

**Christine Thomas-Hill**  
Executive Director  
Finance and Operations  

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*Michele Greenan*  
Executive Assistant

## **MEMORANDUM**

**TO:** Paul Soma, Superintendent  
**FROM:** Christine Thomas-Hill, Executive Director  
**DATE:** June 26, 2017  
**RE:** **AMENDMENT II to 2016/2017 GENERAL FUND BUDGET and  
AMENDMENT II to 2016/2017 SPECIAL REVENUE FUND BUDGET:**

- **FOOD SERVICES**
- **COMMUNITY SERVICES**

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Attached please find the proposed final amendments to the 2016/2017 General Fund Budget and Special Revenue Fund Budget.

The General Fund final amendment reflects negative adjustments of \$202,100 from the first budget amendment. These adjustments are considered relatively minor given the size of the general fund budget. Individual explanations of these changes are included with the detailed budgets found immediately following this memo.

The general fund budgeted shortfall stands at approximately \$2 million. As has been discussed in the past, actual expenditures by law must not exceed the total budget. Actual district revenues and expenditures historically show a budget variance of approximately \$1.7 million, and we anticipate that this will occur again in the current year. Taking this variance into account, it is my expectation that our general fund shortfall will be approximately \$350,000 once the books are closed, leaving the district with a fund balance of approximately \$5.75 million.

The \$5.75 million fund balance represents approximately 6% of our budgeted expenditures. Our fund balance is projected to remain below the Board of Education's established target of 10% but will slowly increase over the next three fiscal years as the district will maintain a structurally balanced budget and direct all one-time revenues like property sales directly to the fund balance.

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 2016/2017 Special Revenue Fund Budget. This amendment aligns our budgets with our most current information and expectations. The Community Services fund shows a minor negative bottom line adjustment that recognizes an increase in program revenues and expenses over the first budget amendment. The Food Services fund shows a positive line adjustment. The revenues and expenses have been decreased to reflect participation levels and higher utilization of additional commodities.

An appropriate motion to adopt these amendments would be:

**Moved by ELLERY, Supported by HARDY, to adopt the resolution to approve the second amendment to the 2016/2017 General Fund Budget and the second amendment to the 2016/2017 Special Revenue Fund Budget, dated June 26, 2017.**

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

**RESOLUTION FOR ADOPTION  
June 26, 2017**

**FOR ACTION:**

**TOPIC:**

- Amendment II to 2016/2017 General Fund Budget
- Amendment II to 2016/2017 School Service Fund Budget:
  - Food Services
  - Community Services

**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 2016/2017 Budgets.

**SOURCE PERSON:** Christine Thomas-Hill, Executive Director of Finance & Operations

**ATTACHMENTS:**

- 2016/2017 General Fund Budget Final Amendment
- 2016/2017 School Service Fund Budget Final Amendment:
  - Food Services
  - Community Services

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

<b>Revenue</b>	2016-2017 Original	2016-2017 Amend 1*	2016-2017 Amend 2*	Variance*
Local Restricted and Unrestricted	36,078,126	36,526,868	36,070,008	(456,860)
State Unrestricted	43,375,043	43,028,698	43,430,521	401,823
State Restricted	9,082,541	9,580,708	9,572,903	(7,805)
Federal Restricted	1,647,662	2,506,442	2,506,442	0
Incoming Transfers/Other	2,345,214	2,942,982	3,015,552	72,570
<b>Total Revenues</b>	<b>92,528,586</b>	<b>94,585,698</b>	<b>94,595,426</b>	<b>9,728</b>

