

# Budget Hearing

## 2021/2022 Budget Amendments

## 2022/2023 Proposed Preliminary Budget

TRAVERSE CITY AREA PUBLIC SCHOOLS  
Traverse City, Michigan

June 27, 2022



**TRAVERSE CITY AREA PUBLIC SCHOOLS  
BOARD OF EDUCATION**

**BUDGET HEARING**

**June 27, 2022**

**6:00 p.m.**

Held at the  
**Tompkins Boardman Administration Center**  
412 Webster Street, Traverse City, MI 49686

- ➔ Open Budget Hearing
- ➔ Discussion of Budget
- ➔ Public Comment
- ➔ Close Budget Hearing

# MEMORANDUM

**Christine Thomas-Hill**  
Associate Superintendent  
Finance and Operations  
*Julie Gorter*  
*Executive Assistant*

**TO:** Dr. John R. VanWagoner II, Superintendent

**FROM:** Christine Thomas-Hill, Associate Superintendent

**DATE:** June 27, 2022

**RE: AMENDMENT II to 2021-2022 GENERAL FUND BUDGET and  
AMENDMENT II to 2021-2022 SPECIAL REVENUE FUND BUDGET:**

- **FOOD SERVICES**
- **COMMUNITY SERVICES**
- **STUDENT/SCHOOL ACTIVITY FUND**

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Attached please find the proposed final amendments to the 2021-2022 general fund budget and special revenue fund budget.

The general fund final amendment reflects overall positive adjustments of \$464,660 from the first budget amendment. The increased revenue is mainly due to adjusting state and local funds related to the foundation allowance. Individual explanations of these changes are included with the detailed budgets found immediately following this memo.

The general fund budgeted surplus stands at approximately \$596,544. Actual district revenues and expenditures historically show a budget variance, and it is anticipated that the district will have approximately \$1.5 million in variances in the current year. Taking this variance into account, it is my expectation that our general fund surplus will be approximately \$2,096,544 once the books are closed, leaving the district with a fund balance of approximately \$12.75 million.

The \$12.75 million fund balance represents approximately 11.15% of our budgeted expenditures. Our fund balance goal is 12% by FY24. The challenges and opportunities in store for next year are discussed in more detail under Tab 3 of the budget hearing booklet.

Also attached, please find the proposed final amendment to the 2021-2022 special revenue fund budget. This amendment aligns our budgets with our most current information and expectations. The community services fund shows a positive bottom line adjustment that recognizes an adjustment to revenue generated from program offerings and participation over the first budget amendment. The food services fund shows a positive adjustment, mostly the result of higher meal counts than expected.

An appropriate motion to adopt these amendments would be:

**Moved by \_\_\_\_\_, Supported by \_\_\_\_\_, to adopt the resolution to approve the second amendment to the 2021-2022 General Fund Budget and the second amendment to the 2021-2022 Special Revenue Fund Budget, dated June 27, 2022.**

**TRAVERSE CITY AREA PUBLIC SCHOOLS  
BOARD OF EDUCATION**

**RESOLUTION FOR ADOPTION  
June 27, 2022**

**FOR ACTION:**

**TOPIC:**

- Amendment II to 2021-2022 General Fund Budget  
Amendment II to 2021-2022 Special Revenue Fund Budget:
- Food Services
  - Community Services
  - Student/School Activity Fund

**RECOMMENDATION:**

It is recommended that the Board of Education adopt the resolution to approve the budget amendments as shown in the attached schedules. The budget amendment summaries are being presented at this time of year to reflect those changes that will impact the District's financial operations for the year. The intent is to reflect, as accurately as possible, the District's current estimated financial position as the end of the fiscal year approaches.

**BUDGET INFORMATION:** These are revisions to the Preliminary 2021-2022 Budgets.

**SOURCE PERSON:** Christine Thomas-Hill,  
Associate Superintendent of Finance and Operations

**ATTACHMENTS:**

- 2021-2022 General Fund Budget Final Amendment  
2021-2022 Special Revenue Fund Budget Final Amendment:
- Food Services
  - Community Services
  - Student/School Activity Fund

**Traverse City Area Public Schools  
General Fund Budget  
For the Fiscal Years Ending June 30**

<b>Revenue</b>	2021-2022 Original	2021-2022 Amend I	2021-2022 Amend II	Variance*
Local Restricted and Unrestricted	40,190,869	41,951,058	41,618,275	(332,783)
State Unrestricted	44,459,945	44,268,062	44,799,597	531,535
State Restricted	10,886,760	13,922,644	14,558,272	635,628
Federal Restricted	6,350,217	9,649,266	9,734,888	85,622
Incoming Transfers/Other	3,391,438	4,157,207	4,212,207	55,000
<b>Total Revenues</b>	<b>105,279,229</b>	<b>113,948,237</b>	<b>114,923,239</b>	<b>975,002</b>

<b>Expenditures</b>				
<b>Instruction</b>				
Basic Instruction	52,764,659	56,963,073	56,816,159	(146,914)
Added Needs	10,641,998	11,654,902	11,769,290	114,388
<b>Total Instruction</b>	<b>63,406,657</b>	<b>68,617,975</b>	<b>68,585,449</b>	<b>(32,526)</b>
<b>Support</b>				
Pupil	4,848,798	4,925,381	5,194,234	268,853
Instructional Staff	5,150,616	5,716,581	5,684,513	(32,068)
General Administration	736,953	688,831	688,831	0
School Administration	7,599,293	7,821,206	7,829,580	8,374
Business Services	2,056,944	2,094,721	2,094,721	0
Operations and Maintenance	10,001,424	10,441,753	10,577,295	135,542
Pupil Transportation	6,046,343	6,725,770	6,731,935	6,165
Central Services	3,708,599	3,892,440	4,017,664	125,224
Student Support Services	1,860,508	2,090,863	2,127,375	36,512
<b>Total Support Services</b>	<b>42,009,478</b>	<b>44,397,546</b>	<b>44,946,148</b>	<b>548,602</b>
Community Services	168,720	384,323	378,589	(5,734)
Other Uses - Outgoing Transfers & Other	494,500	416,509	416,509	0
<b>Total Expenditures</b>	<b>106,079,355</b>	<b>113,816,353</b>	<b>114,326,695</b>	<b>510,342</b>
Excess Revenue/(Expenditures)	(800,126)	131,884	596,544	464,660
Fund Balance - July 1	10,648,523	10,648,523	10,648,523	0
Fund Balance - June 30	9,848,397	10,780,407	11,245,067	464,660
Less Non-Spendable and Assigned	1,664,061	1,707,171	1,805,827	98,656
<b>Unassigned Fund Balance</b>	<b>8,184,336</b>	<b>9,073,236</b>	<b>9,439,240</b>	<b>366,004</b>

<b>Fund Equity Non-Spendable and Assigned</b>				
Non-Spendable for Inventories	50,000	50,000	50,000	0
Non-Spendable for Prepaids	200,000	200,000	200,000	0
Assigned for Unrestricted "At Risk" Activities	0	0	0	0
Assigned for Curriculum Development	0	0	0	0
Assigned for Building Carryover	514,061	557,171	655,827	98,656
Assigned for Department Carryover	0	0	0	0
Assigned for Building Staff Carryover	0	0	0	0
Assigned for Severance Pay	900,000	900,000	900,000	0
<b>Total Fund Equity Non-Spendable and Assigned</b>	<b>1,664,061</b>	<b>1,707,171</b>	<b>1,805,827</b>	<b>98,656</b>

\* Please see attached pages for detailed breakdown of budget and explanation of fluctuations.



**Traverse City Area Public Schools  
General Fund Budget - Unrestricted Revenues  
For the Fiscal Years Ending June 30**

<b>Revenue</b>	2021-2022 Original	2021-2022 Amend I	2021-2022 Amend II	Variance *	Note
Local Unrestricted	40,190,869	41,764,063	41,431,280	(332,783)	1
State Unrestricted	44,459,945	44,268,062	44,799,597	531,535	2
State Restricted	7,813,944	8,746,235	8,776,235	30,000	
Federal Restricted	4,475,151	6,987,130	6,996,724	9,594	
Incoming Transfers/Other	3,313,338	4,006,628	4,061,628	55,000	
<b>Total Revenues</b>	<b>100,253,247</b>	<b>105,772,118</b>	<b>106,065,464</b>	<b>293,346</b>	

<b>Expenditures</b>					
<b>Instruction</b>					
Basic Instruction	52,764,659	55,715,207	55,529,660	(185,547)	3
Added Needs	8,235,635	8,538,670	8,560,827	22,157	
<b>Total Instruction</b>	<b>61,000,294</b>	<b>64,253,877</b>	<b>64,090,487</b>	<b>(163,390)</b>	
<b>Support</b>					
Pupil	3,416,931	3,235,201	2,907,737	(327,464)	4
Instructional Staff	4,219,177	4,300,035	4,382,523	82,488	
General Administration	736,953	688,831	688,831	0	
School Administration	7,599,293	7,821,206	7,829,580	8,374	
Business Services	2,056,944	2,094,721	2,094,721	0	
Operations and Maintenance	10,001,424	10,440,906	10,576,448	135,542	5
Pupil Transportation	6,009,783	6,594,161	6,598,900	4,739	
Central Services	3,707,440	3,846,902	3,899,601	52,699	
Student Support Services	1,860,508	2,060,051	2,096,563	36,512	
<b>Total Support Services</b>	<b>39,608,453</b>	<b>41,082,014</b>	<b>41,074,904</b>	<b>(7,110)</b>	
Community Services	52,826	7,584	7,584	0	
Other Uses - Outgoing Transfers & Other	391,800	296,759	295,945	(814)	
<b>Total Expenditures</b>	<b>101,053,373</b>	<b>105,640,234</b>	<b>105,468,920</b>	<b>(171,314)</b>	
Excess Revenue/(Expenditures)	(800,126)	131,884	596,544	464,660	
Fund Balance - July 1	10,648,523	10,648,523	10,648,523	0	
Fund Balance - June 30	9,848,397	10,780,407	11,245,067	464,660	
Less Non-Spendable and Assigned	1,664,061	1,707,171	1,805,827	98,656	
<b>Unassigned Fund Balance</b>	<b>8,184,336</b>	<b>9,073,236</b>	<b>9,439,240</b>	<b>366,004</b>	

<b>Fund Equity Non-Spendable and Assigned</b>					
Non-Spendable for Inventories	50,000	50,000	50,000	0	
Non-Spendable for Prepays	200,000	200,000	200,000	0	
Assigned for Unrestricted "At Risk" Activities	0	0	0	0	
Assigned for Curriculum Development	0	0	0	0	
Assigned for Building Carryover	514,061	557,171	655,827	98,656	
Assigned for Department Carryover	0			0	
Assigned for Building Staff Carryover	0	0	0	0	
Assigned for Severance Pay	900,000	900,000	900,000	0	
<b>Total Fund Equity Non-Spendable and Assigned</b>	<b>1,664,061</b>	<b>1,707,171</b>	<b>1,805,827</b>	<b>98,656</b>	

\* Please see attached pages for detailed breakdown of budget and explanation of fluctuations.

**Traverse City Area Public Schools  
General Fund Budget - Variance Explanation  
For the Fiscal Years Ending June 30**

- (1) Variance is the result of adjusting state and local funding related to the foundation allowance.
  
- (2) Variance is the result of adjusting state and local funding related to the foundation allowance, updating state categorical funds and accounting for a small increase in the student count through section 25e.
  
- (3) Variance is the result of aligning the proper function for several expenditures.
  
- (4) Variance is the result of moving social work and nursing expenditures to the state restricted 31o grant.
  
- (5) Variance is the result of a small increase for utilities as well as an adjustment for staff shift pay.

**Traverse City Area Public Schools  
General Fund Budget - Restricted Local Funds  
For the Fiscal Years Ending June 30**

<b>Revenue</b>	2021-2022 Original	2021-2022 Amend I	2021-2022 Amend II	Variance	Note
Local Restricted	0	186,995	186,995	0	
State Unrestricted				0	
State Restricted				0	
Federal Restricted				0	
Incoming Transfers/Other	78,100	150,579	150,579	0	
<b>Total Revenues</b>	<b>78,100</b>	<b>337,574</b>	<b>337,574</b>	<b>0</b>	

<b>Expenditures</b>					
<b>Instruction</b>					
Basic Instruction	0	14,241	14,241	0	
Added Needs	72,109	119,025	119,025	0	
<b>Total Instruction</b>	<b>72,109</b>	<b>133,266</b>	<b>133,266</b>	<b>0</b>	
<b>Support</b>					
Pupil	0	14,246	14,246	0	
Instructional Staff	900	8,939	8,939	0	
General Administration	0	0	0	0	
School Administration	0	0	0	0	
Business Services	0	0	0	0	
Operations and Maintenance	0	847	847	0	
Pupil Transportation	0	0	0	0	
Central Services	0	0	0	0	
Student Support Services	0	5,812	5,812	0	
<b>Total Support Services</b>	<b>900</b>	<b>29,844</b>	<b>29,844</b>	<b>0</b>	
Community Services	1,294	163,787	163,787	0	
Other Uses - Outgoing Transfers & Other	3,797	10,677	10,677	0	
<b>Total Expenditures</b>	<b>78,100</b>	<b>337,574</b>	<b>337,574</b>	<b>0</b>	
Excess Revenue/(Expenditures)	0	0	0	0	
Fund Balance - July 1	0	0	0	0	
Fund Balance - June 30	0	0	0	0	
Less Non-Spendable and Assigned	0	0	0	0	
<b>Unassigned Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

These variances are the result of fully implementing local grants awarded subsequent to our first budget amendment. See attached schedule for detail of all local restricted grants currently operated by TCAPS.



**Traverse City Area Public Schools  
General Fund Budget - Restricted State Funds  
For the Fiscal Years Ending June 30**

<b>Revenue</b>	2021-2022 Original	2021-2022 Amend I	2021-2022 Amend II	Variance	Note
Local Restricted				0	
State Unrestricted				0	
State Restricted	3,072,816	5,176,409	5,782,037	605,628	6
Federal Restricted				0	
Incoming Transfers/Other				0	
<b>Total Revenues</b>	<b>3,072,816</b>	<b>5,176,409</b>	<b>5,782,037</b>	<b>605,628</b>	

<b>Expenditures</b>					
<b>Instruction</b>					
Basic Instruction	0	1,028,451	994,373	(34,078)	6
Added Needs	1,550,933	2,073,740	2,129,622	55,882	6
<b>Total Instruction</b>	<b>1,550,933</b>	<b>3,102,191</b>	<b>3,123,995</b>	<b>21,804</b>	
<b>Support</b>					
Pupil	1,382,559	1,601,446	2,197,763	596,317	6
Instructional Staff	120,020	368,328	285,704	(82,624)	6
General Administration	0	0	0	0	
School Administration	0	0	0	0	
Business Services	0	0	0	0	
Operations and Maintenance	0	0	0	0	
Pupil Transportation	2,000	56,900	56,900	0	
Central Services	0	673	72,198	71,525	6
Student Support Services	0	25,000	25,000	0	
<b>Total Support Services</b>	<b>1,504,579</b>	<b>2,052,347</b>	<b>2,637,565</b>	<b>585,218</b>	
Community Services	1,246	6,650	5,256	(1,394)	6
Other Uses - Outgoing Transfers & Other	16,058	15,221	15,221	0	
<b>Total Expenditures</b>	<b>3,072,816</b>	<b>5,176,409</b>	<b>5,782,037</b>	<b>605,628</b>	
Excess Revenue/(Expenditures)	0	0	0	0	
Fund Balance - July 1	0	0	0	0	
Fund Balance - June 30	0	0	0	0	
Less Non-Spendable and Assigned	0	0	0	0	
<b>Unassigned Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

(6) These variances are the result of fully implementing state restricted programs once final numbers became known. See the attached schedule for detail of all state programs currently operated by TCAPS.

**Traverse City Area Public Schools  
General Fund Budget - Restricted Federal Funds  
For the Fiscal Years Ending June 30**

<b>Revenue</b>	2021-2022 Original	2021-2022 Amend I	2021-2022 Amend II	Variance	Note
Local Restricted				0	
State Unrestricted				0	
State Restricted				0	
Federal Restricted	1,875,066	2,662,136	2,738,164	76,028	7
Incoming Transfers/Other				0	
<b>Total Revenues</b>	<b>1,875,066</b>	<b>2,662,136</b>	<b>2,738,164</b>	<b>76,028</b>	

<b>Expenditures</b>					
<b>Instruction</b>					
Basic Instruction	0	205,174	277,885	72,711	7
Added Needs	783,321	923,467	959,816	36,349	7
<b>Total Instruction</b>	<b>783,321</b>	<b>1,128,641</b>	<b>1,237,701</b>	<b>109,060</b>	
<b>Support</b>					
Pupil	49,308	74,488	74,488	0	
Instructional Staff	810,519	1,039,279	1,007,347	(31,932)	7
General Administration	0	0	0	0	
School Administration	0	0	0	0	
Business Services	0	0	0	0	
Operations and Maintenance	0	0	0	0	
Pupil Transportation	34,560	74,709	76,135	1,426	7
Central Services	1,159	44,865	45,865	1,000	7
Student Support Services	0	0	0	0	
<b>Total Support Services</b>	<b>895,546</b>	<b>1,233,341</b>	<b>1,203,835</b>	<b>(29,506)</b>	
Community Services	113,354	206,302	201,962	(4,340)	7
Other Uses - Outgoing Transfers & Other	82,845	93,852	94,666	814	7
<b>Total Expenditures</b>	<b>1,875,066</b>	<b>2,662,136</b>	<b>2,738,164</b>	<b>76,028</b>	
Excess Revenue/(Expenditures)	0	0	0	0	
Fund Balance - July 1	0	0	0	0	
Fund Balance - June 30	0	0	0	0	
Less Non-Spendable and Assigned	0	0	0	0	
<b>Unassigned Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

(7) These variances are the result of fully implementing federal restricted programs once final numbers became known. See the attached schedule for detail of all federal programs currently operated by TCAPS.

**Federal Grants Summary for Fiscal Year 2021-2022**

Restricted Federal Funds (11)	Allocation
ESSER II	\$ 3,272,246
ESSER III	\$ 2,833,112
ESSER III State Equalization Section (11t)	\$ 871,366
Medicaid Outreach	\$ 20,000

Total: \$ 6,996,724

Restricted Federal Funds (14)	Allocation
Title I, Part A Basic	\$ 1,234,230
Title I, Part A Carryover	\$ 38,612
Title X McKinney Vento (Homeless Assistance)	\$ 79,439
Title X McKinney Vento (Homeless Assistance) Carryover	\$ 34,409
Title III LEP	\$ 24,240
Title III LEP Carryover	\$ 12,910
Title II Part A	\$ 267,624
Title II Part A Carryover	\$ 224,524
Title IV	\$ 164,804
Title IV Carryover	\$ 20,000
Title IX Indigenous Education	\$ 50,449
Title IX Indigenous Education Carryover	\$ 2,822
ESSER II - Summer School Section (23b2a)	\$ 125,400
ESSER II - Credit Recovery Section (23b2b)	\$ 134,200
ESSER II - Before/After School Section (23b2c)	\$ 25,000
GEER II - Teacher and Support Staff Pay Section (23c4a-b)	\$ 27,500
Coronavirus State Fiscal Recovery-Federal Portion of GSRP	\$ 56,028
ARP IDEA Pre-School Incentives	\$ 45,714
IDEA Pre-School Incentives	\$ 81,956
State Match Grant - PE Nut (Oct-Jun)	\$ 80,000
State Match Grant - PE Nut (Jul-Sep)	\$ 8,303

Total: \$ 2,738,164

**Food Service Grants Summary for Fiscal Year 2021-2022**

Restricted State and Federal Funds (25)	Allocation
10 cents a Meal Support of Local Produce in School Meals	\$ 51,000
Supply Chain Assistance Funds	\$ 176,495
NSLP Equipment Grant	\$ 14,971
P-EBT Pandemic local costs	\$ 3,063

Total: \$ 245,529

**State Grants Summary for Fiscal Year 2021-2022**

Restricted State Funds (13)	Allocation
The Happiness Project (31N)	\$ 27,000
Mental Health & Support Services (31N)	\$ 355,860
At Risk	\$ 2,300,000
At Risk Carryover	\$ 824,200
Benchmark Assessment	\$ 71,525
Bilingual (Section 41)	\$ 68,795
Bilingual (Section 41) Carryover	\$ 36,843
School, Psych, SSW, Counselors & Nurses	\$ 336,591
Great Start Readiness Program	\$ 890,820
Great Start Readiness Program Carryover	\$ 65,532
Vocational Education	\$ 11,942
First Robotics	\$ 80,900
First Robotics (Carryover)	\$ 82,530
CTE Incentive (61d)	\$ 83,142
Early Literacy Targeted	\$ 124,867
Early Literacy Targeted, Carryover	\$ 133,510
Innovative Practices - Summer School/Credit Recovery (23b2d)	\$ 37,980
School Safety--MSP	\$ 250,000

Total: \$ 5,782,037

**Local Grants Summary for Fiscal Year 2021-2022**

Restricted Local Funds (12)	Allocation
GTB Indigenous Education	\$ 78,000
GTB Indigenous Education Carryover	\$ 32,377
GTB Indigenous Language	\$ 24,142
GTB Intense Student Support Network (ISSN)	\$ 5,000
GTB Homeless-Miscellaneous	\$ 9,453
BCBS-BHC Community (Wellness)	\$ 1,433
Student & Staff Health & Wellness	\$ 150,000
TC Light & Power	\$ 5,477
CLC Summer Work/Study Program	\$ 5,812
Movement Lab	\$ 14,820
Social & Emotional Learning	\$ 2,860
Native American Heritage Grant	\$ 8,200

Total: \$ 337,574

**Community Service Grants Summary for Fiscal Year 2021-2022**

Restricted State and Federal Funds (23)	Allocation
ARP Child Care Stabilization Grant	\$ 1,263,571

Total: \$ 1,263,571

**Traverse City Public Schools  
Special Revenue Fund - Food Service Fund  
For the Fiscal Year Ending June 30**

<b>Revenue</b>	2021-2022 Original	2021-2022 Amend I	2021-2022 Amend II	Variance	Note
Local	670,925	575,925	491,710	(84,215)	1
State	350,053	435,854	592,854	157,000	2
Federal	4,749,022	5,133,192	5,212,436	79,244	1
Incoming Transfers and Other	10,000	10,000	10,000	0	
<b>Total Revenues</b>	<b>5,780,000</b>	<b>6,154,971</b>	<b>6,307,000</b>	<b>152,029</b>	

<b>Expenditures</b>					
Salaries and Wages	1,480,443	1,721,685	1,780,907	59,222	3
Employee Benefits	974,309	1,041,134	1,084,298	43,164	3
Purchased Services	95,646	95,632	94,982	(650)	
Supplies and Other	2,939,602	2,956,549	2,713,395	(243,154)	4
Capital Outlay	30,000	79,971	66,418	(13,553)	
Operating Transfer	260,000	260,000	260,000	0	
<b>Total Expenditures</b>	<b>5,780,000</b>	<b>6,154,971</b>	<b>6,000,000</b>	<b>(154,971)</b>	

<b>Revenues Over/(Under) Expenditures</b>	<b>0</b>	<b>0</b>	<b>307,000</b>	<b>307,000</b>	
<b>Beginning Fund Balance July 1</b>	<b>673,174</b>	<b>673,174</b>	<b>673,174</b>	<b>0</b>	
<b>Ending Fund Balance June 30</b>	<b>673,174</b>	<b>673,174</b>	<b>980,174</b>	<b>307,000</b>	

**Variance Explanations**

- (1) Variance is the result of a shift from a la carte revenue to federal reimbursable meals.
- (2) Variance is the result of a 31f breakfast supplemental payment.
- (3) Variance is the result of adjusting for staff hours and a small change with insurance census.
- (4) Variance is the result of adjusting for food purchases.

