

Budget Hearing

2018/2019 Budget Amendments

2019/2020 Proposed Preliminary Budget

TRAVERSE CITY AREA PUBLIC SCHOOLS
Traverse City, Michigan

June 24, 2019



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

BUDGET HEARING

June 24, 2019

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: Paul Soma, Superintendent
FROM: Christine Thomas-Hill, Associate Superintendent
DATE: June 24, 2019
**RE: AMENDMENT II to 2018/2019 GENERAL FUND BUDGET and
AMENDMENT II to 2018/2019 SPECIAL REVENUE FUND BUDGET:**

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

Attached please find the proposed final amendments to the 2018/2019 General Fund Budget and Special Revenue Fund Budget.

The General Fund final amendment reflects overall positive adjustments of \$445,000 from the original budget. The increased revenue is mainly due to a discretionary distribution from TBAISD of \$610,000. The additional expenses are the result of unexpected costs for snow plowing, utilities, and other items related to the winter weather. These adjustments are noteworthy 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 \$819,000. 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 \$681,000 once the books are closed, leaving the district with a fund balance of approximately \$8.8 million.

The \$8.8 million fund balance represents approximately 8.7% of our budgeted expenditures. The fund balance is projected to remain below the Board of Education's established target of 10%. However, the Board's short term goal of 8.4% by 2019/2020 has been surpassed. The district's plan is to increase the fund balance over the next few fiscal years while maintaining a structurally balanced budget and directing one-time revenues 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 2018/2019 Special Revenue Fund Budget. This amendment aligns our budgets with our most current information and expectations. The Community Services fund shows a negative bottom line modification that recognizes an adjustment as a result of an abnormal winter that caused a total of 11 snow days.

An appropriate motion to adopt these amendments would be:

Moved by _____, Supported by _____, to adopt the resolution to approve the second amendment to the 2018/2019 General Fund Budget and the second amendment to the 2018/2019 Special Revenue Fund Budget, dated June 24, 2019.

TRAVERSE CITY AREA PUBLIC SCHOOLS BOARD OF EDUCATION

RESOLUTION FOR ADOPTION June 24, 2019

FOR ACTION:

TOPIC:

- Amendment II to 2018/2019 General Fund Budget
- Amendment II to 2018/2019 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 2018/2019 Budgets.

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

ATTACHMENTS:

- 2018/2019 General Fund Budget Final Amendment
- 2018/2019 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				

Revenue	2018-2019 Original	2018-2019 Amend 1*	2018-2019 Amend 2*	Variance*
Local Restricted and Unrestricted	35,549,613	37,670,740	37,493,658	(177,082)
State Unrestricted	47,301,080	45,227,103	45,505,139	278,036
State Restricted	10,152,533	11,197,144	11,235,022	37,878
Federal Restricted	1,869,812	2,702,082	2,754,194	52,112
Incoming Transfers/Other	2,240,453	3,009,371	3,105,217	95,846
Total Revenues	97,113,491	99,806,440	100,093,230	286,790

Expenditures				
Instruction				
Basic Instruction	49,400,946	49,766,004	49,557,445	(208,559)
Added Needs	9,781,448	10,527,986	10,545,779	17,793
Total Instruction	59,182,394	60,293,990	60,103,224	(190,766)
Support				
Pupil	3,751,254	4,206,124	4,213,421	7,297
Instructional Staff	5,215,830	5,371,404	5,454,450	83,046
General Administration	697,090	654,993	734,993	80,000
School Administration	6,898,991	7,064,197	7,033,960	(30,237)
Business Services	1,993,762	1,992,901	1,992,901	0
Operations and Maintenance	9,329,636	9,420,964	9,624,149	203,185
Pupil Transportation	5,591,784	5,737,890	5,743,689	5,799
Central Services	3,361,938	3,374,614	3,428,107	53,493
Student Support Services	1,917,311	1,910,632	1,935,504	24,872
Total Support Services	38,757,596	39,733,719	40,161,174	427,455
Community Services	98,486	296,646	314,525	17,879
Other Uses - Outgoing Transfers & Other	339,312	345,544	333,544	(12,000)
Total Expenditures	98,377,788	100,669,899	100,912,467	242,568
Excess Revenue/(Expenditures)	(1,264,297)	(863,459)	(819,237)	44,222
Fund Balance - July 1	8,102,464	8,102,464	8,102,464	0
Fund Balance - June 30	6,838,167	7,239,005	7,283,227	44,222
Less Non-Spendable and Assigned	1,679,958	1,497,261	1,641,603	144,342
Unassigned Fund Balance	5,158,209	5,741,744	5,641,624	(100,120)

Fund Equity Non-Spendable and Assigned				
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	629,958	447,261	591,603	144,342
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
Total Fund Equity Non-Spendable and Assigned	1,679,958	1,497,261	1,641,603	144,342

* 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	2018-2019 Original	2018-2019 Amend 1*	2018-2019 Amend 2*	Variance	Note
Local Unrestricted	35,501,226	37,446,141	37,265,059	(181,082)	1
State Unrestricted	47,301,080	45,227,103	45,505,139	278,036	2
State Restricted	6,453,262	6,380,199	6,380,199	0	
Federal Restricted	20,000	20,000	20,000	0	0
Incoming Transfers/Other	2,150,453	2,864,228	2,935,074	70,846	
Total Revenues	91,426,021	91,937,671	92,105,471	167,800	

Expenditures					
Instruction					
Basic Instruction	48,504,899	48,787,536	48,581,306	(206,230)	3
Added Needs	7,273,747	7,085,293	7,071,527	(13,766)	
Total Instruction	55,778,646	55,872,829	55,652,833	(219,996)	
Support					
Pupil	2,909,477	2,843,110	2,852,546	9,436	
Instructional Staff	4,110,956	3,972,469	4,038,984	66,515	
General Administration	697,090	654,993	734,993	80,000	
School Administration	6,898,991	7,064,197	7,033,960	(30,237)	
Business Services	1,993,762	1,992,901	1,992,901	0	
Operations and Maintenance	9,329,636	9,420,117	9,623,302	203,185	4
Pupil Transportation	5,523,385	5,665,579	5,665,744	165	
Central Services	3,361,738	3,280,036	3,288,503	8,467	
Student Support Services	1,837,311	1,817,901	1,837,773	19,872	
Total Support Services	36,662,346	36,711,303	37,068,706	357,403	
Community Services	0	0	0	0	
Other Uses - Outgoing Transfers & Other	249,326	216,998	203,169	(13,829)	
Total Expenditures	92,690,318	92,801,130	92,924,708	123,578	
Excess Revenue/(Expenditures)	(1,264,297)	(863,459)	(819,237)	44,222	
Fund Balance - July 1	8,102,464	8,102,464	8,102,464	0	
Fund Balance - June 30	6,838,167	7,239,005	7,283,227	44,222	
Less Non-Spendable and Assigned	1,679,958	1,497,261	1,641,603	144,342	
Unassigned Fund Balance	5,158,209	5,741,744	5,641,624	(100,120)	

Fund Equity Non-Spendable and Assigned					
Non-Spendable for Inventories	50,000	50,000	50,000	0	
Non-Spendable for Prepays	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	629,958	447,261	591,603	144,342	
Assigned for Department Carryover	0		0	0	
Assigned for Building Staff Carryover	0	0	0	0	
Assigned for Severance Pay	900,000	900,000	900,000	0	
Total Fund Equity Non-Spendable and Assigned	1,679,958	1,497,261	1,641,603	144,342	

**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 and increasing interest income.
- (2) Variance is the result of adjusting state and local funding related to the foundation allowance and categoricals and accounting for a small decrease in the student count from the first amendment.
- (3) Variance is the result of adjusting several site budgets into their carryover accounts for the 2019/2020 school year. The variance also reflects the proper function alignment for both staff and non-staff items.
- (4) Variance is the result of adjustments for snow plowing, utilities, and other items related to the winter weather. The variance also reflects the proper function alignment for both staff and non-staff items.