<b>Expenditures</b>				
<b>Instruction</b>				
Basic Instruction	48,250,069	48,697,187	48,725,557	28,370
Added Needs	9,455,583	10,050,766	10,048,414	(2,352)
<b>Total Instruction</b>	<b>57,705,652</b>	<b>58,747,953</b>	<b>58,773,971</b>	<b>26,018</b>
<b>Support</b>				
Pupil	3,261,751	3,524,604	3,501,888	(22,716)
Instructional Staff	4,188,904	4,796,672	4,830,642	33,970
General Administration	602,939	598,359	595,341	(3,018)
School Administration	6,696,911	6,616,228	6,622,008	5,780
Business Services	1,754,596	1,747,693	1,624,348	(123,345)
Operations and Maintenance	9,004,081	8,989,233	9,015,575	26,342
Pupil Transportation	5,792,502	5,744,913	5,885,831	140,918
Central Services	2,847,284	2,827,671	2,938,668	110,997
Student Support Services	2,337,948	2,350,824	2,365,598	14,774
<b>Total Support Services</b>	<b>36,486,916</b>	<b>37,196,197</b>	<b>37,379,899</b>	<b>183,702</b>
Community Services	108,853	143,775	146,883	3,108
Other Uses - Outgoing Transfers & Other	331,175	341,822	340,822	(1,000)
<b>Total Expenditures</b>	<b>94,632,596</b>	<b>96,429,747</b>	<b>96,641,575</b>	<b>211,828</b>
Excess Revenue/(Expenditures)	(2,104,010)	(1,844,049)	(2,046,149)	(202,100)
Fund Balance - July 1	6,096,188	6,096,188	6,096,188	0
Fund Balance - June 30	3,992,178	4,252,139	4,050,039	(202,100)
Less Non-Spendable and Assigned	1,591,355	1,515,572	1,539,700	24,128
<b>Unassigned Fund Balance</b>	<b>2,400,823</b>	<b>2,736,567</b>	<b>2,510,339</b>	<b>(226,228)</b>

<b>Fund Equity Non-Spendable and Assigned</b>				
Non-Spendable for Inventories	50,000	50,000	50,000	0
Non-Spendable for Prepaids	100,000	100,000	100,000	0
Assigned for Unrestricted "At Risk" Activities	0	0	0	0
Assigned for Curriculum Development	0	0	0	0
Assigned for Building Carryover	541,355	465,572	489,700	24,128
Assigned for Department Carryover	0	0	0	0
Assigned for Building Staff Carryover	0	0	0	0
Assigned for Computer Notes and Leases	0	0	0	0
Assigned for Severance Pay	900,000	900,000	900,000	0
Assigned for Building Supplies	0	0	0	0
Assigned for Budget Stabilization	0	0	0	0
<b>Total Fund Equity Non-Spendable and Assigned</b>	<b>1,591,355</b>	<b>1,515,572</b>	<b>1,539,700</b>	<b>24,128</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**

Revenue	2016-2017 Original	2016-2017 Amend 1*	2016-2017 Amend 2*	Variance	Note
Local Unrestricted	35,978,126	36,456,317	35,997,201	(459,116)	1
State Unrestricted	43,375,043	43,028,698	43,430,521	401,823	2
State Restricted	6,038,708	6,070,190	6,073,387	3,197	
Federal Restricted	20,000	20,000	20,000	0	
Incoming Transfers/Other	2,345,214	2,781,650	2,824,220	42,570	
<b>Total Revenues</b>	<b>87,757,091</b>	<b>88,356,855</b>	<b>88,345,329</b>	<b>(11,526)</b>	