**Traverse City Area Public Schools**  
**Special Revenue Fund - Community Service Fund**  
**For the Fiscal Years Ending June 30**

<b>Revenue</b>	2021-2022 Original	2021-2022 Amend I	2021-2022 Amend II	Variance	Notes
Local	2,683,111	2,257,611	2,398,000	140,389	
Federal Restricted	0	1,263,571	1,263,571	0	
Intermediate School District	0	0	0	0	
Incoming Transfers/Other (Sponsorship Revenue)	392,500	192,500	192,500	0	
<b>Total Revenues</b>	<b>3,075,611</b>	<b>3,713,682</b>	<b>3,854,071</b>	<b>140,389</b>	
<b>Expenditures</b>					
Salaries and Wages	1,395,161	1,483,977	1,494,564	10,587	
Employee Benefits	1,314,693	1,335,289	1,348,095	12,806	
Purchased Services	137,650	169,159	170,472	1,313	
Supplies and Other	240,507	516,243	393,627	(122,616)	
Capital Outlay	12,600	15,014	32,313	17,299	
Transfer to General Fund and Other	0	0	0	0	
<b>Total Expenditures</b>	<b>3,100,611</b>	<b>3,519,682</b>	<b>3,439,071</b>	<b>(80,611)</b>	
<b>Revenue Over/(Under) Expenditures</b>	<b>(25,000)</b>	<b>194,000</b>	<b>415,000</b>	<b>221,000</b>	
<b>Beginning Fund Balance July 1</b>	<b>217,256</b>	<b>217,256</b>	<b>217,256</b>	<b>0</b>	
<b>Ending Fund Balance June 30</b>	<b>192,256</b>	<b>411,256</b>	<b>632,256</b>	<b>221,000</b>	

**NOTE: This schedule combines Childcare, LEAP, and Community Service Federal Restricted Funds.**

**Traverse City Area Public Schools**  
**Special Revenue Fund - Community Service Fund - Child Care Programs**  
**For the Fiscal Years Ending June 30**

<b>Revenue</b>	2021-2022 Original	2021-2022 Amend I	2021-2022 Amend II	Variance	Notes
Local	2,328,111	1,898,111	2,008,500	110,389	1
Federal	0	1,263,571	1,263,571	0	
Intermediate School District				0	
Incoming Transfers/Other (Sponsorship Revenue)	200,000	0	0	0	
<b>Total Revenues</b>	<b>2,528,111</b>	<b>3,161,682</b>	<b>3,272,071</b>	<b>110,389</b>	

<b>Expenditures</b>					
Salaries and Wages	1,217,547	1,317,714	1,327,197	9,483	2
Employee Benefits	1,178,914	1,205,413	1,218,019	12,606	2
Purchased Services	29,550	55,800	49,980	(5,820)	
Supplies and Other	127,100	388,755	246,875	(141,880)	3
Capital Outlay	0	0	15,000	15,000	4
Transfer to General Fund and Other	0	0	0	0	
<b>Total Expenditures</b>	<b>2,553,111</b>	<b>2,967,682</b>	<b>2,857,071</b>	<b>(110,611)</b>	
<b>Revenue Over/(Under) Expenditures</b>	<b>(25,000)</b>	<b>194,000</b>	<b>415,000</b>	<b>221,000</b>	
<b>Beginning Fund Balance July 1</b>	<b>148,276</b>	<b>148,276</b>	<b>148,276</b>	<b>0</b>	
<b>Ending Fund Balance June 30</b>	<b>123,276</b>	<b>342,276</b>	<b>563,276</b>	<b>221,000</b>	

**Variance Explanations**

- (1) Variance is the result of adjusting revenue generated from the Child Care program offerings and participation.
- (2) Variance is the result of fully implementing Child Care program offerings and staff placement.
- (3) Variance is the result of adjusting for carryover items moving into fiscal year 2023.
- (4) Variance is the result of purchasing computer equipment for the extended day program.



<b>Traverse City Area Public Schools</b> <b>Special Revenue Fund - Community Service Fund - Learning, Enrichment and Athletic Program</b> <b>For the Fiscal Years Ending June 30</b>
--

Revenue	2021-2022 Original	2021-2022 Amend I	2021-2022 Amend II	Variance	Notes
Local	355,000	359,500	389,500	30,000	1
Federal				0	
Intermediate School District				0	
Incoming Transfers/Other (Sponsorship Revenue)	192,500	192,500	192,500	0	
<b>Total Revenues</b>	<b>547,500</b>	<b>552,000</b>	<b>582,000</b>	<b>30,000</b>	

Expenditures					
Salaries and Wages	177,614	166,263	167,367	1,104	
Employee Benefits	135,779	129,876	130,076	200	
Purchased Services	108,100	113,359	120,492	7,133	
Supplies and Other	113,407	127,488	146,752	19,264	2
Capital Outlay	12,600	15,014	17,313	2,299	
Transfer to General Fund and Other	0	0	0	0	
<b>Total Expenditures</b>	<b>547,500</b>	<b>552,000</b>	<b>582,000</b>	<b>30,000</b>	
<b>Revenue Over/(Under) Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Beginning Fund Balance July 1</b>	<b>68,980</b>	<b>68,980</b>	<b>68,980</b>	<b>0</b>	
<b>Ending Fund Balance June 30</b>	<b>68,980</b>	<b>68,980</b>	<b>68,980</b>	<b>0</b>	

**Variance Explanations**

- (1) Variance is the result of adjusting for program participation.
- (2) Variance is the result of adjusting for program needs in supplies.

<b>Traverse City Public Schools</b> <b>Special Revenue Fund - Student/School Activity Fund</b> <b>For the Fiscal Year Ending June 30</b>
--

Revenue	2021-2022 Original	2021-2022 Amend 1	2021-2022 Amend II	Variance	Note
Local	1,500,000	1,500,000	1,575,000	75,000	1
State				0	
Federal				0	
Incoming Transfers and Other				0	
<b>Total Revenues</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,575,000</b>	<b>75,000</b>	

Expenditures					
Salaries and Wages				0	
Employee Benefits				0	
Purchased Services				0	
Supplies and Other	1,500,000	1,500,000	1,600,000	100,000	1
Capital Outlay				0	
Operating Transfer				0	
<b>Total Expenditures</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,600,000</b>	<b>100,000</b>	

<b>Revenues Over/(Under) Expenditures</b>	<b>0</b>	<b>0</b>	<b>(25,000)</b>	<b>(25,000)</b>	
<b>Beginning Fund Balance July 1</b>	<b>1,324,290</b>	<b>1,324,290</b>	<b>1,324,290</b>	<b>0</b>	
<b>Ending Fund Balance June 30</b>	<b>1,324,290</b>	<b>1,324,290</b>	<b>1,299,290</b>	<b>(25,000)</b>	

**Variance Explanations**

(1) Variance is the result of aligning revenue and expenditures.

**TRAVERSE CITY AREA PUBLIC SCHOOLS  
BOARD OF EDUCATION**

**RESOLUTION FOR ADOPTION  
June 27, 2022**

**FINAL AMENDMENT**  
*2021-2022 GENERAL FUND BUDGET*  
*2021-2022 SPECIAL REVENUE FUND BUDGET*  
*(Food Services, Community Services and Student/School Activity Fund)*

This Final 2021-2022 Budget Amendment shall take effect on June 27, 2022.

AYES:

NAYS:

Resolution adopted.

---

Josey Ballenger, Secretary  
Board of Education  
Traverse City Area Public Schools

The undersigned duly qualified and acting Secretary of the Board of Education of Traverse City Area Public Schools, Traverse City, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education, Traverse City, Michigan at its study session meeting held on June 27, 2022, the original of which is part of the Board's minutes, and further certifies that notice of the meetings was given to the public under the Open Meetings Act, 1976 PA267, as amended.

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Josey Ballenger, Secretary  
Board of Education  
Traverse City Area Public Schools

## **MEMORANDUM**

**TO:** Board of Education  
Dr. John R. VanWagoner II, Superintendent

**FROM:** Christine Thomas-Hill, Associate Superintendent of Finance and Operations

**DATE:** June 27, 2022

**RE: BUDGET HEARING**  
**2021-2022 Final Budget Amendments**  
**2022-2023 Proposed Preliminary Budgets**

---

As the 2022 fiscal year comes to a close, it is time to conclude our current fiscal year and formally adopt our 2023 preliminary budget. This memo, which has become part of our annual budget adoption process, is included to essentially serve two purposes. First, it provides a recap of highlights from the year just ended. Second, it provides the basis for the expectations and assumptions we used to develop our fiscal year 2023 original budget. As assumptions change or further information is made clear throughout the year, the district will, as it has done in the past, make the necessary budget amendments.

### **Overview**

The budgets presented in this booklet represent our best estimate of how the fiscal year 2022 will end and what is preliminarily in store for the fiscal year 2023. As required by law, we are adopting our 2023 original budget prior to the beginning of the fiscal year.

The state's education budget has yet to be finalized (as of June 20); this is not an unusual circumstance for us this time of year. The state's fiscal year is October 1 - September 30, which does not align with the school year. After reviewing and consideration of legislative possibilities, we have estimated the state aid revenue and the state-determined retirement rate at this time. Other variables used in our preliminary budgets, such as the number of pupils, interest revenue, natural gas, and diesel fuel costs, and state, federal, and local grants always require estimates.

How we deal with the major assumptions being incorporated into this budget is spelled out in the remainder of this memo. It is important to remember that in many cases these are fluid assumptions that can and will change throughout the year. As in the past, we will bring a budget amendment forward during the year when there is greater clarity around these variables.

## General Fund – Revenues

Public schools in Michigan are primarily state-funded institutions. As a result, funding for schools is subject to current economic conditions as well as the direction of the state legislature.

For 2023, the state has not finalized the school aid fund budget. However, the per-pupil increase is estimated at anywhere from \$300-\$450 per student. There are several opportunities for the state to supplement the overall revenue in the state budget, but it is unknown which of those will be implemented if any.

The total foundation amount we receive is a function of both the state-determined per-pupil amount and the number of pupils we educate. Like many districts in Michigan, our overall student population has declined over the last 10 years. TCAPS has been creative in expanding opportunities for increased revenue and has focused our efforts on ensuring expenditures meet instructional priorities while being managed effectively and efficiently. The 2023 budget conservatively assumes 9,008 students vs. 9,128 from amendment II of the 2022 budget. The combination of a \$450 increase in the state per-pupil allocations, coupled with the projected student FTE (full-time equivalency), results in a projected increase of approximately \$3,009,600.

The proposals all vary on recommended changes to categorical line items in the 2023 budget. We will continue to monitor the list of categorical funding and determine its impact. As such, any new categorical funding from the added line items will be included in an amendment once the amounts are determined.

Our state-determined per-pupil amounts (noted above) make up approximately 73% of our total revenue budget and approximately 78% of our “unrestricted” revenues and, hence, make up the most important source of revenues for the district by a far margin.

Revenue for the fiscal year 2023 in the form of incoming transfers from Northwest Education Services is budgeted to be approximately \$2.4 million for a variety of items including tax collections, curriculum services, Act 18 special education funding, and Medicaid. This total includes the distribution of the Northwest Education Services fund balance for FY21; therefore, the original 2023 budget will include the minimum expected discretionary revenue. According to the financial policy for Northwest Education Services, they will review their fund balance at the completion of their audit and distribute anything above 12% to the local districts, so we will get an actual allocation for FY22 in the fall.

Other revenue sources provide valuable and necessary resources for our district. Categorical state funding (at risk, vocational education added cost, etc.), which makes up approximately 3.7%, and restricted federal funding (title grants for school improvement, education for homeless children and youth, etc.), which make up approximately 1.8% of total general fund revenues, are sources we rely on to fund vital programs throughout the district. These funding sources are projected to be down approximately \$1,630,000 and \$760,000 respectively in the 2023 year as compared to 2022.

Keep in mind that many of these programs have fiscal year-ends other than June 30, which makes reporting on them at this time somewhat confusing. Some of the funds noted as fiscal

2022 will become “carry-over” grants in 2023. We will report more fully on grant funding at our first budget amendment.

TCAPS is appreciative of local grants received throughout the year; these grants make up approximately 0.1% of general fund revenues.

### **General Fund – Expenditures**

All of the employee group contracts are settled through June 2025 (TCEA through August 2025) and the parameters are known. This provides the district with a level of certainty regarding these costs. The impacts of the contract settlements include a 1% to 1.5% salary increase as well as progression on the step schedules. The district has budgeted a 1.30% increase in health care increases for all groups.

### **General Fund – Fund Balance**

The 2023 original budget shows that we are starting the year with a budgeted shortfall of approximately (\$1,406,160). As is the case every year, our budget experience is that our final position will end up with a positive budget variance of approximately 1% of total budgeted expenditures and revenues (approximately \$1.5 million). Taking this variance into account in the upcoming year indicates that we will finish the year adding approximately \$93,840 to fund balance. However, we are estimating revenues at this point so this will change.

It is important to note that, in spite of the well-documented challenges posed by the funding climate for schools over the last decade, the district remains focused on the students and parents we serve. This is a point of pride for our school system. Traverse City Area Public Schools is a comprehensive, high-performing, low-cost, low-tax school system and we are proud to offer programs and initiatives to meet our constituents’ needs. Examples include:

- UpNorth Virtual program, offering LIVE and on-demand virtual courses (K-12)
- One-to-one technology expansion (K-12)
- Internet accessibility for families and staff through the distribution of hotspots
- Summer school opportunities for elementary and secondary students
- Updated full scope and sequence of curriculum for elementary science
- Updated middle school college prep math curriculum materials
- Advanced Placement Statistics book update
- Purchase of Advanced Placement Music Theory textbooks
- Calculator purchase for math courses
- Middle school social studies text adoption
- World Language 6-12
- Expansion of Learning, Enrichment, and Athletic Programs (LEAP) K-8
- Expansion of early childhood opportunities (Great Start Readiness Program and Junior Kindergarten)
- Expansion of shared time partnerships/offerings
- Expansion of Hour of Code (computer science) for PreK-12
- Expansion and alignment of Science, Technology, Engineering, and Math (STEM)
- Expanded dual enrollment opportunities
- Early college collaborative with Northwestern Michigan College
- Purchase of new equipment for the Career and Technical Education program

- New materials and specialized training for Special Education intervention
- Adoption of Second Step - social skills resource for elementary students
- Increased building security initiatives and improvements

The District continues monitoring all programs to ensure our resources fund our instructional priorities. Our fund balance is projected to reach a 12% fund balance by FY24. State funding remains positive and we expect more information in the coming months. Within this environment we must continue our work to fund our instructional priorities while maintaining fiscal responsibility.

### **Special Revenue Fund**

The special revenue fund consists of food services, community services, and student/school activity programs. It is the intention of the district that these funds are self-supporting in that they rely on fee-based revenues or revenue sources other than the general fund to sustain their operations.

The food service program that provided free breakfast and lunch for all students has not been extended, so the district will return to free and reduced meals as well as fully paid meals for the 2022/2023 school year. The original budget anticipates that the district will need to draw from the food service fund balance in order to maintain multiple meal options. Amendments will be made throughout the year once participation is easier to project. It should be noted that food service does not rely on any subsidies from the general fund and pays all overhead costs from its operating revenues.

The community services programs include fee-for-service child care programs and the district's Learning, Enrichment, and Athletic Program (LEAP).

The child care programs within the community services fund have historically transferred funds to the general fund to help offset certain administrative costs and overhead. These programs were designed to operate in the black while providing opportunities for children who would otherwise not have such opportunities. For the 2023 fiscal year, the budget does not include a general fund contribution to the child care programs as a subsidy through a fund transfer. The district has been fortunate to receive a federal grant for nearly \$1 million for licensed child care programming. We will continue to analyze the program revenue and expenditures and make the necessary adjustments throughout the year.

LEAP was created in part to provide fee-based athletic opportunities for middle school students after the district-funded middle school athletic program was eliminated as part of the 2012 budget cuts. LEAP offerings were further expanded to include elementary fee-based athletics and other enrichment opportunities. The vision for this program remains that it will ultimately operate similar to a community education program that provides self-supporting, supplemental educational and recreational programming based on the demands of student and adult populations of our district. For the 2023 fiscal year, the budget includes a general fund contribution of \$192,500 to LEAP as a subsidy through a fund transfer.



## **Other Funds - Debt Retirement Fund and Capital Projects Fund**

These funds are not required to have formally adopted budgets. Our debt retirement fund is funded directly by local taxpayers. As promised to taxpayers, we have structured our debt and have been prudent with our refinancing so that we can maintain our millage rate at 3.1 mills, even as we issue new debt to pay for capital projects. Information regarding the calculation of that rate and board certification is included in Tab 8 of this booklet.

The funds generated from our bond sales are important for the continuation of long-term infrastructure improvements and other capital acquisitions such as technology and buses. These resources serve many essential needs of our district. Without them, we would be required to finance buses and technology from our operational budget or revenue, which would place an additional \$3 million burden per year on the general fund budget.

In relation to our current capital projects fund, we have included a section in this budget hearing booklet (Tab 7) that shows expenditures to date and projects currently underway or completed that are from our 2018 bond authorization. We will continue to provide this type of reporting to our board and the public in order to keep all interested parties aware of how bond funds are being used. As one can see from these schedules, the bond funds are being used as the district indicated in its informational campaigns. The continued implementation of these well-established capital plans is serving the district well. All projects undertaken within our bond program have been completed on time and within budget.

The capital project funds are subject to many restrictions by the state and are given special attention by our auditors during our annual audit. These funds, by law, cannot be used for the general operation of the school district (supplies, salaries, benefits, etc.).

## **Conclusion**

TCAPS continues to manage its limited resources well, incorporating work on strategic financial planning to direct funds to instructional priorities. In spite of the very challenging funding climate, along with the COVID-19 pandemic, the district continues to focus on a comprehensive educational program. The 2023 fiscal year is still so uncertain that many changes in funding, programming, and staffing may still need to be made throughout the school year. Opportunities to advocate for resources, increase our potential for innovative revenue sources, and our commitment to continuous improvement for increased efficiencies may positively impact the district.