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

Revenue	2018-2019 Original	2018-2019 Amend 1*	2018-2019 Amend 2*	Variance	Note
Local Restricted	48,387	224,599	228,599	4,000	5
State Unrestricted				0	
State Restricted				0	
Federal Restricted				0	
Incoming Transfers/Other	90,000	145,143	170,143	25,000	5
Total Revenues	138,387	369,742	398,742	29,000	

Expenditures					
Instruction					
Basic Instruction	40,090	37,013	37,013	0	
Added Needs	84,250	136,119	136,119	0	
Total Instruction	124,340	173,132	173,132	0	
Support					
Pupil	0	0	9,200	9,200	5
Instructional Staff	8,747	18,947	18,947	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	637	637	0	
Central Services	0	0	0	0	
Student Support Services	0	12,731	17,731	5,000	5
Total Support Services	8,747	33,162	47,362	14,200	
Community Services	1,955	147,294	161,997	14,703	5
Other Uses - Outgoing Transfers & Other	3,345	16,154	16,251	97	5
Total Expenditures	138,387	369,742	398,742	29,000	
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	
Unassigned Fund Balance	0	0	0	0	

(5) 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**

Revenue	2018-2019 Original	2018-2019 Amend 1*	2018-2019 Amend 2*	Variance	Note
Local Restricted				0	
State Unrestricted				0	
State Restricted	3,699,271	4,816,945	4,854,823	37,878	6
Federal Restricted				0	
Incoming Transfers/Other				0	
Total Revenues	3,699,271	4,816,945	4,854,823	37,878	

Expenditures					
Instruction					
Basic Instruction	855,957	941,455	933,176	(8,279)	6
Added Needs	1,321,821	1,993,151	2,034,333	41,182	6
Total Instruction	2,177,778	2,934,606	2,967,509	32,903	
Support					
Pupil	741,147	1,252,479	1,252,372	(107)	6
Instructional Staff	651,947	404,706	405,050	344	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	38,399	38,472	41,816	3,344	6
Central Services	0	94,378	94,378	0	
Student Support Services	80,000	80,000	80,000	0	
Total Support Services	1,511,493	1,870,035	1,873,616	3,581	
Community Services	0	363	1,757	1,394	6
Other Uses - Outgoing Transfers & Other	10,000	11,941	11,941	0	
Total Expenditures	3,699,271	4,816,945	4,854,823	37,878	
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	
Unassigned Fund Balance	0	0	0	0	

(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**

Revenue	2018-2019 Original	2018-2019 Amend 1*	2018-2019 Amend 2*	Variance	Note
Local Restricted				0	
State Unrestricted				0	
State Restricted				0	
Federal Restricted	1,849,812	2,682,082	2,734,194	52,112	7
Incoming Transfers/Other				0	
Total Revenues	1,849,812	2,682,082	2,734,194	52,112	
Expenditures					
Instruction					
Basic Instruction	0	0	5,950	5,950	7
Added Needs	1,101,630	1,313,423	1,303,800	(9,623)	7
Total Instruction	1,101,630	1,313,423	1,309,750	(3,673)	
Support					
Pupil	100,630	110,535	99,303	(11,232)	7
Instructional Staff	444,180	975,282	991,469	16,187	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	30,000	33,202	35,492	2,290	7
Central Services	200	200	45,226	45,026	7
Student Support Services	0	0	0	0	
Total Support Services	575,010	1,119,219	1,171,490	52,271	
Community Services	96,531	148,989	150,771	1,782	7
Other Uses - Outgoing Transfers & Other	76,641	100,451	102,183	1,732	7
Total Expenditures	1,849,812	2,682,082	2,734,194	52,112	
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	
Unassigned Fund Balance	0	0	0	0	

(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 2018-2019

Restricted Federal Funds (14)	Allocation
Title I Part A Basic	\$ 1,286,917
Title I Carryover	\$ 480,117
Title X McKinney Vento (Homeless Assistance)	\$ 59,554
Title X McKinney Vento (Homeless Assistance) Carryover	\$ 27,617
Title III LEP	\$ 38,598
Title III LEP Carryover	\$ 15,966
Title II Part A	\$ 423,348
Title II Part A Carryover	\$ 54,430
Title II Teacher/Leader	\$ 46,162
Title IV	\$ 83,739
Title IV Carryover	\$ 733
Title IX Indian Education	\$ 54,142
IDEA Pre-School Incentives	\$ 75,000
State Match Grant - PE Nut (Oct-Jun)	\$ 75,000
State Match Grant - PE Nut (Jul-Sep)	\$ 6,921
National Aeronautics & Space	\$ 5,950

Total: \$ 2,734,194

State Grants Summary for Fiscal Year 2018-2019

Restricted State Funds (13)	Allocation
At Risk	\$ 2,654,131
At Risk Carryover	\$ 574,926
Bilingual (Section 41)	\$ 16,081
Bilingual (Section 41) Carryover	\$ 12,815
Great Start Readiness Program	\$ 888,856
Great Start Readiness Program Carryover	\$ 52,942
Vocational Education	\$ 22,570
First Robotics	\$ 51,550
Dual Enrollment Incentive	\$ 15,920
Computer Adaptive Tests (104d)	\$ 94,378
CTE Incentive (61d)	\$ 33,150
Early Literacy Targeted	\$ 138,026
Early Literacy Targeted, Carryover	\$ 54,679
School Safety Grant	\$ 244,799

Total: \$ 4,854,823

Local Grants Summary for Fiscal Year 2018-2019

Restricted Local Funds (12)	Allocation
GTB Indian Education	\$ 90,000
GTB Indian Education Carryover	\$ 21,985
GTB Indian Language	\$ 31,941
GTB Special Ed Swimming Carryover	\$ 637
Learning Points #1 Carryover	\$ 12,853
GTB Homeless	\$ 20,000
Youth Corps	\$ 7,506
GTB Sci-Ma-Tech	\$ 5,000
GTB Tribal Flags - West Middle School Carryover	\$ 580
BCBS-BHC Community (CK & TH)	\$ 1,433
TC Light & Power	\$ 5,477
United Way Pe-Nut	\$ 1,434
GTRFC Generations Ahead f/k/a Teen Parent Program	\$ 153,308
CLC Summer Work/Study Program	\$ 5,225
Movement Lab	\$ 41,363

Total: \$ 398,742

Community Service Grants Summary for Fiscal Year 2018-2019

Restricted Federal Community Service Funds (2F)	Allocation
21st Century CLC	\$ 135,000

Total: \$ 135,000

Restricted Local Community Service Funds (2X)	Allocation
GTB LEAP	\$ 10,000

Total: \$ 10,000

Food Service Grants Summary for Fiscal Year 2018-2019

Restricted State Funds (25)	Allocation
NSLP Equipment Grant	\$ 14,399
10 Cents a Meal Support of Local Produce in School Meals	\$ 25,000

Total: \$ 39,399

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

Revenue	2018-2019 Original	2018-2019 Amend 1	2018-2019 Amend 2	Variance	Note
Local	2,183,871	2,190,471	2,076,235	(114,236)	1
State	301,087	308,501	302,841	(5,660)	
Federal	2,282,542	2,280,643	2,242,574	(38,069)	1
Incoming Transfers and Other	10,000	10,000	10,000	0	
Total Revenues	4,777,500	4,789,615	4,631,650	(157,965)	

Expenditures					
Salaries and Wages	1,320,295	1,297,349	1,253,349	(44,000)	1
Employee Benefits	751,470	750,089	720,570	(29,519)	1
Purchased Services	145,758	146,058	129,723	(16,335)	1
Supplies and Other	2,269,977	2,291,720	2,207,720	(84,000)	1
Capital Outlay	30,000	75,899	91,788	15,889	
Operating Transfer	260,000	260,000	260,000	0	
Total Expenditures	4,777,500	4,821,115	4,663,150	(157,965)	

Revenues Over/(Under) Expenditures	0	(31,500)	(31,500)	0	
Beginning Fund Balance July 1	629,523	629,523	629,523	0	
Ending Fund Balance June 30	629,523	598,023	598,023	0	

Variance Explanations

(1) Variance is the result of five (5) less school days than originally budgeted.