<b>Expenditures</b>					
<b>Instruction</b>					
Basic Instruction	47,129,767	47,531,010	47,583,256	52,246	
Added Needs	7,141,294	6,998,584	7,006,007	7,423	
<b>Total Instruction</b>	<b>54,271,061</b>	<b>54,529,594</b>	<b>54,589,263</b>	<b>59,669</b>	
<b>Support</b>					
Pupil	2,959,094	3,169,242	3,168,447	(795)	
Instructional Staff	3,486,483	3,601,437	3,602,589	1,152	
General Administration	602,939	598,359	595,341	(3,018)	
School Administration	6,696,911	6,616,228	6,622,008	5,780	
Business Services	1,754,596	1,747,693	1,624,348	(123,345)	3
Operations and Maintenance	9,004,081	8,988,386	9,014,728	26,342	
Pupil Transportation	5,704,524	5,622,668	5,743,986	121,318	4
Central Services	2,846,784	2,827,171	2,921,119	93,948	
Student Support Services	2,257,948	2,257,634	2,269,152	11,518	
<b>Total Support Services</b>	<b>35,313,360</b>	<b>35,428,818</b>	<b>35,561,718</b>	<b>132,900</b>	
Community Services	10,378	8,994	8,994	0	
Other Uses - Outgoing Transfers & Other	266,302	233,498	231,503	(1,995)	
<b>Total Expenditures</b>	<b>89,861,101</b>	<b>90,200,904</b>	<b>90,391,478</b>	<b>190,574</b>	
Excess Revenue/(Expenditures)	(2,104,010)	(1,844,049)	(2,046,149)	(202,100)	
Fund Balance - July 1	6,096,188	6,096,188	6,096,188	0	
Fund Balance - June 30	3,992,178	4,252,139	4,050,039	(202,100)	
Less Non-Spendable and Assigned	1,591,355	1,515,572	1,539,700	24,128	
<b>Unassigned Fund Balance</b>	<b>2,400,823</b>	<b>2,736,567</b>	<b>2,510,339</b>	<b>(226,228)</b>	

<b>Fund Equity Non-Spendable and Assigned</b>					
Non-Spendable for Inventories	50,000	50,000	50,000	0	
Non-Spendable for Prepaids	100,000	100,000	100,000	0	
Assigned for Unrestricted "At Risk" Activities	0	0	0	0	
Assigned for Curriculum Development	0	0	0	0	
Assigned for Building Carryover	541,355	465,572	489,700	24,128	
Assigned for Department Carryover	0		0	0	
Assigned for Building Staff Carryover	0	0	0	0	
Assigned for Computer Notes and Leases	0	0	0	0	
Assigned for Severance Pay	900,000	900,000	900,000	0	
Assigned for Building Supplies	0	0	0	0	
Assigned for Budget Stabilization	0	0	0	0	
<b>Total Fund Equity Non-Spendable and Assigned</b>	<b>1,591,355</b>	<b>1,515,572</b>	<b>1,539,700</b>	<b>24,128</b>	

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

- (1) Variance is the result of our projected year end accounting entry to close out our Printing Department operations for the fiscal year. The impact of this entry is to decrease expenditures and revenues by the same amount, therefore having no bottom line impact on the overall budget of the district. Also the variance is the result of adjusting local and state funding related to the foundation allowance.
- (2) Variance is the result of adjusting state and local funding related to the foundation allowance. Also there was a small increase in the student count over the first amendment.
- (3) Variance is the result of our projected year end accounting entry to close out our Printing Department operations for the fiscal year. The impact of this entry is to decrease expenditures and revenues by the same amount, therefore having no bottom line impact on the overall budget of the district.
- (4) Variance is the result of adjusting for staffing and related payroll costs as well as budget adjustments to site level transportation line items.

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

<b>Revenue</b>	2016-2017 Original	2016-2017 Amend 1*	2016-2017 Amend 2*	Variance	Note
Local Restricted	100,000	70,551	72,807	2,256	5
State Unrestricted				0	
State Restricted				0	
Federal Restricted				0	
Incoming Transfers/Other	0	161,332	191,332	30,000	5
<b>Total Revenues</b>	<b>100,000</b>	<b>231,883</b>	<b>264,139</b>	<b>32,256</b>	

<b>Expenditures</b>					
<b>Instruction</b>					
Basic Instruction	0	13,931	13,931	0	
Added Needs	95,464	131,456	154,711	23,255	5
<b>Total Instruction</b>	<b>95,464</b>	<b>145,387</b>	<b>168,642</b>	<b>23,255</b>	
<b>Support</b>					
Pupil	0	3,186	3,186	0	
Instructional Staff	561	23,058	27,558	4,500	5
General Administration				0	
School Administration				0	
Business Services				0	
Operations and Maintenance	0	847	847	0	
Pupil Transportation	0	0	0	0	
Central Services				0	
Student Support Services	0	13,190	16,446	3,256	5
<b>Total Support Services</b>	<b>561</b>	<b>40,281</b>	<b>48,037</b>	<b>7,756</b>	
Community Services	0	34,130	34,380	250	5
Other Uses - Outgoing Transfers & Other	3,975	12,085	13,080	995	5
<b>Total Expenditures</b>	<b>100,000</b>	<b>231,883</b>	<b>264,139</b>	<b>32,256</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>	