# TRAVERSE CITY AREA PUBLIC SCHOOLS

## 2022-2023 Budget

June 27, 2022

# Making Sense of Budget Information

- ✓ **Review of packet**
- ✓ **Budget is an ongoing process**
- ✓ **Budget should not be “new information”**
  - It is simply a formal snapshot of where we are now
  - It should be reviewed in conjunction with our annual audit report to help frame an understanding of our financial situation

# FY 2022/2023 Budget Assumptions

## *Per Pupil Revenue:*

2022	TOTAL	\$8,700
	<i>Per Pupil Increase</i>	\$450
2023	TOTAL*	\$9,150

\* Estimated; state budget was not yet approved at time of production

# FY 2022/2023 Budget Assumptions

## *Student Count:*

2022	9,128
2023 (estimated)	9,008
Decrease	<hr/> 120

*Net increase in revenue: \$3,009,600*

# FY 2022/2023 Fund Balance Projection

<b>Beginning Fund Equity</b> (estimate)	<b>\$12,745,067</b>
Budgeted Revenue	\$112,461,380
Budgeted Expenditures	\$113,867,540
Budgeted Shortfall	(\$1,406,160)
Projected Variance	\$1,500,000
Projected Excess/(Shortfall)	\$93,840
<b>Ending 2023 Fund Equity</b> (estimate)	<b>\$12,838,907</b>
<b>Ending Fund Equity</b>	<b>11.28%</b>

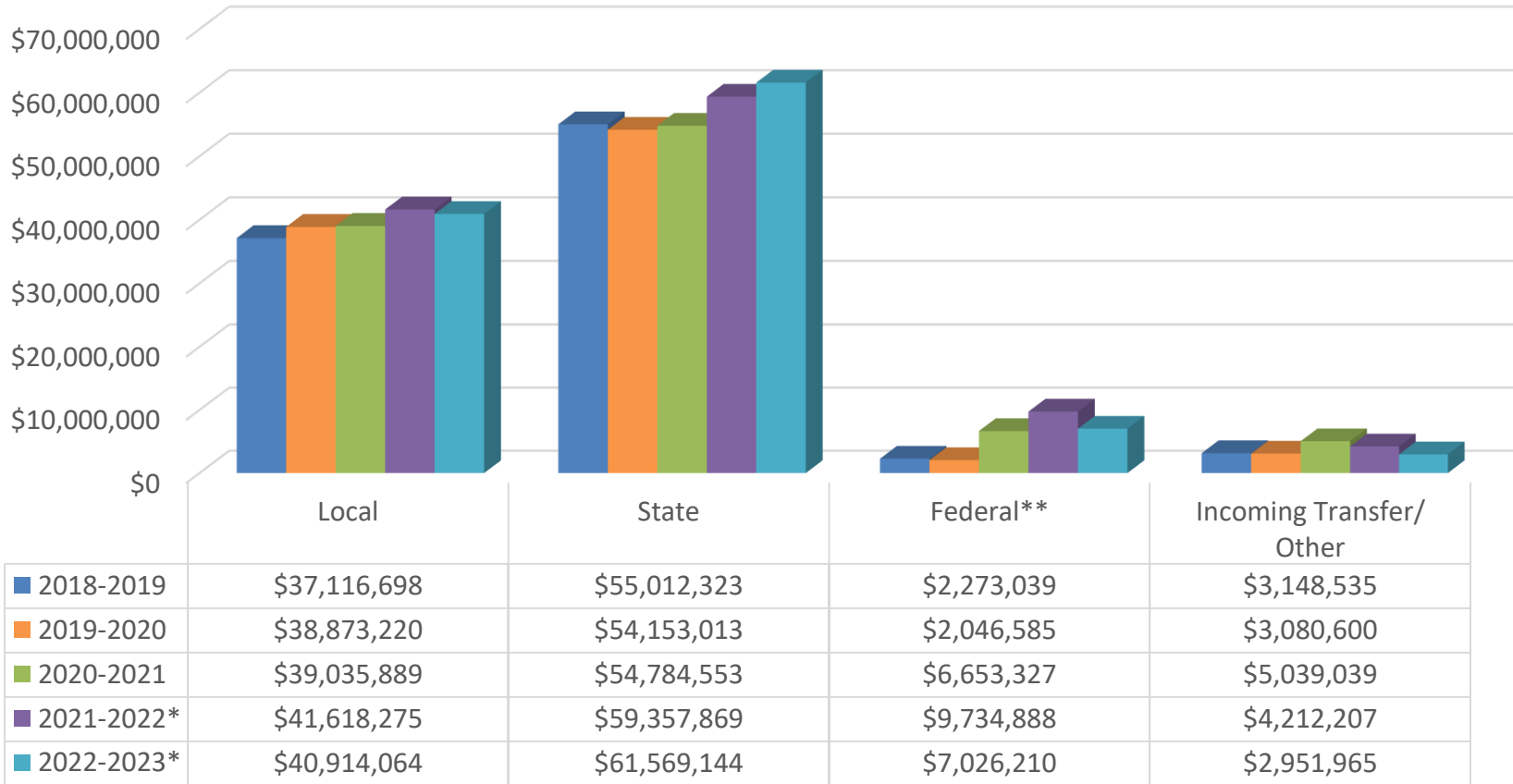
# Where Does Funding Come From?

- ➔ Local
- ➔ State
- ➔ Federal





# Budget Comparison ~ Revenue Source



\* Projections

\*\* Many federal programs have fiscal year-ends that are other than June 30.

Funds not spent by June 30, 2022 will be "carried over" to fiscal 2023 in accordance with federal program guidelines.

“All of the non-homestead<sup>1</sup> revenues that districts raise locally are completely offset by corresponding reductions in state aid within the state funding formula. As a result, property taxes to support schools are effectively STATE rather than local sources.”

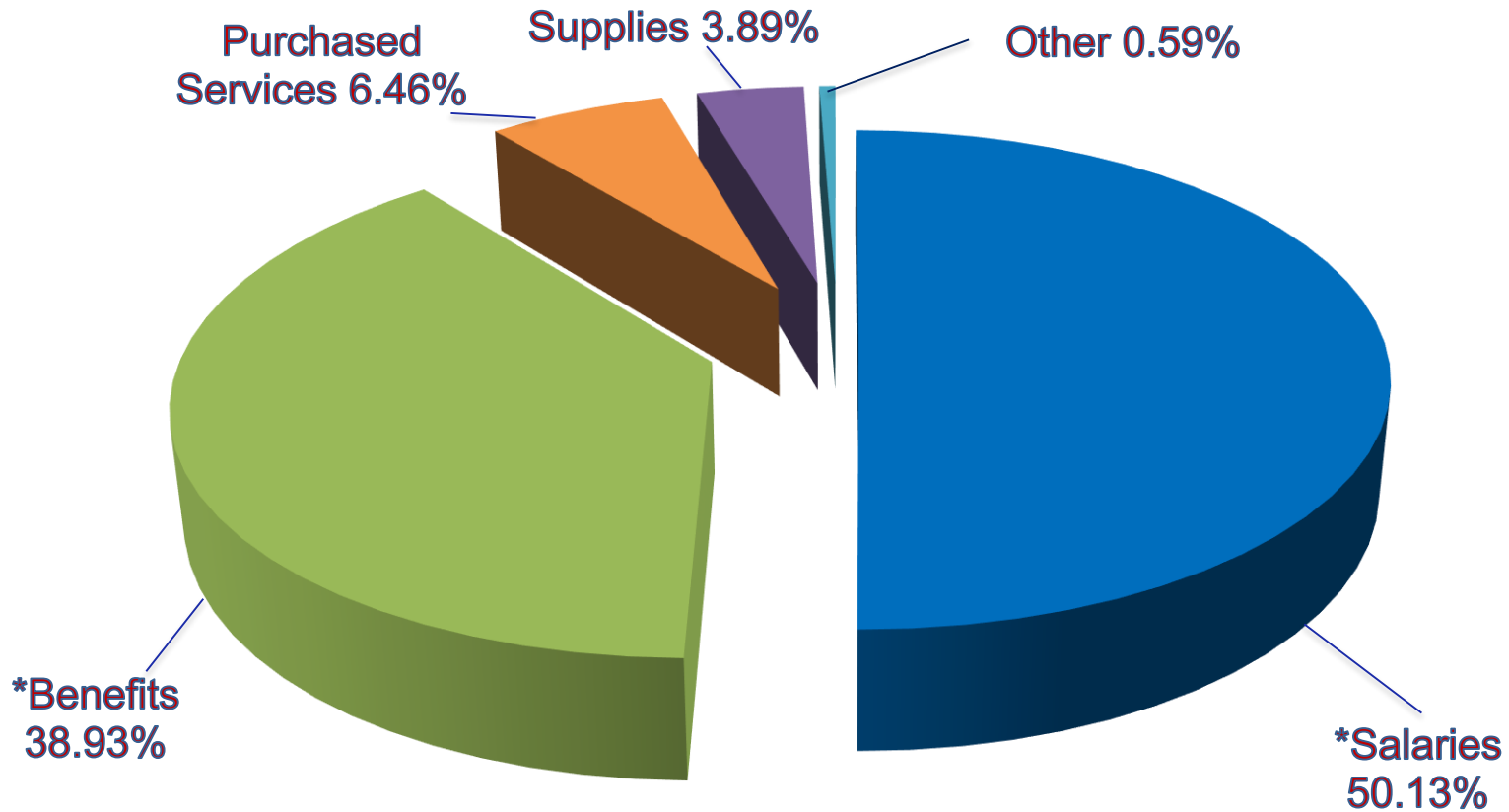
<sup>1</sup> “Non-homestead” is currently referred to as “Non-Principal Residence Exemption”

(Reference: *Michigan School Finance Under Proposal A – State Control, Local Consequences*; David Plank)



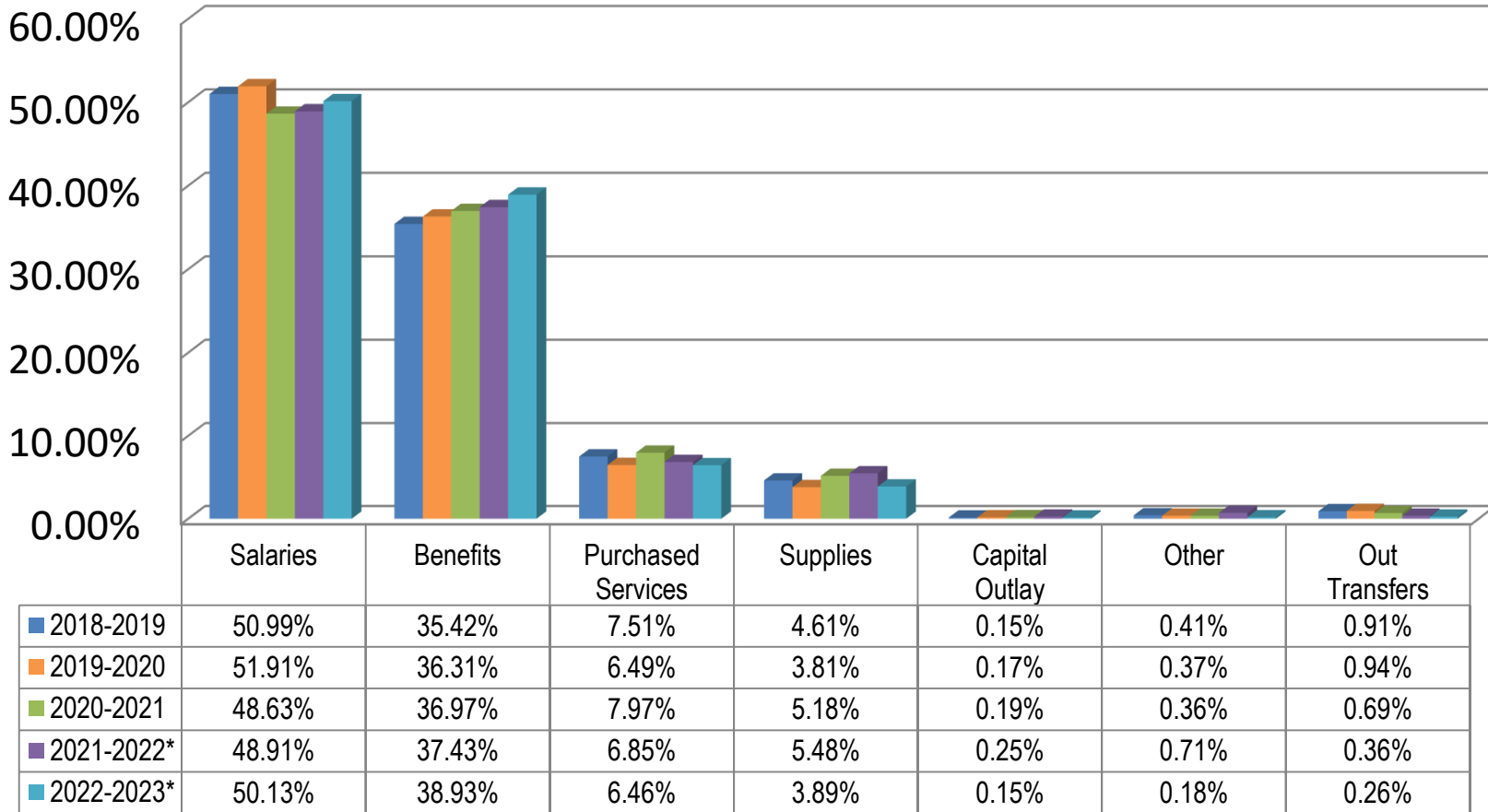
# Where does the money go?

# 2022/2023 Budget General Fund Monies



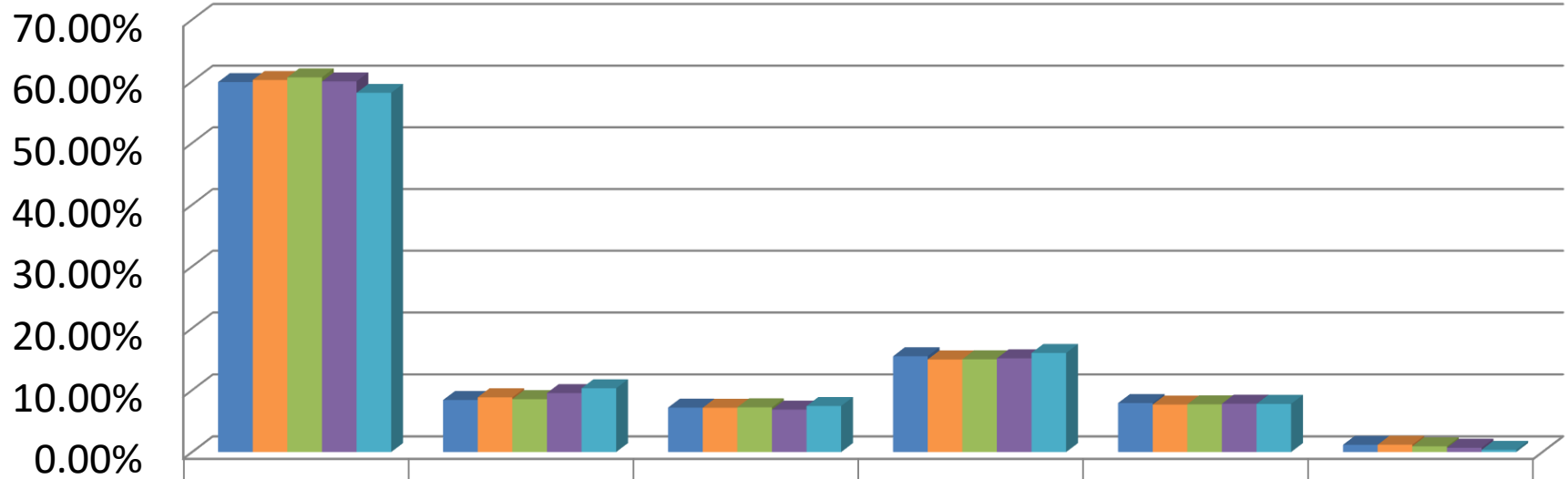
\*Total Salaries and Benefits – 89.06%

# Budget Comparison By Object



\* Projections

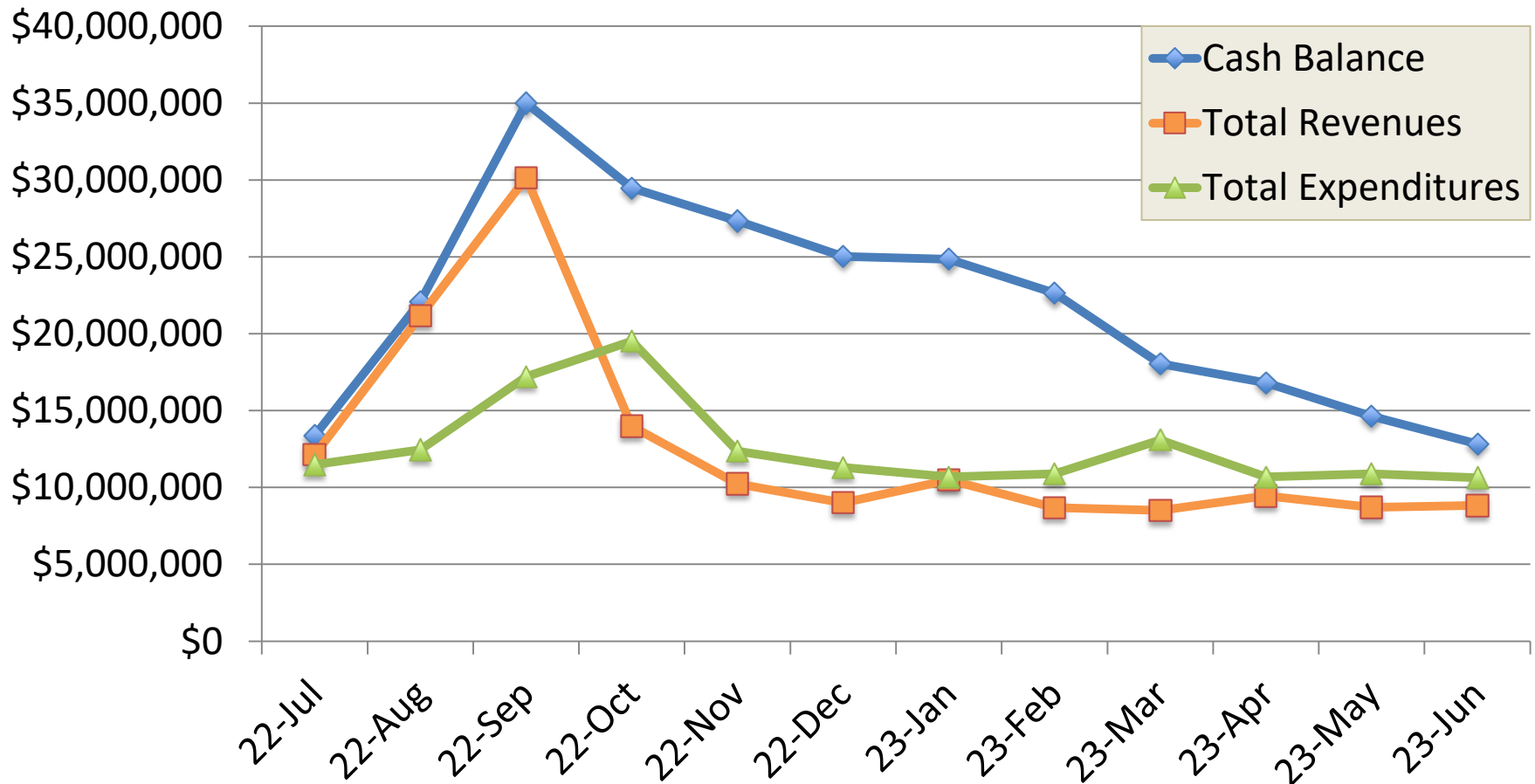
# Budget Comparison By Function



	Classroom Instruction	Instructional Support	Office of Principal	Operations & Transportation	Other Support Services	Outgoing Transfers & Other
2018-2019	59.88%	8.40%	7.17%	15.47%	7.91%	1.17%
2019-2020	60.22%	8.84%	7.15%	14.95%	7.67%	1.18%
2020-2021	60.64%	8.54%	7.22%	14.98%	7.70%	0.92%
2021-2022*	59.99%	9.52%	6.85%	15.14%	7.81%	0.70%
2022-2023*	58.13%	10.30%	7.43%	16.00%	7.78%	0.35%