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

Revenue	2018-2019 Original	2018-2019 Amend 1	2018-2019 Amend 2	Variance	Notes
Local	3,343,372	3,228,257	3,177,507	(50,750)	
Federal Restricted	135,000	135,000	135,000	0	
Intermediate School District	0	0	0	0	
Incoming Transfers/Other (Sponsorship Revenue)	229,500	236,000	226,000	(10,000)	
Total Revenues	3,707,872	3,599,257	3,538,507	(60,750)	
Expenditures					
Salaries and Wages	1,685,496	1,625,913	1,600,251	(25,662)	
Employee Benefits	1,305,885	1,245,927	1,252,160	6,233	
Purchased Services	249,178	256,598	231,524	(25,074)	
Supplies and Other	317,313	324,428	361,290	36,862	
Capital Outlay	10,663	8,279	9,324	1,045	
Transfer to General Fund and Other	139,337	138,112	118,958	(19,154)	
Total Expenditures	3,707,872	3,599,257	3,573,507	(25,750)	
Revenue Over/(Under) Expenditures	0	0	(35,000)	(35,000)	
Beginning Fund Balance July 1	223,962	223,962	223,962	0	
Ending Fund Balance June 30	223,962	223,962	188,962	(35,000)	

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	2018-2019 Original	2018-2019 Amend 1	2018-2019 Amend 2	Variance	Notes
Local	2,973,527	2,849,507	2,787,507	(62,000)	1
Federal				0	
Intermediate School District				0	
Incoming Transfers/Other (Sponsorship Revenue)	37,000	56,000	56,000	0	
Total Revenues	3,010,527	2,905,507	2,843,507	(62,000)	
Expenditures					
Salaries and Wages	1,441,750	1,392,388	1,369,728	(22,660)	2
Employee Benefits	1,154,052	1,100,520	1,109,322	8,802	2
Purchased Services	73,795	89,570	87,857	(1,713)	
Supplies and Other	205,850	189,709	196,709	7,000	
Capital Outlay	760	0	1,000	1,000	
Transfer to General Fund and Other	134,320	133,320	113,891	(19,429)	3
Total Expenditures	3,010,527	2,905,507	2,878,507	(27,000)	
Revenue Over/(Under) Expenditures	0	0	(35,000)	(35,000)	
Beginning Fund Balance July 1	175,393	175,393	175,393	0	
Ending Fund Balance June 30	175,393	175,393	140,393	(35,000)	

Variance Explanations

- (1) Variance is the result of adjusting revenue for above normal snow days and the Childcare program offerings and participation.
- (2) Variance is the result of fully implementing Childcare program offerings.
- (3) Variance is the result of registration fees no longer being transferred to the General Fund.

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

Revenue	2018-2019 Original	2018-2019 Amend 1	2018-2019 Amend 2	Variance	Notes
Local	369,845	378,750	390,000	11,250	
Federal				0	
Intermediate School District				0	
Incoming Transfers/Other (Sponsorship Revenue)	192,500	180,000	170,000	(10,000)	1
Total Revenues	562,345	558,750	560,000	1,250	

Expenditures					
Salaries and Wages	178,517	176,661	175,786	(875)	
Employee Benefits	114,455	113,487	111,540	(1,947)	
Purchased Services	158,304	132,518	108,495	(24,023)	2
Supplies and Other	101,592	127,805	155,855	28,050	2
Capital Outlay	9,477	8,279	8,324	45	
Transfer to General Fund and Other	0	0	0	0	
Total Expenditures	562,345	558,750	560,000	1,250	
Revenue Over/(Under) Expenditures	0	0	0	0	
Beginning Fund Balance July 1	48,569	48,569	48,569	0	
Ending Fund Balance June 30	48,569	48,569	48,569	0	

(1) Variance is the result of decreasing the General Fund transfer.

(2) Variance is the result of aligning program needs.

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

Revenue	2018-2019 Original	2018-2019 Amend 1	2018-2019 Amend 2	Variance	Notes
Local				0	
Federal	135,000	135,000	135,000	0	
Intermediate School District				0	
Incoming Transfers/Other (Sponsorship Revenue)				0	
Total Revenues	135,000	135,000	135,000	0	
Expenditures					
Salaries and Wages	65,229	56,864	54,737	(2,127)	
Employee Benefits	37,378	31,920	31,298	(622)	
Purchased Services	17,079	34,510	35,172	662	
Supplies and Other	9,871	6,914	8,726	1,812	
Capital Outlay	426	0	0	0	
Transfer to General Fund and Other	5,017	4,792	5,067	275	
Total Expenditures	135,000	135,000	135,000	0	
Revenue Over/(Under) Expenditures	0	0	0	0	
Beginning Fund Balance July 1	0	0	0	0	
Ending Fund Balance June 30	0	0	0	0	

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

**RESOLUTION FOR ADOPTION
June 24, 2019**

FINAL AMENDMENT
2018/2019 GENERAL FUND BUDGET
2018/2019 SPECIAL REVENUE FUND BUDGET
(Food Services and Community Services)

This Final 2018/2019 Budget Amendment shall take effect on June 24, 2019.

AYES:

NAYS:

Resolution adopted.

Pamela G. Forton, 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 24, 2019, 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.

Pamela G. Forton, Secretary
Board of Education
Traverse City Area Public Schools

MEMORANDUM

TO: Board of Education
Paul Soma, Superintendent

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

DATE: June 24, 2019

RE: BUDGET HEARING
2018/2019 Final Budget Amendments
2019/2020 Proposed Preliminary Budgets

As the 2019 fiscal year comes to a close, it is time to conclude our current fiscal year and formally adopt our 2020 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 2020 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 fiscal year 2019 will end and gives an initial look at what is in store for fiscal year 2020. As required by law, we are adopting our 2020 budget prior to the beginning of the fiscal year.

The State's education budget has yet to be finalized, although budget proposals have been shared by the Governor, the Senate, and the House as of June 6, 2019. The state aid revenue and the state-determined retirement rate, are conservatively estimated 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 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 uncertain 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 2020, the State hasn't finalized the School Aid Fund budget. However, the per pupil increase could be \$90-\$135 per student as proposed by the House and Senate, or a per pupil foundation increase of \$120 as proposed by the Governor. Both the House and Senate propose the 2x multiplier (districts at the minimum foundation allowance level receive an allocation equal to twice the amount received by districts at or above the base foundation), but the Governor proposed a 1.5x multiplier. These proposals would result in an increase between \$180-\$270 per pupil foundation for TCAPS.

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. However, TCAPS has been creative in expanding opportunities for increased revenue and have focused efforts on ensuring expenditures meet our instructional priorities and are managed effectively and efficiently. The 2020 budget assumes 9,860 students vs. 9,833 from amendment II of the 2019 budget. The combination of a \$180 increase in state per pupil allocations, coupled with the projected student FTE (full time equivalency), results in a projected increase of approximately \$1,987,317.

The proposals all vary on recommended changes to categorical line items in the 2020 budget. We will continue to monitor the list of categorical funding and determine if TCAPS could possibly benefit. 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 80% of our total revenue budget and approximately 85% of our "unrestricted" revenues and, hence, make up the most important source of revenues for the district by a far margin.

Revenue for fiscal year 2020 in the form of incoming transfers from TBAISD (Traverse Bay Area Intermediate School District) is budgeted to be approximately \$1.7 million for a variety of items including tax collections, curriculum services, Act 18 Special Education funding, and Medicaid.

Although our original 2019 budget did not include any discretionary distribution from (TBAISD), we did receive a discretionary distribution of approximately \$610,000 in February 2019 and were able to incorporate the revenue in the first budget amendment. However, we are unsure of any upcoming distributions in 2020; therefore, the original 2020 budget will not include expected discretionary revenue from TBAISD.

Other revenue sources provide valuable and necessary resources for our district. Categorical state funding (e.g., At Risk, Vocational Education added cost, Great Start Readiness Program, etc.), which makes up approximately 4.0%, and Restricted Federal Funding (e.g., Title grants for school improvement, education for homeless children and youth, etc.), which makes up approximately 2.1% 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 \$810,000 and \$617,000 respectively in the 2020 year as compared to 2019. The decreases are attributable to carryover funds in the 2019 year that are not currently part of the 2020 budget.

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 2019 will wind up as “carry-over” grants in 2020. We will report more fully on grant funding at our first budget amendment.

TCAPS is appreciative of local grants received throughout the year, however, these grants make up less than 0.1% of General Fund revenues.

