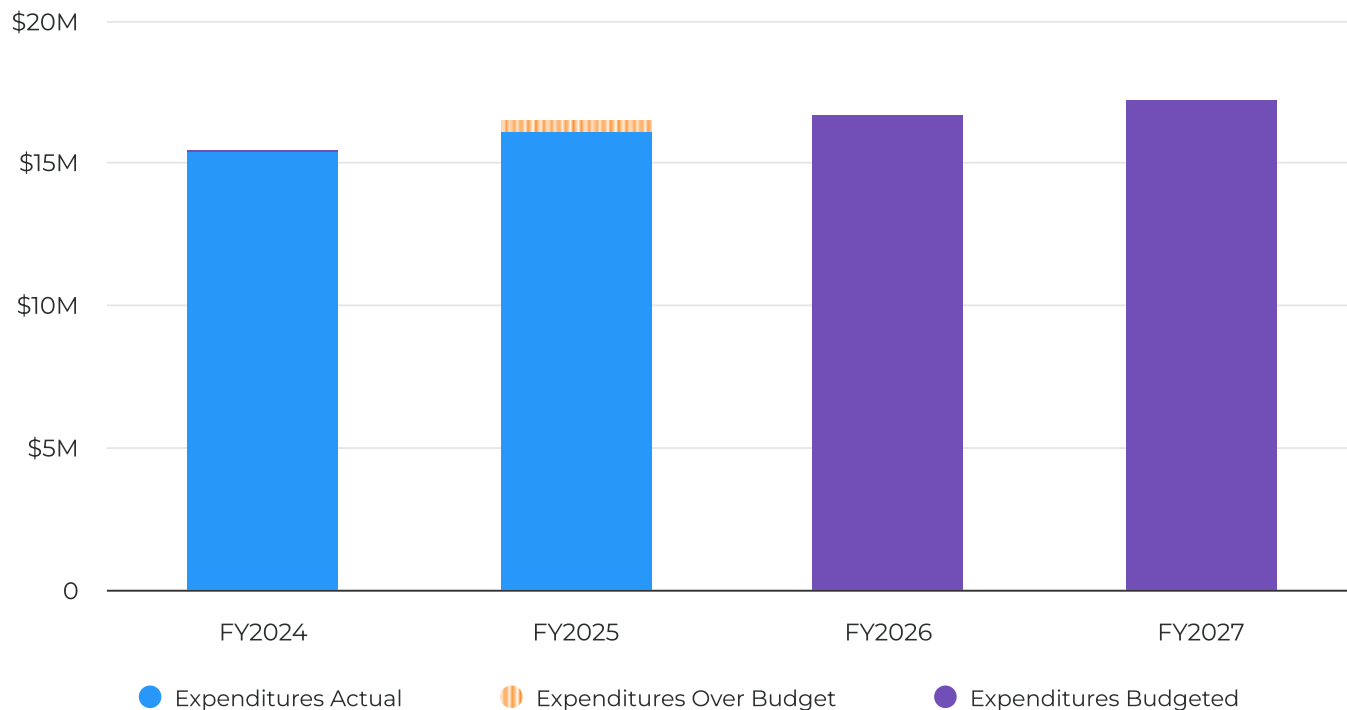


SALARIES

Salaries make up approximately 42% of the overall budget in any given year. Add in employee benefits and the total is 70% of the budget. Lansing CSD continues to invest in its people knowing that the exemplary student education and enrichment we've come to expect cannot exist or continue to improve without attracting and retaining quality faculty and staff.