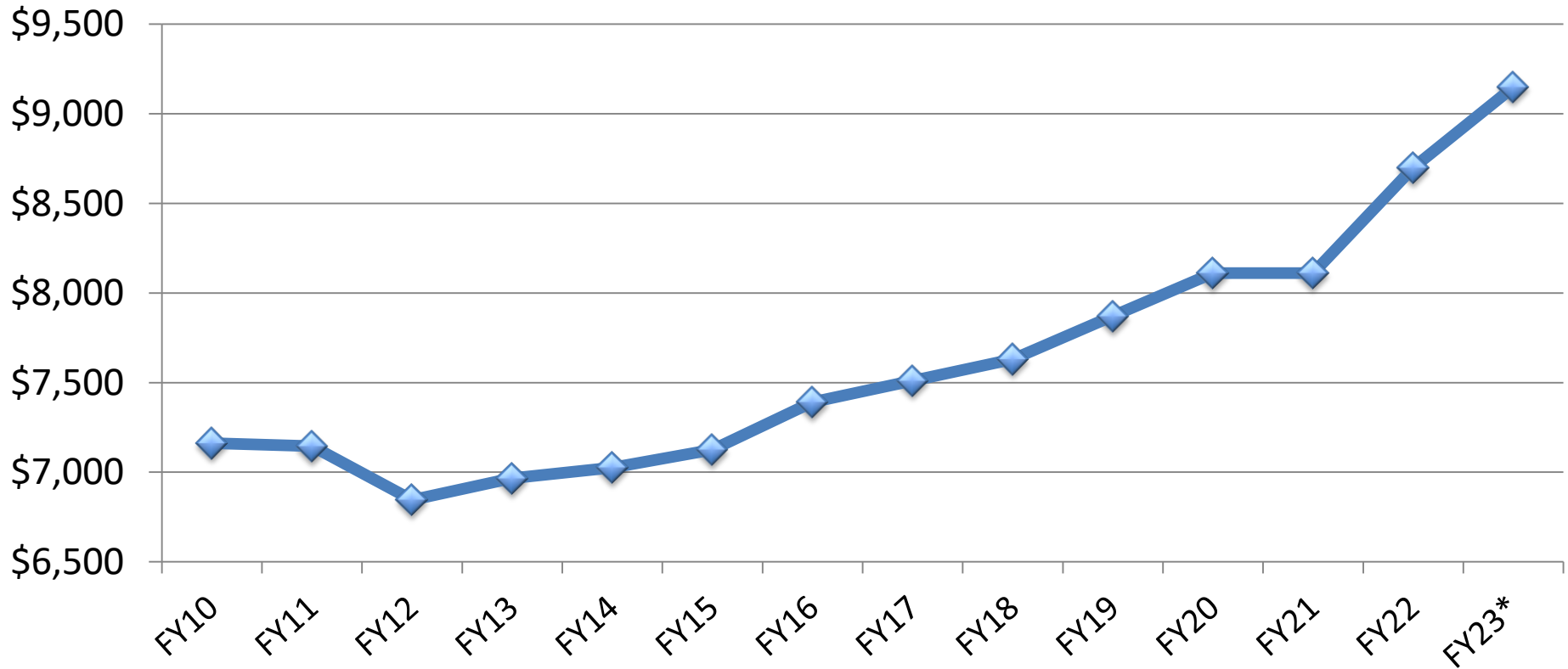
\* Projections

# Cash Flow Projections ~ Fiscal 2022



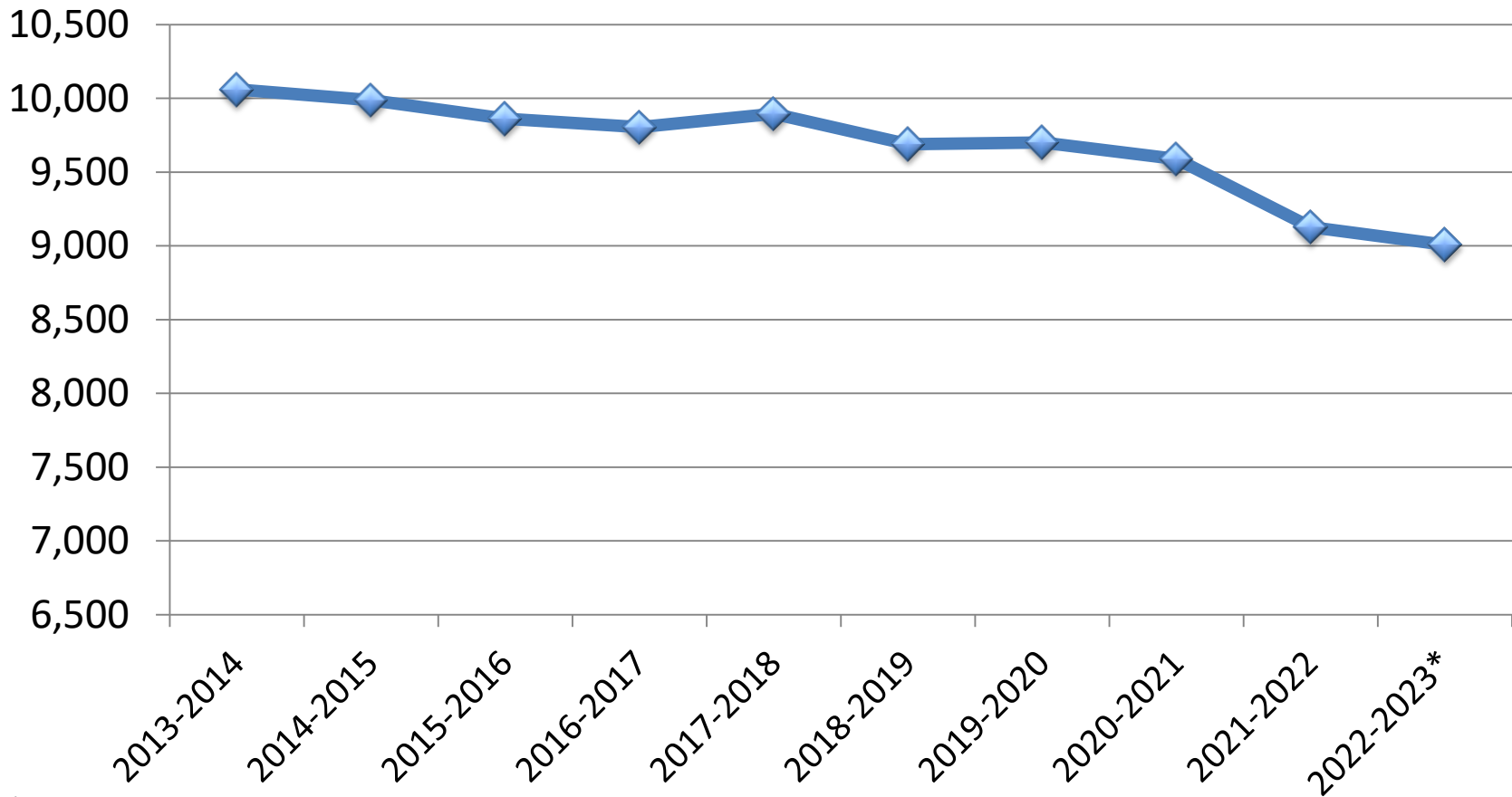


# History of Foundation Amounts (per-pupil)



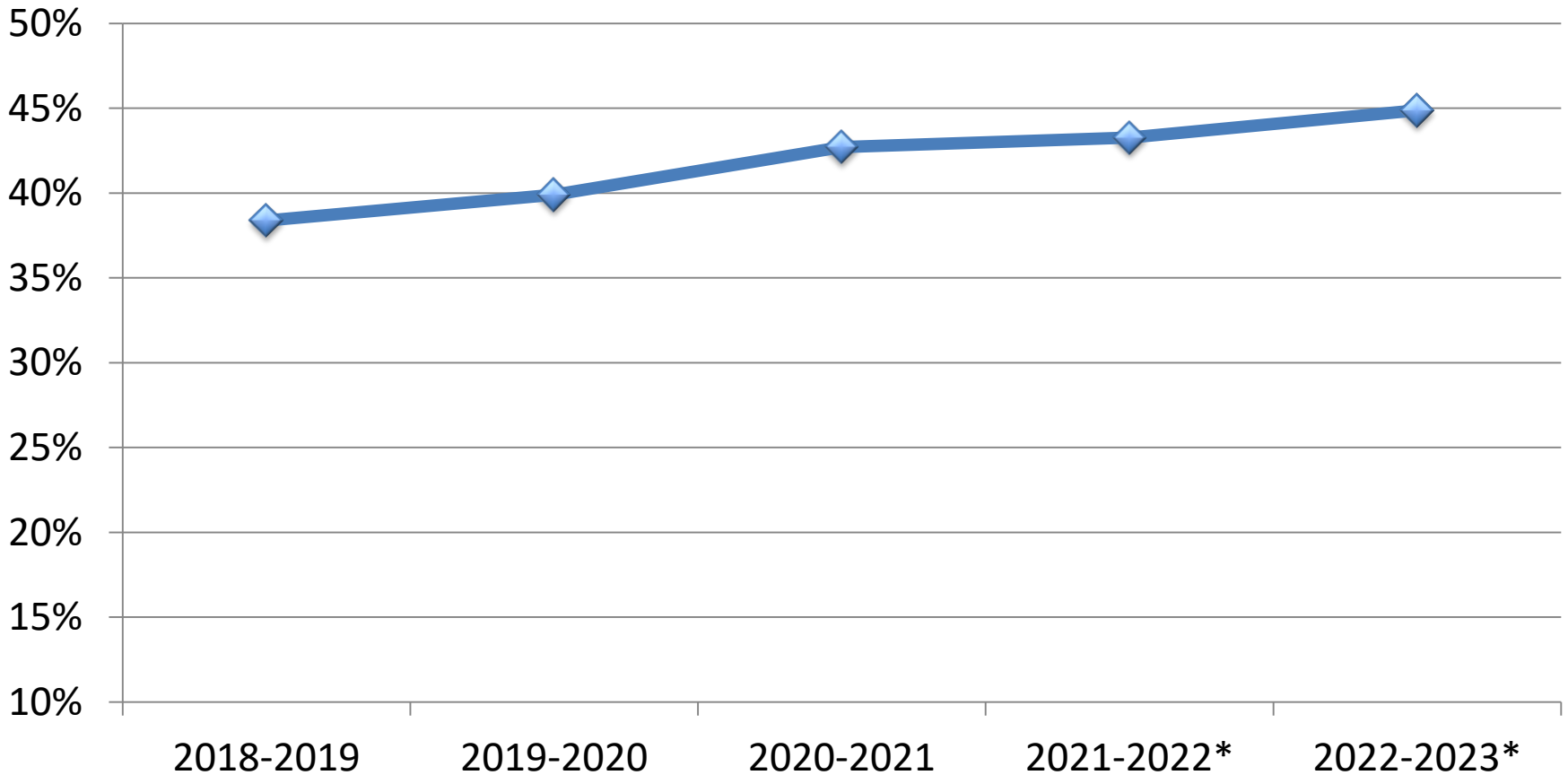
\* Projections

# History of Student Count (total FTE)



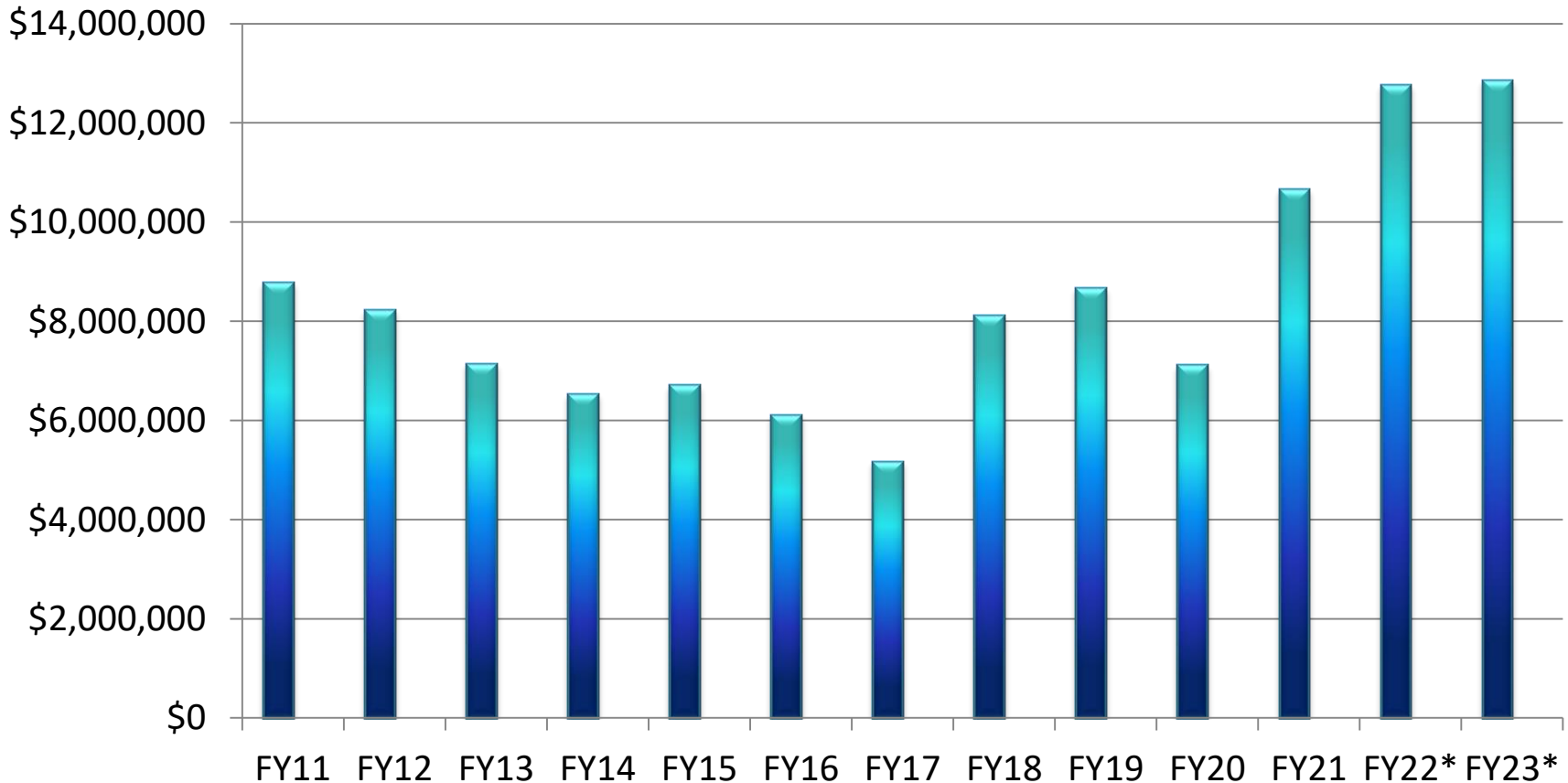
\* Projections

# History of Retirement Rates



\* Projections

# History of Fund Balance



\* Projections



## Other Funds

### ➔ Special Revenue Fund: Food Services

- Estimating a draw from fund balance of approximately \$500,000 in FY23
  - The waiver for free breakfast and lunch for all students has expired
  - Exercising its exemption to maintain current lunch prices
  - Cost controls
    - Labor
    - Inventory
    - Menu planning
- Commitment to quality meals and service

## Other Funds

### ➔ Special Revenue Fund: Community Services

#### ✓ Child Care Programs

- Fee-for-service program
  - Continuing to implement program efficiencies with added flexibility for parents

### ➔ Special Revenue Fund: Community Services

#### ✓ Learning, Enrichment & Athletic Program (LEAP)

- Fee for participation
- Provides opportunity & programming for an average of 4,600 students each year (K-12)





## ➔ Capital Projects

- Long-term capital plan
- All projects completed on time and within budget
- Refer to detail in Tab 7 of the budget hearing booklet

## ➔ Debt Service

- Accounts for tax collection and debt payments associated with district bonds
- Maintaining 3.1 mills on all property



Trojan Athletic Complex

## Special Acknowledgement

A note of thanks to the staff in the Business Office for their commitment to continuous improvement throughout the entire year.

In particular, I would like to extend my thanks for the added effort put forth to prepare the budget and the annual financial report.

The 2021 audit received the Certificate of Excellence in Financial Reporting for the seventeenth consecutive year!

I would like to formally recognize the following individuals for their dedication, professionalism and expertise.

Wes Souden

Sandy Low

Julie Gorter

Beckie Cairns

Cindy Farah

Keri McCumber

Dawn Smith

Ashley Wills

Sincerely,

*Christine Thomas-Hill*

Associate Superintendent

Finance and Operations



# MEMORANDUM

**Christine Thomas-Hill**  
Associate Superintendent  
Finance and Operations  
*Julie Gorter*  
*Executive Assistant*

**TO:** Dr. John R. VanWagoner II, Superintendent  
**FROM:** Christine Thomas-Hill, Associate Superintendent  
**DATE:** June 27, 2022  
**RE:** **2022-2023 ORIGINAL BUDGETS**

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Attached please find the 2022-2023 original budget resolution and itemized preliminary budget detail, presented in accordance with the Uniform Budgeting and Accounting Act. The budgets presented represent our preliminary estimates of revenues and expenditures for the General Fund and our Special Revenue Fund (Food Services, Community Services and Student/School Activity programs). Major revenue assumptions are detailed on the budget resolution (page 5.3) and budget detail (page 6.2). Budget amendments will be brought before the Board for approval as more information becomes available.

An appropriate motion would be:

**Moved by \_\_\_\_\_, and Supported by \_\_\_\_\_, to adopt a resolution to approve the original 2022-2023 General Fund Budget and the original 2022-2023 Special Revenue Fund Budget, dated July 1, 2022.**

# TRAVERSE CITY AREA PUBLIC SCHOOLS BOARD OF EDUCATION

## RESOLUTION FOR ADOPTION June 27, 2022

### FOR ACTION:

**TOPIC:** 2022-2023 Preliminary Budgets for Traverse City Area Public Schools (Appropriations Act)

### **RECOMMENDATION:**

It is recommended that the Board of Education adopt the resolution appropriating funds for the 2022-2023 fiscal year (Preliminary Budgets). The Uniform Budgeting and Accounting Act requires that the appropriations for the General Operations and Special Revenue Funds of the School District be approved by the Board of Education. The tentative budgets for these funds are attached. These budgets are only preliminary, to permit the beginning revenue disposition and expenditure appropriations until such time that the District has the necessary information to provide the budget amendments to the public and to the Board of Education.

Major revenue data is based upon the following:

Estimated Taxable Value (ad valorem)	\$6,189,120,515
Homestead Taxable Value	\$3,740,541,974
Non-Principal Residence Exemption Taxable Value	\$2,448,578,541*
Operating Millage Levy (Non-principal residence exemption only)	18 mills
Operating Local Property Tax Revenue (Non-principal residence exemption only)	\$ 44,074,414
Estimated State Aid (foundation allowance) Formula:	
Foundation Allowance per Pupil	\$9,150
Local Tax Support per Pupil (Est. Pupils: 9,008)	\$4,893
State Aid per Pupil (Est. Pupils: 9,008)	\$4,257

\* Will be adjusted downward for Brownfield Development when numbers are available.

*Emphasis is made that the data provided herein in no way indicates final revenue or expenditure levels; estimates are merely being provided to receive authorization to begin the 2022/2023 school year.*

**SOURCE PERSON:** Christine Thomas-Hill, Associate Superintendent of Finance and Operations

### **ATTACHMENTS:**

Resolution to Adopt 2022-2023 Preliminary Budgets  
Three (3) year budget reporting required by the State of Michigan (refer to Tab 6)

## TRAVERSE CITY AREA PUBLIC SCHOOLS BOARD OF EDUCATION

### RESOLUTION TO ADOPT 2022-2023 PRELIMINARY BUDGETS

**RESOLVED**, that this resolution shall be the general appropriations of the Traverse City Area Public Schools for the 2022-2023 fiscal year. A resolution to make appropriations, and to provide for the expenditure of the appropriations, and to provide for the disposition of all income received by the Traverse City Area Public Schools.

**BE IT FURTHER RESOLVED**, that 18 mills of ad valorem property taxes will be levied for the purposes of General Operations. The levy will be against the taxable value of non-principal residence exemption and non-qualified agricultural property, and

**WHEREAS**, the total revenues and un-appropriated fund balance estimated to be available for appropriations in the **General (Operating) Fund** of the Traverse City Area Public Schools for the fiscal year 2022-2023 are as follows:

**Revenue**

Local Sources	\$ 40,914,064
State Sources	61,569,144
Federal Sources	7,026,210
Incoming Transfers and Other Transactions	<u>2,951,962</u>

<b>Total Revenue</b>	<b>\$ 112,461,380</b>
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Fund Balance (07/01/22 estimate)	\$ 11,245,067
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**Total Available to**

<b>Appropriate ~ General Fund</b>	<b>\$ 123,706,447</b>
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## TRAVERSE CITY AREA PUBLIC SCHOOLS BOARD OF EDUCATION

### RESOLUTION TO ADOPT 2022-2023 PRELIMINARY BUDGETS

**BE IT FURTHER RESOLVED**, that \$113,867,540 of 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	\$ 54,564,456
Added Needs	<u>11,626,225</u>
 Total Instruction	 \$ 66,190,681

Support Services:

Pupil Services	\$ 4,478,178
Instructional Staff	7,255,580
General Administration	700,068
School Administration	8,462,579
Business Services	2,215,267
Operations & Maintenance	11,302,762
Pupil Transportation Services	6,911,691
Central Services	3,819,080
Other Support Services	<u>2,129,102</u>
 Total Support Services	 \$ 47,274,307

Community Services	\$ 108,052
Outgoing Transfers and Other Transactions	\$ 294,500
 <b>Total Appropriated ~ General Fund</b>	 <b>\$113,867,540</b>

## TRAVERSE CITY AREA PUBLIC SCHOOLS BOARD OF EDUCATION

### RESOLUTION TO ADOPT 2022-2023 PRELIMINARY BUDGETS

**BE IT FURTHER RESOLVED**, the total projected revenues and expenditures for the *Special Revenue Fund - Food Services* of the Traverse City Area Public Schools for the fiscal year 2022-2023 are as follows:

<b>Beginning Fund Balance</b> (07/01/22 estimate)	<b>\$ 980,174</b>
 <b><u>Revenue</u></b>	
Local Sources	\$ 1,960,081
State Sources	384,854
Federal Sources	2,545,065
Incoming Transfers/Others	10,000
<b>Total Revenue</b>	<b>\$ 4,900,000</b>
 <b><u>Expenditures</u></b>	
Salaries	\$ 1,747,301
Benefits	1,134,910
Purchased Services	94,982
Supplies & Other Expenses	2,132,807
Capital Outlay	30,000
Operating Transfer	<u>260,000</u>
<b>Total Expenditures</b>	<b>\$ 5,400,000</b>
<b>Excess of Revenues Over/(Under) Expenditures</b>	<b>\$ (500,000)</b>
<b>Ending Fund Balance</b> (06/30/23 estimate)	<b>\$ 480,174</b>

## TRAVERSE CITY AREA PUBLIC SCHOOLS BOARD OF EDUCATION

### RESOLUTION TO ADOPT 2022-2023 PRELIMINARY BUDGETS

**BE IT FURTHER RESOLVED**, the total projected revenues and expenditures for the *Special Revenue Fund - Community Services* of the Traverse City Area Public Schools for the fiscal year 2022-2023 are as follows:

<b>Beginning Fund Balance</b> (07/01/22 estimate)	<b>\$ 632,256</b>
<b><u>Revenue</u></b>	
Local Sources	\$ 2,362,180
Federal Sources	836,367
Intermediate Sources	0
Operating Transfers In	<u>192,500</u>
<b>Total Revenue</b>	<b>\$ 3,391,047</b>
<b><u>Expenditures</u></b>	
Salaries	\$ 1,586,944
Benefits	1,459,006
Purchased Services	157,392
Supplies and Other Expenses	325,392
Capital Outlay	17,313
Transfers to General Fund and Other	<u>0</u>
<b>Total Expenditures</b>	<b>\$ 3,546,047</b>
<b>Excess of Revenues Over/(Under) Expenditures</b>	<b>(\$ 155,000)</b>
<b>Ending Fund Balance</b> (06/30/23 estimate)	<b>\$ 477,256</b>

## TRAVERSE CITY AREA PUBLIC SCHOOLS BOARD OF EDUCATION

### RESOLUTION TO ADOPT 2022-2023 PRELIMINARY BUDGETS

**BE IT FURTHER RESOLVED**, the total projected revenues and expenditures for the *Special Revenue Fund – Student/School Activity* of the Traverse City Area Public Schools for the fiscal year 2022-2023 are as follows:

<b>Beginning Fund Balance</b> (07/01/22 estimate)	<b>\$ 1,299,290</b>
<b><u>Revenue</u></b>	
Local Sources	<u>\$ 1,500,000</u>
 <b>Total Revenue</b>	 <b>\$ 1,500,000</b>
 <b><u>Expenditures</u></b>	
Supplies and Other Expenses	<u>\$ 1,500,000</u>
 <b>Total Expenditures</b>	 <b>\$ 1,500,000</b>
 <b>Excess of Revenues Over/(Under) Expenditures</b>	 <b>\$ 0</b>
 <b>Ending Fund Balance</b> (06/30/23 estimate)	 <b>\$ 1,299,290</b>

This was a new fund for fiscal year 2019/2020 related to the implementation of GASB #84 and the accounting change for student activity funds.

