUM

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

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

**SUBJECT:** Action Item – Authorized Check Signers

**DATE:** February 23, 2026

Recommendation:

It is recommended that the Board of Education authorize the following positions to be authorized check signers:

- Board of Education Treasurer
- Superintendent
- Director of Finance

Background:

*From the 02/09/2026 Board of Education Packet*

Following the retirement of the Director of Finance and Operations, the position is now titled Director of Finance. The list has been updated accordingly to reflect this change.





## MEMORANDUM

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

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

**SUBJECT:** Action Items – 2025-26 First Budget Revision

**DATE:** February 23, 2026

Recommendation:

It is recommended that the Board of Education adopt the 2025-26 First Budget Revision resolution for the General Fund, as presented on pages 5-6 of the Budget Book.

It is recommended that the Board of Education adopt the 2025-26 First Budget Revision resolution for the Food Service Fund, as presented on page 7 of the Budget Book.

It is recommended that the Board of Education adopt the 2025-26 First Budget Revision resolution for the Student/School Activity Fund, as presented on page 8 of the Budget Book.

Background:

The Finance Committee reviewed the major assumptions and summary comparisons for the 2025-26 First Budget Revision on February 2, 2026. A detailed comparison of assumptions, revenues, and expenditures is provided on page 9.

**General Fund**

The revision reflects a revenue increase of \$1,261,010 and an expenditure increase of \$1,457,367 (net of favorable variance).

• **Revenue Drivers:**

- Local revenue increases include property taxes and the BWL franchise fee refund.
- State revenue increased. While State Aid decreased due to lower enrollment, funding increased for GSRP (increase to a 5-day week), 31a At-Risk, 31aa Mental Health & Student Safety, and 27I Educator Compensation. The increases in 31a, 31aa, and 27I have expenditure offsets.
- County Special Education also increased by \$133,000, while Talent Together funding decreased by \$126,821.
- Federal revenue decreased slightly by \$32,000.

- **Expenditure Drivers:** Salaries rose by \$1.1M mainly from the finalization of the three collective bargaining agreements and non-union contracts since the original budget was completed. In addition, the increase is from the funds received for 271 Educator Compensation. Benefit increases reflect associated taxes and mandatory retirement contributions specifically tied to the 271 Educator Compensation.
- **Fund Balance:** The projected ending balance is \$13,296,595 (23% of total revenues), a \$1,652,061 decrease from the June 30, 2025, audited balance.

**Food Service Fund (Page 24)**

Revenues increased by \$24,262, primarily due to the Section 30d free meal program. Expenditures increased by \$28,867 due to labor and the Chartwells contract update. The projected ending fund balance is \$702,837, a decrease of \$6,898 over the June 30, 2025

**Student/School Activity Fund (Page 25)**

The projected ending fund balance is \$526,131, an increase of \$34,600 over the June 30, 2025, balance.

Note: While formal action is not required under the Uniform Budgeting and Accounting Act for Debt and Capital Project Funds, these budgets are included for transparency.



# **East Lansing** Public Schools

32

## **BUDGET BOOK 2025-26 FIRST BUDGET REVISION**

Prepared By: Lisa Allen, CMA  
Director of Finance

Date: 02/23/2026

## TABLE OF CONTENTS

Mission and Vision Statements .....	3	
Board of Education and Administration .....	4	
Budget Resolution – General Fund .....	5-6	
Budget Resolution – Food Service Fund .....	7	
Budget Resolution – Student/School Activity Fund .....	8	
General Fund – Major Assumptions and Summary Revenue and Expenditure Comparison .....	9	
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances .....	10	
General Fund – Revenue Pie Chart .....	11	
General Fund – Revenue Detail and Changes in Fund Balance .....	12	
General Fund – Historical Fund Balance .....	13	
Per Pupil Foundation Allowance History .....	14	
General Fund – Expenditure Pie Chart by Function .....	15	
General Fund – Expenditure Pie Chart by Object Code .....	16	
General Fund – Employee Benefits Pie Chart .....	17	
General Fund – Expenditure Detail .....	18-19	
General Fund – Net Expenditure Changes by Function and Object Code .....	20-21	
General Fund – Three-Year Expenditure Comparison .....	22-23	
Food Service Fund .....	24	33
Student/School Activity Fund .....	25	
2015 Debt Fund.....	26	
2017 Debt Fund.....	27	
2020 Debt Fund.....	28	
2024 Debt Fund.....	29	
2025 Debt Fund.....	30	
2019 Sinking Fund .....	31	
2024 Capital Projects Fund .....	32	
2025 Capital Projects Fund .....	33	
Blended Pupil Membership FTE – Three-Year Comparison by Building .....	34	
Fall Pupil Membership FTE – Ten-Year Comparison by Grade Level .....	35	
Fall Pupil Membership Graph – Resident vs Non-Resident Enrollment .....	36	
Property Tax Millage Rates – Five-Year History .....	37	
Property Taxable Values .....	38-41	
Property Tax Revenues by Millage.....	42	
Definitions of Expenditure Function Codes .....	43	



# East Lansing Public Schools

34

## MISSION STATEMENT

Nurturing each child • Educating all students • Building world citizens

## VISION STATEMENT

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

## BOARD OF EDUCATION and ADMINISTRATION

### Board Members:

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

### Administration:

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

# GENERAL FUND APPROPRIATIONS

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

**RESOLVED:** That this resolution shall be the General Fund appropriations of East Lansing Public Schools (the School District) for the fiscal year 2025-26; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of general fund income received by this School District.

**RESOLVED FURTHER:** That this School District shall levy 18.0000 operating mills as approved by voters, generating \$12,678,976 in property tax revenue from the “non-homestead” group of properties.

**RESOLVED FURTHER:** That the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of the School District for the fiscal year 2025-26 are as follows:

Revenues:		
Local	\$	14,126,101
State		37,060,396
Federal		969,170
Incoming Transfers		5,768,436
Other Financing Sources (Uses)		<u>30,000</u>
Total Revenues & Other Financing Sources (Uses)	\$	<u>57,954,103</u>
Total Fund Balance, July 1, 2025		<u>14,948,656</u>
Total Available to Appropriate	\$	<u>72,902,759</u>

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

Expenditures:	
Instruction:	
Basic Programs	\$ 25,022,481
Added Needs	9,029,965
	<hr/>
Total Instruction	<u>\$ 34,052,446</u>
Support Services:	
Pupil Services	5,158,769
Instructional Staff Services	3,994,799
General Administration	641,149
School Administration	3,197,764
Business Services	1,004,152
Operations and Maintenance	6,966,864
Pupil Transportation	1,953,207
Central Services	1,436,248
Athletic Activities	1,134,258
	<hr/>
Total Support Services	<u>\$ 25,487,210</u>
Community Services	44,838
Payments to Other Government Agencies	-
Debt Services	21,670
	<hr/>
Total Appropriations	<u>\$ 59,606,164</u>
Total Fund Balance, June 30, 2026	<u><u>\$ 13,296,595</u></u>

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

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

This resolution shall take immediate effect.

Ayes:

Nayes:

Excused Absences:

Resolution declared adopted on:

# FOOD SERVICE FUND APPROPRIATIONS

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

**RESOLVED:** That this resolution shall be the Food Service Fund appropriations of East Lansing Public Schools (the School District) for the fiscal year 2025-26; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of Food Service Fund income received by this School District.

**RESOLVED FURTHER:** That the total revenues and unappropriated fund balance estimated to be available for appropriations in the Food Service Fund of the School District for the fiscal year 2025-26 are as follows:

Revenues:		
Local	\$	47,001
State		817,082
Federal		1,386,929
Other Financing Sources (Uses)		-
Total Revenues & Other Financing Sources (Uses)	\$	2,251,012
Total Fund Balance, July 1, 2025		709,735
Total Available to Appropriate	\$	2,960,747

**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	\$	139,683
Purchased Services		957,553
Supplies & Materials		1,106,674
Capital Outlay		35,000
Other		19,000
Total Appropriations	\$	2,257,910
Total Fund Balance, June 30, 2026	\$	702,837

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

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

This resolution shall take immediate effect.

Ayes

Nays:

Excused Absences:

Resolution declared adopted on:

# STUDENT/SCHOOL ACTIVITY FUND APPROPRIATIONS

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

**RESOLVED:** That this resolution shall be the Student/School Activity Fund appropriations of East Lansing Public Schools (the School District) for the fiscal year 2025-26; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of Student/School Activity Fund income received by this School District.

**RESOLVED FURTHER:** That the total revenues and unappropriated fund balance estimated to be available for appropriations in the Student/School Activity Fund of the School District for the fiscal year 2025-26 are as follows:

Revenues:		
Local - student/school groups	\$	547,800
Other Financing Sources (Uses)		-
Total Revenues & Other Financing Sources (Uses)	\$	547,800
Total Fund Balance, July 1, 2025		491,531
Total Available to Appropriate	\$	1,039,331

**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	\$	513,200
Total Appropriations	\$	513,200
Total Fund Balance, June 30, 2026	\$	526,131

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

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

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

This resolution shall take immediate effect.

Ayes:

Nayes:

Excused Absences:

Resolution declared adopted on:

# East Lansing Public Schools

## GENERAL FUND - Major Assumptions

			2025-26 ORIGINAL BUDGET	2025-26 FIRST BUDGET REVISION	Change		
1	<b>Revenues:</b>						1
2	Blended Enrollment		3,718.66	3,671.49	(47.17)	2	
3	Foundation Allowance		\$ 10,000	\$ 10,050	\$ 50	3	
4	Property Taxable Values (excludes Captured Values)		\$ 1,476,018,227	\$ 1,506,649,928	2.08%	4	
5	Property Taxes Delinquent %		1.50%	1.50%	0.00%	5	
6	Current Property Taxes		\$ 12,514,000	\$ 12,685,000	\$ 171,000	6	
7	Prop A/Disc./SE Headlee		\$ 27,092,754	\$ 25,223,253	\$ (1,869,501)	7	
8	MPSERS 147 Funds		\$ 5,601,141	\$ 5,946,415	\$ 345,274	8	
9	Prior Year State Aid Adjustments		\$ 251,614	\$ 129,796	\$ (121,818)	9	
10	At-Risk		\$ 1,999,299	\$ 2,282,571	\$ 283,272	10	
11	Federal Grants		\$ 1,001,545	\$ 965,641	\$ (35,904)	11	
12	County Special Education		\$ 5,519,128	\$ 5,375,867	\$ (143,261)	12	
13	<b>Expenditures:</b>						13
14	Employee wages					14	
15	MPSERS Rate (Pension & Health)		29.91%	29.91%	0.00%	15	
16	Health Insurance Renewal January 1st		12.00%	5.80%	-6.20%	16	
17	<b>Staffing FTEs:</b>						17
18	Maintenance, Custodial, Grounds, & Courier		35.7	36.7	1.0	18	
19	At-Wills		27.9	28.4	0.5	19	
20	Central Office Administrators		6.5	6.5	-	20	
21	ELESPA (paraprofessionals)		76.8	77.6	0.8	21	
22	AFSCME (administrative assistants)		19.6	19.5	(0.1)	22	
23	ELEA (teachers)		248.9	249.8	0.9	23	
24	Building Level Administrators		12.0	12.0	-	24	
25	Superintendent		1.0	1.0	-	25	

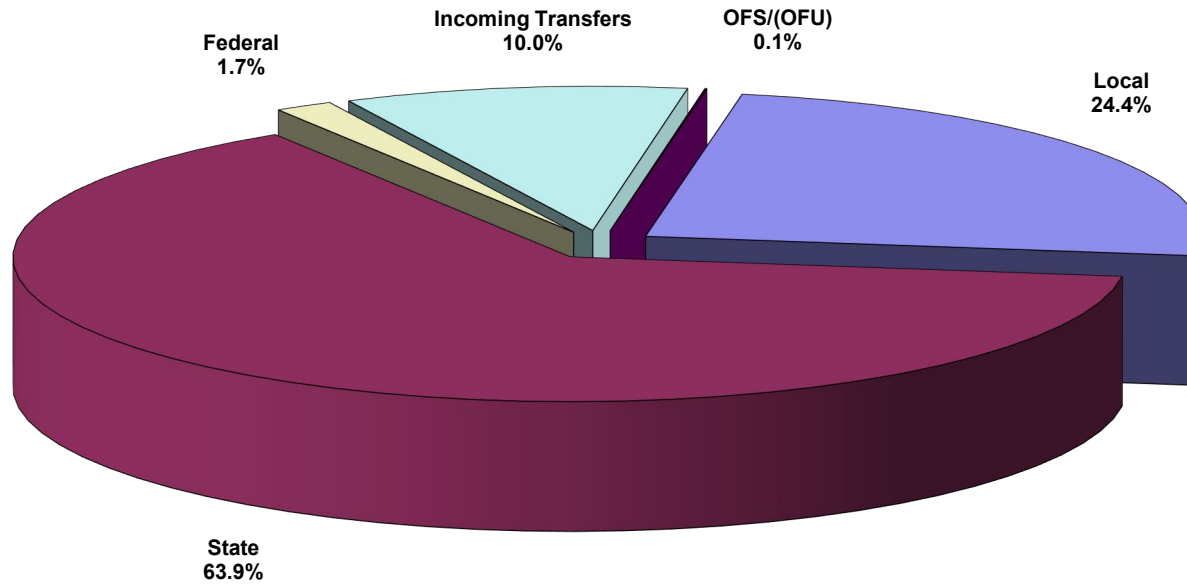
## GENERAL FUND - Revenue & Expenditure Summary Comparison