General Fund – Expenditures

The District has made over \$16 million in budget cuts in the past eleven years, which have been necessitated by the inequitable and declining funding levels we have received from the State over that time, coupled with large increases in pension and health care costs.

Due to funding increases and the multi-year plan to redirect resources to instructional priorities, the District will not be recommending major adjustments for 2020. However, we are committed to continuous improvement and always look for ways to improve efficiencies throughout the district. It is our focus to fund our instructional priorities, thus we have again committed additional resources for curriculum improvements and upgrades.

All of the employee group contracts are settled through June 2022 and the parameters are known. This provides the District with a level of certainty regarding these costs. The impacts of the contract settlements includes a 1.5% salary increase as well as progression on the step schedules. The District has budgeted a 3% increase on health care increases for all groups.

General Fund – Fund Balance

The 2020 budget shows that we are starting the year with a budgeted shortfall of approximately \$1,493,191. 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, it is expected that we will finish the year adding approximately \$6,809 to fund balance.

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. TCAPS 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:

- Adoption of the MI-Excel Blueprint by the Board of Education, focusing on systems district wide to ensure we meet the needs of each student.
- Updated English Language Arts curriculum and professional development

- Updated Science curriculum
- Updated Social Studies curriculum
- Updated STEM curriculum
- Northern Michigan Partnership (homeschool initiative)
- World Language 6-12
- Expansion of Learning, Enrichment, and Athletic Programs K-8 (LEAP)
- Expansion of Early Childhood opportunities for children not ready for Kindergarten (Young 5's)
- Increased focus for libraries to compliment core curriculum and support student reading at all levels
- One-to-One Technology expansion
- Updated Health and Nutrition Policy
- Community Eligibility Provision (CEP) food program for Blair and Traverse Heights
- Expansion of shared time partnerships/offerings
- Expansion and alignment of Science, Technology, Engineering, and Math (STEM)
- Expanded dual enrollment opportunities
- Early college collaborative with NMC
- International Program partnerships
- Increased building security initiatives and improvements

The District continues to monitor all programs to ensure our resources are funding our instructional priorities. Although we have presented a structurally balanced budget and intend to do so moving forward, our fund balance is projected to remain below the Board of Education's established target of 10%. It is our goal to increase the fund balance over the next few fiscal years by maintaining a structurally balanced budget and directing one-time revenues directly to the fund balance. State funding remains precarious. Within this environment we must continue our work to bring the District back to its target fund balance percentage.

Special Revenue Fund

The Special Revenue Fund consists of the 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.

In the case of the Food Services program, cost increases for food, supplies, labor contracts and the employee retirement rate, combined with the required paid lunch equity formula from the State, have resulted in a recommendation to increase elementary lunch prices by \$0.10, middle school by \$.05 and high school by \$0.25 for the 2020 school year. These increases in price will keep the Food and Nutrition Services Department in a fiscally stable position, resulting in a balanced budget for 2020. The department does currently have a responsible fund balance. It should be noted that the food service program 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 Childcare Programs and the District's Learning, Enrichment, and Athletic Program (LEAP).

The Childcare Programs within the Community Services Fund must transfer funds to the General Fund to help offset certain administrative costs and overhead. These programs have been operating in the black while providing opportunities for children who would otherwise not have such opportunities. While it is important to note that the early childhood programs are collectively operating in the black, it is perhaps more important to note the impact these programs are having on children.

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 2020 fiscal year the budget includes a contribution of \$180,000 to LEAP as a subsidy through a fund transfer.

Other Funds

Other funds of note include our Debt Retirement Fund and our 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 order to fund major capital projects in the future, the District asked voters to approve a new bond authorization in August, 2018. Property values have stabilized and are increasing slightly in our region, making it possible to propose a no millage increase which our voters overwhelmingly approved. This is an important and visible area of work for our district as we focus on improving safety and security in the school buildings.

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 2001, 2004, 2007 and 2018 bond authorizations. 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 campaigns. The continued implementation of these

well-established capital plans is serving TCAPS 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 in which the State provides us with the lowest level of per pupil funding possible, TCAPS has managed to maintain a comprehensive educational program while at the same time operating within its means. The 2020 fiscal year is structurally balanced and is projected to end with an increase to fund balance. Opportunities to advocate for resources, increase our potential for innovative revenue sources, and our commitment to continuous improvement for increased efficiencies may positively impact this original budget projection throughout the year.

TRAVERSE CITY AREA PUBLIC SCHOOLS

2019-2020 Budget Hearing

June 24, 2019

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 Audit Report to help frame an understanding of our financial situation

Fiscal Year (FY) 2018/2019

(Amendment II)

Beginning Fund Equity	\$8,102,464
Budgeted Revenues	\$100,093,230
Budgeted Expenditures	\$100,912,467
	<hr/>
	\$(819,237)
Projected Variance	\$1,500,000
Estimated Add to Fund Balance	\$ 680,763
Ending 2019 Fund Equity (approximate)	\$8,783,227
Ending Fund Equity	8.7%

FY 2019/2020 Budget Assumptions

Per Pupil Revenue:

2019	TOTAL		\$7,871
2020	<i>Base Foundation</i>	<i>\$120*</i>	
	<i>1.5X Amount</i>	<u><i>+\$ 60*</i></u>	\$180
2020	TOTAL**		\$8,051

* Based on Governor's proposal

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

FY 2019/2020 Budget Assumptions continued

Student Count:

2019	9,833
2020 (estimated)	<u>9,860</u>
Increase	27

Net increase in Per Pupil Revenue: \$1,987,317

Other:

- ➔ \$1.7 million TBAISD revenues budgeted
- ➔ Section 147c: \$6,500,000
- ➔ Retirement Cost: \$6,500,000

FY 2019/2020 Budget Assumptions continued

Expenses:

- ➔ 1.5% salary increase
- ➔ Step increase
- ➔ Retirement rate of 39.91%
- ➔ Health insurance estimate at 3.00%
- ➔ Other structural adjustments
- ➔ Governor's proposal increase of \$180 per pupil (not 2X)

FY 2019/2020 Fund Balance Projection

Beginning Fund Equity (estimate)	\$8,783,227
Budgeted Revenue	\$100,434,074
Budgeted Expenditures	\$101,927,265
Budgeted Shortfall	<hr/> (\$1,493,191)
Projected Variance	\$1,500,000
Projected Excess/(Shortfall)	<hr/> \$6,809
Ending 2020 Fund Equity (estimate)	\$8,790,036
Ending Fund Equity	8.6%

Variables to Impact FY 2019/2020 Bottom-line and Budget

- ➔ Unknown state funding*
- ➔ Student count
- ➔ Health insurance costs and census
- ➔ TBAISD discretionary**

