

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

**RESOLUTION TO ADOPT
2023-2024 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, 2023.


AYES: *Ballenger, Bird, Humphreys, Moon-Mohr, Newman-Bale, Pock, Raymond*

NAYS: *N/A*

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 regular meeting held on June 12, 2023, 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.


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

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

Revenue	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended	2023-2024 Original
Local Unrestricted	39,035,889	41,079,288	46,008,013	45,739,525
State Unrestricted	42,429,789	42,670,703	45,124,879	51,202,238
State Restricted	12,354,764	14,593,576	25,098,164	18,116,125
Federal Restricted	6,653,327	9,006,995	7,669,042	5,663,785
Incoming Transfers/Other	5,039,039	4,156,026	2,886,145	2,687,229
Total Revenues	105,512,808	111,506,588	126,786,243	123,408,902

Expenditures				
Instruction				
Basic Instruction	52,476,618	55,066,704	59,831,328	59,449,211
Added Needs	9,355,736	10,625,833	12,523,713	11,978,579
Total Instruction	61,832,354	65,692,537	72,355,041	71,427,790
Support				
Pupil	4,424,409	4,668,162	6,098,698	5,854,758
Instructional Staff	4,280,037	4,541,383	8,261,440	7,994,016
General Administration	696,132	686,697	852,983	842,802
School Administration	7,364,348	7,798,160	9,478,162	8,967,856
Business Services	1,851,116	1,936,535	2,366,563	2,336,262
Operations and Maintenance	10,283,981	10,655,850	13,584,578	13,480,200
Pupil Transportation	4,992,436	6,468,397	7,445,895	7,212,623
Central Services	3,513,850	3,929,629	4,392,271	3,989,432
Other Support Services	1,786,605	1,947,277	2,418,308	2,328,858
Total Support Services	39,192,914	42,632,090	54,898,898	53,006,807
Community Services	229,644	142,214	544,439	131,716
Other Uses - Outgoing Transfers & Other	708,305	368,907	432,477	302,000
Total Expenditures	101,963,217	108,835,748	128,230,855	124,868,313
Excess Revenue/(Expenditures)	3,549,591	2,670,840	(1,444,612)	(1,459,411)
Fund Balance - July 1	7,098,932	10,648,523	13,319,363	11,874,751
Fund Balance - June 30	10,648,523	13,319,363	11,874,751	10,415,340
Less Non-Spendable and Assigned	4,508,505	5,403,036	1,669,207	1,669,207
Unassigned Fund Balance	6,140,018	7,916,327	10,205,544	8,746,133

Fund Equity Non-Spendable and Assigned				
Non-Spendable for Inventories	54,949	110,890	50,000	50,000
Non-Spendable for Prepaid	976,175	830,716	200,000	200,000
Assigned for Building Carryover	720,664	904,942	519,207	519,207
Assigned for Department Carryover	643,318	595,249	0	0
Assigned for Building Staff Carryover	95,574	203,642	0	0
Assigned for Severance Pay	1,217,699	1,351,437	900,000	900,000
Assigned for subsequent year expenditures	800,126	1,406,160	0	0
Total Fund Equity Non-Spendable and Assigned	4,508,505	5,403,036	1,669,207	1,669,207

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 1, 2023**

Calculation of Projected FTE Students			2024	2023
February Student Count (actual 2023)	8,886	10%	889	901
October Student Count (estimate 2023)	8,791	90%	7,912	8,050
Total Fiscal year FTE			8,801	8,951

Total Foundation Allowance Calculation		2024	2023
Total Fiscal year FTE		8,801	8,951
Foundation Amount per Student		9,608	9,150
Total Foundation Allowance		84,560,008	81,901,650

State and Local Portion of Foundation		Current Year	Prior Year
non-Principal Residence Exemption		2,718,931,833	2,448,578,541
18 mills			
Local Portion of Foundation		48,940,773	44,074,414
State Portion of Foundation		35,619,235	37,827,236

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

Revenue	2022-2023 Amended	2023-2024 Original
Local Unrestricted	45,643,816	45,732,262
State Unrestricted	45,124,879	51,202,238
State Restricted	16,003,520	10,156,050
Federal Restricted	4,391,057	3,562,310
Incoming Transfers/Other	2,674,706	2,551,962
Total Revenues	113,837,978	113,204,822