			2025-26 ORIGINAL BUDGET	2025-26 FIRST BUDGET REVISION	Change		
27	<b>Revenues:</b>						27
28	Local		\$ 13,603,263	\$ 14,126,101	\$ 522,838	28	
29	State		36,296,044	37,060,396	764,352	29	
30	Federal		1,001,545	969,170	(32,375)	30	
31	Incoming Transfers		5,762,241	5,768,436	6,195	31	
32	Other Financing Sources/(Uses)		30,000	30,000	-	32	
33	<b>Total Revenues</b>		<b>\$ 56,693,093</b>	<b>\$ 57,954,103</b>	<b>\$ 1,261,010</b>	33	
34	<b>Expenditures:</b>						34
35	Salaries		\$ 28,152,879	\$ 29,251,486	\$ 1,098,607	35	
36	Benefits		19,806,957	20,086,690	279,733	36	
37	Purchase Services		2,977,882	3,053,273	75,391	37	
38	Supplies & Materials		2,955,365	2,962,650	7,285	38	
39	Capital Outlay		500,507	490,149	(10,358)	39	
40	Other		4,640,722	4,669,627	28,905	40	
41	<b>Total Expenditures (before favorable variance)</b>		<b>\$ 59,034,312</b>	<b>\$ 60,513,875</b>	<b>\$ 1,479,563</b>	41	
42	Favorable Expenditure Variance (1.5%)		\$ (885,515)	\$ (907,711)	\$ (22,196)	42	
43	<b>Projected Add/(Draw) To/From Fund Balance</b>		<b>\$ (1,455,704)</b>	<b>\$ (1,652,061)</b>	<b>\$ (196,357)</b>	43	
44	<b>Beginning Fund Balance</b>		<b>14,818,362</b>	<b>14,948,656</b>	<b>130,294</b>	44	
45	<b>Ending Fund Balance</b>		<b>\$ 13,362,658</b>	<b>\$ 13,296,595</b>	<b>\$ (66,063)</b>	45	

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

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
<b>REVENUES:</b>					
Local:					
Property Taxes	12,715,000		6,531,050	1,522,000	20,768,050
Interest Earnings	650,000		89,133	98,000	837,133
Building Use	114,551				114,551
Food Sales		47,001			47,001
Athletics	113,598				113,598
Other	532,952	547,800	0	0	1,080,752
State	37,060,396	817,082			37,877,478
Federal	969,170	1,386,929			2,356,099
County Special Education and Misc. via IISD	5,768,436				5,768,436
<b>Total Revenues</b>	<b>57,924,103</b>	<b>2,798,812</b>	<b>6,620,183</b>	<b>1,620,000</b>	<b>68,963,098</b>
<b>EXPENDITURES:</b>					
Instruction:					
Basic Programs	25,022,481				25,022,481
Added Needs	9,029,965				9,029,965
Instructional Support Services:					
Pupil	5,158,769				5,158,769
Instructional Staff	3,994,799				3,994,799
School Administration	3,197,764				3,197,764
Non-Instructional Support Services:					
General Administration	641,149				641,149
Business	1,004,152		3,000	1,000	1,008,152
Operations and Maintenance	6,966,864				6,966,864
Pupil Transportation	1,953,207				1,953,207
Central	1,436,248				1,436,248
Athletics	1,134,258				1,134,258
Food Service		2,257,910			2,257,910
Student/School Activity		513,200			513,200
Community	44,838				44,838
Payments to Other Gov't Agencies and Prior Period Adj.	0				0
Capital Outlay				3,282,671	3,282,671
Debt Services:					
Principal	21,670		3,520,000		3,541,670
Interest & Issuance Costs/Escrow			3,461,657		3,461,657
Dues and Fees			1,885		1,885
<b>Total Expenditures</b>	<b>59,606,164</b>	<b>2,771,110</b>	<b>6,986,542</b>	<b>3,283,671</b>	<b>72,134,287</b>
<b>Excess of Revenues over Expenditures</b>	<b>(1,682,061)</b>	<b>27,702</b>	<b>(366,359)</b>	<b>(1,663,671)</b>	<b>(3,171,189)</b>
<b>OTHER FINANCING SOURCES/(USES):</b>					
Net Operating Transfers	0	0	0	0	0
SBLF Proceeds					0
Sale of Bonds			0	0	0
SBITA	0				0
Other	30,000	0			30,000
<b>Total Other Financing Sources/(Uses)</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>
<b>Excess of Revenues and OFS/(OFU) over Expenditures</b>	<b>(1,652,061)</b>	<b>27,702</b>	<b>(366,359)</b>	<b>(1,663,671)</b>	<b>(3,141,189)</b>
Fund Balance - Beginning of Year	14,948,656	1,201,266	632,419	3,591,620	20,373,961
Fund Balance - End of Year	13,296,595	1,228,968	266,060	1,927,949	17,232,773

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



42

	2024-25	2025-26		2025-26			
	ACTUAL	ORIGINAL BUDGET	% of Total Revenues	FIRST BUDGET REVISION	% of Total Revenues	\$ CHANGE from 2025-26 ORIGINAL	% CHANGE from 2025-26 ORIGINAL
<b>REVENUES and OFS/(OFU):</b>							
Local	13,495,925	13,603,263	24.0%	14,126,101	24.4%	522,838	3.8%
State	36,914,800	36,296,044	64.0%	37,060,396	63.9%	764,352	2.1%
Federal	898,729	1,001,545	1.8%	969,170	1.7%	(32,375)	-3.2%
Incoming Transfers	6,010,306	5,762,241	10.2%	5,768,436	10.0%	6,195	0.1%
OFS/(OFU)	25,360	30,000	0.1%	30,000	0.1%	0	0.0%
<b>Total <sup>1</sup></b>	<b>57,345,120</b>	<b>56,693,093</b>	<b>100.1%</b>	<b>57,954,103</b>	<b>100.1%</b>	<b>1,261,011</b>	<b>2.2%</b>

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

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

2024-25 ACTUAL		2025-26 ORIGINAL BUDGET	2025-26 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. 2024-25 ACTUAL
<b>LOCAL REVENUE:</b>					
12,250,750	Current Property Taxes (net 1.50% est. uncollectible)	12,514,000	12,685,000	171,000	434,250
26,231	Delinquent Property Taxes (includes P & I)	30,000	30,000	0	3,769
96,577	Building Use	90,000	114,551	24,551	17,974
806,461	Interest on Investments	650,000	650,000	0	(156,461)
219,962	Other	227,878	532,952	305,074	312,990
95,943	Other - Athletics	91,385	113,598	22,213	17,655
<u>13,495,924</u>	<b>TOTAL LOCAL SOURCES</b>	<u>13,603,263</u>	<u>14,126,101</u>	<u>522,838</u>	<u>630,177</u>
<b>STATE REVENUE:</b>					
11,595,908	Proposal A	11,466,897	10,832,044	(634,853)	(763,864)
11,504,860	Discretionary (includes 51e SE)	13,015,323	12,957,002	(58,321)	1,452,142
2,358,920	Special Ed. Headlee	2,610,534	2,358,920	(251,614)	0
0	Enrollment Stabilization	0	170,492	170,492	170,492
910,166	Prior Year State Aid Adjustments	251,614	129,796	(121,818)	(780,370)
1,971,116	At-Risk	1,999,299	2,282,571	283,272	311,455
6,460,122	MPSERS	5,601,141	5,946,415	345,274	(513,707)
95,578	Hold Harmless Guarantee	0	0	0	(95,578)
108,681	Headlee Obligation for Data Collection	108,386	108,157	(229)	(524)
393,227	GSRP	433,011	717,555	284,544	324,328
0	Educator Compensation	0	538,202	538,202	538,202
0	Student Safety	0	0	0	0
791,911	Mental Health & Student Safety	420,000	593,687	173,687	(198,224)
274,338	MI Kids Back on Track	0	0	0	(274,338)
449,973	Other	389,839	425,555	35,716	(24,418)
<u>36,914,800</u>	<b>TOTAL STATE SOURCES</b>	<u>36,296,044</u>	<u>37,060,396</u>	<u>764,352</u>	<u>145,596</u>
<b>FEDERAL REVENUE:</b>					
527,887	Title 1a (Improving Basic Programs)	564,494	524,613	(39,881)	(3,274)
95,418	Title 2a (Supporting Effective Instruction)	95,418	91,410	(4,008)	(4,008)
50,046	Title 3 (Language English Learners & Immigrant)	52,003	56,281	4,278	6,235
36,022	Title 4 (Student Support & Academic Enrichment)	36,022	36,298	276	276
0	ESSER/CRF/11T/Other COVID	0	0	0	0
27,732	IDEA Preschool/Flowthrough	31,232	3,500	(27,732)	(24,232)
93,771	Filter First	173,840	173,840	0	80,069
67,853	Other	48,536	83,228	34,692	15,375
<u>898,728</u>	<b>TOTAL FEDERAL SOURCES</b>	<u>1,001,545</u>	<u>969,170</u>	<u>(32,375)</u>	<u>70,442</u>
<b>INCOMING TRANSFERS:</b>					
5,831,675	County Special Education (via IISD)	5,519,128	5,652,144	133,016	(179,531)
178,632	Other	243,113	116,292	(126,821)	(62,340)
<u>6,010,307</u>	<b>TOTAL INCOMING TRANSFERS</b>	<u>5,762,241</u>	<u>5,768,436</u>	<u>6,195</u>	<u>(241,871)</u>
<u>57,319,760</u>	<b>TOTAL REVENUES</b>	<u>56,663,093</u>	<u>57,924,103</u>	<u>1,261,011</u>	<u>604,343</u>
<b>OTHER FINANCING SOURCES/(USES):</b>					
0	Operating Transfer	0	0	0	0
0	Subscription-Based IT Agreements	0	0	0	0
25,360	Sale of Property	30,000	30,000	0	4,640
<u>25,360</u>	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>30,000</u>	<u>30,000</u>	<u>0</u>	<u>4,640</u>
<u>57,345,120</u>	<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES (USES)</b>	<u>56,693,093</u>	<u>57,954,103</u>	<u>1,261,011</u>	<u>608,983</u>
<u>58,357,332</u>	<b>TOTAL EXPENDITURES</b>	<u>59,034,312</u>	<u>60,513,875</u>	<u>1,479,563</u>	<u>2,156,543</u>
(1,012,212)	Increase (Decrease) in Fund Balance before est. Variance	(2,341,219)	(2,559,772)	(218,553)	(1,547,559)
0	Estimated Favorable Budget Variance (1.5%)	885,515	907,708	22,193	907,708
(1,012,212)	<b>Total Increase (Decrease) in Fund Balance</b>	(1,455,704)	(1,652,064)	(196,360)	(639,851)
0	Prior Year Restatement	0	0	0	0
<u>15,960,868</u>	<b>Fund Balance - Beginning of Year</b>	<u>14,818,362</u>	<u>14,948,656</u>	<u>130,294</u>	<u>(1,012,212)</u>
<u>14,948,656</u>	<b>Fund Balance - End of Year</b>	<u>13,362,658</u>	<u>13,296,592</u>	<u>(66,066)</u>	<u>(1,652,064)</u>
25.6%	Fund Balance as a % of Total Expenditures (excludes OFU)	23.0%	22.3%		
26.1%	Fund Balance as a % of Total Revenues (excludes OFS)	23.6%	23.0%		