**TRAVERSE CITY AREA PUBLIC SCHOOLS  
BOARD OF EDUCATION**

**RESOLUTION TO ADOPT  
2022-2023 PRELIMINARY BUDGETS**

**BE IT FURTHER RESOLVED**, that no Board of Education member or employee of the School District shall expend any funds or obligate the expenditures of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statements adopted by the Board. Changes in the amount appropriated by the Board shall require approval of the Board of Education.

**BE IT FURTHER RESOLVED**, that the Superintendent is hereby charged with general supervision of the execution of the budget adopted by the Board of Education and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement adopted by the Board of Education.

This Appropriations Resolution is to take effect on July 1, 2022.

AYES:

NAYS:

Resolution adopted.

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Josey Ballenger, Secretary  
Board of Education  
Traverse City Area Public Schools

The undersigned duly qualified and acting Secretary of the Board of Education of Traverse City Area Public Schools, Traverse City, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education, Traverse City, Michigan at its study session meeting held on June 27, 2022, the original of which is part of the Board's minutes, and further certifies that notice of the meetings was given to the public under the Open Meetings Act, 1976 PA267, as amended.

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Josey Ballenger, Secretary  
Board of Education  
Traverse City Area Public Schools



**TRAVERSE CITY AREA PUBLIC SCHOOLS**  
**412 Webster Street**  
**Traverse City, MI 49686**

**ITEMIZED PRELIMINARY BUDGET**  
**2022-2023**

Presented June 27, 2022

*The itemized portion of the 2022-2023 budgets is provided for informational purposes only and is broken down into more detail than the formal budget adopted by the Board of Education (presented in Tab 5). This section also includes the three-year budget reporting, as required by the State of Michigan.*

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- Page 6.8 – Special Revenue Fund ~ Food Services
- Page 6.9 – Special Revenue Fund ~ Community Services
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- Page 6.12 – Special Revenue Fund Student/School Activity Fund

**Traverse City Area Public Schools  
General Fund Budget  
For the Fiscal Years Ending June 30**

<b>Revenue</b>	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended	2022-2023 Original
Local Unrestricted	38,873,220	39,035,889	41,618,275	40,914,064
State Unrestricted	41,960,316	42,429,789	44,799,597	47,750,357
State Restricted	12,192,697	12,354,764	14,558,272	13,818,787
Federal Restricted	2,046,585	6,653,327	9,734,888	7,026,210
Incoming Transfers/Other	3,080,600	5,039,039	4,212,207	2,951,962
<b>Total Revenues</b>	<b>98,153,418</b>	<b>105,512,808</b>	<b>114,923,239</b>	<b>112,461,380</b>

<b>Expenditures</b>				
<b>Instruction</b>				
Basic Instruction	49,904,642	52,476,618	56,816,159	54,564,456
Added Needs	10,138,721	9,355,736	11,769,290	11,626,225
<b>Total Instruction</b>	<b>60,043,363</b>	<b>61,832,354</b>	<b>68,585,449</b>	<b>66,190,681</b>
<b>Support</b>				
Pupil	4,279,310	4,424,409	5,194,234	4,478,178
Instructional Staff	4,534,905	4,280,037	5,684,513	7,255,580
General Administration	923,903	696,132	688,831	700,068
School Administration	7,127,250	7,364,348	7,829,580	8,462,579
Business Services	1,857,564	1,851,116	2,094,721	2,215,267
Operations and Maintenance	9,600,695	10,283,981	10,577,295	11,302,762
Pupil Transportation	5,308,179	4,992,436	6,731,935	6,911,691
Central Services	3,101,489	3,513,850	4,017,664	3,819,080
Other Support Services	1,762,161	1,786,605	2,127,375	2,129,102
<b>Total Support Services</b>	<b>38,495,456</b>	<b>39,192,914</b>	<b>44,946,148</b>	<b>47,274,307</b>
Community Services	240,892	229,644	378,589	108,052
Other Uses - Outgoing Transfers & Other	934,957	708,305	416,509	294,500
<b>Total Expenditures</b>	<b>99,714,668</b>	<b>101,963,217</b>	<b>114,326,695</b>	<b>113,867,540</b>
Excess Revenue/(Expenditures)	(1,561,250)	3,549,591	596,544	(1,406,160)
Fund Balance - July 1	8,660,182	7,098,932	10,648,523	11,245,067
Fund Balance - June 30	7,098,932	10,648,523	11,245,067	9,838,907
Less Non-Spendable and Assigned	7,098,932	4,508,505	1,805,827	1,805,827
<b>Unassigned Fund Balance</b>	<b>0</b>	<b>6,140,018</b>	<b>9,439,240</b>	<b>8,033,080</b>

<b>Fund Equity Non-Spendable and Assigned</b>				
Non-Spendable for Inventories	53,413	54,949	50,000	50,000
Non-Spendable for Prepaid	602,979	976,175	200,000	200,000
Assigned for Building Carryover	852,564	720,664	655,827	655,827
Assigned for Department Carryover	392,723	643,318	0	0
Assigned for Building Staff Carryover	79,455	95,574	0	0
Assigned for Severance Pay	1,227,071	1,217,699	900,000	900,000
Assigned for subsequent year expenditures	3,890,727	800,126	0	0
<b>Total Fund Equity Non-Spendable and Assigned</b>	<b>7,098,932</b>	<b>4,508,505</b>	<b>1,805,827</b>	<b>1,805,827</b>

NOTE: The numbers listed here represent estimates to establish the beginning funding levels. Subsequent budgets will more accurately reflect the direction of the General Fund.

**Traverse City Area Public Schools  
Foundation Allowance Analysis  
June 30, 2022**

<b>Calculation of Projected FTE Students</b>			<b>2023</b>	<b>2022</b>
February Student Count (actual 2022)	9,025	10%	903	918
October Student Count (estimate 2022)	9,006	90%	8,105	8,210
<b>Total Fiscal year FTE</b>			<b>9,008</b>	<b>9,128</b>

<b>Total Foundation Allowance Calculation</b>		<b>2023</b>	<b>2022</b>
Total Fiscal year FTE		9,008	9,128
Foundation Amount per Student		9,150	8,700
<b>Total Foundation Allowance</b>		<b>82,423,200</b>	<b>79,413,600</b>

<b>State and Local Portion of Foundation</b>		<b>Current Year</b>	<b>Prior Year</b>
non-Principal Residence Exemption		2,448,578,541	2,214,041,475
18 mills			
<b>Local Portion of Foundation</b>		<b>44,074,414</b>	<b>39,852,747</b>
<b>State Portion of Foundation</b>		<b>38,348,786</b>	<b>39,560,853</b>

**Traverse City Area Public Schools  
General Fund Budget - Unrestricted Revenues  
For the Fiscal Years Ending June 30**

<b>Revenue</b>	2021-2022 Amended	2022-2023 Original
Local Unrestricted	41,431,280	40,914,064
State Unrestricted	44,799,597	47,750,357
State Restricted	8,776,235	9,668,984
Federal Restricted	6,996,724	5,051,261
Incoming Transfers/Other	4,061,628	2,846,962
<b>Total Revenues</b>	<b>106,065,464</b>	<b>106,231,628</b>

<b>Expenditures</b>		
<b>Instruction</b>		
Basic Instruction	55,529,660	53,736,527
Added Needs	8,560,827	8,820,776
<b>Total Instruction</b>	<b>64,090,487</b>	<b>62,557,303</b>
<b>Support</b>		
Pupil	2,907,737	2,961,893
Instructional Staff	4,382,523	6,412,446
General Administration	688,831	700,068
School Administration	7,829,580	8,462,579
Business Services	2,094,721	2,215,267
Operations and Maintenance	10,576,448	11,302,762
Pupil Transportation	6,598,900	6,874,816
Central Services	3,899,601	3,818,170
Student Support Services	2,096,563	2,129,102
<b>Total Support Services</b>	<b>41,074,904</b>	<b>44,877,103</b>
Community Services	7,584	7,627
Other Uses - Outgoing Transfers & Other	295,945	195,755
<b>Total Expenditures</b>	<b>105,468,920</b>	<b>107,637,788</b>
Excess Revenue/(Expenditures)	596,544	(1,406,160)
Fund Balance - July 1	10,648,523	11,245,067
<b>Fund Balance - June 30</b>	<b>11,245,067</b>	<b>9,838,907</b>
Less Non-Spendable and Assigned	1,805,827	1,805,827
<b>Unassigned Fund Balance</b>	<b>9,439,240</b>	<b>8,033,080</b>

<b>Fund Equity Non-Spendable and Assigned</b>		
Non-Spendable for Inventories	50,000	50,000
Non-Spendable for Prepaids	200,000	200,000
Assigned for Building Carryover	655,827	655,827
Assigned for Department Carryover	0	0
Assigned for Building Staff Carryover	0	0
Assigned for Severance Pay	900,000	900,000
<b>Total Fund Equity Non-Spendable and Assigned</b>	<b>1,805,827</b>	<b>1,805,827</b>

**Traverse City Area Public Schools  
General Fund Budget - Restricted Local Funds  
For the Fiscal Years Ending June 30**

<b>Revenue</b>	2021-2022 Amended	2022-2023 Original
Local Unrestricted	186,995	0
State Unrestricted		
State Restricted		
Federal Restricted		
Incoming Transfers/Other	150,579	105,000
<b>Total Revenues</b>	<b>337,574</b>	<b>105,000</b>

<b>Expenditures</b>		
<b>Instruction</b>		
Basic Instruction	14,241	0
Added Needs	119,025	90,887
<b>Total Instruction</b>	<b>133,266</b>	<b>90,887</b>
<b>Support</b>		
Pupil	14,246	0
Instructional Staff	8,939	8,957
General Administration	0	0
School Administration	0	0
Business Services	0	0
Operations and Maintenance	847	0
Pupil Transportation	0	0
Central Services	0	0
Student Support Services	5,812	0
<b>Total Support Services</b>	<b>29,844</b>	<b>8,957</b>
Community Services	163,787	1,050
Other Uses - Outgoing Transfers & Other	10,677	4,106
<b>Total Expenditures</b>	<b>337,574</b>	<b>105,000</b>
Excess Revenue/(Expenditures)	0	0
Fund Balance - July 1	0	0
Fund Balance - June 30	0	0
Less Non-Spendable and Assigned	0	0
<b>Unassigned Fund Balance</b>	<b>0</b>	<b>0</b>

**Traverse City Area Public Schools  
General Fund Budget - Restricted State Funds  
For the Fiscal Years Ending June 30**

<b>Revenue</b>	2021-2022 Amended	2022-2023 Original
Local Unrestricted		
State Unrestricted		
State Restricted	5,782,037	4,149,803
Federal Restricted		
Incoming Transfers/Other		
<b>Total Revenues</b>	<b>5,782,037</b>	<b>4,149,803</b>

<b>Expenditures</b>		
<b>Instruction</b>		
Basic Instruction	994,373	827,929
Added Needs	2,129,622	1,604,992
<b>Total Instruction</b>	<b>3,123,995</b>	<b>2,432,921</b>
<b>Support</b>		
Pupil	2,197,763	1,452,378
Instructional Staff	285,704	247,703
General Administration	0	0
School Administration	0	0
Business Services	0	0
Operations and Maintenance	0	0
Pupil Transportation	56,900	875
Central Services	72,198	350
Student Support Services	25,000	0
<b>Total Support Services</b>	<b>2,637,565</b>	<b>1,701,306</b>
Community Services	5,256	700
Other Uses - Outgoing Transfers & Other	15,221	14,876
<b>Total Expenditures</b>	<b>5,782,037</b>	<b>4,149,803</b>
Excess Revenue/(Expenditures)	0	0
Fund Balance - July 1	0	0
Fund Balance - June 30	0	0
Less Reserves and Designations	0	0
<b>Unreserved Fund Balance</b>	<b>0</b>	<b>0</b>

**Traverse City Area Public Schools  
General Fund Budget - Restricted Federal Funds  
For the Fiscal Years Ending June 30**

<b>Revenue</b>	2021-2022 Amended	2022-2023 Original
Local Unrestricted		
State Unrestricted		
State Restricted		
Federal Restricted	2,738,164	1,974,949
Incoming Transfers/Other		
<b>Total Revenues</b>	<b>2,738,164</b>	<b>1,974,949</b>

<b>Expenditures</b>		
<b>Instruction</b>		
Basic Instruction	277,885	0
Added Needs	959,816	1,109,570
<b>Total Instruction</b>	<b>1,237,701</b>	<b>1,109,570</b>
<b>Support</b>		
Pupil	74,488	63,907
Instructional Staff	1,007,347	586,474
General Administration	0	0
School Administration	0	0
Business Services	0	0
Operations and Maintenance	0	0
Pupil Transportation	76,135	36,000
Central Services	45,865	560
Student Support Services	0	0
<b>Total Support Services</b>	<b>1,203,835</b>	<b>686,941</b>
Community Services	201,962	98,675
Other Uses - Outgoing Transfers & Other	94,666	79,763
<b>Total Expenditures</b>	<b>2,738,164</b>	<b>1,974,949</b>
Excess Revenue/(Expenditures)	0	0
Fund Balance - July 1	0	0
Fund Balance - June 30	0	0
Less Non-Spendable and Assigned	0	0
<b>Unassigned Fund Balance</b>	<b>0</b>	<b>0</b>

**Traverse City Public Schools**  
**Special Revenue Fund - Food Service Fund**  
**For the Fiscal Years Ending June 30**

<b>Revenue</b>	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended	2022-2023 Original
Local	1,598,284	155,892	491,710	1,960,081
State	291,299	384,888	592,854	384,854
Federal	2,319,442	4,323,559	5,212,436	2,545,065
Incoming Transfers and Other	10,080	10,014	10,000	10,000
<b>Total Revenues</b>	<b>4,219,105</b>	<b>4,874,353</b>	<b>6,307,000</b>	<b>4,900,000</b>

<b>Expenditures</b>				
Salaries and Wages	1,416,017	1,331,157	1,780,907	1,747,301
Employee Benefits	841,602	842,459	1,084,298	1,134,910
Purchased Services	116,270	79,232	94,982	94,982
Supplies and Other	1,872,902	2,083,379	2,713,395	2,132,807
Capital Outlay	39,670	26,467	66,418	30,000
Operating Transfer	260,000	260,000	260,000	260,000
<b>Total Expenditures</b>	<b>4,546,461</b>	<b>4,622,694</b>	<b>6,000,000</b>	<b>5,400,000</b>

<b>Revenues Over/(Under) Expenditures</b>	<b>(327,356)</b>	<b>251,659</b>	<b>307,000</b>	<b>(500,000)</b>
<b>Beginning Fund Balance July 1</b>	<b>748,871</b>	<b>421,515</b>	<b>673,174</b>	<b>980,174</b>
<b>Ending Fund Balance June 30</b>	<b>421,515</b>	<b>673,174</b>	<b>980,174</b>	<b>480,174</b>

NOTE: The numbers listed here represent estimates to establish the beginning funding levels. A subsequent final budget will more accurately reflect the direction of the programs listed. The district is exercising it's exemption to keep lunch prices the same for 2022/2023.



**Traverse City Area Public Schools  
Special Revenue Fund - Community Service Fund  
For the Fiscal Years Ending June 30**

<b>Revenue</b>	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended	2022-2023 Original
Local	2,180,881	1,856,251	2,398,000	2,362,180
Federal	189,600	497,854	1,263,571	836,367
Intermediate School District	0	0	0	0
Incoming Transfers/Other	863,033	622,774	192,500	192,500
<b>Total Revenues</b>	<b>3,233,514</b>	<b>2,976,879</b>	<b>3,854,071</b>	<b>3,391,047</b>
<b>Expenditures</b>				
Salaries and Wages	1,602,997	1,258,819	1,494,564	1,586,944
Employee Benefits	1,361,279	1,213,420	1,348,095	1,459,006
Purchased Services	121,971	84,336	170,472	157,392
Supplies and Other	220,300	307,595	393,627	325,392
Capital Outlay	29,777	14,676	32,313	17,313
Transfer to General Fund and Other	0	0	0	0
<b>Total Expenditures</b>	<b>3,336,324</b>	<b>2,878,846</b>	<b>3,439,071</b>	<b>3,546,047</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>(102,810)</b>	<b>98,033</b>	<b>415,000</b>	<b>(155,000)</b>
<b>Beginning Fund Balance July 1</b>	<b>222,033</b>	<b>119,223</b>	<b>217,256</b>	<b>632,256</b>
<b>Ending Fund Balance June 30</b>	<b>119,223</b>	<b>217,256</b>	<b>632,256</b>	<b>477,256</b>

NOTE: The TCAPS Special Revenue Fund - Community Service Fund is made up of three components: Childcare Programs, LEAP (Learning Enrichment and Athletic Program) and Restricted Federal Funds. A separate breakout of each of these components is included on the pages that follow. The numbers listed here represent estimates to establish the beginning funding levels. A subsequent final budget will more accurately reflect the direction of the programs listed.

**Traverse City Area Public Schools**  
**Special Revenue Fund - Community Service Fund - Child Care Programs**  
**For the Fiscal Years Ending June 30**

<b>Revenue</b>	2021-2022 Amended	2022-2023 Original
Local	2,008,500	1,954,680
Federal	1,263,571	836,367
Intermediate School District	0	0
Incoming Transfers/Other	0	0
<b>Total Revenues</b>	<b>3,272,071</b>	<b>2,791,047</b>
<b>Expenditures</b>		
Salaries and Wages	1,327,197	1,411,167
Employee Benefits	1,218,019	1,318,445
Purchased Services	49,980	36,900
Supplies and Other	246,875	179,535
Capital Outlay	15,000	0
Transfer to General Fund and Other	0	0
<b>Total Expenditures</b>	<b>2,857,071</b>	<b>2,946,047</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>415,000</b>	<b>(155,000)</b>
<b>Beginning Fund Balance July 1</b>	<b>148,276</b>	<b>563,276</b>
<b>Ending Fund Balance June 30</b>	<b>563,276</b>	<b>408,276</b>

**Traverse City Area Public Schools**  
**Special Revenue Fund - Community Service Fund - Learning, Enrichment, and Athletic Program**  
**For the Fiscal Years Ending June 30**

<b>Revenue</b>	2021-2022 Amended	2022-2023 Original
Local	389,500	407,500
Federal		
Intermediate School District		
Incoming Transfers/Other	192,500	192,500
<b>Total Revenues</b>	<b>582,000</b>	<b>600,000</b>

<b>Expenditures</b>		
Salaries and Wages	167,367	175,777
Employee Benefits	130,076	140,561
Purchased Services	120,492	120,492
Supplies and Other	146,752	145,857
Capital Outlay	17,313	17,313
Transfer to General Fund and Other	0	0
<b>Total Expenditures</b>	<b>582,000</b>	<b>600,000</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance July 1</b>	<b>68,980</b>	<b>68,980</b>
<b>Ending Fund Balance June 30</b>	<b>68,980</b>	<b>68,980</b>

**Traverse City Public Schools**  
**Special Revenue Fund - Student/School Activity Fund**  
**For the Fiscal Years Ending June 30**

<b>Revenue</b>	2019-2020 Actual	2020-2021 Actual	2021-2022 Amended	2022-2023 Original
Local	1,787,102	932,594	1,575,000	1,500,000
State				
Federal				
Incoming Transfers and Other				
<b>Total Revenues</b>	<b>1,787,102</b>	<b>932,594</b>	<b>1,575,000</b>	<b>1,500,000</b>

<b>Expenditures</b>				
Salaries and Wages				
Employee Benefits				
Purchased Services				
Supplies and Other	1,623,083	960,209	1,600,000	1,500,000
Capital Outlay				
Operating Transfer				
<b>Total Expenditures</b>	<b>1,623,083</b>	<b>960,209</b>	<b>1,600,000</b>	<b>1,500,000</b>

<b>Revenues Over/(Under) Expenditures</b>	<b>164,019</b>	<b>(27,615)</b>	<b>(25,000)</b>	<b>0</b>
<b>Beginning Fund Balance July 1</b>	<b>1,187,886</b>	<b>1,351,905</b>	<b>1,324,290</b>	<b>1,299,290</b>
<b>Ending Fund Balance June 30</b>	<b>1,351,905</b>	<b>1,324,290</b>	<b>1,299,290</b>	<b>1,299,290</b>

NOTE: This was a new fund for fiscal year 2019/2020 related to the implementation of GASB #84 and the accounting change for student activity funds.