Expenditures		
Instruction		
Basic Instruction	58,582,502	58,523,086
Added Needs	9,474,893	9,590,314
Total Instruction	68,057,395	68,113,400
Support		
Pupil	2,658,398	2,677,553
Instructional Staff	5,435,905	5,717,097
General Administration	804,429	842,802
School Administration	9,478,162	8,967,856
Business Services	2,363,428	2,336,262
Operations and Maintenance	12,331,200	12,302,620
Pupil Transportation	7,328,572	7,181,748
Central Services	4,185,696	3,988,579
Student Support Services	2,409,496	2,321,595
Total Support Services	46,995,286	46,336,112
Community Services	7,692	7,795
Other Uses - Outgoing Transfers & Other	222,217	206,926
Total Expenditures	115,282,590	114,664,233
Excess Revenue/(Expenditures)	(1,444,612)	(1,459,411)
Fund Balance - July 1	13,319,363	11,874,751
Fund Balance - June 30	11,874,751	10,415,340
Less Non-Spendable and Assigned	1,669,207	1,669,207
Unassigned Fund Balance	10,205,544	8,746,133

Fund Equity Non-Spendable and Assigned		
Non-Spendable for Inventories	50,000	50,000
Non-Spendable for Prepaids	200,000	200,000
Assigned for Building Carryover	519,207	519,207
Assigned for Department Carryover	0	0
Assigned for Building Staff Carryover	0	0
Assigned for Severance Pay	900,000	900,000
Total Fund Equity Non-Spendable and Assigned	1,669,207	1,669,207

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

Revenue	2022-2023 Amended	2023-2024 Original
Local Unrestricted	364,197	7,263
State Unrestricted		
State Restricted		
Federal Restricted		
Incoming Transfers/Other	211,439	135,267
Total Revenues	575,636	142,530

Expenditures		
Instruction		
Basic Instruction	0	0
Added Needs	142,521	77,802
Total Instruction	142,521	77,802
Support		
Pupil	162,508	0
Instructional Staff	12,259	45,536
General Administration	46,968	0
School Administration	0	0
Business Services	0	0
Operations and Maintenance	0	0
Pupil Transportation	0	0
Central Services	40,679	0
Student Support Services	8,812	7,263
Total Support Services	271,226	52,799
Community Services	145,114	6,724
Other Uses - Outgoing Transfers & Other	16,775	5,205
Total Expenditures	575,636	142,530
Excess Revenue/(Expenditures)	0	0
Fund Balance - July 1	0	0
Fund Balance - June 30	0	0
Less Non-Spendable and Assigned	0	0
Unassigned Fund Balance	0	0

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

Revenue	2022-2023 Amended	2023-2024 Original
Local Unrestricted		
State Unrestricted		
State Restricted	9,094,644	7,960,075
Federal Restricted		
Incoming Transfers/Other		
Total Revenues	9,094,644	7,960,075

Expenditures		
Instruction		
Basic Instruction	1,043,058	926,125
Added Needs	1,663,084	1,227,408
Total Instruction	2,706,142	2,153,533
Support		
Pupil	3,214,782	3,097,524
Instructional Staff	1,659,872	1,514,513
General Administration	1,586	0
School Administration	0	0
Business Services	0	0
Operations and Maintenance	1,249,693	1,177,580
Pupil Transportation	29,795	875
Central Services	71,150	700
Student Support Services	0	0
Total Support Services	6,226,878	5,791,192
Community Services	71,591	875
Other Uses - Outgoing Transfers & Other	90,033	14,475
Total Expenditures	9,094,644	7,960,075
Excess Revenue/(Expenditures)	0	0
Fund Balance - July 1	0	0
Fund Balance - June 30	0	0
Less Reserves and Designations	0	0
Unreserved Fund Balance	0	0

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

Revenue	2022-2023 Amended	2023-2024 Original
Local Unrestricted		
State Unrestricted		
State Restricted		
Federal Restricted	3,277,985	2,101,475
Incoming Transfers/Other		
Total Revenues	3,277,985	2,101,475

Expenditures		
Instruction		
Basic Instruction	205,768	0
Added Needs	1,243,215	1,083,055
Total Instruction	1,448,983	1,083,055
Support		
Pupil	63,010	79,681
Instructional Staff	1,153,404	716,870
General Administration	0	0
School Administration	0	0
Business Services	3,135	0
Operations and Maintenance	3,685	0
Pupil Transportation	87,528	30,000
Central Services	94,746	153
Student Support Services	0	0
Total Support Services	1,405,508	826,704
Community Services	320,042	116,322
Other Uses - Outgoing Transfers & Other	103,452	75,394
Total Expenditures	3,277,985	2,101,475
Excess Revenue/(Expenditures)	0	0
Fund Balance - July 1	0	0
Fund Balance - June 30	0	0
Less Non-Spendable and Assigned	0	0
Unassigned Fund Balance	0	0

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

Revenue	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended	2023-2024 Original
Local	155,892	509,361	1,959,875	795,550
State	384,888	618,697	607,186	1,724,511
Federal	4,323,559	5,294,170	2,939,939	3,439,939
Incoming Transfers and Other	10,014	10,023	10,000	10,000
Total Revenues	4,874,353	6,432,251	5,517,000	5,970,000