Summary

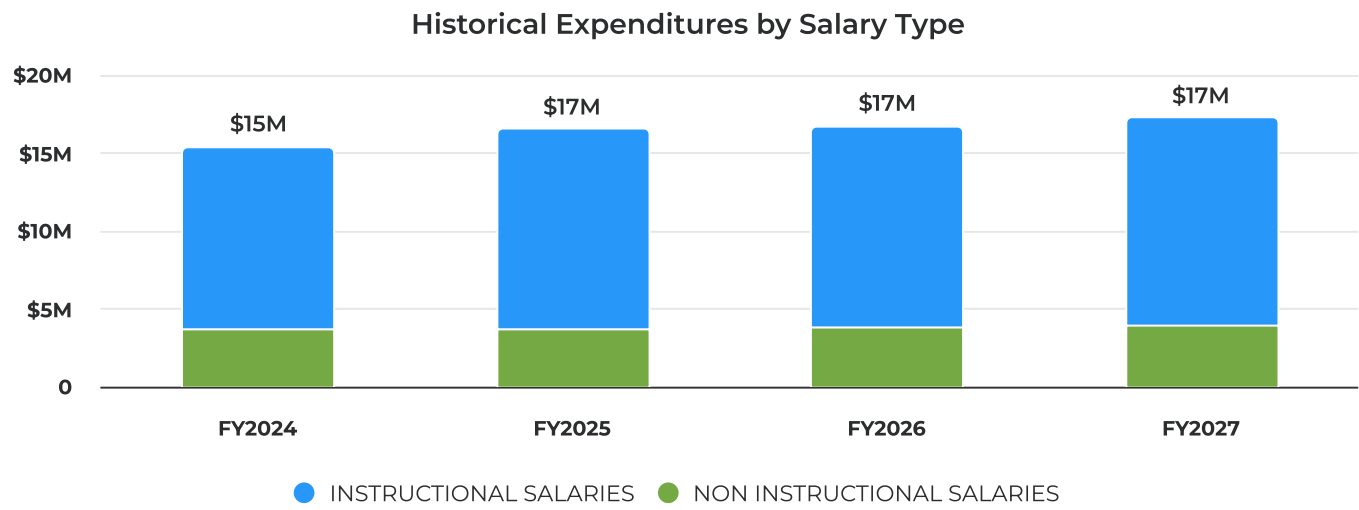
Historical Salary Expenditures



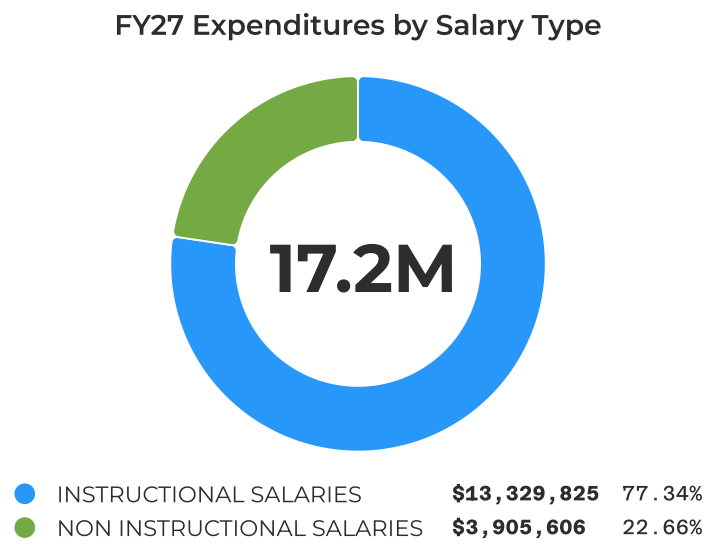
For FY2026, the budgeted salary expenditures are \$16.7 million, reflecting a 3.89% increase from the prior period. This indicates a moderate growth in salary expenses compared to the previous budget year.

In FY2027, the budgeted salary expenditures rise to \$17.2 million, marking a 3.16% increase from FY2026. This continues the upward trend in salary expenditures, though at a slightly lower rate of growth compared to the previous year.

Expenditures by Salary Type



The total salaries budget for FY2027 is \$17.2 million, reflecting a 3.16% increase from the FY2026 total of \$16.7 million. Instructional salaries remain the largest category, accounting for 77.34% of the total salary budget at \$13.3 million. This represents a \$463,673 increase, or 3.6%, compared to FY2026. Non-instructional salaries make up 22.66% of the total, with a budget of \$3.9 million, which is \$64,454 higher than the previous year, marking a 1.68% increase.



For the fiscal year 2027, the expenditures by salary type include Instructional Salaries totaling \$13.3 million, which accounts for 77.34% of the total. Non Instructional Salaries amount to \$3.9 million, representing 22.66% of the total expenditures.