(5) These variances are the result of additional local grants awarded subsequent to our first budget amendment adoption. Please 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>	2016-2017 Original	2016-2017 Amend 1*	2016-2017 Amend 2*	Variance	Note
Local Restricted				0	
State Unrestricted				0	
State Restricted	3,043,833	3,510,518	3,499,516	(11,002)	6
Federal Restricted				0	
Incoming Transfers/Other				0	
<b>Total Revenues</b>	<b>3,043,833</b>	<b>3,510,518</b>	<b>3,499,516</b>	<b>(11,002)</b>	

<b>Expenditures</b>					
<b>Instruction</b>					
Basic Instruction	1,107,212	1,004,537	1,003,656	(881)	6
Added Needs	1,356,046	1,817,666	1,810,481	(7,185)	6
<b>Total Instruction</b>	<b>2,463,258</b>	<b>2,822,203</b>	<b>2,814,137</b>	<b>(8,066)</b>	
<b>Support</b>					
Pupil	241,521	266,172	245,706	(20,466)	6
Instructional Staff	193,654	240,769	240,769	0	
General Administration				0	
School Administration				0	
Business Services				0	
Operations and Maintenance				0	
Pupil Transportation	52,800	78,400	78,000	(400)	6
Central Services			17,049	17,049	6
Student Support Services	80,000	80,000	80,000	0	
<b>Total Support Services</b>	<b>567,975</b>	<b>665,341</b>	<b>661,524</b>	<b>(3,817)</b>	
Community Services	2,600	4,150	5,031	881	6
Other Uses - Outgoing Transfers & Other	10,000	18,824	18,824	0	
<b>Total Expenditures</b>	<b>3,043,833</b>	<b>3,510,518</b>	<b>3,499,516</b>	<b>(11,002)</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. These grants the At-Risk grant and the At-Risk carryover, Great Start Readiness Program, and others. Please see 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>	2016-2017 Original	2016-2017 Amend 1*	2016-2017 Amend 2*	Variance	Note
Local Restricted				0	
State Unrestricted				0	
State Restricted				0	
Federal Restricted	1,627,662	2,486,442	2,486,442	0	
Incoming Transfers/Other				0	
<b>Total Revenues</b>	<b>1,627,662</b>	<b>2,486,442</b>	<b>2,486,442</b>	<b>0</b>	

<b>Expenditures</b>					
<b>Instruction</b>					
Basic Instruction	13,090	147,709	124,714	(22,995)	7
Added Needs	862,779	1,103,060	1,077,215	(25,845)	7
<b>Total Instruction</b>	<b>875,869</b>	<b>1,250,769</b>	<b>1,201,929</b>	<b>(48,840)</b>	
<b>Support</b>					
Pupil	61,136	86,004	84,549	(1,455)	7
Instructional Staff	508,206	931,408	959,726	28,318	7
General Administration				0	
School Administration				0	
Business Services				0	
Operations and Maintenance				0	
Pupil Transportation	35,178	43,845	63,845	20,000	7
Central Services	500	500	500	0	
Student Support Services				0	
<b>Total Support Services</b>	<b>605,020</b>	<b>1,061,757</b>	<b>1,108,620</b>	<b>46,863</b>	
Community Services	95,875	96,501	98,478	1,977	7
Other Uses - Outgoing Transfers & Other	50,898	77,415	77,415	0	
<b>Total Expenditures</b>	<b>1,627,662</b>	<b>2,486,442</b>	<b>2,486,442</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>	