## Capital Projects - Summary

	2001 Voter Approval 18 Million Authorization	2004 Voter Approval 42 Million Authorization	2007 Voter Approval 105 Million Authorization	2018 Voter Approval 107 Million Authorization	<b>Total</b> Voter Approval 272 Million Authorization
<b>Bonds Sold</b>					
August 29, 2001	10,000,000				10,000,000
June 9, 2004	4,000,000				4,000,000
May 11, 2005		11,000,000			11,000,000
April 10, 2007	4,000,000	5,960,000			9,960,000
May 1, 2008		11,500,000	18,500,000		30,000,000
June 8, 2010		2,150,000	21,100,000		23,250,000
June 28, 2012		2,800,000	8,200,000		11,000,000
June 24, 2014		1,850,000	11,650,000		13,500,000
May 26, 2016		6,736,013	20,656,428		27,392,441
May 23, 2018			12,397,111		12,397,111
May 16, 2019			12,492,837	22,400,552	34,893,389
May 20, 2021				42,499,894	42,499,894
Unsold		3,987	3,624		7,611
<b>Sub-Total</b>	<b>18,000,000</b>	<b>42,000,000</b>	<b>105,000,000</b>	<b>64,900,446</b>	<b>229,900,446</b>
<b>Projected Bond Sales</b>					
May 2023				32,000,000	32,000,000
May 2025				10,099,554	10,099,554
<b>Total</b>	<b>18,000,000</b>	<b>42,000,000</b>	<b>105,000,000</b>	<b>107,000,000</b>	<b>272,000,000</b>

## Capital Projects 2018 Bond Sale

Revenue	
12,430,945	Bond Sale
356,574	Earnings on Investments
<b>12,787,519</b>	
Expenditures	
0	Unallocated funds
24,129	Montessori - design and planning
969,942	Secondary - classroom and common area furniture
11,821	Sabin - building abatement
1,450,855	Silver Lake - interior renovation and vehicular entry
240,340	Long Lake - interior renovation
1,709,604	Willow Hill - interior renovation and boiler replacement
168,464	Traverse City High School - interior renovation
93,505	West Middle School - interior renovation design
79,269	West Middle School - athletic field drainage
17,938	Oak Park - interior renovation
326,201	Security equipment upgrade
25,627	Transportation building - interior renovations
46,893	Courtade - interior renovation design and site improvements
31,121	Eastern - interior renovation design and site improvements
35,370	Playground upgrades
275,316	Security hardware, doors hardware and radio equipment
1,990,896	Bus replacement
4,305,229	Technology projects (fiber, cabling, electronics, laptop and Chromebook replacement, projectors, servers, communications equipment, and infrastructure upgrades)
299,726	Facilities equipment
385,025	Physical education facilities - please see detailed project list
184,479	Visual, performing and applied arts - please see detailed project list
2,900	Annual audit cost
112,869	Bond sale costs
0	Arbitrage calculation and reserve for arbitrage liability
<b>12,787,519</b>	

All project actual expenditures as of June 30, 2021

## Capital Projects 2019 Bond Sale

Revenue		
	34,970,609	Bond Sale
	730,250	Earnings on Investments
	<b>35,700,859</b>	
Expenditures		
	0	Unallocated funds
	4,400,000	Montessori - new building construction
	1,445,120	Courtade Elementary - interior renovation and roof replacement
	1,207,975	Westwoods Elementary - interior renovation
	955,592	Blair Elementary - interior renovation
	435,143	Central Grade Elementary - interior renovation and building sewer connection
	2,700	Traverse Heights Elementary - interior renovation and site improvements
	1,847,812	Cherry Knoll Elementary - classroom addition
	30,097	Cherry Knoll Elementary - office entry and interior renovation design
	24,158	Long Lake Elementary - office entry and interior renovation design
	34,487	Traverse City High School - office entry and interior renovation design
	5,829,697	West Middle School - interior renovation, roof replacement and exterior renovation
	65,454	East Middle School - office entry and interior renovation design
	9,061,890	Central High School - athletic complex
	43,419	Central High School - interior renovation design
	591,833	West High School - auditorium upgrade (lighting)
	72,519	West High School - interior renovation and library upgrade
	244,380	West High School - athletic complex design
	328,777	Master clock - upgrade
	1,060,148	Secondary - classroom and common area furniture
	87,779	Planning, assessment and capital project costing services
	1,078,316	Thirlby Field - site improvements
	1,349,357	Willow Hill - interior renovations
	159,903	Westwoods - classroom addition design
	55,693	Playground upgrades
	998,772	Bus replacement
	3,626,582	Technology projects (fiber, cabling, electronics, laptop and Chromebook replacement, projectors, servers, communications equipment, and infrastructure upgrades)
	149,462	Facilities equipment - security hardware and door hardware
	201,283	Physical education facilities - please see detailed project list
	98,897	Visual, performing and applied arts - please see detailed project list
	2,900	Annual audit cost
	210,714	Bond sale costs
	0	Arbitrage calculation and reserve for arbitrage liability
	<b>35,700,859</b>	

All project actual expenditures and budgeted expenditures as of June 13, 2022

## Capital Projects 2021 Bond Sale

Revenue	
42,617,120	Bond Sale
10,485	Earnings on Investments
<b>42,627,605</b>	
Expenditures	
0	Unallocated funds
22,400,000	Montessori - new building construction
838,100	Willow Hill Elementary - interior renovation
3,508,037	Westwoods Elementary - classroom addition
993,622	East Middle School - office entry and interior renovations
565,797	Traverse City High School - office entry and interior renovations
401,231	Cherry Knoll Elementary - office entry and interior renovations
260,138	Long Lake Elementary - office entry and interior renovations
705,947	Central High School - security and interior renovations
505,783	West High School - office entry and interior renovations
5,817,879	West High School - athletic complex
557,643	West High School - auditorium renovations
20,118	Central Grade - library flooring upgrade
75,400	Traverse Heights - office entry design
290,000	Transportation - bus wash and site improvements design
230,000	Printing department - equipment
593,938	Security equipment upgrade
50,000	Security hardware and door hardware
70,000	Playground upgrades
1,061,661	Bus replacement
2,400,000	Technology projects (fiber, cabling, electronics, laptop and Chromebook replacement, projectors, servers, communications equipment, and infrastructure upgrades)
300,000	Facilities equipment
401,691	Physical education facilities - please see detailed project list
300,000	Visual, performing and applied arts - please see detailed project list
2,900	Annual audit cost
277,720	Bond sale costs
0	Arbitrage calculation and reserve for arbitrage liability
<b>42,627,605</b>	

All project actual expenditures and budgeted expenditures as of June 13, 2022



## Bond Programming & Facility Planning Forecasted Project Planning

Sequence Number	Bond Project Description & Status	Projected Construction Year	Funding Source	Allocation Amount	Preliminary Estimate	Actual Amount	Current State	Estimated Occupancy	Next Action Required
1	Courtade Building Construction / Addition in preparation of Bertha Vos students attending Courtade	Nov 2007-August 2008	2004	\$2,220,000	\$2,100,000	\$1,742,316	Completed	Sep-08	Completed
2	Willow Hill Building Construction / Addition in preparation of Norris students attending Willow Hill	Dec 2007-August 2008	2004	\$2,440,000	\$2,330,000	\$2,199,700	Completed	Sep-08	Completed
3	Cherry Knoll complete building Reconstruction Project - architectural design, engineering and construction planning	Oct 2007-April 2008	2004		NA		Completed	NA	Completed
4	Cherry Knoll complete building Reconstruction Project - demolition, construction and furnishings of building	June 2008-August 2009	2004	\$8,700,000	\$8,300,000	\$7,218,019	Completed	Aug-09	Completed
5	West Senior High - interior room renovations in preparation for changing graduation requirements, middle school conversion and transition requirements	Nov 2007-August 2008	2007	\$628,350	\$662,200	\$668,411	Completed	Sep-08	Completed
6	Renovations in preparation for changing graduation requirements, middle school conversion and transition requirements (renovate 2 science lab spaces)	Nov 2007-August 2008	2007	\$699,500	\$650,000	\$691,710	Completed	Sep-08	Completed
7	Traverse City High School Building Addition Project to support science lab requirements, activity spaces and art programs - design and engineering completed on science portion only	Oct 2007-Sept 2008	2007	\$2,000,000	\$1,075,000	\$1,003,192	Completed	Sep-08	Completed
8	Central High School - Parking Lot complete resurfacing project including asphalt, curbs, gutter, sidewalk and approaches	Dec 2007-August 2008	2007	\$1,100,000	\$1,000,000	863,817	Completed	Sep-08	Completed
9	Central High School - Building Addition Project for Physical Education and Athletic Programs. Building addition project facilitates/supports graduation requirement changes, grade configurations and change in athletic seasons. Scope includes addition for physical education including weight room, aerobics, wrestling room, locker room, connecting corridor. Architectural / engineering and design development.	Jan 2008-Sept 2008	2007				Completed	Aug-09	Completed
10	Central High School - building addition project for physical education and athletic programs. Building addition project facilitates/supports graduation requirement changes, grade configurations and change in athletic seasons. Scope includes addition for physical education including weight room, aerobics, wrestling room, locker room, connecting corridor. Construction of facility and furnishings	2009	2007	\$3,544,600	\$3,544,600	\$3,339,540	Completed	Sep-09	Completed
11	West Senior High - athletic addition encompassing auxiliary gym space, locker space, storage and office components (east master plan addition)	2008/2009	2007	\$3,500,000	\$3,500,000	\$3,125,995	Completed	Sep-09	Completed
12	Perimeter Security System, Phase I, for all secondary school locations	2009	2007	\$1,090,000	\$990,000	\$984,370	Completed	Oct-09	Completed
13	East Middle School - Main Entry / Office configuration changes to provide greater monitoring and line of sight	2009	2007	\$400,000	\$250,000	\$226,222	Completed	Sep-09	Completed
14	West Middle School - complete site work re-evaluation, redesign and improved site changes	2009	2007	\$2,000,000	\$2,000,000	\$2,027,789	Completed	Sep-09	Completed
15	Central Grade - remodel four classrooms.	Jan-Sept 2009	2004	\$200,000	\$200,000	\$172,063	Completed	Sep-09	Completed
16	Video recording and tracking equipment	2009	2007	\$300,000	\$300,000	\$257,461	Completed	NA	Completed

COLOR CODE KEY:	
	Completed
	Project planning/research
	Project approved; competitive bidding
	Project approved; construction underway

**Bond Programming & Facility Planning  
Forecasted Project Planning**

Sequence Number	Bond Project Description & Status	Projected Construction Year	Funding Source	Allocation Amount	Preliminary Estimate	Actual Amount	Current State	Estimated Occupancy	Next Action Required
17	Collator	2009	2007	\$125,000	\$125,000	\$89,450	Completed	Apr-09	Completed
18	Fuel Island Reconstruction	2009	2007	\$400,000	\$400,000	\$420,770	Completed	Sep-09	Completed
19	Unallocated Funds 2004 Voter Authorization	NA	2004	\$0	NA	NA	Completed	NA	Completed
20	Unallocated Funds 2007 Voter Authorization	NA	2007	\$0	NA	NA	Completed	NA	Completed
21	Central High School bleacher replacement, press box, and entry site modifications.	June-August 2009	2007	\$200,000	\$200,000	Contract Agreement offset between WSH & CHS \$209,559	Completed	Sep-09	Completed
22	Create a soccer official game field at West Senior High. In addition, bleachers, supportive infrastructure, and field lighting.	June-August 2009	2004	\$350,000	\$350,000	\$309,283	Completed	Sep-09	Completed
23	Visual and Performing Arts installation of new dust collection systems and upgraded ventilation systems	2011	2007	\$150,000	\$150,000	\$136,014	Completed	Sep-11	Completed
24	Long Lake Elementary Reconstruction	2010/2011	2007	\$9,500,000	\$9,200,000	8,916,958	Completed	Sep-11	Completed
25	Data Center Project - conversion of the existing Sabin Elementary School gymnasium into the TCAPS Data/Communications Center	2010/2011	2007	\$3,200,000	\$3,200,000	\$2,959,233	Completed	Aug-11	Completed
26	Griffin Street - Improve the traffic issues at Montessori @ Glenn Loomis Elementary School.	2009	2007	\$60,000	\$55,000	\$53,745	Completed	Sep-09	Completed
27	Access Control & Video Surveillance Security System - Phase II	2011	2007	\$1,800,000	\$1,800,000	\$1,775,687	Completed	Nov-11	Completed
28	Phase III Wireless Point to Point System redundancy for wireless tower, along with bandwidth upgrades to Ceragon Radio communications from Phase I & II.	2011	2007	\$337,886	\$350,000	\$346,621	Completed	Sep-11	Completed
29	Interior Gym Renovation to (old) small gym-CHS	2011	2007	\$53,000	\$53,000	\$48,566	Completed	Jul-11	Completed
30	Construction of Track/Football Buildings/Entrance/Ticket Booth-CHS	2011	2007	\$158,000	\$158,000	\$146,827	Completed	Jul-11	Completed
31	Construction and installation of 500 seat bleacher system, press box and concessions at EMS & WMS	2010/2011	2007	\$354,300	\$354,300	\$353,984	Completed	Jul-11	Completed
32	Complete Gymnasium Lighting Retrofit at WSH	2010	2007	\$48,200	\$48,200	\$45,182	Completed	Sep-10	Completed
33	Installation of J-drain Site Drainage System at WSH Soccer Field	2010	2007	\$22,500	\$22,500	\$19,185	Completed	Aug-10	Completed
34	Conversion of existing analog phone system to complete voice over internet protocol	2013	2007	\$1,800,000	\$1,000,000	\$782,161	Completed	Dec-13	Completed
35	Complete (large and small) Gymnasium Lighting Retrofit at EMS	2010	2007	\$39,000	\$39,000	34,969	Completed	Sep-10	Completed
36	Central Grade School 2011 Classroom Renovation	2011	2007	\$200,000	\$116,567	\$108,399	Completed	Sep-11	Completed
37	Energy efficient lighting upgrades at Central High School, West Middle School and Traverse City High School.	2011	2007	\$200,000	\$167,069	\$166,991	Completed	Nov-11	Completed
38	Technology office relocation to Sabin Complex	2011	2007	\$150,000	\$150,000	\$86,394	Completed	Oct-12	Completed
39	Re-roofing project for Central Grade, Willow Hill and Traverse City High School	2011	2007	\$700,000	\$600,000	\$594,782	Completed	Sep-11	Completed
40	East Middle School interior finishes: upgrade flooring and paint	2011	2007	\$275,000	\$245,414	\$242,815	Completed	Sep-11	Completed

COLOR CODE KEY:	
	Completed
	Project planning/research
	Project approved, competitive bidding
	Project approved, construction underway

**Bond Programming & Facility Planning  
Forecasted Project Planning**

Sequence Number	Bond Project Description & Status	Projected Construction Year	Funding Source	Allocation Amount	Preliminary Estimate	Actual Amount	Current State	Estimated Occupancy	Next Action Required
41	East Middle School driveway and parking lot improvements	2011	2007	\$185,000	\$151,205	\$151,205	Completed	Oct-11	Completed
42	Willow Hill Flooring: replace all existing asbestos tile hallway flooring in old existing building	2012	2007	\$186,000	\$186,000	\$79,646	Completed	Sep-12	Completed
43	Complete mechanical controls replacement to all new building automation system, which is Johnson Controls Metasys at Central High School	2012	2007	\$460,000	\$460,000	\$397,426	Completed	Oct-12	Completed
44	VPAA Project: WSH Mezzanine for scene shop	2012	2007	\$80,000	\$85,000	\$53,945	Completed	Sep-12	Completed
45	Office Renovation at Administration Building	2011	2007	\$20,000	\$15,000	\$13,806	Completed	Dec-11	Completed
46	Purchase of copiers for district to eliminate leased copiers	2012	2007	\$460,000	\$460,000	\$460,000	Completed	Feb-12	Completed
48	Phase III Access Control Security System Project for Eastern, Montessori, Bertha Vos and Interlochen	2012	2007	\$500,000	\$500,000	\$513,713	Completed	Sep-12	Completed
49	Blair, Silver Lake, Westwoods: Crack Fill and Seal Coal Driveways and parking lots	2013	2007	\$60,000	\$55,000	\$48,097	Completed	Sep-13	Completed
50	CHS: replace three main heat pumps supporting auditorium and replace 1 heat pump supporting network communications room	2014	2007	\$200,000	\$180,000	\$137,007	Completed	Oct-13	Completed
51	Silver Lake flooring: replacement of all classroom flooring	2013	2007	\$150,000	\$100,000	\$42,890	Completed	Oct-13	Completed
52	Bertha Vos New Flooring	2012	2007	All Bertha Vos Projects are being funded from the \$900,000 Bond allocation	\$95,000	\$529,893	Completed	Sep-12	Completed
53	Bertha Vos Wall Finishes/Painting	2012	2007		\$45,000		Completed	Sep-12	Completed
54	Bertha Vos General Trades Work	2012	2007		\$35,000		Completed	Sep-12	Completed
55	Bertha Vos Site Repaving	2012	2007		\$55,000		Completed	Aug-12	Completed
56	Bertha Vos Food Service Equipment	2012	2007		\$65,000		Completed	Aug-12	Completed
57	Bertha Vos Phones	2012	2007		\$38,000		Completed	Aug-12	Completed
58	Bertha Vos Wireless Point to Point Communications Tower	2012	2007		\$150,000		Completed	Aug-12	Completed
59	Bertha Vos Playground	2012	2007		\$45,000		Completed	Aug-12	Completed
60	WSH mechanical controls replacement to Metasys Automation. Current system is unsupported.	2013	2007	\$400,000	\$400,000	\$373,958	Completed	Nov-13	Completed
61	WMS mechanical controls replacement to Metasys Automation. Current system is unsupported.	2014	2007	\$435,000	\$435,000	\$413,387	Completed	Nov-14	Completed
62	Phase IV video security installation for Interlochen, Glenn Loomis and Eastern Elementary Schools.	2013	2007	\$450,000	\$380,000	\$325,929	Completed	Oct-13	Completed
63	Energy efficiency projects, Phase II and III: CO, WW, SL, BL, CE, OP, WH and Administration	2013-14	2007	\$720,000	\$720,000	\$370,396	Completed	2013-2014	Completed
64	West Senior High School Track Resurfacing	2013	2007	\$200,000	\$170,000	\$138,574	Completed	Sep-13	Completed
65	West Senior High School Tennis Court Resurfacing	2013	2007	\$160,000	\$90,000	\$62,612	Completed	Sep-13	Completed
66	Central High School Motorized Scrim	2013	2007	\$80,000	\$72,000	\$61,106	Completed	Sep-13	Completed
67	Montessori @ Glenn Loomis: Complete replacement of old existing roof. Existing roof is failing.	2013	2007	\$450,000	\$425,000	\$327,750	Completed	Oct-13	Completed

COLOR CODE KEY:
Completed
Project planning/research
Project approved, competitive bidding
Project approved, construction underway

**Bond Programming & Facility Planning  
Forecasted Project Planning**

Sequence Number	Bond Project Description & Status	Projected Construction Year	Funding Source	Allocation Amount	Preliminary Estimate	Actual Amount	Current State	Estimated Occupancy	Next Action Required
68	West Senior High School heat pump replacement (36 Heat Pumps to be replaced throughout the school)	2013	2007	\$700,000	\$550,000	\$400,524	Completed	Oct-13	Completed
69	VPAA project at West Middle School kiln: burner upgrades	2013	2007	\$15,000	\$15,000	\$10,407	Completed	Dec-13	Completed
70	VPAA West Senior High motorized scrim	2013	2007	\$80,000	\$80,000	\$66,212	Completed	Apr-13	Completed
71	Radio Purchase	2013	2007	\$55,000	\$55,000	\$54,829	Completed	Oct-13	Completed
72	Blair Elementary addition - preschool classrooms	2013/2014	2007	\$2,215,000	\$1,800,000	\$1,542,923	Completed	Sep-14	Completed
73	Central Grade School 2014 Classroom Renovation	2014	2004	\$300,000	\$265,000	\$152,608	Completed	Sep-14	Completed
74	VPAA: CHS & WMS locker storage for musical instruments	2014	2007	\$170,000	\$170,000	\$146,643	Completed	Sep-14	Completed
75	Athletics: New scoreboards for field facilities	2014	2007	\$220,000	\$310,000	\$294,191	Completed	Sep-14	Completed
76	Interlochen gym floor replacement	2014	2007	\$75,000	\$75,000	\$69,046	Completed	Jan-15	Completed
77	Eastern roof replacement	2014	2007	\$450,000	\$450,000	\$361,837	Completed	Sep-14	Completed
78	Interlochen roof replacement	2014	2007	\$450,000	\$450,000	\$376,934	Completed	Sep-14	Completed
79	West Senior High School flooring replacement in classrooms, corridors, main and counseling offices	2014	2007	\$650,000	\$450,000	\$406,940	Completed	Sep-14	Completed
80	Thirby Field bleacher replacement	2015	2007	\$400,000	\$156,000	\$201,184	Completed	Aug-15	Completed
81	Eastern Elementary: PA System Replacement	2014	2007	\$15,000	\$15,000	\$11,110	Completed	Mar-15	Completed
82	Interlochen Elementary: PA System Replacement	2014	2007	\$15,000	\$15,000	\$7,500	Completed	Mar-15	Completed
83	Central Grade Elementary: PA System Replacement	2017	2004	\$35,000	\$28,400	TBD	Completed	Aug-17	Completed
84	Purchase of 45 new security cameras to replace obsolete Pelco cameras	2014	2007	\$35,000	\$35,000	\$34,291	Completed	Oct-14	Completed
85	Willow Hill Roof Drains	2014	2007	\$30,000	\$30,000	\$26,817	Completed	Sep-14	Completed
86	Safety and Security - The Boot System	2014	2007	\$485,000	\$485,000	\$467,114	Completed	Oct-14	Completed
87	VPAA Central High School Production Studio	2014	2007	\$70,000	\$85,000	\$82,202	Completed	Oct-14	Completed
88	VPAA West Senior High auditorium light board	2014	2007	\$12,000	\$11,500	\$11,273	Completed	Aug-14	Completed
89	Central High School renovation and infrastructure upgrades to existing auditorium space	2015	2007	\$2,700,000	\$2,750,000	\$2,711,472	Completed	Dec-15	Completed
90	Blair Elementary classroom and corridor flooring replacement	2015	2007	\$180,000	\$110,000	\$101,804	Completed	Aug-15	Completed
91	Fingerprint equipment	2015	2007	\$11,500	\$11,500	\$11,170	Completed	Jul-15	Completed
92	Westwoods Elementary PA system replacement	2015	2007	\$15,000	\$15,000	\$7,395	Completed	Jul-15	Completed
93	Silver Lake Elementary PA system replacement	2015	2007	\$10,000	\$10,000	\$8,550	Completed	Sep-16	Completed
94	Central High School track resurfacing	2015	2007	\$181,200	\$160,000	\$158,390	Completed	Jul-15	Completed
95	West Senior High track bleachers and press box	2015	2007	\$350,000	\$154,200	\$153,873	Completed	Jun-15	Completed