Expenditures by Salary Type

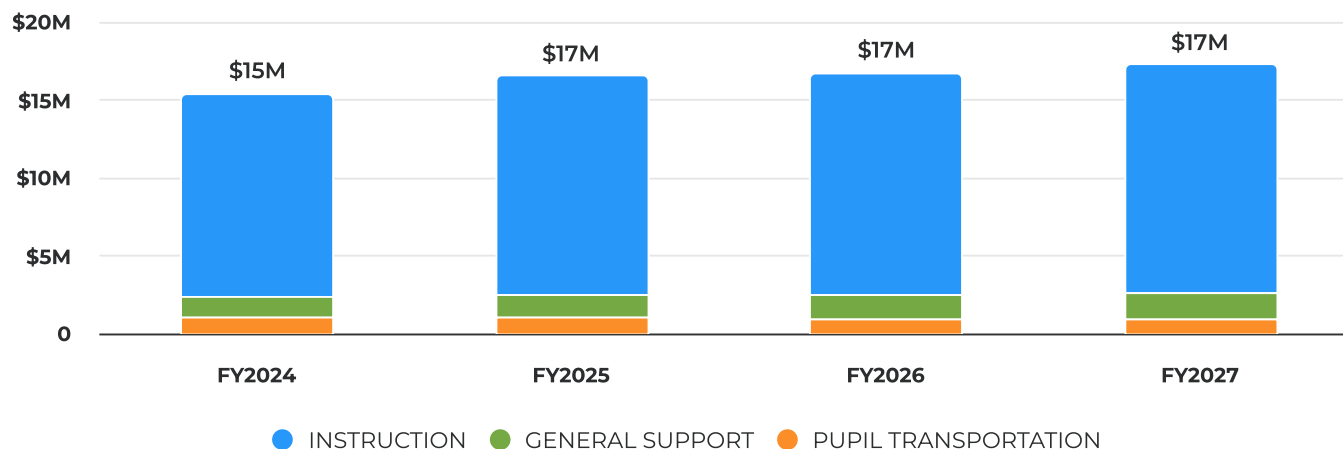
Category	FY 2026 FINAL VOTER APPROVED BUDGET	FY 2027 Budgeted	FY 2026 FINAL VOTER APPROVED BUDGET vs. FY 2027 Budgeted (% Change)
INSTRUCTIONAL SALARIES			
GENERAL SUPPORT	\$356,628	\$399,492	12.02%
INSTRUCTION	\$12,509,524	\$12,930,333	3.36%
Total INSTRUCTIONAL SALARIES	\$12,866,152	\$13,329,825	3.60%
NON INSTRUCTIONAL SALARIES			

SALARIES

Category	FY 2026 FINAL VOTER APPROVED BUDGET	FY 2027 Budgeted	FY 2026 FINAL VOTER APPROVED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL SUPPORT	\$1,137,866	\$1,193,208	4.86%
INSTRUCTION	\$1,748,881	\$1,749,375	0.03%
PUPIL TRANSPORTATION	\$954,406	\$963,023	0.90%
Total NON INSTRUCTIONAL SALARIES	\$3,841,152	\$3,905,606	1.68%
Total Expenditures	\$16,707,304	\$17,235,431	3.16%