# EAST LANSING PUBLIC SCHOOLS

## Historical General Fund Ending Fund Balance

Fiscal Year	June 30 Fund Balance	Fund Balance as a % of total Expenditures	Total Expenditures	Fund Balance \$ Change
1989-90	2,377,345	10.4%	22,836,724	
1990-91	2,688,814	10.7%	25,055,917	311,469
1991-92	3,620,163	14.5%	24,954,194	931,349
1992-93	4,457,580	17.4%	25,609,114	837,417
1993-94	5,823,424	21.7%	26,843,471	1,365,844
1994-95	6,340,596	21.5%	29,423,552	517,172
1995-96	4,164,229	12.7%	32,682,971	(2,176,367)
1996-97	3,644,912	11.5%	31,731,132	(519,317)
1997-98	5,956,669	20.1%	29,587,086	2,311,757
1998-99	7,074,058	24.7%	28,679,200	1,117,389
1999-00	5,797,623	18.3%	31,747,831	(1,276,435)
2000-01	3,556,908	10.6%	33,537,841	(2,240,715)
2001-02	2,620,071	7.8%	33,788,558	(936,837)
2002-03	2,938,881	9.0%	32,578,547	318,810
2003-04	4,071,119	13.2%	30,891,542	1,132,238
2004-05	3,365,883	10.2%	32,906,276	(705,236)
2005-06	4,180,079	12.8%	32,624,654	814,196
2006-07	4,075,841	12.3%	33,177,118	(104,238)
2007-08	3,489,117	10.4%	33,691,698	(586,724)
2008-09	3,031,437	8.9%	34,129,930	(457,680)
2009-10	3,073,835	9.2%	33,492,118	42,398
2010-11	3,535,398	10.5%	33,820,516	461,563
2011-12	2,593,010	7.4%	35,221,189	(942,388)
2012-13	3,268,954	9.3%	34,989,783	675,944
2013-14	2,449,816	6.8%	36,106,849	(819,138)
2014-15	2,817,424	7.8%	35,952,301	367,608
2015-16	4,581,595	12.6%	36,228,845	1,764,171
2016-17	4,457,204	11.5%	38,694,524	(124,391)
2017-18	5,101,107	13.1%	38,895,323	643,903
2018-19	6,326,360	16.4%	38,673,882	1,225,253
2019-20	6,908,352	16.9%	40,809,543	581,992
2020-21	12,321,595	29.7%	41,534,344	5,413,243
2021-22	14,682,991	31.6%	46,446,051	2,361,396
2022-23	15,501,954	28.4%	54,517,922	818,963
2023-24	15,960,868	28.5%	55,909,568	458,914
2024-25	14,948,656	25.2%	58,357,332 <sup>1</sup>	(1,012,212)
2025-26 est.	13,296,592	22.3%	59,606,167 <sup>1</sup>	(1,652,064)

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

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

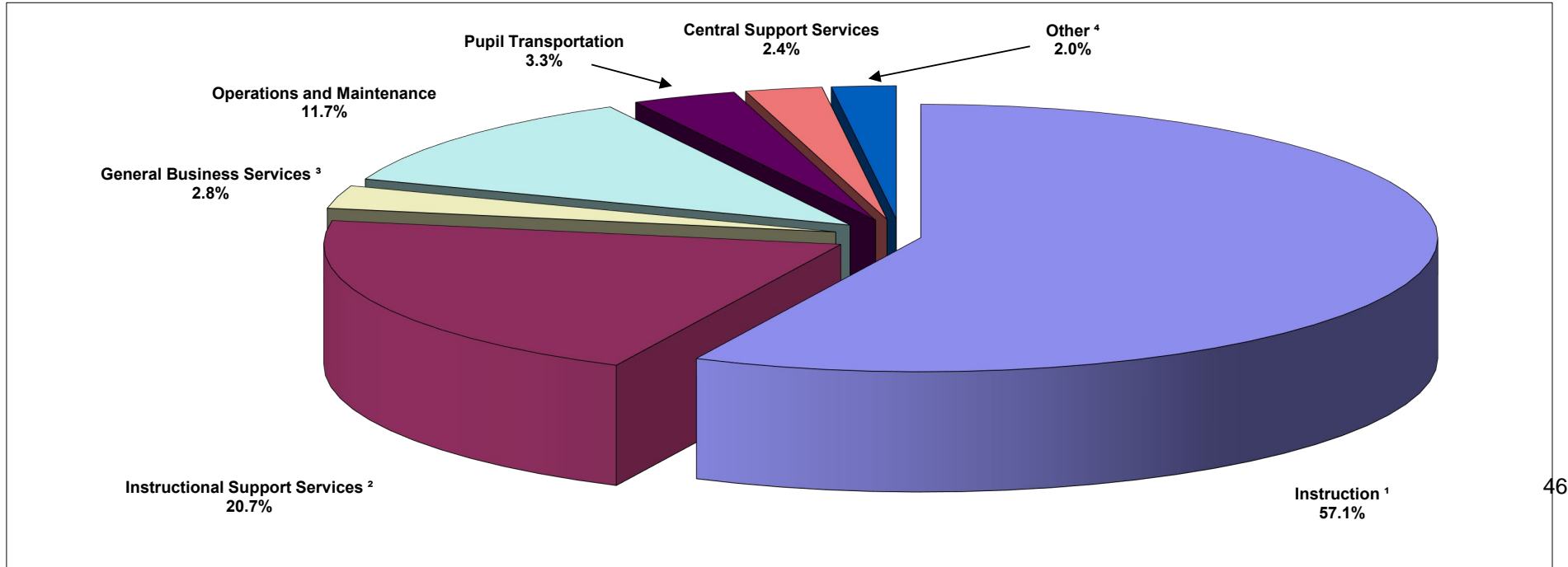
**EAST LANSING PUBLIC SCHOOLS**  
PER PUPIL FOUNDATION ALLOWANCE HISTORY

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

45

<sup>1</sup> The American Recovery and Reinvestment Act (ARRA) provided "Stabilization Funds" to offset Foundation decreases in 2008-09, 2009-10, & 2010-11.

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



EXPENDITURES:	2024-25	2025-26		2025-26			
	ACTUAL	ORIGINAL BUDGET	% of Total Revenues	FIRST BUDGET REVISION	% of Total Revenues	\$ CHANGE from 2025-26 ORIGINAL	% CHANGE from 2025-26 ORIGINAL
Instruction <sup>1</sup>	32,647,220	33,533,338	56.8%	34,571,012	57.1%	1,037,674	3.1%
Instructional Support Services <sup>2</sup>	12,025,407	12,457,631	21.1%	12,539,424	20.7%	81,793	0.7%
General Business Services <sup>3</sup>	2,279,005	1,645,875	2.8%	1,670,357	2.8%	24,482	1.5%
Operations and Maintenance	7,057,039	6,912,583	11.7%	7,072,958	11.7%	160,375	2.3%
Pupil Transportation	1,867,258	1,844,467	3.1%	1,982,951	3.3%	138,484	7.5%
Central Support Services	1,316,794	1,439,674	2.4%	1,458,121	2.4%	18,447	1.3%
Other <sup>4</sup>	1,164,608	1,200,744	2.0%	1,219,052	2.0%	18,308	1.5%
<b>Total <sup>5</sup></b>	<b>58,357,332</b>	<b>59,034,312</b>	<b>99.9%</b>	<b>60,513,875</b>	<b>100.0%</b>	<b>1,479,563</b>	<b>2.5%</b>

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

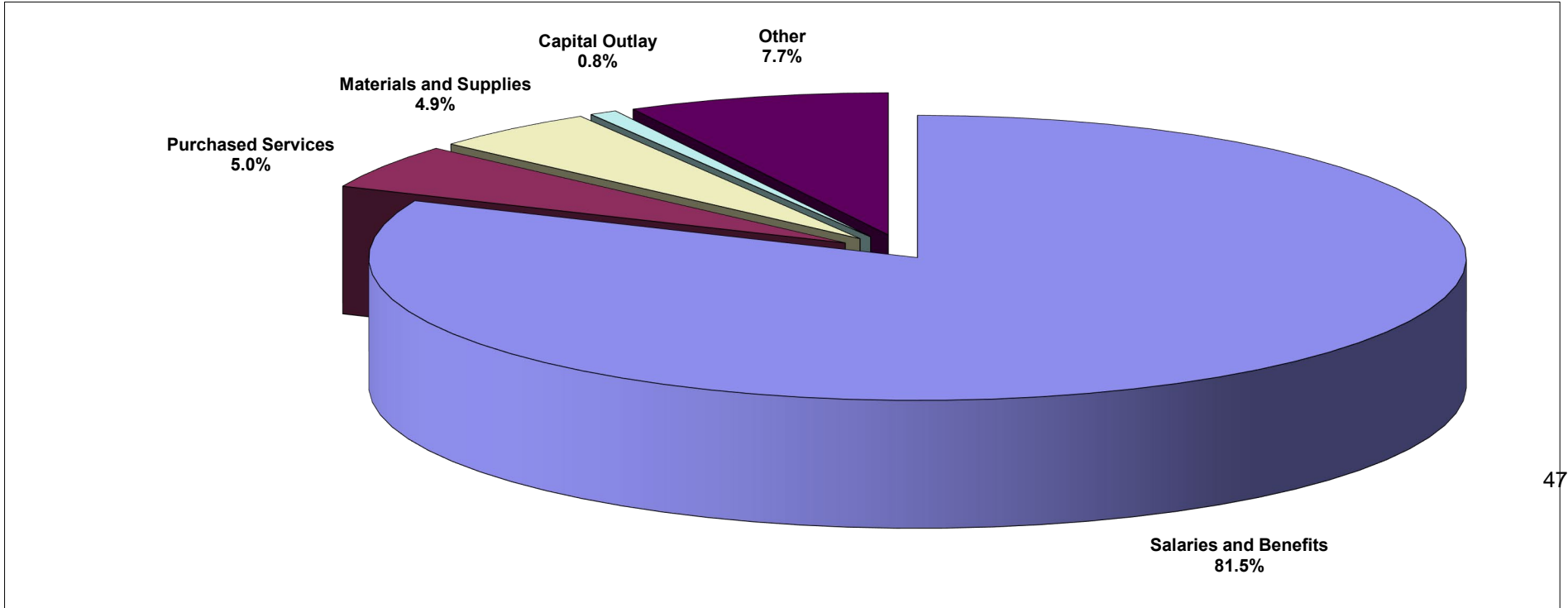
<sup>2</sup> Includes Pupil Support Services, Instructional Staff Services and School Administration

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

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

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

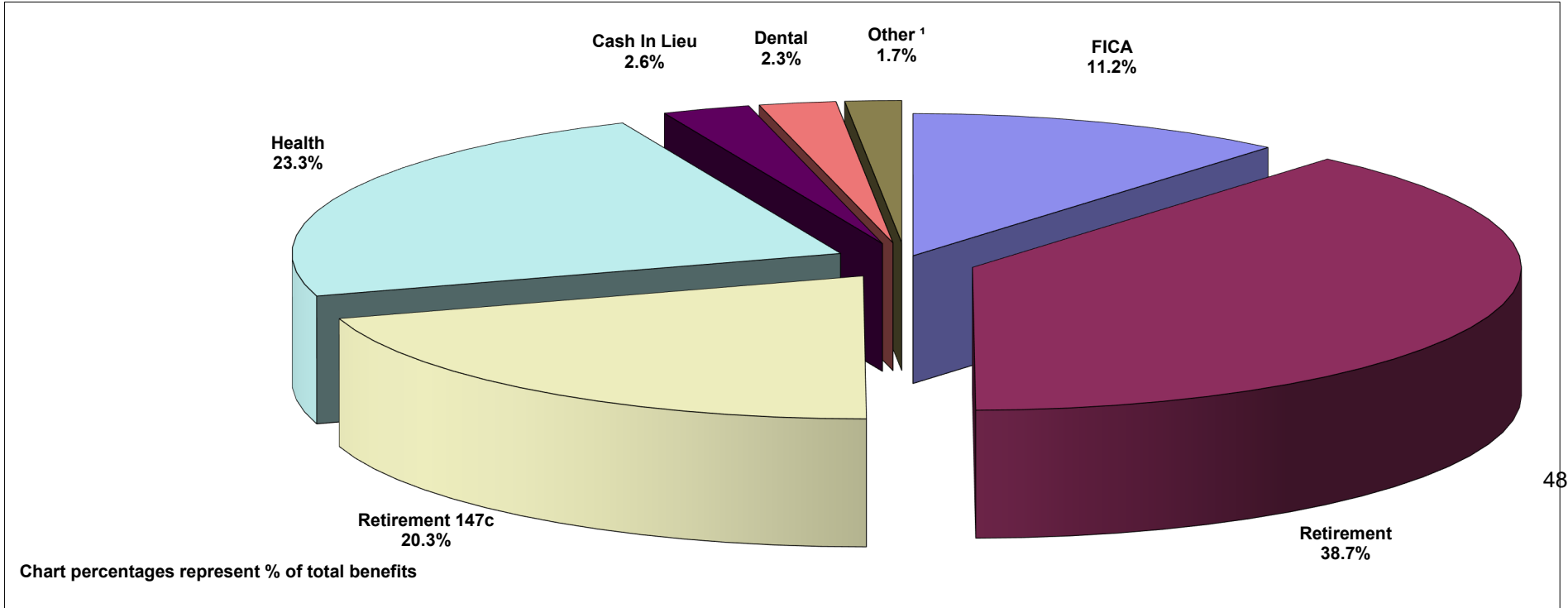
**EAST LANSING PUBLIC SCHOOLS  
GENERAL FUND - EXPENDITURES BY OBJECT CODE (Before Est. Variance)**