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

<b>Federal Grants Summary for Fiscal Year 2016-2017</b>
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Restricted Federal Funds (14)	Allocation
IDEA Pre-School Incentives	\$ 70,000.00
State Match Grant - PE Nut (July-Sept)	\$ 13,803.00
State Match Grant - PE Nut (Oct-Jun)	\$ 75,000.00
Title I	\$ 1,210,235.00
Title I Carryover	\$ 156,558.00
Title II Part A	\$ 394,835.00
Title II Part A Carryover	\$ 382,902.00
Title III LEP Carryover	\$ 32,162.00
Title III LEP/Immigrant	\$ 42,079.00
Title IX Indian Education	\$ 55,502.00
Title X McKinney Vento (Homeless Assistance)	\$ 51,624.00
Title X McKinney Vento (Homeless Assistance) Carryover	\$ 1,742.00

Total: \$ 2,486,442.00

<b>State Grants Summary for Fiscal Year 2016-2017</b>
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Restricted State Funds (13)	Allocation
At Risk	\$ 1,510,000.00
At Risk Carryover	\$ 481,655.00
Computer Adaptive Tests	\$ 17,049.00
Duel Enrollment	\$ 18,610.00
Early Literacy Targeted	\$ 108,405.00
Early Literacy Targeted Carryover	\$ 50,260.00
First Robotics	\$ 5,000.00
Great Start Readiness Program	\$ 982,800.00
Great Start Readiness Program Carryover	\$ 133,138.00
MI Stem	\$ 5,689.00
Tech Infrastructure 22i	\$ 77,302.00
Tech Infrastructure 22i - Devise Rebate	\$ 87,659.00
Vocational Education	\$ 21,949.00

Total: \$ 3,499,516.00

**Local Grants Summary for Fiscal Year 2016-2017**

Restricted Local Funds (12)	Allocation
CLC Summer Work/Study Program	\$ 11,435.00
Groundwork Center - BCBS Traverse Heights	\$ 2,500.00
GTB ActivBoard	\$ 214.00
GTB Assembly	\$ 300.00
GTB Enrichment - Old Mission	\$ 1,101.00
GTB Gender Equity	\$ 4,871.00
GTB Homeless	\$ 10,000.00
GTB Indian Ed Language	\$ 54,255.00
GTB Indian Education	\$ 96,000.00
GTB Indian Education Carryover	\$ 18,374.00
GTB - Literacy	\$ 14,469.00
GTB - Sci-Mi-Tech	\$ 5,000.00
GTB Special Ed Swimming	\$ 637.00
GTB Tribal Flags - West Middle School	\$ 580.00
Healthy Kids Grant - BCBS Cherry Knoll	\$ 3,187.00
Learning Points #1 Carryover	\$ 13,340.00
TC Light and Power	\$ 7,056.00
United Way- Pe-Nut	\$ 7,169.00
Way to Grow - Matching	\$ 13,640.00
Youth Corps	\$ 11.00

Total: \$ 264,139.00

**Community Service Grants Summary for Fiscal Year 2016-2017**

Restricted Community Service Funds (2F)	Allocation
21st Century CLC	\$ 135,000.00

Total: \$ 135,000.00

**Food Service Grants Summary for Fiscal Year 2016-2017**

Restricted Federal Funds (25)	Allocation
Equipment Grant - USDA	\$ 22,400.00

Total: \$ 22,400.00

**Traverse City Public Schools  
School Service Fund - Food Services Program  
For the Fiscal Year Ending June 30,**

<b>Revenue</b>	2016-2017 Original	2016-2017 Amend 1	2016-2017 Amend 2	Variance	Note
Local	2,449,010	2,421,110	2,322,862	(98,248)	1 / 2
State	283,540	308,953	351,563	42,610	3
Federal	2,342,450	2,371,142	2,327,700	(43,442)	1
Incoming Transfers	20,000	14,000	14,000	0	
<b>Total Revenues</b>	<b>5,095,000</b>	<b>5,115,205</b>	<b>5,016,125</b>	<b>(99,080)</b>	