Expenditures by Expense Area

Historical Expenditures by Expense Area

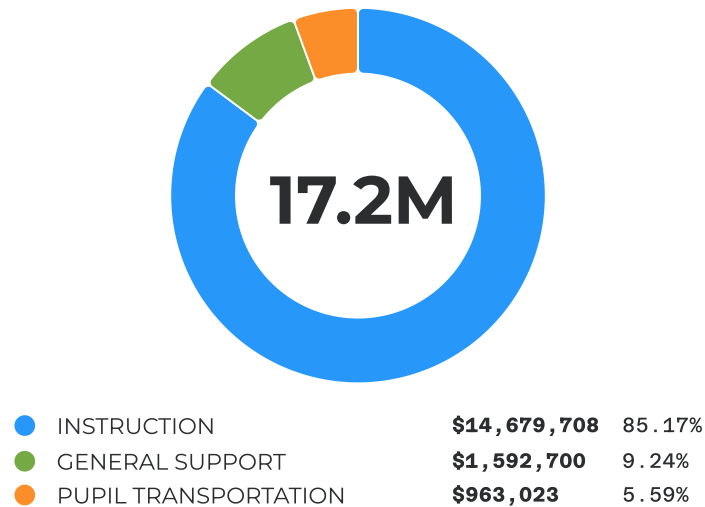


The FY2027 budget for SALARIES totals \$17.2 million, reflecting a 3.16% increase from the FY2026 total of \$16.7 million. The largest expenditure category remains INSTRUCTION, which accounts for \$14.7 million or 85.17% of the total salary budget. This represents a \$421,304 increase, or 2.95%, compared to the previous year.

GENERAL SUPPORT is the second-largest category, with a budget of \$1.6 million, making up 9.24% of the total. This category experienced a notable increase of \$98,206, or 6.57%, from FY2026. PUPIL TRANSPORTATION follows, with \$963,023 allocated, representing 5.59% of the total budget and a modest increase of \$8,617, or 0.9%.

Overall, the FY2027 budget shows growth across the top three categories, with GENERAL SUPPORT exhibiting the highest percentage increase, while INSTRUCTION continues to dominate the salary expenditures by value and proportion.

FY27 Expenditures by Expense Area



For the fiscal year 2027, the SALARIES expenditures are divided into three categories. The largest portion is \$14.7 million, which accounts for 85.17% of the total. GENERAL SUPPORT follows with \$1.6 million, representing 9.24%. Lastly, PUPIL TRANSPORTATION comprises \$963,023, making up 5.59% of the expenditures.

Expenditures by Expense Area

Category	FY 2026 FINAL VOTER APPROVED BUDGET	FY 2027 Budgeted	FY 2026 FINAL VOTER APPROVED BUDGET vs. FY 2027 Budgeted (% Change)
GENERAL SUPPORT			
BOARD OF EDUCATION	\$2,000	\$2,000	0.00%
CENTRAL ADMINISTRATION	\$300,624	\$311,705	3.69%
FINANCE	\$372,404	\$419,517	12.65%
STAFF	\$2,000	\$2,000	0.00%
CENTRAL SERVICES	\$817,466	\$857,478	4.89%
Total GENERAL SUPPORT	\$1,494,494	\$1,592,700	6.57%
INSTRUCTION			
ADMINISTRATION AND IMPROVEMENT	\$953,996	\$1,013,224	6.21%
TEACHING	\$11,206,702	\$11,473,946	2.38%
INSTRUCTIONAL MEDIA	\$460,966	\$434,097	-5.83%
PUPIL SERVICES	\$1,636,742	\$1,758,441	7.44%
Total INSTRUCTION	\$14,258,405	\$14,679,708	2.95%
PUPIL TRANSPORTATION			
PUPIL TRANSPORTATION	\$954,406	\$963,023	0.90%
Total PUPIL TRANSPORTATION	\$954,406	\$963,023	0.90%
Total Expenditures	\$16,707,304	\$17,235,431	3.16%

The largest expenditure remains TEACHING at \$11.5 million, which accounts for 66.57% of the total and has increased by \$267,245 or 2.38% compared to the previous year.

PUPIL SERVICES also saw a notable increase to \$1.8 million, representing 10.2% of the total budget and rising by \$121,699 or 7.44%.

SALARIES

ADMINISTRATION AND IMPROVEMENT increased to \$1 million, making up 5.88% of the total and growing by \$59,228 or 6.21%.

FINANCE experienced a significant rise to \$419,517, which is 2.43% of the total and an increase of \$47,113 or 12.65% from FY2026.

CENTRAL SERVICES increased to \$857,478, accounting for 4.98% of the total and up by \$40,012 or 4.89%.