	2024-25	2025-26		2025-26			
	ACTUAL	ORIGINAL BUDGET	% of Total Revenues	FIRST BUDGET REVISION	% of Total Revenues	\$ CHANGE from 2025-26 ORIGINAL	% CHANGE from 2025-26 ORIGINAL
<b>EXPENDITURES:</b>							
Salaries and Benefits	47,084,060	47,959,836	81.2%	49,338,176	81.5%	1,378,340	2.9%
Purchased Services	2,816,006	2,977,882	5.0%	3,053,273	5.0%	75,391	2.5%
Materials and Supplies	2,960,363	2,955,365	5.0%	2,962,650	4.9%	7,285	0.2%
Capital Outlay	291,591	500,507	0.8%	490,149	0.8%	(10,358)	-2.1%
Other	5,205,312	4,640,722	7.9%	4,669,627	7.7%	28,905	0.6%
<b>Total <sup>1</sup></b>	<b>58,357,332</b>	<b>59,034,312</b>	<b>99.9%</b>	<b>60,513,875</b>	<b>99.9%</b>	<b>1,479,563</b>	<b>2.5%</b>

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

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



	2024-25	2025-26		2025-26			
	ACTUAL	ORIGINAL BUDGET	% of Total Revenues	FIRST BUDGET REVISION	% of Total Revenues	\$ CHANGE from 2025-26 ORIGINAL	% CHANGE from 2025-26 ORIGINAL
<b>EXPENDITURES:</b>							
FICA	2,013,555	2,116,248	5.3%	2,253,375	3.7%	137,127	6.5%
Retirement	8,238,838	7,675,894	19.2%	7,771,675	12.8%	95,781	1.2%
Retirement 147c	3,243,598	3,878,061	9.7%	4,068,882	6.7%	190,821	4.9%
Health	4,509,963	4,771,836	11.9%	4,683,583	7.7%	(88,253)	-1.8%
Cash In Lieu	520,724	566,136	1.4%	520,200	0.9%	(45,936)	-8.1%
Dental	442,952	453,324	1.1%	455,245	0.8%	1,921	0.4%
Other <sup>1</sup>	333,481	345,458	0.9%	333,730	0.6%	(11,728)	-3.4%
<b>Total</b>	<b>19,303,113</b>	<b>19,806,957</b>	<b>49.5%</b>	<b>20,086,690</b>	<b>33.2%</b>	<b>279,733</b>	<b>1.4%</b>

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

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

2024-25 ACTUAL	FUNCTION	2025-26 ORIGINAL BUDGET	(Net 1.5% Variance) Total	2025-26 FIRST BUDGET REVISION						
				Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
11,161,591	111 Elementary	11,266,284	11,823,989	12,004,050	6,683,626	4,612,923	82,650	139,063	19,500	466,288
4,841,271	112 Middle School	4,803,382	4,808,498	4,881,724	2,720,005	1,898,469	23,981	71,761	31,650	135,858
7,671,791	113 High School	7,683,092	7,673,511	7,790,367	3,997,736	2,766,191	449,235	182,446	16,693	378,066
429,463	118 Pre-Kindergarten	576,977	677,461	687,778	431,555	236,823	3,000	11,400	500	4,500
296,962	119 Summer School	0	39,022	39,616	22,392	17,224	0	0	0	0
<b>24,401,078</b>	<b>Total Basic Programs</b>	<b>24,329,735</b>	<b>25,022,481</b>	<b>25,403,535</b>	<b>13,855,314</b>	<b>9,531,630</b>	<b>558,866</b>	<b>404,670</b>	<b>68,343</b>	<b>984,712</b>
5,938,529	122 Special Education	6,062,191	6,345,072	6,441,697	3,157,188	2,281,275	132,400	23,100	5,000	842,734
2,307,613	125 Compensatory Education	2,638,412	2,684,893	2,725,780	1,653,745	1,030,824	23,211	8,000	0	10,000
<b>8,246,142</b>	<b>Total Added Needs</b>	<b>8,700,603</b>	<b>9,029,965</b>	<b>9,167,477</b>	<b>4,810,933</b>	<b>3,312,099</b>	<b>155,611</b>	<b>31,100</b>	<b>5,000</b>	<b>852,734</b>
<b>32,647,220</b>	<b>Total Instruction</b>	<b>33,030,338</b>	<b>34,052,446</b>	<b>34,571,012</b>	<b>18,666,247</b>	<b>12,843,729</b>	<b>714,477</b>	<b>435,770</b>	<b>73,343</b>	<b>1,837,446</b>
0	211 Attendance	0	0	0	0	0	0	0	0	0
1,427,423	212 Guidance	1,633,045	1,573,397	1,597,357	851,618	706,239	19,000	18,500	2,000	0
421,519	213 Health	511,192	518,941	526,844	181,864	113,244	2,200	6,000	16,000	207,536
353,716	214 Psychology	349,074	329,060	334,071	193,664	138,607	300	1,500	0	0
955,734	215 Speech	926,880	979,520	994,437	592,050	313,214	700	3,000	1,000	84,473
1,083,198	216 Social Work	1,094,288	1,086,245	1,102,787	597,197	445,019	2,000	3,500	2,700	52,371
550,439	218 Teacher Consultant	417,530	443,729	450,486	216,468	73,332	4,600	2,500	0	153,586
178,153	219 Other Pupil Support	244,353	227,877	231,347	106,226	66,181	0	6,500	0	52,440
<b>4,970,182</b>	<b>Total Pupil Support Services</b>	<b>5,176,362</b>	<b>5,158,769</b>	<b>5,237,329</b>	<b>2,739,087</b>	<b>1,855,836</b>	<b>28,800</b>	<b>41,500</b>	<b>21,700</b>	<b>550,406</b>
1,418,013	221 Improvement of Instruction	1,418,157	1,509,551	1,532,539	604,537	494,080	132,031	178,676	3,000	120,215
755,865	222 Educational Media Services	736,691	732,450	743,604	372,210	301,893	19,300	49,701	0	500
72,040	224 Educational Television	76,671	78,848	80,049	45,034	35,015	0	0	0	0
392,462	225 Instruction Related Technology	410,886	410,340	416,589	208,228	154,861	51,000	2,500	0	0
763,722	226 Supervision of Instructional Staff	764,760	698,949	709,593	403,029	289,464	3,600	5,500	6,000	2,000
103,455	227 Academic Student Assessment	130,319	168,967	171,540	90,437	15,303	2,500	55,750	0	7,550
346,873	229 Other Instructional Staff Services	381,771	395,694	401,720	218,069	176,651	0	4,000	0	3,000
<b>3,852,430</b>	<b>Total Instructional Staff Services</b>	<b>3,919,255</b>	<b>3,994,799</b>	<b>4,055,634</b>	<b>1,941,544</b>	<b>1,467,267</b>	<b>208,431</b>	<b>296,127</b>	<b>9,000</b>	<b>133,265</b>
105,460	231 Board of Education	106,380	106,380	108,000	0	0	97,500	2,500	0	8,000
553,031	232 Executive Administration	533,759	534,769	542,913	307,478	203,435	14,000	15,000	1,000	2,000
<b>658,491</b>	<b>Total General Administration</b>	<b>640,139</b>	<b>641,149</b>	<b>650,913</b>	<b>307,478</b>	<b>203,435</b>	<b>111,500</b>	<b>17,500</b>	<b>1,000</b>	<b>10,000</b>
3,147,130	241 Office of the Principal	3,137,226	3,154,424	3,202,461	1,840,151	1,297,126	13,437	24,697	8,050	19,000
55,665	249 Other School Administration	37,923	43,340	44,000	0	0	27,000	17,000	0	0
<b>3,202,795</b>	<b>Total School Administration</b>	<b>3,175,149</b>	<b>3,197,764</b>	<b>3,246,461</b>	<b>1,840,151</b>	<b>1,297,126</b>	<b>40,437</b>	<b>41,697</b>	<b>8,050</b>	<b>19,000</b>
855,079	252 Fiscal Services	692,641	706,038	716,790	401,001	252,499	28,190	3,000	500	31,600
212,574	257 Internal Services	213,360	276,455	280,665	66,057	45,168	89,940	15,000	4,500	60,000
552,862	259 Other Business	75,047	21,659	21,989	0	0	21,989	0	0	0

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

2024-25 ACTUAL	FUNCTION	2025-26 ORIGINAL BUDGET	(Net 1.5% Variance) Total	2025-26 FIRST BUDGET REVISION						
				Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
1,620,514	Total Business Services	981,048	1,004,152	1,019,444	467,058	297,667	140,119	18,000	5,000	91,600
6,393,530	261 Operating Buildings Services	6,180,926	6,269,987	6,365,469	1,887,362	1,169,774	1,132,493	1,925,340	245,000	5,500
663,510	266 Building Security	627,968	696,877	707,489	280,849	266,832	43,800	11,000	19,056	85,952
7,057,039	Total Operations and Maintenance	6,808,894	6,966,864	7,072,958	2,168,211	1,436,606	1,176,293	1,936,340	264,056	91,452
1,867,258	271 Pupil Transportation	1,816,800	1,953,207	1,982,951	42,484	6,693	25,000	80,716	0	1,828,058
0	281 Planning, Research, Development	0	0	0	0	0	0	0	0	0
103,181	282 Communication Services	114,642	115,622	117,383	47,424	33,759	12,800	1,500	2,000	19,900
561,332	283 Staff/Personnel Services	570,920	583,352	592,236	278,125	195,861	83,750	9,000	1,500	24,000
467,897	284 Non-Instructional Technology	547,995	550,346	558,727	132,683	96,299	286,245	8,000	34,500	1,000
184,384	285 Pupil Accounting	184,522	186,928	189,775	82,373	60,402	40,000	500	0	6,500
1,316,794	Total Central Support Services	1,418,079	1,436,248	1,458,121	540,605	386,321	422,795	19,000	38,000	51,400
1,064,486	293 Athletic Activities	1,111,038	1,134,258	1,151,531	538,621	292,010	142,900	73,000	70,000	35,000
33,360	3xx Community Services	50,025	44,838	45,521			42,521	3,000	0	50
	Payments to Oth Gov't Agencies, Facilities Acquisition, and Prior 4xx Period Adjustments	0	0	0						
66,762	5xx Debt Service - Long Term	21,670	21,670	22,000						22,000
58,357,332	Total General Fund	58,148,797	59,606,164	60,513,875	29,251,486	20,086,690	3,053,273	2,962,650	490,149	4,669,627
OK	Percent of Total <sup>1</sup>	net est. variance OK	net est. variance 98.50%	100.0%	48.3%	33.2%	5.0%	4.9%	0.8%	7.7%
	2025-26 ORIGINAL BUDGET (before est. variance)			59,034,312	28,152,879	19,806,957	2,977,882	2,955,365	500,507	4,640,722
	\$ CHANGE			1,479,563	1,098,607	279,733	75,391	7,285	(10,358)	28,905
	% CHANGE			2.5%	3.9%	1.4%	2.5%	0.2%	-2.1%	0.6%
	2024-25 ACTUAL			58,357,332	27,780,948	19,303,113	2,816,006	2,960,363	291,591	5,205,312
	\$ CHANGE			2,156,543	1,470,538	783,577	237,267	2,287	198,558	(535,685)
	% CHANGE			3.7%	5.3%	4.1%	8.4%	0.1%	68.1%	-10.3%

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

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

FUNCTION	2025-26 ORIGINAL BUDGET REVISION vs. 2025-26 FIRST BUDGET REVISION							Adjustment Notes
	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
111 Elementary	566,198	429,078	154,483	12,930	(30,293)	0	0	
112 Middle School	5,194	2,115	12,983	(16,134)	6,230	0	0	
113 High School	(9,726)	(32,928)	18,057	(29,150)	34,295	0	0	
118 Pre-Kindergarten	102,015	117,725	1,901	0	(7,611)	0	(10,000)	
119 Summer School	39,616	22,392	17,224	0	0	0	0	
<b>Total Basic Programs</b>	<b>703,297</b>	<b>538,382</b>	<b>204,648</b>	<b>(32,354)</b>	<b>2,621</b>	<b>0</b>	<b>(10,000)</b>	
122 Special Education	287,188	215,397	20,180	51,500	(20,900)	0	21,011	
125 Compensatory Education	47,189	125,050	(75,447)	7,586	0	0	(10,000)	
<b>Total Added Needs</b>	<b>334,377</b>	<b>340,447</b>	<b>(55,267)</b>	<b>59,086</b>	<b>(20,900)</b>	<b>0</b>	<b>11,011</b>	
<b>Total Instruction</b>	<b>1,037,674</b>	<b>878,829</b>	<b>149,381</b>	<b>26,732</b>	<b>(18,279)</b>	<b>0</b>	<b>1,011</b>	
211 Attendance	0	0	0	0	0	0	0	
212 Guidance	(60,557)	(69,294)	5,737	1,500	1,500	0	0	
213 Health	7,867	(4,920)	(9,099)	0	0	12,000	9,886	
214 Psychology	(20,319)	(19,309)	790	(300)	(1,500)	0	0	
215 Speech	53,442	144,415	2,147	0	0	0	(93,120)	
216 Social Work	(8,165)	(33,755)	3,220	0	0	0	22,370	
218 Teacher Consultant	26,598	72,912	359	(4,500)	0	0	(42,173)	
219 Other Pupil Support	(16,727)	(20,093)	0	0	0	0	3,366	
<b>Total Pupil Support Services</b>	<b>(17,861)</b>	<b>69,956</b>	<b>3,154</b>	<b>(3,300)</b>	<b>0</b>	<b>12,000</b>	<b>(99,671)</b>	
221 Improvement of Instruction	92,786	(38,014)	81,282	1,001	59,302	0	(10,785)	
222 Educational Media Services	(4,306)	(6,933)	2,627	0	0	0	0	
224 Educational Television	2,210	1,916	294	0	0	0	0	
225 Instruction Related Technology	(554)	4,935	1,011	(4,000)	(2,500)	0	0	
226 Supervision of Instructional Staff	(66,813)	(56,929)	(9,884)	0	0	0	0	
227 Academic Student Assessment	39,236	59,236	0	0	(22,450)	0	2,450	
229 Other Instructional Staff Services	14,135	15,309	1,826	0	(3,000)	0	0	
<b>Total Instructional Staff Services</b>	<b>76,694</b>	<b>(20,480)</b>	<b>77,156</b>	<b>(2,999)</b>	<b>31,352</b>	<b>0</b>	<b>(8,335)</b>	
231 Board of Education	0	0	0	0	0	0	0	
232 Executive Administration	1,026	322	704	0	0	0	0	
<b>Total General Administration</b>	<b>1,026</b>	<b>322</b>	<b>704</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