<b>Expenditures</b>					
Salaries and Wages	1,504,303	1,491,508	1,466,975	(24,533)	4
Employee Benefits	816,879	839,311	842,039	2,728	
Purchased Services	174,502	171,402	144,019	(27,383)	4
Supplies and Other	2,549,316	2,535,584	2,465,692	(69,892)	4
Capital Outlay	50,000	77,400	72,400	(5,000)	
Operating Transfer	0	0	0	0	
<b>Total Expenditures</b>	<b>5,095,000</b>	<b>5,115,205</b>	<b>4,991,125</b>	<b>(124,080)</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>671,728</b>	<b>671,728</b>	<b>671,728</b>	<b>0</b>	
<b>Ending Fund Balance June 30</b>	<b>671,728</b>	<b>671,728</b>	<b>696,728</b>	<b>25,000</b>	

**Variance Explanations**

- (1) Variance in local and federal revenue is the result of adjusting for the type of reimbursable meal.
- (2) The remaining variance is from a decrease in a la carte and catering revenue.
- (3) Variance is the result of a prior period adjustment on our State Aid Payment
- (4) Variance in expenses is the result of adjusting for meal participation (a la carte/catering) as well as a savings from utilizing additional commodities.

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

Revenue	2016-2017 Original	2016-2017 Amend 1	2016-2017 Amend 2	Variance	Notes
Local	2,818,750	3,063,150	3,257,900	194,750	
Federal Restricted	135,000	135,000	135,000	0	
Intermediate School District	0	0	0	0	
Incoming Transfers/Other (Sponsorship Revenue)	229,175	229,175	228,175	(1,000)	
<b>Total Revenues</b>	<b>3,182,925</b>	<b>3,427,325</b>	<b>3,621,075</b>	<b>193,750</b>	

<b>Expenditures</b>					
Salaries and Wages	1,527,708	1,697,412	1,727,048	29,636	
Employee Benefits	1,118,979	1,210,723	1,279,532	68,809	
Purchased Services	225,718	216,672	264,286	47,614	
Supplies and Other	279,347	314,837	367,553	52,716	
Capital Outlay	26,335	27,540	29,956	2,416	
Transfer to General Fund and Other	135,686	135,686	140,256	4,570	
<b>Total Expenditures</b>	<b>3,313,773</b>	<b>3,602,870</b>	<b>3,808,631</b>	<b>205,761</b>	
<b>Revenue Over/(Under) Expenditures</b>	<b>(130,848)</b>	<b>(175,545)</b>	<b>(187,556)</b>	<b>(12,011)</b>	
<b>Beginning Fund Balance July 1</b>	<b>618,143</b>	<b>618,143</b>	<b>618,143</b>	<b>0</b>	
<b>Ending Fund Balance June 30</b>	<b>487,295</b>	<b>442,598</b>	<b>430,587</b>	<b>(12,011)</b>	

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

**Traverse City Area Public Schools  
School Service Fund - Community Services - Childcare Programs  
For the Fiscal Years Ending June 30**

Revenue	2016-2017 Original	2016-2017 Amend 1	2016-2017 Amend 2	Variance	Notes
Local	2,441,250	2,685,650	2,880,400	194,750	1
Federal				0	
Intermediate School District				0	
Incoming Transfers/Other (Sponsorship Revenue)	36,675	36,675	35,675	(1,000)	
<b>Total Revenues</b>	<b>2,477,925</b>	<b>2,722,325</b>	<b>2,916,075</b>	<b>193,750</b>	