Expenditures				
Salaries and Wages	1,331,157	1,769,779	1,712,040	1,788,870
Employee Benefits	842,459	1,051,895	1,113,302	1,239,538
Purchased Services	79,232	98,760	110,850	110,850
Supplies and Other	2,083,379	2,637,093	2,405,808	2,555,742
Capital Outlay	26,467	79,739	15,000	15,000
Operating Transfer	260,000	260,000	260,000	260,000
Total Expenditures	4,622,694	5,897,266	5,617,000	5,970,000

Revenues Over/(Under) Expenditures	251,659	534,985	(100,000)	0
Beginning Fund Balance July 1	421,515	673,174	1,208,159	1,108,159
Ending Fund Balance June 30	673,174	1,208,159	1,108,159	1,108,159

NOTE: The numbers listed here represent estimates to establish the beginning funding levels and assumes free meals for all will be reinstated. A subsequent final budget will more accurately reflect the direction of the programs listed. The District is exercising its' exemption to keep lunch prices the same for 2023/2024.

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

Revenue	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended	2023-2024 Original
Local	1,856,251	2,594,138	2,599,501	2,866,928
Federal	497,854	1,263,571	2,311,699	0
Intermediate School District	0	0	0	0
Incoming Transfers/Other	622,774	177,512	200,000	200,000
Total Revenues	2,976,879	4,035,221	5,111,200	3,066,928

Expenditures				
Salaries and Wages	1,258,819	1,404,267	1,782,426	1,786,886
Employee Benefits	1,213,420	1,253,634	1,568,238	1,739,985
Purchased Services	84,336	168,559	171,030	145,341
Supplies and Other	307,595	308,459	398,934	333,144
Capital Outlay	14,676	38,345	601,072	31,072
Transfer to General Fund and Other	0	0	0	0
Total Expenditures	2,878,846	3,173,264	4,521,700	4,036,428
Revenue Over/(Under) Expenditures	98,033	861,957	589,500	(969,500)
Beginning Fund Balance July 1	119,223	217,256	1,079,213	1,668,713
Ending Fund Balance June 30	217,256	1,079,213	1,668,713	699,213

NOTE: The TCAPS Special Revenue Fund - Community Service Fund is made up of three components: Child Care 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**

Revenue	2022-2023 Amended	2023-2024 Original
Local	2,129,501	2,356,428
Federal	2,311,699	0
Intermediate School District	0	0
Incoming Transfers/Other	0	0
Total Revenues	4,441,200	2,356,428
Expenditures		
Salaries and Wages	1,534,311	1,520,280
Employee Benefits	1,392,130	1,534,868
Purchased Services	72,089	46,400
Supplies and Other	240,670	174,880
Capital Outlay	580,000	10,000
Transfer to General Fund and Other	0	0
Total Expenditures	3,819,200	3,286,428
Revenue Over/(Under) Expenditures	622,000	(930,000)
Beginning Fund Balance July 1	1,007,213	1,629,213
Ending Fund Balance June 30	1,629,213	699,213

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

Revenue	2022-2023 Amended	2023-2024 Original
Local	470,000	510,500
Federal		
Intermediate School District		
Incoming Transfers/Other	200,000	200,000
Total Revenues	670,000	710,500

Expenditures		
Salaries and Wages	248,115	266,606
Employee Benefits	176,108	205,117
Purchased Services	98,941	98,941
Supplies and Other	158,264	158,264
Capital Outlay	21,072	21,072
Transfer to General Fund and Other	0	0
Total Expenditures	702,500	750,000
Revenue Over/(Under) Expenditures	(32,500)	(39,500)
Beginning Fund Balance July 1	72,000	39,500
Ending Fund Balance June 30	39,500	0

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

Revenue	2020-2021 Actual	2021-2022 Actual	2022-2023 Amended	2023-2024 Original
Local	932,594	1,527,490	1,650,000	1,650,000
State				
Federal				
Incoming Transfers and Other				
Total Revenues	932,594	1,527,490	1,650,000	1,650,000

Expenditures				
Salaries and Wages				
Employee Benefits				
Purchased Services				
Supplies and Other	960,209	1,480,866	1,700,000	1,650,000
Capital Outlay				
Operating Transfer				
Total Expenditures	960,209	1,480,866	1,700,000	1,650,000

Revenues Over/(Under) Expenditures	(27,615)	46,624	(50,000)	0
Beginning Fund Balance July 1	1,351,905	1,324,290	1,370,914	1,320,914
Ending Fund Balance June 30	1,324,290	1,370,914	1,320,914	1,320,914