FUNCTION	2025-26 ORIGINAL BUDGET REVISION vs. 2025-26 FIRST BUDGET REVISION							Adjustment Notes
	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
241 Office of the Principal	17,460	7,465	8,745	0	0	1,250	0	
249 Other School Administration	5,500	0	0	5,500	0	0	0	
<b>Total School Administration</b>	<b>22,960</b>	<b>7,465</b>	<b>8,745</b>	<b>5,500</b>	<b>0</b>	<b>1,250</b>	<b>0</b>	
252 Fiscal Services	13,601	12,143	1,458	0	0	0	0	
257 Internal Services	64,056	3,713	343	0	0	0	60,000	
259 Other Business	(54,201)	0	0	1,799	0	0	(56,000)	
<b>Total Business Services</b>	<b>23,456</b>	<b>15,856</b>	<b>1,801</b>	<b>1,799</b>	<b>0</b>	<b>0</b>	<b>4,000</b>	
261 Operating Buildings Services	90,417	38,948	7,196	38,673	11,000	(5,400)	0	
266 Building Security	69,958	34,308	24,094	0	0	11,556	0	
<b>Total Operations and Maintenance</b>	<b>160,375</b>	<b>73,256</b>	<b>31,290</b>	<b>38,673</b>	<b>11,000</b>	<b>6,156</b>	<b>0</b>	
271 Pupil Transportation	138,484	11,584	0	(3,000)	(2,000)	0	131,900	
281 Planning, Research, Development	0	0	0	0	0	0	0	
282 Communication Services	995	764	231	0	0	0	0	
283 Staff/Personnel Services	12,622	8,408	5,214	0	(1,000)	0	0	
284 Non-Instructional Technology	2,387	3,667	720	0	(2,000)	0	0	
285 Pupil Accounting	2,443	2,005	438	0	0	0	0	
<b>Total Central Support Services</b>	<b>18,447</b>	<b>14,844</b>	<b>6,603</b>	<b>0</b>	<b>(3,000)</b>	<b>0</b>	<b>0</b>	
293 Athletic Activities	23,574	46,975	899	(9,300)	0	(15,000)	0	
3xx Community Services	(5,266)	0	0	21,286	(11,788)	(14,764)	0	
Payments to Oth Gov't Agencies, Facilities Acquisition, and Prior Period 4xx Adjustments	0	0	0	0	0	0	0	
5xx Debt Service - Long Term	0	0	0	0	0	0	0	
<b>Total General Fund</b>	<b>1,479,563</b>	<b>1,098,607</b>	<b>279,733</b>	<b>75,391</b>	<b>7,285</b>	<b>(10,358)</b>	<b>28,905</b>	
<b>Percent of Total <sup>1</sup></b>	<b>100.0%</b>	<b>74.3%</b>	<b>18.9%</b>	<b>5.1%</b>	<b>0.5%</b>	<b>-0.7%</b>	<b>2.0%</b>	

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

# EAST LANSING PUBLIC SCHOOLS GENERAL FUND

THREE YEAR EXPENDITURE COMPARISON (Net Est. Variance)

FUNCTION:	2024-25		2025-26		2025-26	
	ACTUAL	% of TOTAL	ORIGINAL BUDGET	% of TOTAL	FIRST BUDGET REVISION	% of TOTAL
111 Elementary	11,161,591	19.7%	11,266,284	18.8%	11,823,989	19.8%
112 Middle School	4,841,271	8.7%	4,803,382	8.3%	4,808,498	8.1%
113 High School	7,671,791	13.3%	7,683,092	13.1%	7,673,511	12.9%
118 Pre-Kindergarten	429,463	0.7%	576,977	1.0%	677,461	1.1%
119 Summer School	296,962	0.5%	0	0.6%	39,022	0.1%
Total Basic Programs	<u>24,401,078</u>	<u>43.0%</u>	<u>24,329,735</u>	<u>41.7%</u>	<u>25,022,481</u>	<u>42.0%</u>
122 Special Education	5,938,529	10.4%	6,062,191	10.5%	6,345,072	10.6%
125 Compensatory Education	2,307,613	4.1%	2,638,412	4.2%	2,684,893	4.5%
Total Added Needs	<u>8,246,142</u>	<u>14.5%</u>	<u>8,700,603</u>	<u>14.6%</u>	<u>9,029,965</u>	<u>15.1%</u>
Total Instruction	<u>32,647,220</u>	<u>57.4%</u>	<u>33,030,338</u>	<u>56.4%</u>	<u>34,052,446</u>	<u>57.1%</u>
211 Attendance	0	0.0%	0	0.0%	0	0.0%
212 Guidance	1,427,423	2.6%	1,633,045	2.4%	1,573,397	2.6%
213 Health	421,519	0.7%	511,192	0.7%	518,941	0.9%
214 Psychology	353,716	0.6%	349,074	0.6%	329,060	0.6%
215 Speech	955,734	1.7%	926,880	1.6%	979,520	1.6%
216 Social Work	1,083,198	1.8%	1,094,288	1.9%	1,086,245	1.8%
218 Teacher Consultant	550,439	0.9%	417,530	1.0%	443,729	0.7%
219 Other Pupil Support	178,153	0.5%	244,353	0.4%	227,877	0.4%
Total Pupil Support Services	<u>4,970,182</u>	<u>8.8%</u>	<u>5,176,362</u>	<u>8.6%</u>	<u>5,158,769</u>	<u>8.7%</u>
221 Improvement of Instruction	1,418,013	2.5%	1,418,157	2.6%	1,509,551	2.5%
222 Educational Media Services	755,865	1.2%	736,691	1.3%	732,450	1.2%
224 Educational Television	72,040	0.1%	76,671	0.1%	78,848	0.1%
225 Instruction Related Technology	392,462	0.6%	410,886	0.7%	410,340	0.7%
226 Supervision of Instructional Staff	763,722	1.3%	764,760	1.3%	698,949	1.2%
227 Academic Student Assessment	103,455	0.2%	130,319	0.2%	168,967	0.3%
229 Other Instructional Staff Services	346,873	0.6%	381,771	0.6%	395,694	0.7%
Total Instructional Staff Support	<u>3,852,430</u>	<u>6.6%</u>	<u>3,919,255</u>	<u>6.8%</u>	<u>3,994,799</u>	<u>6.7%</u>
231 Board of Education	105,460	0.2%	106,380	0.2%	106,380	0.2%
232 Executive Administration	553,031	0.8%	533,759	0.9%	534,769	0.9%
Total General Administration	<u>658,491</u>	<u>1.0%</u>	<u>640,139</u>	<u>1.1%</u>	<u>641,149</u>	<u>1.1%</u>

# EAST LANSING PUBLIC SCHOOLS GENERAL FUND

THREE YEAR EXPENDITURE COMPARISON (Net Est. Variance)

FUNCTION:	2024-25		2025-26		2025-26	
	ACTUAL	% of TOTAL	ORIGINAL BUDGET	% of TOTAL	FIRST BUDGET REVISION	% of TOTAL
241 Office of the Principal	3,147,130	5.6%	3,137,226	5.3%	3,154,424	5.3%
249 Other School Administration	55,665	0.0%	37,923	0.1%	43,340	0.1%
Total School Administration	3,202,795	5.6%	3,175,149	5.4%	3,197,764	5.4%
252 Fiscal Services	855,079	1.2%	692,641	1.4%	706,038	1.2%
257 Internal Services	212,574	0.2%	213,360	0.3%	276,455	0.5%
259 Other Business	552,862	0.1%	75,047	1.0%	21,659	0.0%
Total Business Services	1,620,514	1.5%	981,048	2.7%	1,004,152	1.7%
261 Operating Buildings Services	6,393,530	10.3%	6,180,926	10.4%	6,269,987	10.5%
266 Building Security	663,510	0.7%	627,968	1.1%	696,877	1.2%
Total Operations and Maintenance	7,057,039	11.0%	6,808,894	11.5%	6,966,864	11.7%
271 Pupil Transportation	1,867,258	3.2%	1,816,800	3.1%	1,953,207	3.3%
281 Planning, Research, Development	0	0.0%	0	0.0%	0	0.0%
282 Communication Services	103,181	0.1%	114,642	0.2%	115,622	0.2%
283 Staff/Personnel Services	561,332	1.1%	570,920	1.0%	583,352	1.0%
284 Non-Instructional Technology	467,897	1.2%	547,995	1.0%	550,346	0.9%
285 Pupil Accounting	184,384	0.3%	184,522	0.3%	186,928	0.3%
Total Central Support Services	1,316,794	2.8%	1,418,079	2.4%	1,436,248	2.4%
Total Support Services	24,545,504	40.4%	23,935,726	41.6%	24,352,952	40.9%
293 Athletic Activities	1,064,486	1.9%	1,111,038	1.9%	1,134,258	1.9%
3xx Community Services	33,360	0.1%	50,025	0.1%	44,838	0.1%
Payments to Oth Gov't Agencies, Facilities Acquisition, and Prior Period Adjustments	0	0.0%	0	0.0%	0	0.0%
4xx						
5xx Debt Service - Long Term	66,762	0.2%	21,670	0.0%	21,670	0.0%
Total <sup>1</sup>	58,357,332	100.0%	58,148,797	100.0%	59,606,164	100.0%
			net est. variance		net est. variance	

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

**EAST LANSING PUBLIC SCHOOLS  
FOOD SERVICE FUND**

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2024-25 ACTUAL		2025-26 ORIGINAL BUDGET	2025-26 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. 2024-25 ACTUAL
	<b>Revenues:</b>				
	<b>Local:</b>				
18,109	Food Sales	30,000	20,000	(10,000)	1,891
17,791	Catered Events	15,250	27,001	11,751	9,210
0	Other	0	0	0	0
	<b>State:</b>				
	Breakfast - Supplemental	0	0	0	0
14,010	At-Risk	13,600	15,733	2,133	1,723
96,656	Lunch	94,700	86,911	(7,789)	(9,745)
10,786	31j 10 Cents	12,800	0	(12,800)	(10,786)
734,283	30d Expanded Breakfast and Lunch Program	775,600	714,438	(61,162)	(19,845)
	<b>Federal:</b>				
227,607	Breakfast	225,700	254,029	28,329	26,422
918,628	Lunch	906,100	963,731	57,631	45,103
15,279	SSO/SFSP	15,000	7,519	(7,481)	(7,760)
0	Supply Chain Assistance	0	0	0	0
0	Local Food for Schools	0	0	0	0
159,856	USDA Commodities (Entitlement and Bonus)	138,000	161,650	23,650	1,794
<u>2,213,004</u>	<b>Total Revenues</b>	<u>2,226,750</u>	<u>2,251,012</u>	<u>24,262</u>	<u>38,008</u>
	<b>Expenditures:</b>				
76,951	Salaries	83,000	101,101	18,101	24,150
36,847	Employee Benefits	38,800	38,582	(218)	1,735
273,799	Purchased Services	932,253	957,553	25,300	683,754
1,044,015	Supplies & Materials	1,119,990	1,106,674	(13,316)	62,659
32,758	Capital Outlay	35,000	35,000	0	2,242
694,924	Other	20,000	19,000	(1,000)	(675,924)
<u>2,159,294</u>	<b>Total Expenditures</b>	<u>2,229,043</u>	<u>2,257,910</u>	<u>28,867</u>	<u>98,616</u>
53,710	<b>Excess (Deficit) of Revenues over (under) Expenditures</b>	(2,293)	(6,898)	(4,605)	(60,608)
	<b>Other Financing (Uses) Sources</b>				
0	Operating Transfers	0	0	0	0
0	Other	0	0	0	0
<u>0</u>	<b>Total Other Financing (Uses) Sources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
53,710	<b>Increase (Decrease) in Fund Balance</b>	(2,293)	(6,898)	(4,605)	(60,608)
656,025	<b>Fund Balance - Beginning of Year</b>	646,376	709,735	63,359	53,710
709,735	<b>Fund Balance - End of Year</b>	644,083	702,837	58,754	(6,898)
32.9%	<b>Fund Balance as a Percentage of Expenditures</b>	28.9%	31.1%		
708,845	<b>Max. Fund Balance three Months of Operating Costs</b>	731,348	740,970		