<b>Expenditures</b>					
Salaries and Wages	1,260,837	1,429,756	1,485,730	55,974	2
Employee Benefits	945,994	1,038,981	1,116,850	77,869	2
Purchased Services	83,720	75,060	102,397	27,337	2
Supplies and Other	187,702	219,224	259,235	40,011	2
Capital Outlay	200	4,529	4,529	0	
Transfer to General Fund and Other	130,320	130,320	134,890	4,570	
<b>Total Expenditures</b>	<b>2,608,773</b>	<b>2,897,870</b>	<b>3,103,631</b>	<b>205,761</b>	
<b>Revenue Over/(Under) Expenditures</b>	<b>(130,848)</b>	<b>(175,545)</b>	<b>(187,556)</b>	<b>(12,011)</b>	
<b>Beginning Fund Balance July 1</b>	<b>559,608</b>	<b>559,608</b>	<b>559,608</b>	<b>0</b>	
<b>Ending Fund Balance June 30</b>	<b>428,760</b>	<b>384,063</b>	<b>372,052</b>	<b>(12,011)</b>	

**Variance Explanations**

- (1) Variance is the result of adjusting revenue generated from the Childcare program offerings and participation.
- (2) Variance is the result of full implementing Childcare program offerings.

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

Revenue	2016-2017 Original	2016-2017 Amend 1	2016-2017 Amend 2	Variance	Notes
Local	377,500	377,500	377,500	0	
Federal				0	
Intermediate School District				0	
Incoming Transfers/Other (Sponsorship Revenue)	192,500	192,500	192,500	0	
<b>Total Revenues</b>	<b>570,000</b>	<b>570,000</b>	<b>570,000</b>	<b>0</b>	

<b>Expenditures</b>					
Salaries and Wages	207,787	208,572	182,234	(26,338)	1
Employee Benefits	134,289	133,046	123,986	(9,060)	1
Purchased Services	118,118	117,732	138,009	20,277	1
Supplies and Other	83,871	87,839	100,544	12,705	2
Capital Outlay	25,935	22,811	25,227	2,416	
Transfer to General Fund and Other	0	0	0	0	
<b>Total Expenditures</b>	<b>570,000</b>	<b>570,000</b>	<b>570,000</b>	<b>0</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>58,535</b>	<b>58,535</b>	<b>58,535</b>	<b>0</b>	
<b>Ending Fund Balance June 30</b>	<b>58,535</b>	<b>58,535</b>	<b>58,535</b>	<b>0</b>	

**Variance Explanations**

- (1) Variance is the result of a shift from internal employees to contracted employees.
- (2) Variance is the result of full implementation of LEAP program offerings.

**Traverse City Area Public Schools**  
**School Service Fund - Community Services - Restricted Federal Funds**  
**For the Fiscal Years Ending June 30**

<b>Revenue</b>	<b>2016-2017 Original</b>	<b>2016-2017 Amend 1</b>	<b>2016-2017 Amend 2</b>	<b>Variance</b>	<b>Notes</b>
Local				0	
Federal	135,000	135,000	135,000	0	
Intermediate School District				0	
Incoming Transfers/Other (Sponsorship Revenue)				0	
<b>Total Revenues</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>	<b>0</b>	

<b>Expenditures</b>					
Salaries and Wages	59,084	59,084	59,084	0	
Employee Benefits	38,696	38,696	38,696	0	
Purchased Services	23,880	23,880	23,880	0	
Supplies and Other	7,774	7,774	7,774	0	
Capital Outlay	200	200	200	0	
Transfer to General Fund and Other	5,366	5,366	5,366	0	
<b>Total Expenditures</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>	<b>0</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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Ending Fund Balance June 30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



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

**RESOLUTION FOR ADOPTION  
June 26, 2017**

**FINAL AMENDMENT**  
*2016/2017 GENERAL FUND BUDGET*  
*2016/2017 SPECIAL REVENUE FUND BUDGET*  
*(Food Services and Community Services)*

This Final 2016/2017 Budget Amendment shall take effect on June 26, 2017.

AYES: *CLARK, ELLERY, FALCONER, GEHT, HARDY, KELLY, KLEGMAN*

NAYS: *NONE*

Resolution adopted.



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Doris E. Ellery, 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 26, 2017, 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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Doris E. Ellery, Secretary  
Board of Education  
Traverse City Area Public Schools