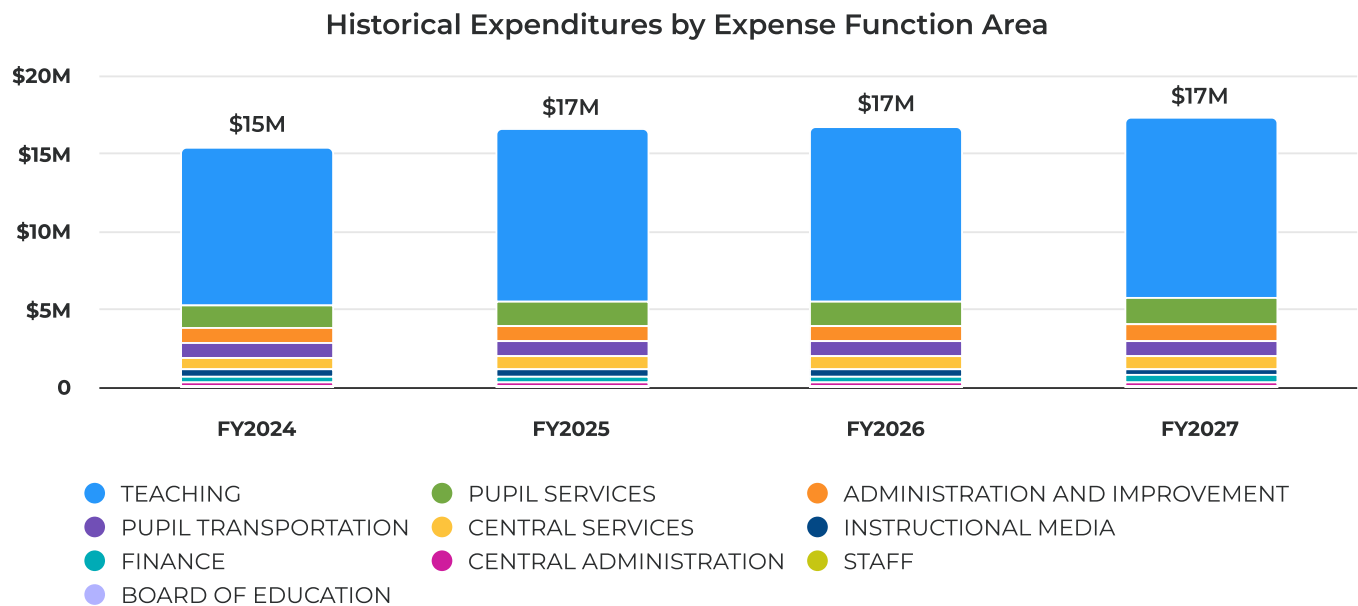
CENTRAL ADMINISTRATION rose to \$311,705, 1.81% of the total, with an increase of \$11,081 or 3.69%.

PUPIL TRANSPORTATION showed a modest increase to \$963,023, 5.59% of the total, up by \$8,617 or 0.9%.

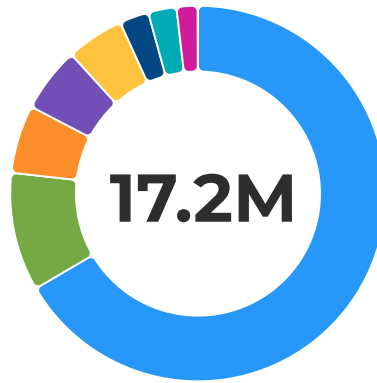
INSTRUCTIONAL MEDIA was the only category to decrease, falling to \$434,097 or 2.52% of the total, a reduction of \$26,869 or 5.83%.

The BOARD OF EDUCATION and STAFF categories remained unchanged at \$2,000 each, representing 0.01% of the total budget.

Expenditures by Expense Function Area



FY27 Expenditures by Expense Function Area



TEACHING	\$11,473,946	66.57%
PUPIL SERVICES	\$1,758,441	10.20%
ADMINISTRATION AND IMPROVEMENT	\$1,013,224	5.88%
PUPIL TRANSPORTATION	\$963,023	5.59%
CENTRAL SERVICES	\$857,478	4.98%
INSTRUCTIONAL MEDIA	\$434,097	2.52%
FINANCE	\$419,517	2.43%
CENTRAL ADMINISTRATION	\$311,705	1.81%
STAFF	\$2,000	0.01%
BOARD OF EDUCATION	\$2,000	0.01%