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

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2024-25 ACTUAL		2025-26 ORIGINAL BUDGET	2025-26 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. vs. 2024-25 ACTUAL
	<b>Revenues:</b>				
	<b>Local:</b>				
10,619	Donley Elementary	11,000	7,900	(3,100)	(2,719)
7,865	Glencairn Elementary	12,800	10,700	(2,100)	2,835
7,523	Marble Elementary	5,000	5,500	500	(2,023)
2,388	Robert L Green Elementary	4,000	2,000	(2,000)	(388)
18,788	Red Cedar Elementary	16,900	40,000	23,100	21,212
5,198	Whitehills Elementary	6,100	6,700	600	1,502
82,678	MacDonald Middle School	55,000	60,000	5,000	(22,678)
473,986	East Lansing High School	405,900	415,000	9,100	(58,986)
<u>609,045</u>	<b>Total Revenues</b>	<u>516,700</u>	<u>547,800</u>	<u>31,100</u>	<u>(61,245)</u>
	<b>Expenditures:</b>				
9,014	Donley Elementary	7,200	7,500	300	(1,514)
9,244	Glencairn Elementary	16,100	14,400	(1,700)	5,156
11,287	Marble Elementary	13,200	12,800	(400)	1,513
6,516	Robert L Green Elementary	6,000	5,300	(700)	(1,216)
19,913	Red Cedar Elementary	14,600	25,000	10,400	5,087
4,424	Whitehills Elementary	3,700	3,700	0	(724)
76,226	MacDonald Middle School	48,500	54,500	6,000	(21,726)
478,160	East Lansing High School	368,500	390,000	21,500	(88,160)
<u>614,784</u>	<b>Total Expenditures</b>	<u>477,800</u>	<u>513,200</u>	<u>35,400</u>	<u>(101,584)</u>
5					
(5,739)	<b>Excess (Deficit) of Revenues over (under) Expenditures</b>	38,900	34,600	(4,300)	40,339
	<b>Other Financing (Uses) Sources</b>				
0	Operating Transfers	0	0	0	0
0	Other	0	0	0	0
<u>0</u>	<b>Total Other Financing (Uses) Sources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(5,739)	<b>Increase (Decrease) in Fund Balance</b>	38,900	34,600	(4,300)	40,339
<u>497,270</u>	<b>Fund Balance - Beginning of Year</b>	<u>507,270</u>	<u>491,531</u>	<u>(15,739)</u>	<u>(5,739)</u>
<u>491,531</u>	<b>Fund Balance - End of Year</b>	<u>546,170</u>	<u>526,131</u>	<u>(20,039)</u>	<u>34,600</u>

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

2024-25 ACTUAL		2025-26 ORIGINAL BUDGET	2025-26 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. vs. 2024-25 ACTUAL
	<b>Revenues:</b>				
	<b>Local:</b>				
3,286,485	Current Property Taxes (net 0.50% est. delinquent)	0	0	0	(3,286,485)
3,704	Payment in Lieu of Taxes	0	0	0	(3,704)
4,165	Delinquent Property Taxes (includes penalties & interest)	0	0	0	(4,165)
44,984	Interest on Investments	0	0	0	(44,984)
0	Other	0	0	0	0
<u>3,339,338</u>	<b>Total Revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,339,338)</u>
	<b>Expenditures:</b>				
	<b>Due November:</b>				
0	Interest on Bonded Debt	0	0	0	0 <sup>57</sup>
	<b>Due May:</b>				
2,590,000	Redemption of Principal (matures May 2030)	12,300,000	0	(12,300,000)	(2,590,000)
750,750	Interest on Bonded Debt	0	0	0	(750,750)
509	Dues and Fees	0	375	375	(134)
2,388	Property Tax Refunds (MTT/STC/Board of Review)	0	0	0	(2,388)
117,986	Other - Costs of Bond Issuance	0	9,907	9,907	(108,079)
<u>3,461,633</u>	<b>Total Expenditures</b>	<u>12,300,000</u>	<u>10,282</u>	<u>(12,289,718)</u>	<u>(3,451,351)</u>
(122,295)	<b>Excess (Deficit) of Revenues over (under) Expenditures</b>	(12,300,000)	(10,282)	12,289,718	112,013
	<b>Other Financing (Uses) Sources</b>				
0	Operating Transfers	(303,641)	0	303,641	0
(185,014)	Sale of Bonds	12,300,000	0	(12,300,000)	185,014
<u>(185,014)</u>	<b>Total Other Financing (Uses) Sources</b>	<u>11,996,359</u>	<u>0</u>	<u>(11,996,359)</u>	<u>185,014</u>
(307,309)	<b>Increase (Decrease) in Fund Balance</b>	(303,641)	(10,282)	293,359	297,027
<u>317,591</u>	<b>Fund Balance - Beginning of Year</b>	<u>303,641</u>	<u>10,282</u>	<u>(293,359)</u>	<u>(307,309)</u>
<u>10,282</u>	<b>Fund Balance - End of Year</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(10,282)</u>

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

2024-25 ACTUAL		2025-26 ORIGINAL BUDGET	2025-26 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. vs. 2024-25 ACTUAL
	<b>Revenues:</b>				
	<b>Local:</b>				
4,433,654	Current Property Taxes (net 0.50% est. delinquent)	4,114,200	4,159,500	45,300	(274,154)
4,996	Payment in Lieu of Taxes	7,200	9,000	1,800	4,004
10,027	Delinquent Property Taxes (includes penalties & interest)	2,400	2,400	0	(7,627)
47,476	Interest on Investments	45,500	58,633	13,133	11,157
0	Other	0		0	0
<u>4,496,153</u>	<b>Total Revenues</b>	<u>4,169,300</u>	<u>4,229,533</u>	<u>60,233</u>	<u>(266,620)</u>
	<b>Expenditures:</b>				
	<b>Due November:</b>				
1,208,625	Interest on Bonded Debt	1,168,625	1,168,625	0	(40,000) <sup>58</sup>
	<b>Due May:</b>				
2,000,000	Redemption of Principal (matures May 2042)	2,200,000	2,200,000	0	200,000
1,208,625	Interest on Bonded Debt	1,168,625	1,168,625	0	(40,000)
509	Dues and Fees	500	500	0	(9)
3,183	Property Tax Refunds (MTT/STC/Board of Review)	2,000	2,000	0	(1,183)
0	Other - Costs of Bond Issuance	0	0	0	0
<u>4,420,942</u>	<b>Total Expenditures</b>	<u>4,539,750</u>	<u>4,539,750</u>	<u>0</u>	<u>118,808</u>
75,211	<b>Excess (Deficit) of Revenues over (under) Expenditures</b>	(370,450)	(310,217)	60,233	(385,428)
	<b>Other Financing (Uses) Sources</b>				
0	Operating Transfers	0	0	0	0
0	Sale of Bonds	0	0	0	0
<u>0</u>	<b>Total Other Financing (Uses) Sources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
75,211	<b>Increase (Decrease) in Fund Balance</b>	(370,450)	(310,217)	60,233	(385,428)
369,004	<b>Fund Balance - Beginning of Year</b>	430,954	444,215	13,261	75,211
<u>444,215</u>	<b>Fund Balance - End of Year</b>	<u>60,504</u>	<u>133,998</u>	<u>73,494</u>	<u>(310,217)</u>

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

2024-25 ACTUAL		2025-26 ORIGINAL BUDGET	2025-26 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. vs. 2024-25 ACTUAL
	<b>Revenues:</b>				
	<b>Local:</b>				
1,891,279	Current Property Taxes (net 0.50% est. delinquent)	1,754,100	1,773,400	19,300	(117,879)
2,131	Payment in Lieu of Taxes	2,500	4,000	1,500	1,869
4,233	Delinquent Property Taxes (includes penalties & interest)	1,000	1,000	0	(3,233)
19,632	Interest on Investments	21,000	24,500	3,500	4,868
0	Other	0		0	0
<u>1,917,275</u>	<b>Total Revenues</b>	<u>1,778,600</u>	<u>1,802,900</u>	<u>24,300</u>	<u>(114,375)</u>
	<b>Expenditures:</b>				
	<b>Due November:</b>				
484,650	Interest on Bonded Debt	466,350	466,350	0	(18,300) <sup>59</sup>
	<b>Due May:</b>				
915,000	Redemption of Principal (matures May 2044)	980,000	980,000	0	65,000
484,650	Interest on Bonded Debt	466,350	466,350	0	(18,300)
509	Dues and Fees	500	500	0	(9)
1,344	Property Tax Refunds (MTT/STC/Board of Review)	1,000	1,000	0	(344)
0	Other - Costs of Bond Issuance	0	0	0	0
<u>1,886,153</u>	<b>Total Expenditures</b>	<u>1,914,200</u>	<u>1,914,200</u>	<u>0</u>	<u>28,047</u>
31,122	<b>Excess (Deficit) of Revenues over (under) Expenditures</b>	(135,600)	(111,300)	24,300	(142,422)
	<b>Other Financing (Uses) Sources</b>				
0	Operating Transfers	0	0	0	0
0	Sale of Bonds	0	0	0	0
<u>0</u>	<b>Total Other Financing (Uses) Sources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
31,122	<b>Increase (Decrease) in Fund Balance</b>	(135,600)	(111,300)	24,300	(142,422)
145,470	<b>Fund Balance - Beginning of Year</b>	169,270	176,592	7,322	31,122
<u>176,592</u>	<b>Fund Balance - End of Year</b>	<u>33,670</u>	<u>65,292</u>	<u>31,622</u>	<u>(111,300)</u>

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

2024-25 ACTUAL		2025-26 ORIGINAL BUDGET	2025-26 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. vs. 2024-25 ACTUAL
	<b>Revenues:</b>				
	<b>Local:</b>				
155,521	Current Property Taxes (net 0.50% est. delinquent)	574,100	580,400	6,300	424,879
0	Payment in Lieu of Taxes	0	1,200	1,200	1,200
0	Delinquent Property Taxes (includes penalties & interest)	0	150	150	150
564	Interest on Investments	6,000	6,000	0	5,436
0	Other	0		0	0
<u>156,085</u>	<b>Total Revenues</b>	<u>580,100</u>	<u>587,750</u>	<u>7,650</u>	<u>431,665</u>
	<b>Expenditures:</b>				
	<b>Due November:</b>				
90,900	Interest on Bonded Debt	90,900	90,900	0	0
	<b>Due May:</b>				
0	Redemption of Principal (matures May 2033)	340,000	340,000	0	340,000
63,125	Interest on Bonded Debt	90,900	90,900	0	27,775
633	Dues and Fees	500	510	10	(123)
97	Property Tax Refunds (MTT/STC/Board of Review)	0		0	(97)
0	Other - Costs of Bond Issuance	0		0	0
<u>154,755</u>	<b>Total Expenditures</b>	<u>522,300</u>	<u>522,310</u>	<u>10</u>	<u>367,555</u>
1,330	<b>Excess (Deficit) of Revenues over (under) Expenditures</b>	57,800	65,440	7,640	64,110
	<b>Other Financing (Uses) Sources</b>				
0	Operating Transfers	0	0	0	0
0	Sale of Bonds	0	0	0	0
<u>0</u>	<b>Total Other Financing (Uses) Sources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
1,330	<b>Increase (Decrease) in Fund Balance</b>	57,800	65,440	7,640	64,110
0	<b>Fund Balance - Beginning of Year</b>	675	1,330	655	1,330
<u>1,330</u>	<b>Fund Balance - End of Year</b>	<u>58,475</u>	<u>66,770</u>	<u>8,295</u>	<u>65,440</u>

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

<u>2024-25 ACTUAL</u>	<u>2025-26 ORIGINAL BUDGET</u>	<u>2025-26 FIRST BUDGET REVISION</u>	<u>\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET</u>	<u>\$ CHANGE FIRST BUDGET REVISION vs. vs. 2024-25 ACTUAL</u>
<b>Revenues:</b>				
<b>Local:</b>				
0	3,603,900	3,643,600	39,700	3,643,600
0	0	8,000	8,000	8,000
0	0	1,000	1,000	1,000
0	28,800	50,100	21,300	50,100
0	0	0	0	0
<u>0</u>	<u>3,632,700</u>	<u>3,702,700</u>	<u>70,000</u>	<u>3,702,700</u>
<b>Expenditures:</b>				
<b>Due November:</b>				
0	447,249	447,767	518	447,767
<b>Due May:</b>				
0	2,545,000	2,545,000	0	2,545,000
0	606,000	606,000	0	606,000
0	500		(500)	0
0	0		0	0
0	0		0	0
<u>0</u>	<u>3,598,749</u>	<u>3,598,767</u>	<u>18</u>	<u>3,598,767</u>
0	33,951	103,933	69,982	103,933
<b>Other Financing (Uses) Sources</b>				
0	303,641		(303,641)	0
0	0	0	0	0
<u>0</u>	<u>303,641</u>	<u>0</u>	<u>(303,641)</u>	<u>0</u>
0	337,592	103,933	(233,659)	103,933
0	0	0	0	0
<u>0</u>	<u>337,592</u>	<u>103,933</u>	<u>(233,659)</u>	<u>103,933</u>