COLOR CODE KEY:	
	Completed
	Project planning/research
	Project approved; competitive bidding
	Project approved; construction underway

**Bond Programming & Facility Planning  
Forecasted Project Planning**

Sequence Number	Bond Project Description & Status	Projected Construction Year	Funding Source	Allocation Amount	Preliminary Estimate	Actual Amount	Current State	Estimated Occupancy	Next Action Required
96	Central High School weight room HVAC	2015	2007	\$12,000	\$12,000	\$10,841	Completed	Aug-15	Completed
97	Cherry Knoll Elementary window weathering	2015	2007	\$11,380	\$11,380	\$11,380	Completed	Aug-15	Completed
98	Central Grade Elementary LED lighting and ceiling upgrades	2015	2004	\$35,000	\$35,000	\$31,120	Completed	Sep-15	Completed
99	Eastern Elementary, Central Grade, East Middle School, Central High School and West Senior High exterior door replacement	2015	2007	\$170,000	\$170,000	\$168,918	Completed	Sep-15	Completed
100	Central High School reconstruction of utility tunnel sections and removal of abandoned utilities	2015	2007	\$450,000	\$250,000	\$190,747	Completed	Sep-15	Completed
101	Blair Elementary PA system replacement	2016	2004	\$15,000	\$15,000	\$9,972	Completed	May-16	Completed
102	Traverse Heights PA system replacement	2016	2007	\$15,000	\$15,000	\$11,995	Completed	Jun-16	Completed
103	Courtade Elementary PA system replacement	2016	2007	\$10,000	\$10,000	\$9,075	Completed	Sep-16	Completed
104	East Middle School PA system replacement	2017	2007	\$20,000	\$22,500	\$22,500	Completed	Apr-18	Completed
105	Willow Hill Elementary PA system replacement	2016	2007	\$10,000	\$10,000	\$9,500	Completed	Sep-16	Completed
106	Central Grade Elementary - classroom renovations	2016	2004	\$96,000	\$96,000	\$60,082	Completed	Jan-17	Completed
107	Eastern Elementary site paving	2015	2007	\$75,000	\$75,000	\$64,571	Completed	Sep-15	Completed
108	Secondary sites storage containers	2016	2007	\$50,000	\$50,000	\$43,224	Completed	Nov-15	Completed
109	East Middle School dish washer	2016	2007	\$21,000	\$21,000	\$20,562	Completed	Sep-15	Completed
110	West High School gym sound equipment	2015	2004	\$12,000	\$12,000	\$11,487	Completed	Jan-15	Completed
111	West High School indoor batting cage	2016	2004	\$10,000	\$10,000	\$10,000	Completed	Apr-16	Completed
112	Blair Elementary fire alarm	2016	2007	\$35,000	\$35,000	\$31,441	Completed	Sep-16	Completed
113	Cherry Knoll Elementary parking and access improvements	2016	2007	\$225,000	\$230,000	\$228,275	Completed	Sep-16	Completed
114	Cherry Knoll Elementary classroom renovation	2016	2007	\$50,000	\$50,000	\$42,440	Completed	Sep-16	Completed
115	Silver Lake Elementary - mechanical controls system	2017	2007	\$129,500	\$129,500	\$129,500	Completed	Dec-17	Completed
116	Maintenance building office renovation	2016	2007	\$125,000	\$125,000	\$124,998	Completed	Sep-17	Completed
117	Physical Education Facility - field and site improvements EMS,WMS, CSH & WSH	2017	2007	\$100,000	\$100,000	\$91,949	Completed	Jun-18	Completed
118	Energy and electrical upgrades LED lighting West High School, East Middle School, Traverse Heights and Transportation	2016	2007	\$350,000	\$249,604	\$60,760	Completed	Sep-16	Completed
119	Secondary classroom and common area furniture and fixtures	2014	2007	\$800,000	\$126,798	\$126,798	Completed	Sep-16	Completed
120	West High School site Improvements	2016	2007	\$30,000	\$30,000	\$18,917	Completed	Sep-16	Completed
121	East Middle School mechanical controls system and condensers and coils	2016	2007	\$600,000	\$600,000	\$588,557	Completed	Sep-16	Completed
122	East Middle School roof replacement	2016	2007	\$975,000	\$975,000	\$680,907	Completed	Sep-16	Completed
123	East Middle School locker room and interior renovation	2016	2007	\$800,000	\$800,000	\$824,852	Completed	Sep-16	Completed
124	East Middle School - tennis court and site improvement	2017	2007	\$80,000	\$80,000	\$63,178	Completed	Sep-18	Completed
125	West Middle School - master clock and paging system	2017	2007	\$250,000	\$80,000	\$79,635	Completed	Sep-17	Completed

COLOR CODE KEY:	
	Completed
	Project planning/research
	Project approved, competitive bidding
	Project approved, construction underway

**Bond Programming & Facility Planning  
Forecasted Project Planning**

Sequence Number	Bond Project Description & Status	Projected Construction Year	Funding Source	Allocation Amount	Preliminary Estimate	Actual Amount	Current State	Estimated Occupancy	Next Action Required
126	Bertha Vos Elementary - Classroom Renovation	2016	2007	\$80,000	\$80,000	\$72,525	Completed	Mar-17	Completed
127	West Middle School - Tennis Courts	2016	2007	\$85,000	\$85,000	\$88,542	Completed	Dec-16	Completed
128	West Senior High - Athletic Field site improvement	2016	2007	\$80,000	\$80,000	\$56,463	Completed	Jan-17	Completed
129	Physical Education Facility - site improvements and equipment purchase	2016	2007	\$75,000	\$75,000	\$61,861	Completed	May-17	Completed
130	Transportation - flooring replacement	2016	2007	\$20,000	\$20,000	\$9,230	Completed	Sep-16	Completed
131	Traverse City High School - PE field	2017	2007	\$25,000	\$21,127	\$21,127	Completed	Aug-17	Completed
132	Silver Lake Elementary - classroom additions and land purchase	2017	2007	\$1,800,000	\$1,800,000	\$1,685,500	Completed	Dec-17	Completed
133	Central Grade - building renovations	2017	2004/2007	\$300,000	\$300,000	\$258,099	Completed	Sep-17	Completed
134	Central Grade - Abatement project	2017	2007	\$200,000	\$200,000	\$192,744	Completed	Sep-17	Completed
135	Thirby Field - Site upgrades	2017	2007	\$210,000	\$210,000	\$204,547	Completed	Aug-18	Completed
136	Door Hardware, Security Hardware, Radio Equipment, Fire Alarm and E911 Physical Education Facility - WMS Site improvements and CSH equipment purchase	2016/2017	2007	\$335,000	\$335,000	\$270,525	Completed	Sep-19	Completed
137	Video Recorder Server	2016	2004	\$30,000	\$30,000	\$26,260	Completed	Nov-16	Completed
138	District copier replacement	2017	2007	\$550,000	\$550,000	\$372,756	Completed	Sep-17	Completed
139	Willow Hill Elementary - site and classroom flooring upgrade	2017	2007	\$50,000	\$50,000	\$32,959	Completed	Sep-17	Completed
140	Eastern Elementary - reconstruction, construction manager, equipment, abatement and demolition	2017	2004/2007	\$16,500,000	\$16,500,000	\$16,347,308	Completed	Aug-18	Completed
141	Transportation - overhead garage doors and site approach paving	2017	2007	\$90,000	\$90,000	\$62,832	Completed	Aug-16	Completed
142	Transportation - bus hoist	2017	2007	\$90,000	\$90,000	\$90,155	Completed	Aug-17	Completed
143	Central Grade freezer	2016	2007	\$25,000	\$25,000	\$22,637	Completed	Sep-16	Completed
144	CSH - Portable Backstop System	2017	2007	\$50,000	\$50,000	\$48,717	Completed	Sep-17	Completed
145	West Senior High - Cooling Tower	2018	2007	\$225,000	\$225,000	\$177,186	Completed	May-19	Completed
146	Playground Equipment	2018	2007	\$165,000	\$165,000	\$160,073	Completed	Sep-18	Completed
147	Cafeteria Tables	2018	2007	\$160,000	\$16,000	\$149,821	Completed	May-19	Completed
148	Boardman - site work and parking Lot	2018	2007	\$50,000	\$50,000	\$49,457	Completed	Oct-18	Completed
149	Boardman - technology improvements	2019	2007	\$24,000	\$24,000	\$23,668	Completed	May-19	Completed
150	West High School - stage pit cover and extension	2017	2007	\$80,000	\$75,000	\$70,992	Completed	Sep-17	Completed
151	Central High School - library renovation	2018	2007	\$115,000	\$115,000	\$110,787	Completed	Sep-18	Completed
152	West High School - east athletic entrance renovation	2018	2007	\$70,000	\$70,000	\$69,882	Completed	Sep-18	Completed
153	Athletic field and site improvements	2018	2007	\$85,000	\$85,000	\$82,805	Completed	May-19	Completed
154	West High School - athletic parking lot and site improvement	2018	2007	\$140,000	\$140,000	\$138,153	Completed	Sep-18	Completed
155	Secondary instructional classroom furniture	2019	2007/2018	\$2,100,000	\$2,100,000	\$2,024,548	Completed	Sep-19	Completed
156	Elementary instructional classroom furniture	2023	2018	\$900,000	\$900,000	TBD	Planning	TBD	Planning

COLOR CODE KEY:

Completed
Project planning/research
Project approved, competitive bidding
Project approved, construction underway

**Bond Programming & Facility Planning  
Forecasted Project Planning**

Sequence Number	Bond Project Description & Status	Projected Construction Year	Funding Source	Allocation Amount	Preliminary Estimate	Actual Amount	Current State	Estimated Occupancy	Next Action Required
158	Silver Lake vehicular entry	2019	2007	\$400,000	\$400,000	\$351,921	Completed	Sep-19	Completed
159	Silver Lake interior renovations	2019	2007	\$1,200,000	\$1,200,000	\$1,098,934	Completed	Sep-19	Completed
160	Long Lake interior renovations	2019	2007	\$300,000	\$300,000	\$240,340	Completed	Sep-19	Completed
161	Willow Hill interior renovations, boiler replacement and site improvements	2019	2007	\$1,800,000	\$1,800,000	\$1,709,604	Completed	Sep-19	Completed
162	West Middle School interior renovations, roof and site improvements	2019	2018	\$4,100,000	\$4,100,000	\$3,785,099	Completed	Sep-19	Completed
163	Courtade interior renovations	2019	2007	\$1,600,000	\$1,600,000	\$1,492,012	Completed	Sep-19	Completed
164	West High School - auditorium lighting	2019	2018	\$650,000	\$650,000	\$591,833	Completed	Sep-19	Completed
165	West High school library renovation	2019	2018	\$100,000	\$100,000	\$72,519	Completed	Sep-19	Completed
166	Westwoods interior renovations	2020-2021	2007	\$1,250,000	\$1,250,000	\$1,207,975	Completed	Dec-20	Completed
167	Blair Elementary interior renovations	2020-2021	2007	\$1,000,000	\$1,000,000	\$955,592	Completed	Dec-20	Completed
168	Security camera, radio, doors and hardware upgrades	2019-2021	2007/2018	\$480,000	\$480,000	\$275,316	Completed	Jun-21	Completed
169	Montessori - new school building	2020-2022	2007/2018	\$26,800,000	\$26,800,000	TBD	Construction	Nov-22	Construction
170	Cherry Knoll classroom addition	2020	2007	\$2,000,000	\$2,000,000	\$1,847,812	Completed	Sep-20	Completed
171	Traverse City High School interior renovations	2020	2007	\$200,000	\$200,000	\$168,464	Completed	Sep-21	Completed
172	Playground improvements	2019-2022	2007/2018	\$120,000	\$120,000	\$91,063	Completed	May-22	Completed
173	Security system upgrade - phase I	2020	2018	\$400,000	\$400,000	\$326,201	Completed	Sep-20	Completed
174	Central High School - Athletic Complex	2020-2021	2018	\$9,100,000	\$9,100,000	\$9,061,890	Completed	Sep-21	Completed
175	Thirby field site improvement	2020	2018	\$1,200,000	\$1,200,000	\$1,032,746	Completed	Oct-21	Completed
176	Parking lot improvements - Courtade	2020	2007	\$25,000	\$25,000	\$10,500	Completed	Sep-20	Completed
178	Central Grade interior renovations	2020	2018	\$400,000	\$400,000	\$373,447	Completed	Sep-20	Completed
179	Master clock upgrade	2019/2020	2018	\$350,000	\$350,000	\$328,777	Completed	Nov-21	Completed
180	Transportation interior renovations	2019	2007	\$50,000	\$50,000	\$25,627	Completed	Nov-19	Completed
181	Willow Hill interior phase II and site improvements	2020-2021	2007	\$1,350,000	\$1,350,000	\$1,284,671	Completed	Sep-20	Completed
182	West Middle School - interior renovations	2020	2018	\$2,100,000	\$2,100,000	\$2,081,709	Completed	Sep-20	Completed
183	West Middle School gym bleachers	2020	2007	\$140,000	\$140,000	\$131,495	Completed	Sep-20	Completed
184	West Middle School athletic field irrigation upgrade	2020	2007	\$95,000	\$95,000	\$93,505	Completed	Jul-21	Completed
185	Central Grade - sewer connection	2021	2018	\$75,000	\$75,000	\$59,061	Completed	Aug-21	Completed
185	Security system upgrade - phase II	2021	2018	\$650,000	\$650,000	\$593,938	Completed	Oct-21	Completed
186	Willow Hill interior phase III	2021	2018	\$961,000	\$961,000	\$902,486	Completed	Oct-21	Completed
187	Westwoods classroom addition	2021	2018	\$3,805,000	\$3,805,000	\$3,667,940	Completed	Oct-21	Completed

COLOR CODE KEY:
Completed
Project planning/research
Project approved; competitive bidding
Project approved; construction underway

**Bond Programming & Facility Planning  
Forecasted Project Planning**

Sequence Number	Bond Project Description & Status	Projected Construction Year	Funding Source	Allocation Amount	Preliminary Estimate	Actual Amount	Current State	Estimated Occupancy	Next Action Required
188	East Middle School - office/entry renovation	2021	2018	\$1,162,250	\$1,162,250	\$1,056,126	Complete	Oct-21	Complete
189	Traverse City High School - office/entry renovation	2021	2018	\$611,000	\$611,000	\$600,285	Complete	Oct-21	Complete
190	Cherry Knoll Elementary - office/entry renovation	2021	2018	\$480,500	\$480,500	\$431,328	Complete	Oct-21	Complete
191	Long Lake Elementary - office/entry renovation	2021	2018	\$298,000	\$298,000	\$284,296	Complete	Oct-21	Complete
192	Central High School - security renovation	2021	2018	\$800,000	\$800,000	\$749,367	Complete	Oct-21	Complete
193	West High School - office/entry renovation	2021	2018	\$550,000	\$550,000	\$505,783	Complete	Oct-21	Complete
194	West High School - auditorium renovation	2021	2018	\$650,000	\$650,000	\$557,643	Complete	Oct-21	Complete
195	West High School - athletic complex and site improvement	2021-2023	2018	\$9,100,000	\$9,100,000	TBD	Contract Award	Jul-23	Construction
196	Transportation - bus wash	2023-2024	2018	\$2,000,000	TBD	TBD	Planning	TBD	Design
197	Transportation - site improvement	2023-2024	2018	\$4,000,000	TBD	TBD	Planning	TBD	Planning
198	Central Grade - library floor upgrade	2022	2018	\$25,000	\$25,000	TBD	Contract Award	Sep-22	Construction
199	Traverse Heights - office/entry and interior renovation	2023	2018	TBD	TBD	TBD	Planning	TBD	Design
200	Print department - equipment replacement	2021-2022	2018	\$230,000	\$230,000	\$230,000	Equipment ordered	Sep-22	Equipment installation
201	West Middle School - track reconstruction	2023	2018	\$250,000	TBD	TBD	Planning	TBD	Bidding
202	West High School - tennis court reconstruction	2023	2018	\$85,000	TBD	TBD	Planning	TBD	Bidding
203	Central High School - tennis court reconstruction	2023	2018	\$85,000	TBD	TBD	Planning	TBD	Bidding
204	Central High School - STEM	2023-2024	2018	TBD	TBD	TBD	Planning	TBD	Design
205	West High School - STEM and weight room	2023-2024	2018	TBD	TBD	TBD	Planning	TBD	Design
206									
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COLOR CODE KEY:	
	Completed
	Project planning/research
	Project approved; competitive bidding
	Project approved; construction underway

Updated June 22



# **MEMORANDUM**

**Christine Thomas-Hill**  
Associate Superintendent  
Finance and Operations  
*Julie Gorter*  
*Executive Assistant*

**TO:** Dr. John R. VanWagoner II, Superintendent  
**FROM:** Christine Thomas-Hill, Associate Superintendent  
**DATE:** June 27, 2022  
**RE: CERTIFICATION OF 2022-2023 TAXES**

---

The Board of Education is being asked to adopt a resolution certifying the tax levy for the 2022-2023 school year, to take effect on July 1, 2022. This certification is necessary for the July 1, 2022 preparation of the summer tax collection bills.

An appropriate motion to adopt this resolution would be:

**Moved by \_\_\_\_\_, Supported by \_\_\_\_\_, to adopt the resolution certifying the tax levy for the 2022-2023 school year, dated July 1, 2022.**

# TRAVERSE CITY AREA PUBLIC SCHOOLS BOARD OF EDUCATION

## RESOLUTION FOR ADOPTION June 27, 2022

**FOR ACTION:**

**TOPIC:** Certification of Taxes for the 2022/2023 School Year

**RECOMMENDATION:**

It is recommended that the Board of Education adopt the resolution certifying the tax levy for the 2022/2023 school year at the following rates:

Operating Millage Rate (Non-Principal Residence Exemption)	18.000
Debt Millage Rate (Homestead, Non-Principal Residence Exemption, and IFT/CFT)	3.100

It is necessary to certify taxes so that the summer tax collection bills can be prepared by July 1, 2022. After applying the appropriate Headlee Rollback calculation to the authorized non-principal residence exemption millage rate, the District is still able to levy the full 18 mills required to receive the foundation amount.

**FINANCIAL IMPACT:** Projected proceeds from the above levies are as follows:

18.0 Mills Operating Non-Principal Residence Exemption	\$44,074,414
3.1 Mills Debt Service	\$19,186,274

**SOURCE PERSON:** Christine Thomas-Hill  
Associate Superintendent of Finance and Operations

**TRAVERSE CITY AREA PUBLIC SCHOOLS  
BOARD OF EDUCATION**

**RESOLUTION FOR ADOPTION  
June 27, 2022**

**CERTIFICATION OF TAXES**

This Resolution certifying taxes for the 2022-2023 school year shall take effect on July 1, 2022.

AYES:

NAYS:

Resolution adopted.

---

Josey Ballenger, Secretary  
Board of Education  
Traverse City Area Public Schools

The undersigned duly qualified and acting Secretary of the Board of Education of Traverse City Area Public Schools, Traverse City, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education, Traverse City, Michigan at its study session meeting held on June 27, 2022, the original of which is part of the Board's minutes, and further certifies that notice of the meetings was given to the public under the Open Meetings Act, 1976 PA267, as amended.

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Josey Ballenger, Secretary  
Board of Education  
Traverse City Area Public Schools

FOR: Acme, Blair, East Bay, Garfield, Grant, Green Lake, Long Lake, Peninsula, Whitewater, Elmwood Townships & the City of Traverse City

ORIGINAL TO: County Clerk(s)  
 COPY TO: Equalization Department(s)  
 COPY TO: Each township or city clerk

L-4029

**2022 Tax Rate Request (This form must be completed and submitted on or before September 30, 2022)**

**MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS**

Carefully read the instructions on page 2.