* State budget was not known at the time of production

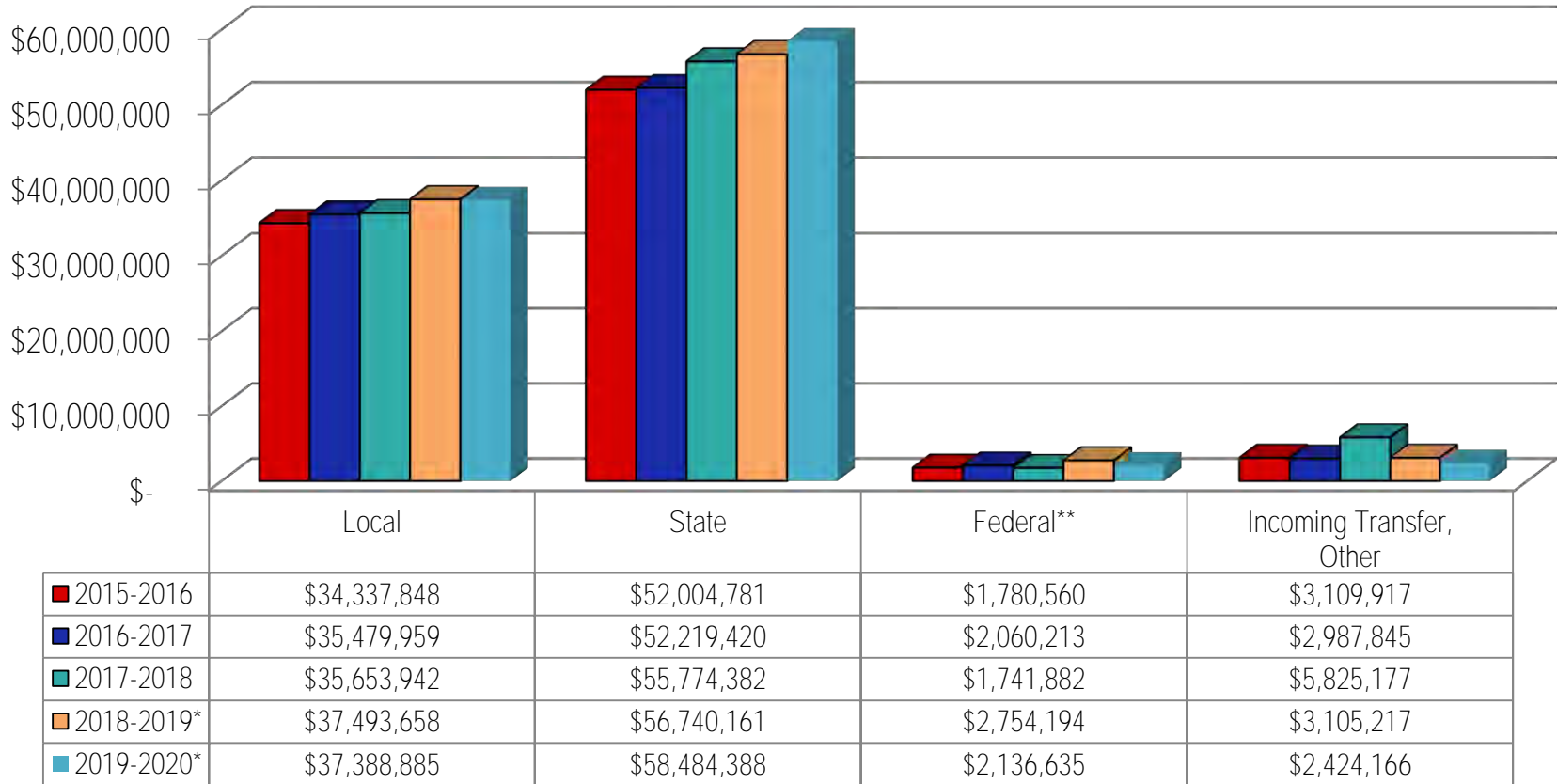
** Not in original 2019/2020 budget

Where Does Funding Come From?



- ➡ Local
- ➡ State
- ➡ Federal

Budget Comparison ~ Revenue Source



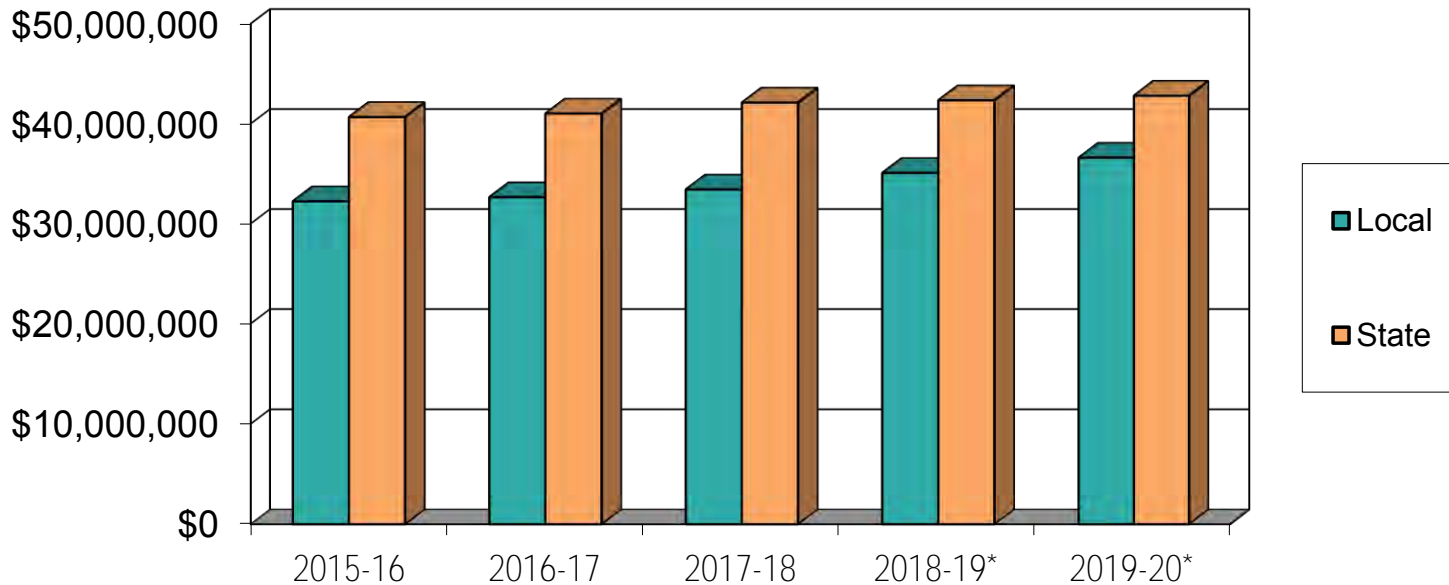
* Projections

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

Funds not spent by June 30, 2019 will be "carried over" to fiscal 2020 in accordance with federal program guidelines.

Revenue Budget ~ Funding Assumptions

	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020*</u>
Full-time Equivalent Students	9,862	9,805	9,896	9,833	9,860
Foundation Allowance	\$7,391	\$7,511	\$7,631	\$7,871	\$8,051
Revenue from Foundation	\$72,890,042	\$73,645,355	\$75,516,376	\$77,375,453	\$79,382,860



* Projections

Additional Funding Source

“All of the non-homestead¹ 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.”

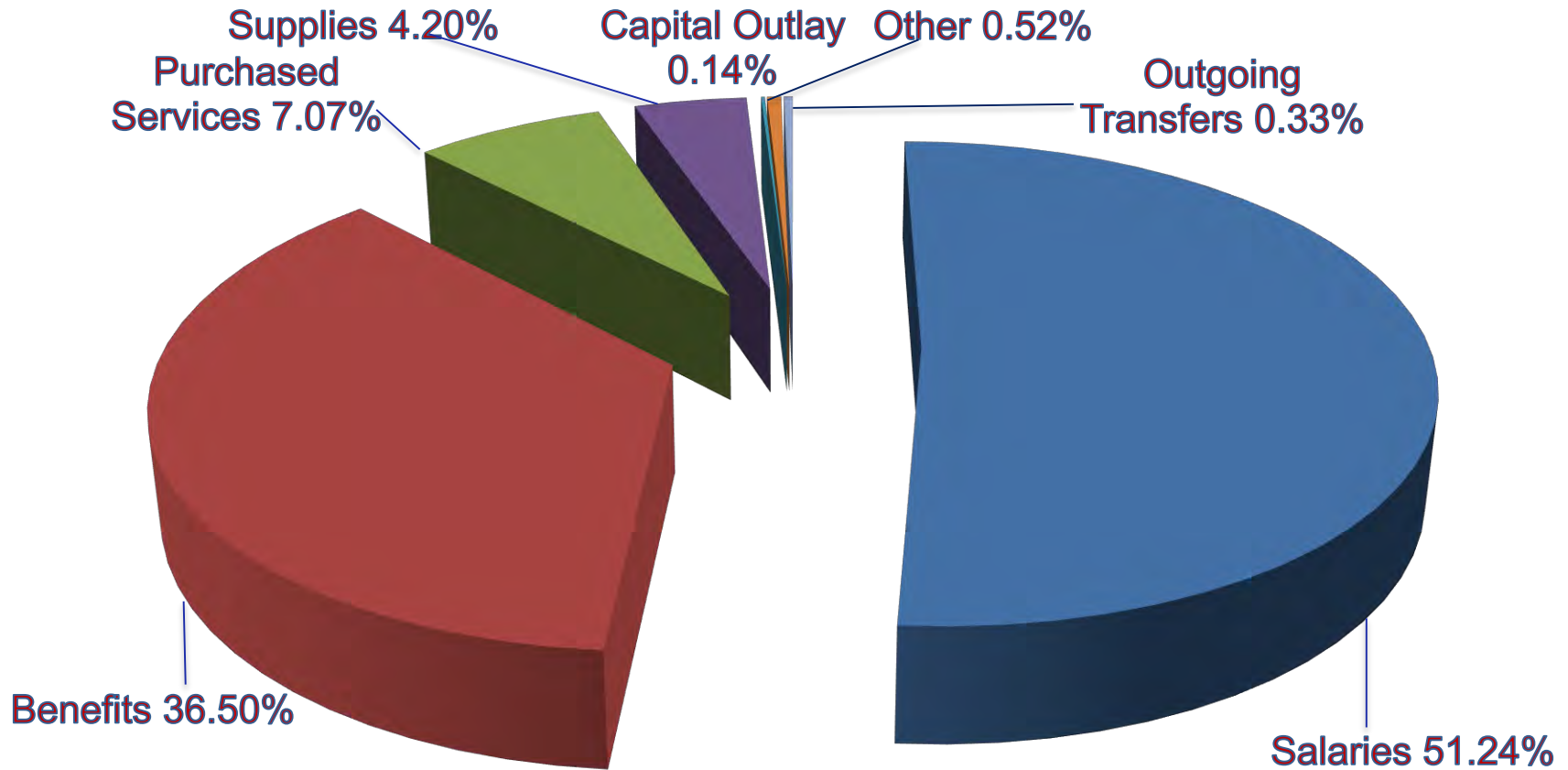
¹ “Non-homestead” is currently referred to as “Non-Principal Residence Exemption”