## EAST LANSING PUBLIC SCHOOLS 2019 SINKING FUND

### REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	2024-25 ACTUAL	2025-26 ORIGINAL BUDGET	2025-26 FIRST BUDGET REVISION	\$ CHANGE ORIGINAL BUDGET vs. FIRST REVISION	\$ CHANGE FIRST BUDGET REVISION vs. vs. 2024-25 ACTUAL
<b>Revenues:</b>					
<b>Local:</b>					
1,486,872	Current Property Taxes (net 0.50% est. delinquent)	1,486,700	1,518,100	31,400	31,228
1,739	Payment in Lieu of Taxes	2,400	2,400	0	661
1,899	Delinquent Property Taxes (includes penalties & interest)	1,000	1,500	500	(399)
0	Interest on Investments	0		0	0
0	Other	11,400	0	(11,400)	0
<u>1,490,510</u>	<b>Total Revenues</b>	<u>1,501,500</u>	<u>1,522,000</u>	<u>20,500</u>	<u>31,490</u>
<b>Expenditures:</b>					
14,425	Donley Elementary	44,800	24,800	(20,000)	10,375
18,869	Glencairn Elementary	40,000	21,000	(19,000)	2,131
12,372	Marble Elementary	40,000	20,000	(20,000)	7,628 <sup>62</sup>
35,385	Robert L Green Elementary	40,000	21,000	(19,000)	(14,385)
16,191	Red Cedar Elementary	40,000	78,000	38,000	61,809
22,467	Whitehills Elementary	44,800	36,164	(8,636)	13,697
362,027	MacDonald Middle School	907,000	121,000	(786,000)	(241,027)
460,748	East Lansing High School	334,683	404,621	69,938	(56,127)
0	Towar	9,800	9,800	0	9,800
1,109	Property Tax Refunds (MTT/STC/Board of Review)	1,000	1,000	0	(109)
<u>943,594</u>	<b>Total Expenditures</b>	<u>1,502,083</u>	<u>737,385</u>	<u>(764,698)</u>	<u>(206,209)</u>
546,916	Excess (Deficit) of Revenues over (under) Expenditures	(583)	784,615	785,198	237,699
0	Other Financing (Uses) Sources - Operating Transfers	0	0	0	0
546,916	Increase (Decrease) in Fund Balance	(583)	784,615	785,198	237,699
596,418	Fund Balance - Beginning of Year	874,818	1,143,334	268,516	546,916
<u>1,143,334</u>	<b>Fund Balance - End of Year</b>	<u>874,235</u>	<u>1,927,949</u>	<u>1,053,714</u>	<u>784,615</u>

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

2024-25 ACTUAL		2025-26 ORIGINAL BUDGET	2025-26 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. vs. 2024-25 ACTUAL
	<b>Revenues:</b>				
	<b>Local:</b>				
167,142	Interest on Investments	120,000	98,000	(22,000)	(69,142)
0	Other	0	0	0	0
<u>167,142</u>	<b>Total Revenues</b>	<u>120,000</u>	<u>98,000</u>	<u>(22,000)</u>	<u>(69,142)</u>
	<b>Expenditures:</b>				
4,331	MacDonald Middle School	100,000	0	(100,000)	(4,331)
761,844	East Lansing High School	500,000	0	(500,000)	(761,844)
1,450,706	Towar (Admin)	278,025	2,546,286	2,268,261	1,095,580
<u>2,216,881</u>	<b>Total Expenditures</b>	<u>878,025</u>	<u>2,546,286</u>	<u>1,668,261</u>	<u>329,405</u>
<u>(2,049,739)</u>	<b>Excess (Deficit) of Revenues over (under) Expenditures</b>	<u>(758,025)</u>	<u>(2,448,286)</u>	<u>(1,690,261)</u>	<u>(398,547)</u>
	<b>Other Financing (Uses) Sources</b>				
0	Operating Transfers	0	0	0	0
0	Sale of Bonds	0	0	0	0
<u>0</u>	<b>Total Other Financing (Uses) Sources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(2,049,739)</u>	<b>Increase (Decrease) in Fund Balance</b>	<u>(758,025)</u>	<u>(2,448,286)</u>	<u>(1,690,261)</u>	<u>(398,547)</u>
<u>4,498,025</u>	<b>Fund Balance - Beginning of Year</b>	<u>758,025</u>	<u>2,448,286</u>	<u>1,690,261</u>	<u>(2,049,739)</u>
<u><u>2,448,286</u></u>	<b>Fund Balance - End of Year</b>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>(2,448,286)</u></u>

63

**EAST LANSING PUBLIC SCHOOLS**  
**2025 CAPITAL PROJECTS FUND (SAFETY, SECURITY AND ACCESSIBILITY BOND)- Series II & 2015 Refunding Bond**  
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

<u>2024-25 ACTUAL</u>		<u>2025-26 ORIGINAL BUDGET</u>	<u>2025-26 FIRST BUDGET REVISION</u>	<u>\$ CHANGE ORIGINAL BUDGET vs. FIRST BUDGET REVISION</u>	<u>\$ CHANGE ORIGINAL BUDGET vs. vs. 2024-25 ACTUAL</u>
	<b>Revenues:</b>				
	<b>Local:</b>				
25,082	Interest on Investments	140,000	600,000	460,000	574,918
0	Other	0	0	0	0
<u>25,082</u>	<b>Total Revenues</b>	<u>140,000</u>	<u>600,000</u>	<u>460,000</u>	<u>574,918</u>
	<b>Expenditures:</b>				
84,590	MacDonald Middle School	2,000,000	564,100	(1,435,900)	479,510
84,590	East Lansing High School	13,000,000	11,000,000	(2,000,000)	10,915,410
129,284	Towar (Admin)	4,000,000	5,000,000	1,000,000	4,870,716
<u>298,464</u>	<b>Total Expenditures</b>	<u>19,000,000</u>	<u>16,564,100</u>	<u>(2,435,900)</u>	<u>16,265,636</u>
(273,382)	<b>Excess (Deficit) of Revenues over (under) Expenditures</b>	(18,860,000)	(15,964,100)	2,895,900	(15,690,718) <sup>64</sup>
	<b>Other Financing (Uses) Sources</b>				
0	Operating Transfers	0	0	0	0
18,948,511	Sale of Bonds	18,900,000	0	(18,900,000)	(18,948,511)
<u>18,948,511</u>	<b>Total Other Financing (Uses) Sources</b>	<u>18,900,000</u>	<u>0</u>	<u>(18,900,000)</u>	<u>(18,948,511)</u>
18,675,129	<b>Increase (Decrease) in Fund Balance</b>	40,000	(15,964,100)	(16,004,100)	(34,639,229)
0	<b>Fund Balance - Beginning of Year</b>	0	18,675,129	18,675,129	18,675,129
<u>18,675,129</u>	<b>Fund Balance - End of Year</b>	<u>40,000</u>	<u>2,711,029</u>	<u>2,671,029</u>	<u>(15,964,100)</u>

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

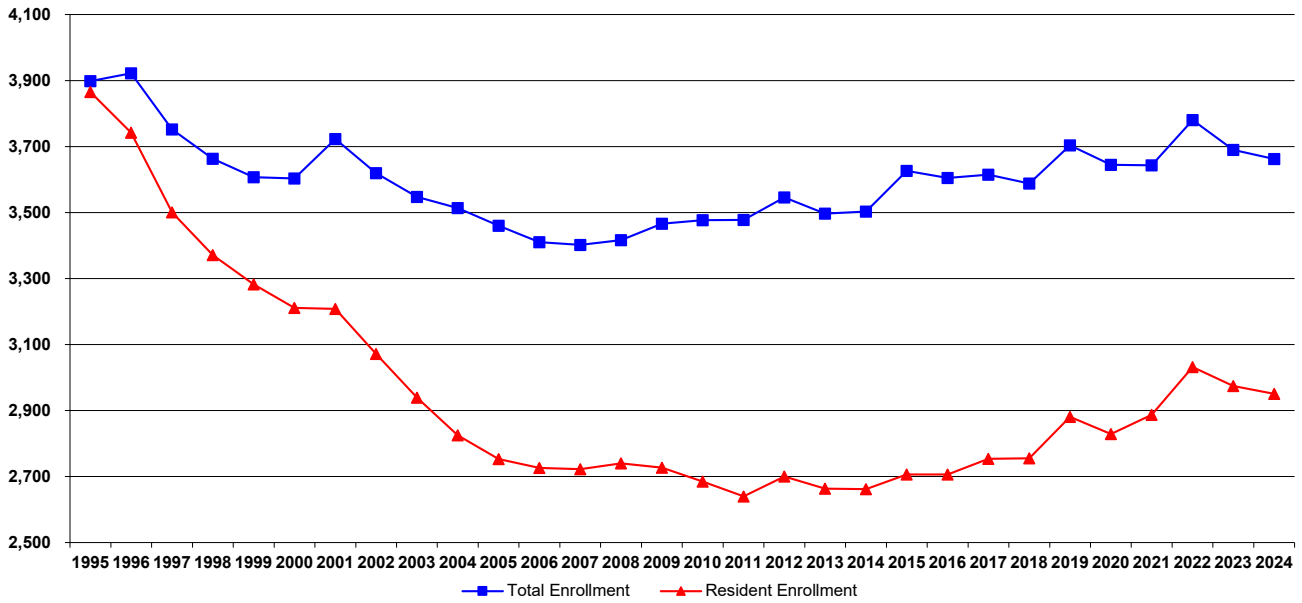
	10/4/2023 Fall 23	2/8/2023 Supp 23	2023-24 Blended Count	10/2/2024 Fall 24	2/14/2024 Supp 24	2024-25 Blended Count	10/1/2025 Fall 25	2/12/2025 Supp 25	Projected 2025-26 Blended Count
<b>ELEMENTARY:</b>									
Donley	274.00	262.00	272.80	262.00	273.00	263.10	262.00	262.00	262.00
Glencairn	296.00	299.00	296.30	298.00	294.00	297.60	290.00	290.00	290.00
Marble	301.00	297.00	300.60	306.00	306.00	306.00	302.15	306.00	302.54
Robert L Green	272.33	294.38	274.54	274.08	270.80	273.75	281.82	278.18	281.46
Red Cedar	209.44	221.31	210.63	210.45	224.82	211.89	184.87	202.40	186.62
Whitehills	274.00	297.00	276.30	286.00	276.00	285.00	282.00	290.00	282.80
<b>Total Elementary</b>	<b>1,626.77</b>	<b>1,670.69</b>	<b>1,631.17</b>	<b>1,636.53</b>	<b>1,644.62</b>	<b>1,637.34</b>	<b>1,602.84</b>	<b>1,628.58</b>	<b>1,605.42</b>
MacDonald Middle School	838.41	852.73	839.84	854.17	832.06	851.96	837.00	849.00	838.20
East Lansing High School	1,181.90	1,164.42	1,180.15	1,164.49	1,155.13	1,163.55	1,194.95	1,144.13	1,189.87
Sec 23a (Graduation Alliance)	43.33	0.00	43.33	40.33	0.00	40.33	38.00	0.00	38.00
<b>TOTAL PUPIL MEMBERSHIP</b>	<b>3,690.41</b>	<b>3,687.84</b>	<b>3,694.49</b>	<b>3,695.52</b>	<b>3,631.81</b>	<b>3,693.18</b>	<b>3,672.79</b>	<b>3,621.71</b>	<b>3,671.49</b>
Blended FTE count change from prior year			(70.08)			(1.31)			(21.69)
Blended FTE % change from prior year			-1.9%			0.0%		3,620.88	-0.6%
Fall FTE count change from prior year	(89.97)			5.11			(22.73)	0.83	