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes  
**Benzie, Grand Traverse, Leelanau**

2022 Taxable Value of ALL Properties in the Unit as of 5-23-2022  
**6,189,120,515**

Local Government Unit Requesting Millage Levy  
**Traverse City Area Public Schools**

For LOCAL School Districts; 2022 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.  
**2,448,578,541**

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2022 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2021 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2022 Current Year "Headlee" Millage Reduction Fraction	(7) 2022 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Extra Vote	Operating Non-Home	11/4/14	19.0961	18.0700	0.9676	17.4845	NA	17.4845	17.4845		12/1/25
Extra Vote	Operating Non-Home	11/3/20	1.0000	0.9873	0.9676	0.9553	NA	0.9553	0.5155		12/1/25
Extra Vote	Debt All	6/14/04	NA	NA	NA	NA	NA	NA	3.1000		NA
		11/6/07									
		8/7/18									

Prepared by **Sandra Low** Telephone Number **(231) 933-1797** Title of Preparer **Director of Finance** Date **6/21/2022**

**CERTIFICATION:** As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

Clerk  
 Secretary  
 Chairperson  
 President

Signature *Josey Ballenger* Print Name **Josey Ballenger** Date **6/21/2022**

Signature *Scott Newman-Bale* Print Name **Scott Newman-Bale** Date **6/21/2022**

\* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

\*\* IMPORTANT: See instructions on page 2 regarding where to find the millage rate used in column (5).

Local School District Use Only. Complete if requesting multiple levies. See State Bulletin 2 of 2022 for instructions on completing this section.	Rate
Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	
For Principal Residence, Qualified Ag., Qualified Forest and Industrial Personal	0.0000
For Commercial Personal	6.0000
For all Other	18.0000

**2022 Tax Rate Request (This form must be completed and submitted on or before September 30, 2022)**

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

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County(ies) Where the Local Government Unit Levies Taxes

**Benzie, Grand Traverse, Leelanau**  
Local Government Unit Requesting Millage Levy  
**Traverse City Area Public Schools**

2022 Taxable Value of ALL Properties in the Unit as of 5-23-2022  
**6,189,120,515**

For LOCAL School Districts: 2022 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.  
**2,448,578,541**

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2022 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2021 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2022 Current Year "Headlee" Millage Reduction Fraction	(7) 2022 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Extra Vote	Operating Non-Home	11/4/14	19.0961	18.0700	0.9676	17.4845	NA	17.4845	17.4845	17.4845	12/1/25
Extra Vote	Operating Non-Home	11/3/20	1.0000	0.9873	0.9676	0.9553	NA	0.9553	0.5155	0.5155	12/1/25
Extra Vote	Debt All	6/14/04	NA	NA	NA	NA	NA	NA	3.1000	3.1000	NA
		11/6/07									
		8/7/18									

Prepared by **Sandra Low** Telephone Number **(231) 933-1797** Title of Preparer **Director of Finance** Date **6/21/2022**

**CERTIFICATION:** As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

<input type="checkbox"/> Clerk	Signature <i>Josey Ballenger</i>	Print Name <b>Josey Ballenger</b>	Date <b>6/21/2022</b>
<input checked="" type="checkbox"/> Secretary	Signature <i>Scott Newman-Bale</i>	Print Name <b>Scott Newman-Bale</b>	Date <b>6/21/2022</b>
<input type="checkbox"/> Chairperson			
<input checked="" type="checkbox"/> President			

\* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

\*\* **IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)  
For Principal Residence, Qualified Ag., Qualified Forest and Industrial Personal  
For Commercial Personal  
For all Other

Rate  
**0.0000**  
**6.0000**  
**18.0000**

# RatingsDirect®

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## Summary:

# Traverse City Area Public Schools, Michigan; General Obligation

### Primary Credit Analyst:

Kimberly Barrett, Centennial + 1 (303) 721 4446; Kimberly.Barrett@spglobal.com

### Secondary Contact:

Stuart Nicol, Chicago + 1 (312) 233 7007; stuart.nicol@spglobal.com

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Stable Outlook

Credit Opinion

Related Research

## Summary:

# Traverse City Area Public Schools, Michigan; General Obligation

### Credit Profile

US\$42.5 mil sch bldg & site bnds (GO - unltd tax) ser 2021 due 05/01/2031

*Long Term Rating* AA-/Stable New

Traverse City Area Pub Schs GO

*Long Term Rating* AA-/Stable Affirmed

## Rating Action

S&P Global Ratings assigned its 'AA-' rating to Traverse City Area Public Schools Series 2021 school building and site general obligation (GO) bonds. At the same time, S&P Global Ratings affirmed the 'AA-' rating on the district's GO debt outstanding. The outlook is stable.

The bonds are general obligations of the district, secured by its full-faith-and-credit pledge, and payable from an unlimited ad valorem tax on all taxable property within the district's boundaries. Proceeds of the series 2021 bonds will finance various capital improvements throughout the district.

### Credit overview

The rating reflects Traverse Area Public Schools' stable local economy, with a strong and growing tax base, that is diverse and primarily residential. The rating also reflects prudent budget management, which has allowed the district to maintain good reserves in recent years, and through the COVID-19-induced recession. We view the district's active management of its debt favorably, which fully retires within ten years, is authorized pursuant to voter-referendum, and is supported by a stable and relatively low debt millage. We view the district's elevated pension and OPEB carrying charges as a longer-term constraining credit factor.

The rating further reflects our view of the following credit factors:

- Strong economy, with a large and growing tax base that serves most of Grand Traverse County and is a regional economic anchor;
- Stable reserves at around 7% of expenditures, that while currently below the formal policy target of 10% of expenditures, are expected to increase to meet that goal by fiscal-year-end 2022;
- Good financial management practices and policies, measured by our Financial Management Assessment (FMA);
- Manageable debt burden, that we consider low as a percent of market value, moderate on a per capita basis, and moderate as a percent of expenditures; and
- Participation in a poorly-funded pension plan, and elevated pension and OPEB carrying charges.

## **Environmental, social, and governance factors**

We analyzed Traverse City Area School District's environmental, social, and governance risks relative to the district's economy, management, financial performance, and debt and liability profile and determined that all are in line with our view of sector standards. The district's geographic location makes it somewhat more exposed to extreme winter weather events; however, the district has not experienced any such events in recent years that have affected operations. We will continue to monitor the district's gradually declining enrollment as a potential social factor that could affect finances, but given that overall population has increased, and management has budgeted accordingly, we do not currently consider this to be an elevated risk.

## **Stable Outlook**

### **Downside scenario**

We could lower the rating if the district experiences financial pressure, which results in budgetary imbalance or material declines in reserves.

### **Upside scenario**

We could raise the rating if the district increases reserves to meet its formal reserve policy target, and it maintains reserves at levels we consider strong, it adopts more comprehensive management policies and practices, and its pension and OPEB costs as a portion of its budget moderates.

## **Credit Opinion**

### **Economy**

Traverse City Area Public Schools serves an estimated population of 85,753, encompassing approximately 300 square miles in northwestern Michigan's Lower Peninsula. The district encompasses all Traverse City and all or part of 13 townships, in Grand Traverse, Leelanau and Benzie Counties. Median household and per capita effective buying incomes are good and strong, respectively, at 103% and 113% of national levels. The district's largest employer is Munson Healthcare (3,100 employees), followed by the district itself (1,145 employees). The district's primarily residential (74.8%) tax base is very diverse, with the top ten taxpayers accounting for just 2.7% of taxable value. Largest taxpayers include utilities, resorts, retail, condominiums, apartments, and a hotel. Total market value in 2020 was \$14.2 billion, a 7.5% increase from prior year, which equates to \$165,291 per capita, which we consider to be extremely strong. Total taxable value grew 21% over the past five years, or nearly 5% annually on average.

Grand Traverse County's unemployment rate was historically low at 3.4% in 2019; however, due to the COVID-19-induced recession, the unemployment rate temporarily increased materially, peaking at 25.4% in April 2020 before gradually improving each month back down to 5.8% as of February 2021. With uncertainty remaining about the timing of recovery, we will continue to monitor the long-term economic and labor market effects. However, given the relatively stable makeup of the tax base, we expect the local economy to remain strong during the outlook period. For more information on S&P Global Economics latest forecast, see "Economic Outlook U.S. Q2 2021: Let the Good Times Roll" published March 24, 2021 on RatingsDirect.



The district initially expected a large impact to the local economy from the COVID-19-induced recession, given the tourism and hotel presence in the area, however, management reports that while restaurants were impacted, the local residential real estate market has been very strong. Officials have observed adults who are able to work from home moving to the area, which hasn't translated directly to enrollment growth, but has impacted the local housing market favorably.

The district currently operates 16 school facilities, including 11 elementary schools, 2 middle schools, and 3 high schools.

A gradual annual decline in enrollment has resulted in a nearly 5% reduction in students over the past ten years, from 10,073 students in 2012 to 9,581 students in 2021. There are 11 other schools (private, charter, parochial) within the district's boundaries, with a total enrollment of just over 3,100 students. The district participates in open enrollment and is typically a net gainer of school of choice students.

### **Finances**

State aid funding, which is determined by enrollment, is the primary source of operating revenue for most Michigan school districts. Therefore, fluctuating enrollment can lead to increases or decreases in revenue. In fiscal 2020, state aid funding accounted for 55% of general fund revenue, followed by property tax collections of 36%. The district experienced positive operating results in fiscal years 2018 and 2019, with surpluses of \$2.9 million (3.1%) and \$558,000 (0.6%), respectively. The district has maintained good reserves in each of the past three audited fiscal years (2018 through 2020), ranging from \$6.4 million to \$7.3 million, or 6.5% to 7.5% of general fund expenditures. While reserves have been relatively stable, they are below the district's reserve policy target of 10% of expenditures. Management expects to add to reserves in fiscal 2021 and 2022 and is projecting exceeding the 10% target at fiscal-year-end 2022.

Fiscal 2020 ended with a \$1.6 million, or 1.6% deficit, primarily due to timing of receipt of state and federal funding. At the onset of the pandemic, the district initially anticipated a reduction in state per-pupil funding, but instead per-pupil state aid was fully funded for districts in fiscal 2020. However, upon confirmation of receipt of CARES Act funding for school districts, the state withheld some funding for districts, offsetting those amounts with the distribution of the CARES Act funds. For Traverse City Area Schools, state funds in fiscal 2020 were reduced by \$1.6 million, and CARES Act funding received in fiscal 2021 was \$3.2 million. Absent the timing of the offset, management estimates that fiscal 2020 results would have been positive. Including the CARES Act funding, the district currently projects a \$940,000, or 1%, surplus in fiscal 2021. Management is planning a multi-year approach for receipt and expenditure of additional federal funding (CARES Act 2 and American Rescue Plan), evaluating the best use of those funds over the next three years, as they will be implemented on a reimbursement basis.

### **Management**

We consider the district's management practices good under our FMA methodology, indicating that practices exist in most areas, although not all may be formalized. Management evaluates historical data and demographic trends when developing revenue and expenditure assumptions for budgeting purposes. The budget can be amended as needed throughout the fiscal year, and management provides monthly budget-to-actual reporting to the board. The district's financial forecast includes 3-year projections of revenues, expenditures, and fund balances, and its long-term capital plan includes project details, costs, and timing. The district has a formal investment policy and reports holdings and

returns monthly. The district has a formal reserve policy to maintain fund balance equal to at least 10% of expenditures, however, it is not currently meeting that policy target, as reserves have stayed around 6% to 7% of expenditures for the past three audited fiscal years. Management projects returning to fund balance above 10% of expenditures at fiscal-year-end 2022. The district does not currently have a debt management policy, but typically issues 10-year bonds pursuant to voter referendum and has not increased the debt millage in over 20 years. Another management highlight is that the district adopted and implemented a comprehensive COVID-19 preparedness and response plan, which includes information about instruction, operations, and protocols for enhanced cleaning and safety, and testing.

### **Debt**

Including the series 2021 issuance, overall net debt per capita is moderate at \$2,625 per capita and low as a percent of market value at 1.0%. Debt service carrying charges were 13.5% of total governmental fund expenditures, excluding capital outlay in fiscal 2020, which we consider moderate. Amortization is very rapid, with all the district's direct debt scheduled to be retired within 10 years. The district typically issues ten-year debt every two years, which we expect to continue. In 2018, voters authorized the issuance of up to \$107 million for school capital improvement projects. After issuance of the \$42.5 million 2021 bonds, there will be \$42.1 million remaining authorized but unissued under the 2018 referendum, which the district expects to issue in two pieces in 2023 and 2025. We do not expect the additional issuance to have a material impact on our overall view of the district's debt profile, as a large portion of existing principal will be retired over the same timeframe. The district's debt service tax levy has been 3.1 since 1998, and there are no plans to change that rate, debt issuance is managed within that rate.

### **Pension and other postemployment benefits liabilities**

- Pension and other postemployment benefit (OPEB) costs are a source of credit pressure for the Traverse City Area Public School District, as the plans are poorly funded and annual costs already make up an above-average portion of total spending.
- Cost increases may be moderating due to recent reforms to the Michigan Public School Employees' Retirement System (MPSERS), but market conditions and their possible effect on the state budget could offset these gains.
- The school district's costs related to OPEB will likely escalate but given the size of the liability relative to budget, we expect costs to remain affordable.

The district participates in the following plans as of June 30, 2020:

- MPSERS: a cost-sharing, multiple-employer, statewide, defined-benefit public employee retirement plan governed by the State of Michigan that is 60.1% funded, with a proportionate share of net pension liability of \$196.5 million.
- MPSERS OPEB: 48.7% funded, with a proportionate share of net OPEB liability of \$41.9 million.

In fiscal 2020, the district paid its full required contribution of 11.2% of total governmental expenditures, toward its pension obligations. In fiscal 2020, the district also paid 3.2% of total governmental expenditures toward its OPEB obligations. Combined pension and OPEB carrying charges totaled 14.4% of total governmental fund expenditures in 2020.

The plan made funding progress in the most recent year, with contributions exceeding static funding but falling short

of our minimum funding progress metric. An actuarial plan is in place to reach full funding, and contributions are expected to increase by approximately 2.75% each year as a result of the level-percent-of-pay amortization basis. The plan is scheduled to be fully funded within 21 years. Considering the discount rate of 6.8%, we see risk of budgetary stress in response to market volatility, as well as cost deferrals resulting from a static mortality assumption and the requirement to maintain the payroll growth.

## **Related Research**

- Through The ESG Lens 2.0: A Deeper Dive Into U.S. Public Finance Credit Factors, April 28, 2020

Certain terms used in this report, particularly certain adjectives used to express our view on rating relevant factors, have specific meanings ascribed to them in our criteria, and should therefore be read in conjunction with such criteria. Please see Ratings Criteria at [www.standardandpoors.com](http://www.standardandpoors.com) for further information. Complete ratings information is available to subscribers of RatingsDirect at [www.capitaliq.com](http://www.capitaliq.com). All ratings affected by this rating action can be found on S&P Global Ratings' public website at [www.standardandpoors.com](http://www.standardandpoors.com). Use the Ratings search box located in the left column.

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## **TCAPS Audit Schedule (2021/2022)**

The following schedule provides information on the majority of external audits that were conducted at TCAPS during the 2021-2022 fiscal year. This list is being provided to emphasize how TCAPS' financial data and various programs are closely scrutinized, not only internally but by various external entities as well.

AUDIT NAME	SCOPE/DESCRIPTION	SOURCE	TIMEFRAME	RESPONSIBLE DEPARTMENT	TOTAL HOURS Devoted to Completion
<b>Section 504 Plan</b>	504 Plans are used to help students with disabilities who may not be eligible for an IEP (Individual Education Plan), but still need some accommodations at school. Monitoring throughout the year	OCR (Office of Civil Rights)	Varies	Curriculum & Instruction	Varies based on complaint
<b>Annual Clock Hour Report</b>	Reporting number of days & hours school was held by site, adjusted for circumstances outside the district's control	Northwest Education Services	Due by August 1	Human Resources	10 hours
<b>Annual Financial Audit</b>	District accounts audited by a firm of licensed certified public accountants; preparation of district's financial statements; complete filing requirements by November 1	State of MI	May through October (annual)	Business Office	240+ hours
<b>Annual Financial Audit - Single Audit Prep</b>	District review of federal accounts is more complex because of financial and program compliance	State of MI and MDE (Michigan Department of Education)	Monthly	Business Office	17 hours per month
<b>Child and Adult Care Food Program Administrative (CACFP) Review</b>	Assessment of child care CACFP Snack Program	MDE	Every 3 years	Food Service Department	50 hours
<b>Civil Rights - EEOC (Equal Employment Opportunity Commission) (Employee)</b>	Office of Civil Rights (OCR) review of hiring data and statistics to ensure equal employment opportunities.	OCR/Civil Rights Data Collection	Annual submission of basic data; Random selection for in-depth audit	Human Resources	1 hour +
<b>Civil Rights - EEOC (Student)</b>	(OCR) review of student data trends	OCR	Reported for odd years; submitted even years.	Human Resources + various departments across district	40 hours per site
<b>Consolidated Application Grant Audit</b>	MDE reviews financial and programing compliance	MDE	Every 5 years, last audit was June 2020	Business Office and Curriculum Department	55 hours

AUDIT NAME	SCOPE/DESCRIPTION	SOURCE	TIMEFRAME	RESPONSIBLE DEPARTMENT	TOTAL HOURS Devoted to Completion
<b>Section 41A - Bilingual Education Grant Audit</b>	MDE reviews financial and programing compliance	MDE	Annual submission of basic data; Random selection for in-depth audit	Business Office and Curriculum Department	Varies (depending on breadth and scope)
<b>Graduation Appeals Audit</b>	The ability to correct graduation status for all students within the last four years	Northwest Education Services	August-December	Human Resources	5 hours
<b>Hazardous Waste Management Audit</b>	Audit of compliance with Small Quantity Generator Regulations	Michigan Department of Environment Great Lakes and Energy (formerly MDEQ)	Annual written audit, unannounced in-person inspection	Director of Printing	4 hours
<b>MDE Administrative Review of NSLP (National School Lunch Program)</b>	Assessment of school nutrition programs	MDE	Every 5 years	Food Service Department	100 hours
<b>MDE Summer Food Service Program (SFSP) Review</b>	Assessment of school nutrition programs	MDE	Every 3 years	Food Service Department	100 hours
<b>MDE Certification</b>	MDE PECS (Professional Education Certification Services) ensures that the district is appropriately placing certificated and endorsed educators (administrators and teachers)	MDE	Determined by Registry for Educational Personnel	Human Resources	Varies (depending on breadth and scope)
<b>MDE District Provided Professional Development (DPPD) (individual; district)</b>	MDE PECS ensures that professional learning hours submitted by educator for certificate renewal purposes meet the DPPD requirements; MDE PECS reviews the district's offerings to ensure that 30+ hours of DPPD are offered annually (MCL 380.1527)	MDE	Varies	Human Resources	Varies (depending on breadth and scope)

AUDIT NAME	SCOPE/DESCRIPTION	SOURCE	TIMEFRAME	RESPONSIBLE DEPARTMENT	TOTAL HOURS Devoted to Completion
<b>MESSA Insurance Monthly Premium Audit</b>	A third party audit firm sends confirmation of an amount we paid to MESSA to verify	Third Party Audit firm for MESSA	July	Business Office	1 Hour
<b>MDE CEPI (Center for Educational Performance and Information) Registration of Educational Personnel Collection</b>	Bi-annual collection of employee personnel data; data analysis by CEPI/MDE drives certification and placement audits	MDE	December & June	Human Resources	Ongoing throughout year
<b>MIOSHA (Michigan Occupational Safety and Health Association) Compliance Audit</b>	The evaluation and review of district compliance with legal safety requirements	MIOSHA	June	Human Resources	5 hours
<b>Michigan State Police ICHAT Audit (Internet Criminal History Access Tool)</b>	MSP review of ICHAT process in accordance with active volunteers, employees, contractors, etc.	State of MI	Once every 5 years Las audit was January 2022	Human Resources	3 hours
<b>Michigan State Police School Bus Inspection</b>	The Pupil Transportation Act 187 of 1990 (257.1839 Inspections) requires the department of state police to inspect each school bus annually	Michigan State Police	Annual	Transportation	3-4 weeks/year
<b>Michigan Student Data System (MSDS) General Collection for Fall and Spring Count Days</b>	To determine district funding based on FTE submitted for each count day. This generates funding for each school year.	Northwest Education Services	Fall Audit (Nov/Dec/Jan) Spring Audit (April/May)	Human Resources	40 hours per audit
<b>Noncriminal Justice Agency Compliance Audit (NCJA)</b>	To ensure compliance with the FBI Criminal Justice Information Services Security Policy, federal and state laws regarding a NCJA access, use, storage, and dissemination of (CHRI) criminal history record information	State of MI	Once every 5 years	Human Resources	30 hours



AUDIT NAME	SCOPE/DESCRIPTION	SOURCE	TIMEFRAME	RESPONSIBLE DEPARTMENT	TOTAL HOURS Devoted to Completion
<b>Office of Retirement Services (ORS)</b>	ORS conducts random, audits on items like classification, wages, etc.	ORS	Several random audits each year	Business Office	Varies
<b>Student and Exchange Visitor Program (SEVIS), F-1 Visa Audit</b>	Audit of F1 Visa program	US Immigration and Customs Enforcement (ICE)	Fall and spring each year	Communication Department	4 hours
<b>Special Education</b>	CIMS (Continuous Improvement & Monitoring System)	MDE	4 times per year	Special Education Office	Varies
<b>SRM (Student Record Maintenance) - Section 25 Audit</b>	The ability to capture student funding for students enrolled between the fall and spring count days.	Northwest Education Services	Within 30 days of student enrollment from fall to spring count days	Human Resources	40 hours
<b>State Testing</b>	Audits during each testing cycle	MDE/SAT/AP/NWEA	Each testing cycle and end of year	Curriculum & Instruction and Human Resources	Ongoing throughout year
<b>Workers' Compensation Wage Audit</b>	Workers Compensation rates are partially based on wages. SET SEG hires a third party administrator to obtain our wage information to assist in setting annual billing.	SET SEG	August	Business Office	4 Hours