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

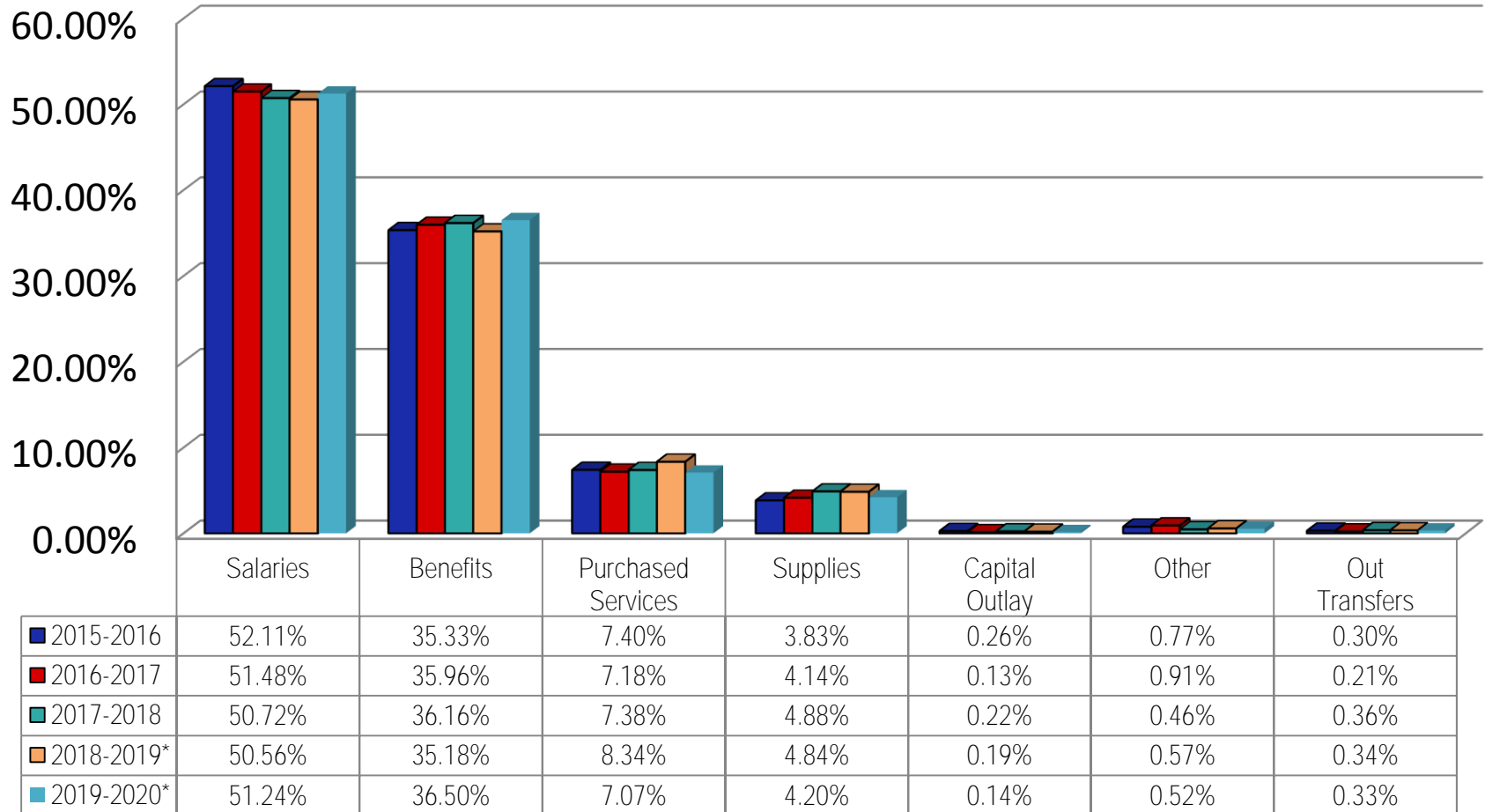


Where does the money go?