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

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

Grade Level	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Change from Prior Year Fall Count
Early Childhood Special Education	17.75	16.00	16.00	22.00	16.00	18.00	17.20	17.44	21.45	13.87	(7.58)
Kindergarten	288.24	271.00	256.00	292.13	254.00	288.00	304.00	276.00	272.00	235.00	(37.00)
1st Grade	248.67	271.00	256.00	242.36	251.00	246.00	286.29	271.00	247.00	246.15	(0.85)
2nd Grade	281.50	259.44	265.08	245.00	230.73	261.68	258.33	273.58	264.00	252.00	(12.00)
3rd Grade	261.71	285.00	258.28	268.00	239.00	234.22	282.70	251.33	286.83	284.00	(2.83)
4th Grade	277.26	277.32	283.00	263.09	279.00	238.00	249.00	279.73	266.25	295.48	29.23
5th Grade	280.75	282.00	287.15	287.31	266.44	281.00	267.00	257.69	279.00	276.34	(2.66)
<b>Elementary Total</b>	<b>1,655.88</b>	<b>1,661.76</b>	<b>1,621.51</b>	<b>1,619.89</b>	<b>1,536.17</b>	<b>1,566.90</b>	<b>1,664.52</b>	<b>1,626.77</b>	<b>1,636.53</b>	<b>1,602.84</b>	<b>(33.69)</b>
6th Grade	286.77	282.69	287.00	306.30	297.00	266.00	301.15	267.27	286.00	291.00	5.00
7th Grade	279.05	279.37	283.24	286.00	317.33	282.28	277.71	293.83	269.17	280.00	10.83
8th Grade	280.37	278.86	284.92	301.86	281.00	314.00	283.68	277.31	299.00	266.00	(33.00)
<b>Middle School Total</b>	<b>846.19</b>	<b>840.92</b>	<b>855.16</b>	<b>894.16</b>	<b>895.33</b>	<b>862.28</b>	<b>862.54</b>	<b>838.41</b>	<b>854.17</b>	<b>837.00</b>	<b>(17.17)</b>
9th Grade	269.78	299.46	287.74	306.33	308.00	300.00	313.34	296.55	299.88	318.16	18.28
10th Grade	277.00	283.51	301.84	306.83	312.33	296.83	296.33	304.24	296.93	298.16	1.23
11th Grade	275.27	258.66	274.71	289.64	297.00	305.17	302.02	291.00	291.56	281.83	(9.73)
12th Grade (plus Sec 23a)	280.68	270.76	247.51	287.40	296.49	311.41	341.63	333.44	316.45	334.80	18.35
<b>High School Total</b>	<b>1,102.73</b>	<b>1,112.39</b>	<b>1,111.80</b>	<b>1,190.20</b>	<b>1,213.82</b>	<b>1,213.41</b>	<b>1,253.32</b>	<b>1,225.23</b>	<b>1,204.82</b>	<b>1,232.95</b>	<b>28.13</b>
<b>TOTAL PUPIL MEMBERSHIP COUNT</b>	<b>3,604.80</b>	<b>3,615.07</b>	<b>3,588.47</b>	<b>3,704.25</b>	<b>3,645.32</b>	<b>3,642.59</b>	<b>3,780.38</b>	<b>3,690.41</b>	<b>3,695.52</b>	<b>3,672.79</b>	<b>(22.73)</b>
FTE change from prior year	3,604.80	10.27	(26.60)	115.78	(58.93)	(2.73)	137.79	(89.97)	5.11	(22.73)	

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



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

<sup>1</sup> Non-Resident enrollment includes: schools of choice, non-public non-residents (began Fall 2007), former resident students that moved after SOC period and are on release, SE cooperative agreements, non-resident students of district employees (employee provision began Fall 2005). Effective with FY 2021-22 the per pupil Foundation Allowance is the same for a Resident and Non-Resident student.

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

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

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

## EAST LANSING PUBLIC SCHOOLS PROPERTY TAXABLE VALUES

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

	Percentage of Taxable Value	2025-26	2024-25	\$ Change	% Change
City of East Lansing	76.8%	1,157,519,658	1,108,075,194	49,444,464	4.46%
City of Lansing	3.4%	51,063,061	48,512,477	2,550,584	5.26%
Bath Township	3.7%	55,801,483	54,846,379	955,104	1.74%
DeWitt Township	0.1%	1,978,913	1,922,332	56,581	2.94%
Lansing Township	0.0%	164,082	161,340	2,742	1.70%
Meridian Township	15.9%	240,122,731	226,583,272	13,539,459	5.98%
	100.0%	1,506,649,928	1,440,100,994	66,548,934	4.62%

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

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

## EAST LANSING PUBLIC SCHOOLS PROPERTY TAXABLE VALUES

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

	2025-26	2024-25	\$ Change	% Change
City of East Lansing	578,108,946	546,418,941	31,690,005	5.80%
City of Lansing	9,646,860	9,188,524	458,336	4.99%
Bath Township	0	0	0	N/A
DeWitt Township	46,241	44,851	1,390	3.10%
Lansing Township	0	0	0	N/A
Meridian Township	181,256,025	168,122,264	13,133,761	7.81%
	<b>769,058,072</b>	<b>723,774,580</b>	<b>45,283,492</b>	<b>6.26%</b>
Percent of total taxable value	51.0%	50.5%		

70

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

## EAST LANSING PUBLIC SCHOOLS PROPERTY TAXABLE VALUES

COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE (excludes Capture)

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

71

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

## EAST LANSING PUBLIC SCHOOLS PROPERTY TAXABLE VALUES

NON-PRE PROPERTY TAXABLE VALUE (excludes Capture)

	2025-26	2024-25	\$ Change	% Change
City of East Lansing	550,986,112	531,463,153	19,522,959	3.67%
City of Lansing	38,896,201	36,205,153	2,691,048	7.43%
Bath Township	54,106,083	52,987,079	1,119,004	2.11%
DeWitt Township	1,714,172	1,699,281	14,891	0.88%
Lansing Township	164,082	161,340	2,742	1.70%
Meridian Township	58,521,106	57,974,008	547,098	0.94%
	<b>704,387,756</b>	<b>680,490,014</b>	<b>23,897,742</b>	<b>3.51%</b>
Percent of total taxable value	46.8%	47.3%		

72

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

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

ASSESSING UNIT	COUNTY	2025 TAX YEAR TAXABLE VALUATION <sup>1</sup>	OPERATING MILLAGE (GENERAL FUND)			2019 SINKING FUND 0.9956	2015 DEBT FUND 0.0000	2017 DEBT FUND 2.5800	2020 DEBT FUND 1.1000	2024 DEBT FUND 0.3600	2025 DEBT FUND 2.2600
			Commercial		TOTAL OPERATING						
			Non-PRE 18.0000	Personal 6.0000							
<b>City of East Lansing</b>											
	Ingham										
PRE (includes Industrial Personal)		553,438,620			\$ 551,003	\$ -	\$ 1,427,871	\$ 608,782	\$ 199,237	\$ 1,250,771	
Commercial Personal		28,417,400		\$ 170,504	28,292	0	73,316	31,259	10,230	64,223	
Non-PRE		549,728,239	\$ 9,895,108		547,309	0	1,418,298	604,701	197,902	1,242,385	
Capture - PRE		10,873,113				0	28,052	11,960	3,914	24,573	
Capture - Commercial Personal		0				0	0	0	0	0	
Capture - Non-PRE		76,979,477				0	198,607	84,677	27,712	173,973	
<b>TOTAL CITY OF EAST LANSING</b>		<b>1,219,436,849</b>	<b>9,895,108</b>	<b>170,504</b>	<b>1,126,604</b>	<b>0</b>	<b>3,146,144</b>	<b>1,341,379</b>	<b>438,995</b>	<b>2,755,925</b>	
<b>City of East Lansing</b>											
	Clinton										
PRE		24,670,326			24,561	0	63,649	27,137	8,881	55,754	
Commercial Personal		7,200		43	7	0	18	7	2	16	
Non-PRE		1,257,873	22,641		1,252	0	3,245	1,383	452	2,842	
<b>TOTAL CITY OF EAST LANSING</b>		<b>25,935,399</b>	<b>22,641</b>	<b>43</b>	<b>25,820</b>	<b>0</b>	<b>66,912</b>	<b>28,527</b>	<b>9,335</b>	<b>58,612</b>	
<b>City of Lansing</b>											
	Ingham										
PRE		9,646,860			9,604	0	24,888	10,611	3,472	21,801	
Commercial Personal		2,520,000		15,120	2,508	0	6,501	2,772	907	5,695	
Non-PRE		38,896,201	700,131		38,725	0	100,352	42,785	14,002	87,905	
Capture - PRE						0	0	0	0	0	
Capture - Commercial Personal		0				0	0	0	0	0	
Capture - Non-PRE		25,799,904			25,686	0	66,563	28,379	9,287	58,307	
<b>TOTAL CITY OF LANSING</b>		<b>76,862,965</b>	<b>700,131</b>	<b>15,120</b>	<b>76,523</b>	<b>0</b>	<b>198,304</b>	<b>84,547</b>	<b>27,668</b>	<b>173,708</b>	
<b>Lansing Township</b>											
	Ingham										
PRE		0			0	0	0	0	0	0	
Commercial Personal		0		0	0	0	0	0	0	73	
Non-PRE		164,082	2,953		163	0	423	180	59	370	
<b>TOTAL LANSING TOWNSHIP</b>		<b>164,082</b>	<b>2,953</b>	<b>0</b>	<b>163</b>	<b>0</b>	<b>423</b>	<b>180</b>	<b>59</b>	<b>370</b>	
<b>Meridian Township</b>											
	Ingham										
PRE		181,256,025			180,458	0	467,640	199,381	65,252	409,638	
Commercial Personal		345,600		2,073	344	0	891	380	124	781	
Non-PRE		58,521,106	1,053,379		58,263	0	150,984	64,373	21,067	132,257	
<b>TOTAL MERIDIAN TOWNSHIP</b>		<b>240,122,731</b>	<b>1,053,379</b>	<b>2,073</b>	<b>239,065</b>	<b>0</b>	<b>619,515</b>	<b>264,134</b>	<b>86,443</b>	<b>542,676</b>	
<b>DeWitt Township</b>											
	Clinton										
PRE		46,241			46	0	119	50	16	104	
Commercial Personal		218,500		1,311	217	0	563	240	78	493	
Non-PRE		1,714,172	30,855		1,706	0	4,422	1,885	617	3,874	
<b>TOTAL DEWITT TOWNSHIP</b>		<b>1,978,913</b>	<b>30,855</b>	<b>1,311</b>	<b>1,969</b>	<b>0</b>	<b>5,104</b>	<b>2,175</b>	<b>711</b>	<b>4,471</b>	
<b>Bath Township</b>											
	Clinton										
PRE		0			0	0	0	0	0	0	
Commercial Personal		1,695,400		10,172	1,687	0	4,374	1,864	610	3,831	
Non-PRE		54,106,083	973,909		53,868	0	139,593	59,516	19,478	122,279	
<b>TOTAL BATH TOWNSHIP</b>		<b>55,801,483</b>	<b>973,909</b>	<b>10,172</b>	<b>55,555</b>	<b>0</b>	<b>143,967</b>	<b>61,380</b>	<b>20,088</b>	<b>126,110</b>	
<b>Total PRE (Homestead)</b>		<b>779,931,185</b>	<b>0</b>	<b>0</b>	<b>765,672</b>	<b>0</b>	<b>2,012,219</b>	<b>857,921</b>	<b>280,772</b>	<b>1,762,641</b>	
<b>Total Commercial Personal</b>		<b>33,204,100</b>	<b>0</b>	<b>199,223</b>	<b>33,055</b>	<b>0</b>	<b>85,663</b>	<b>36,522</b>	<b>11,951</b>	<b>75,039</b>	
<b>Total Non-PRE (Non-Homestead)</b>		<b>807,167,137</b>	<b>12,678,976</b>	<b>0</b>	<b>726,972</b>	<b>0</b>	<b>2,082,487</b>	<b>887,879</b>	<b>290,576</b>	<b>1,824,192</b>	
<b>Grand Total (includes Capture)</b>		<b>1,620,302,422</b>	<b>\$ 12,678,976</b>	<b>\$ 199,223</b>	<b>\$ 12,878,199</b>	<b>\$ 1,525,699</b>	<b>\$ -</b>	<b>\$ 4,180,369</b>	<b>\$ 1,782,322</b>	<b>\$ 583,299</b>	
<b>Less Capture Amount</b>		<b>(113,652,494)</b>								<b>\$ 10,207,862</b>	
<b>Grand Total (excludes Capture)</b>		<b>1,506,649,928</b>								<b>\$ 24,611,760</b>	

<sup>1</sup> As of November 5, 2025, per the Michigan Department of Education Taxable Value System website

**DEFINITIONS of EXPENDITURE FUNCTION CODES**

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

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

**1. General Fund**

*Motion: I move that the Board of Education adopt the 2025-26 First Budget Revision resolution for the General Fund, as presented on pages 5-6 of the Budget Book.*

**2. Food Service Fund**

*Motion: I move that the Board of Education adopt the 2025-26 First Budget Revision resolution for the Food Service Fund, as presented on page 7 of the Budget Book.*

**3. Student/School Activity Fund**

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

**IX. Committee Reports**

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

**X. Announcements**

- A. The next regular scheduled meeting of the Board of Education is March 9, 2026.

**XI. Adjournment**

***Respectfully Submitted,***

***Dori Leyko  
Superintendent***