2019/2020 Budget **General Fund Monies**

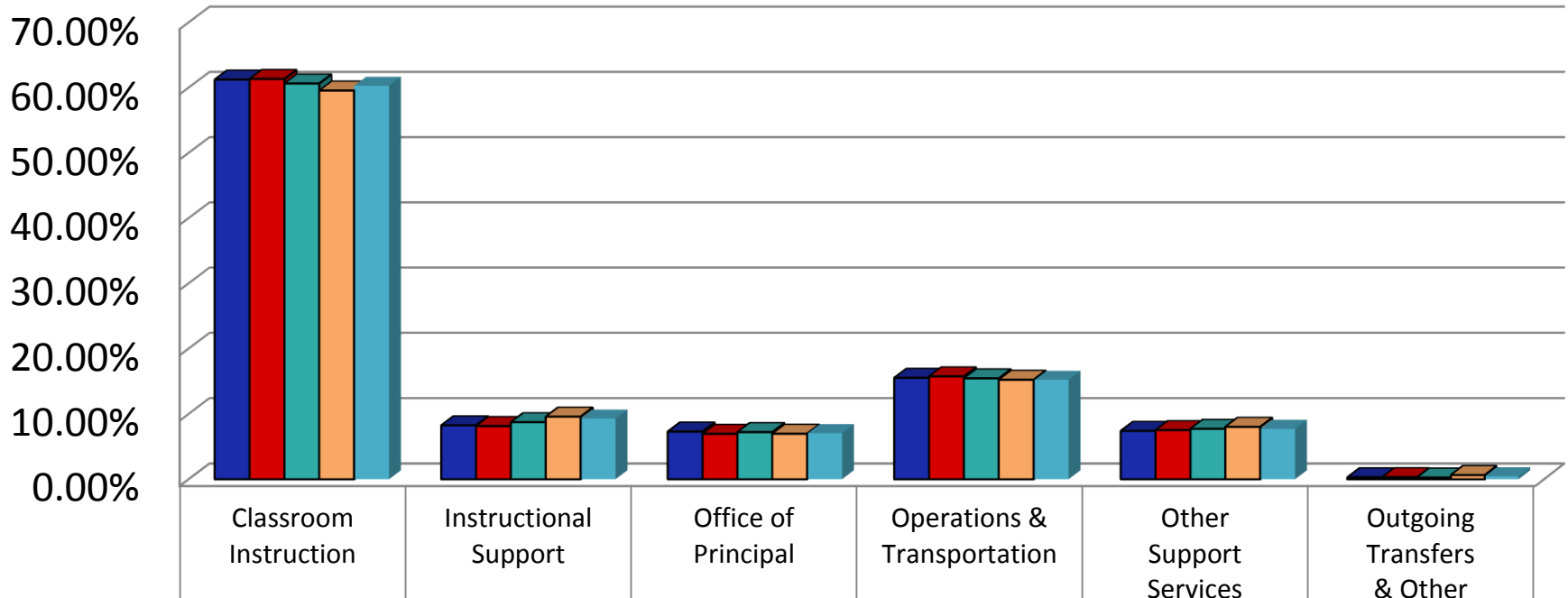


Budget Comparison By Object



* Projections

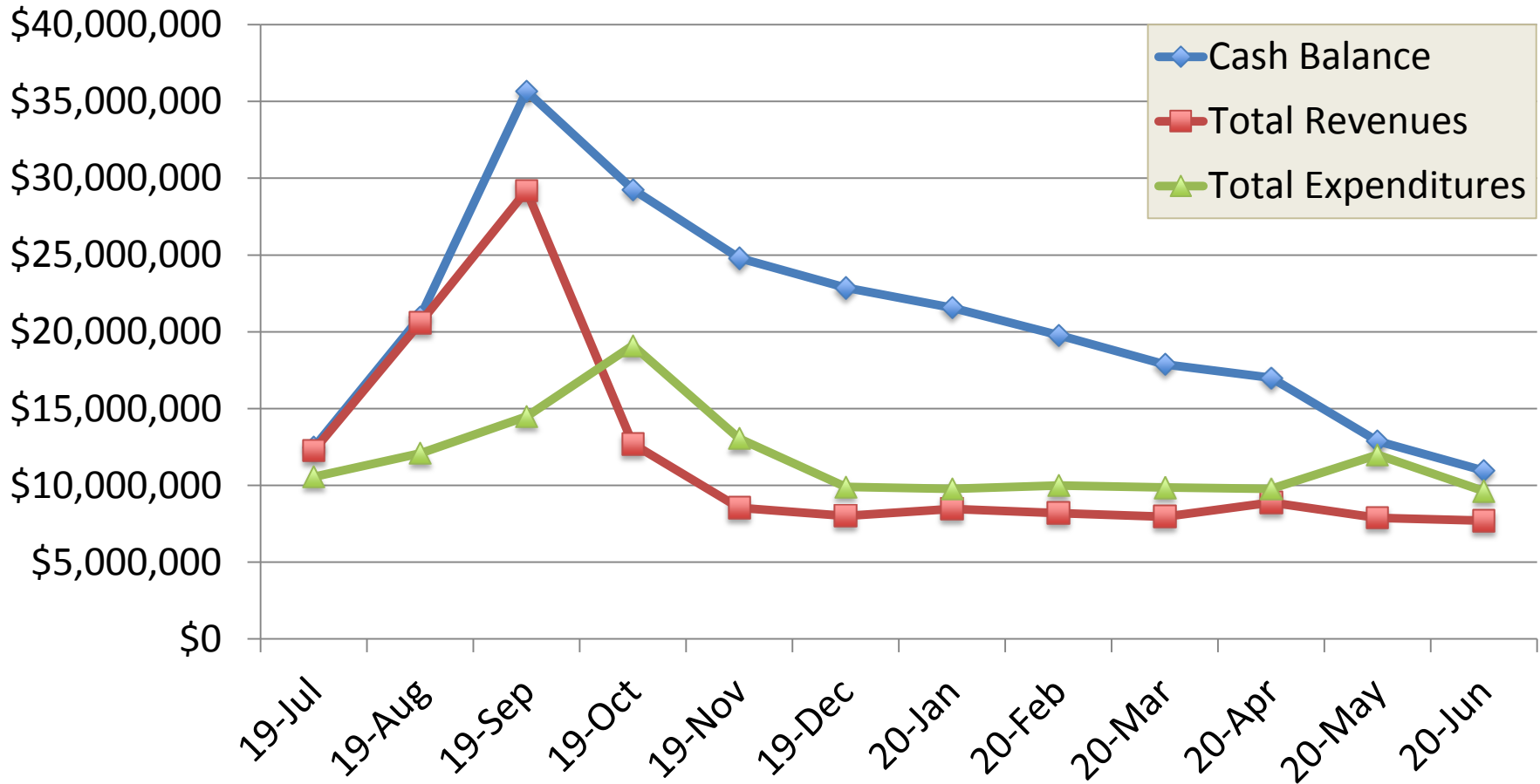
Budget Comparison By Function



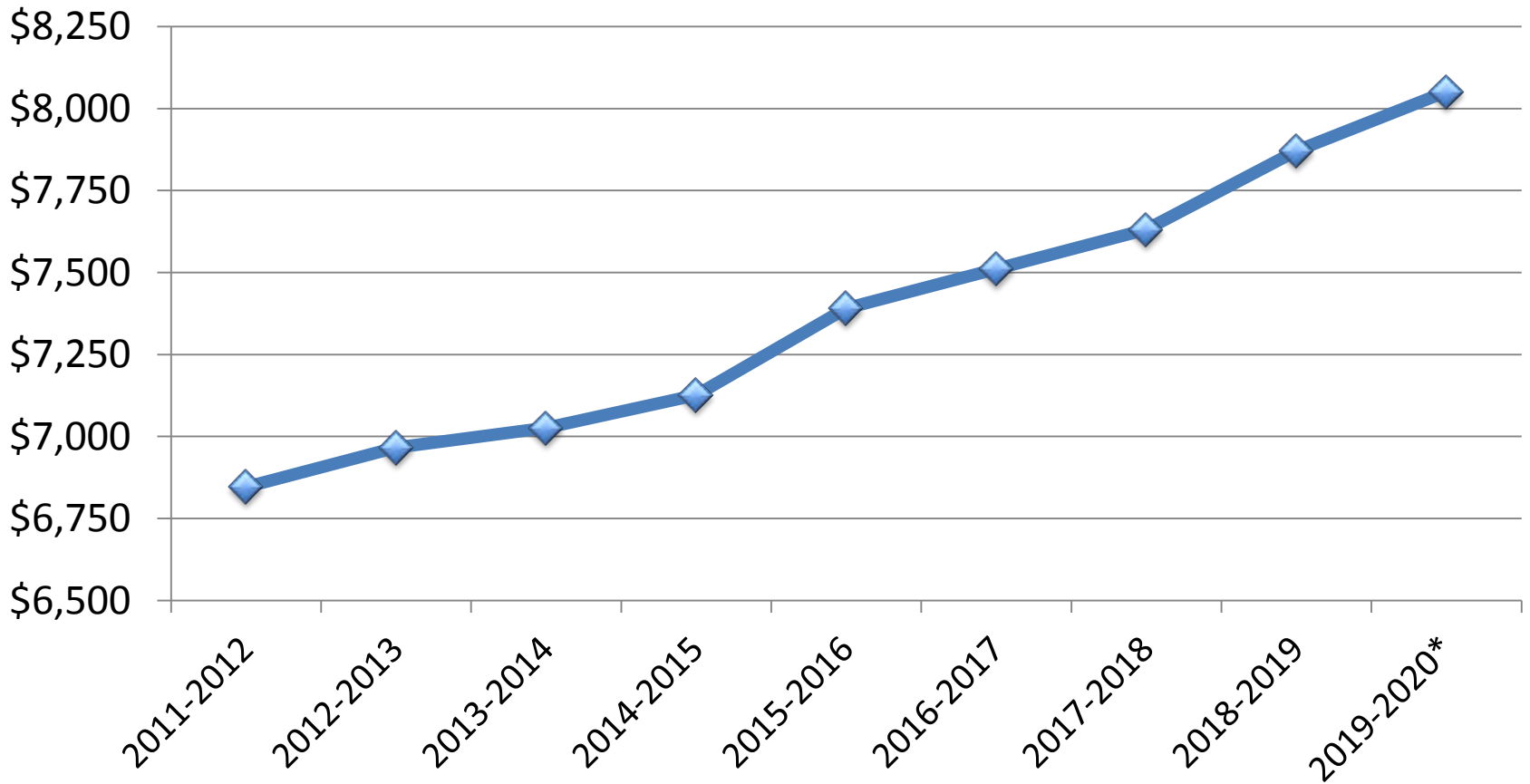
■ 2015-2016	61.23%	8.25%	7.30%	15.52%	7.40%	0.29%
■ 2016-2017	61.33%	8.14%	6.95%	15.74%	7.52%	0.31%
■ 2017-2018	60.64%	8.73%	7.21%	15.44%	7.72%	0.26%
■ 2018-2019*	59.56%	9.58%	6.97%	15.23%	8.02%	0.64%
■ 2019-2020*	60.28%	9.28%	7.06%	15.22%	7.71%	0.45%

* Projections

Cash Flow Projections ~ Fiscal 2020

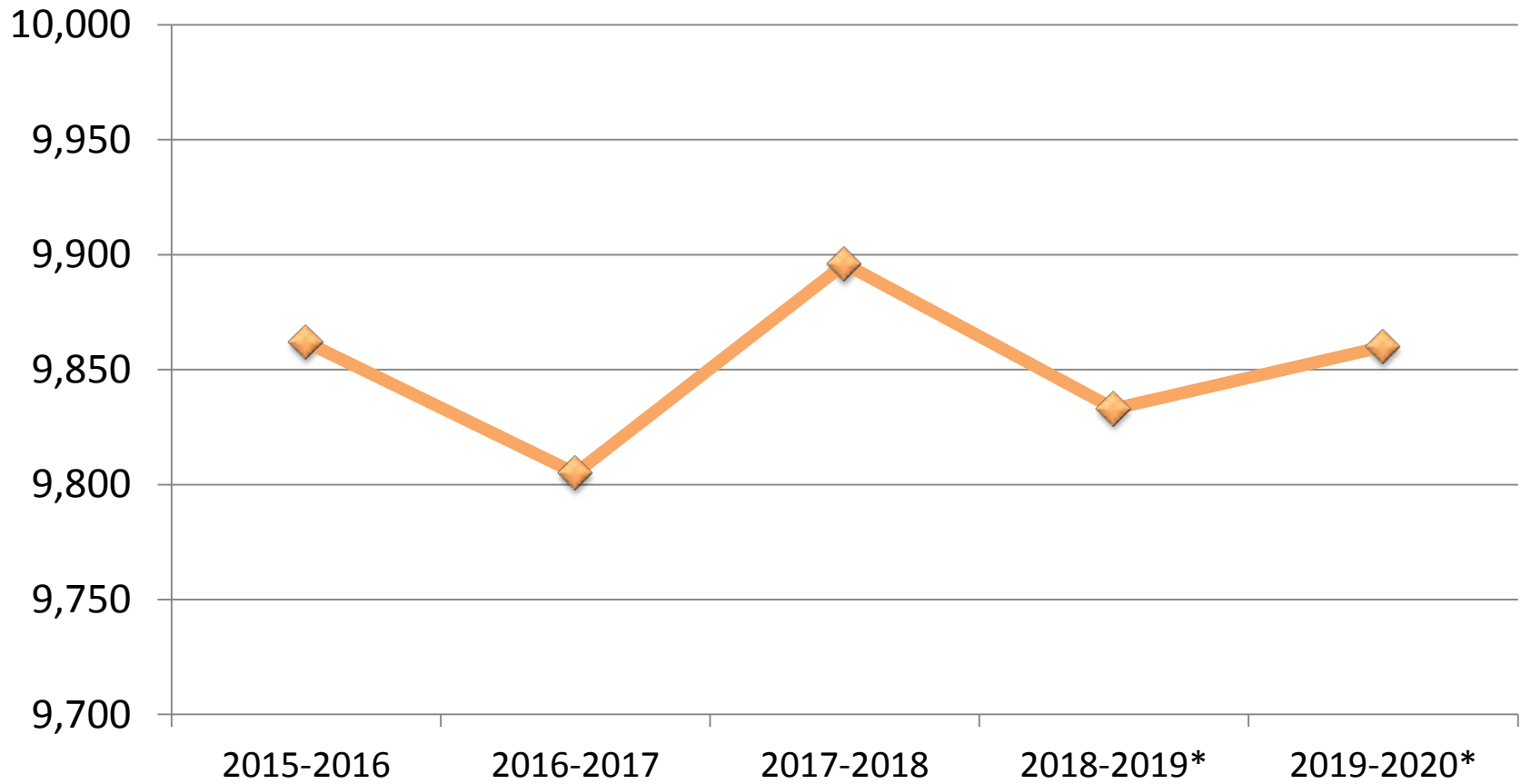


History of Foundation Amounts (Per-pupil)



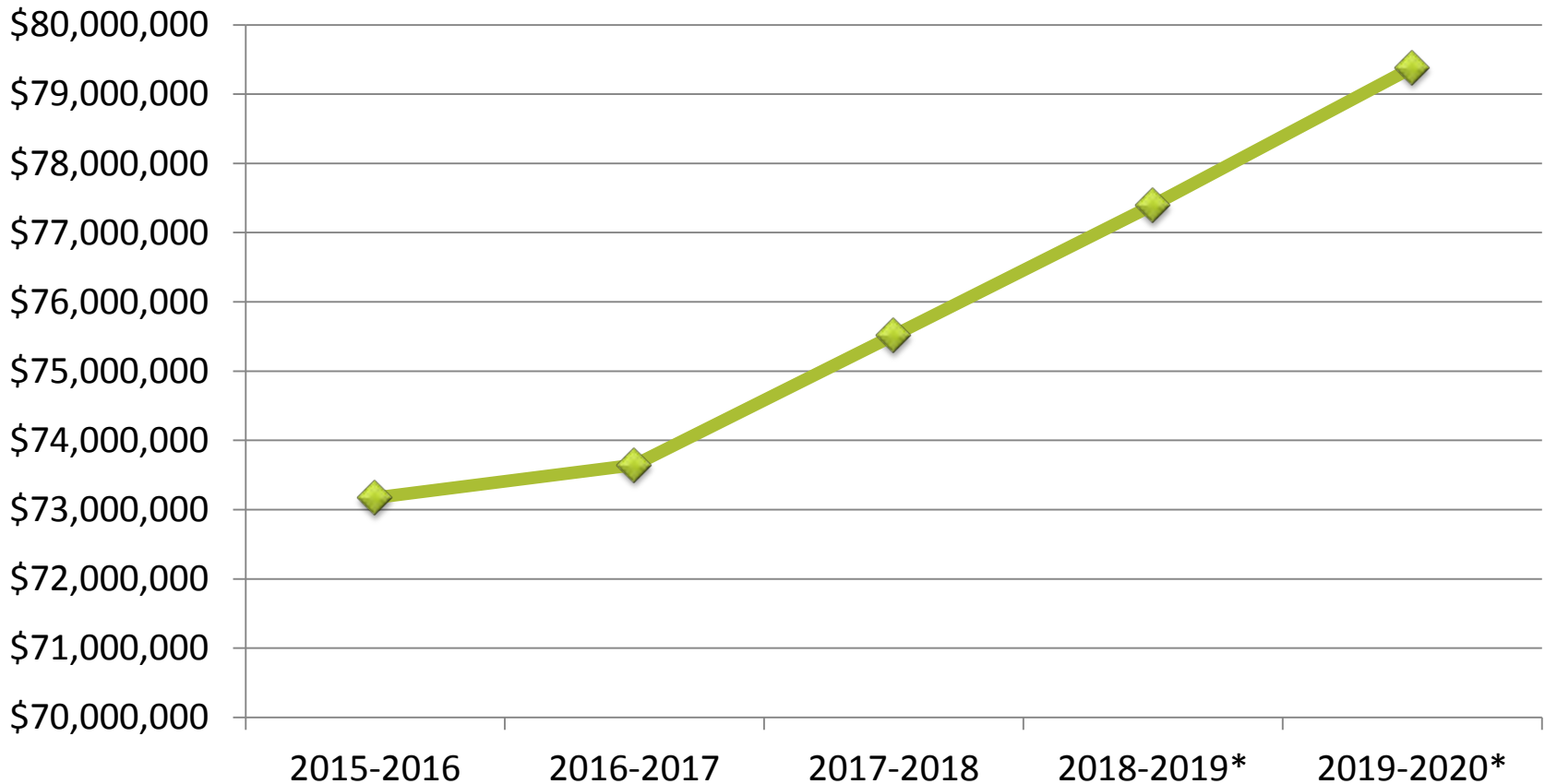
* Projections

History of Student Count (Total FTE)



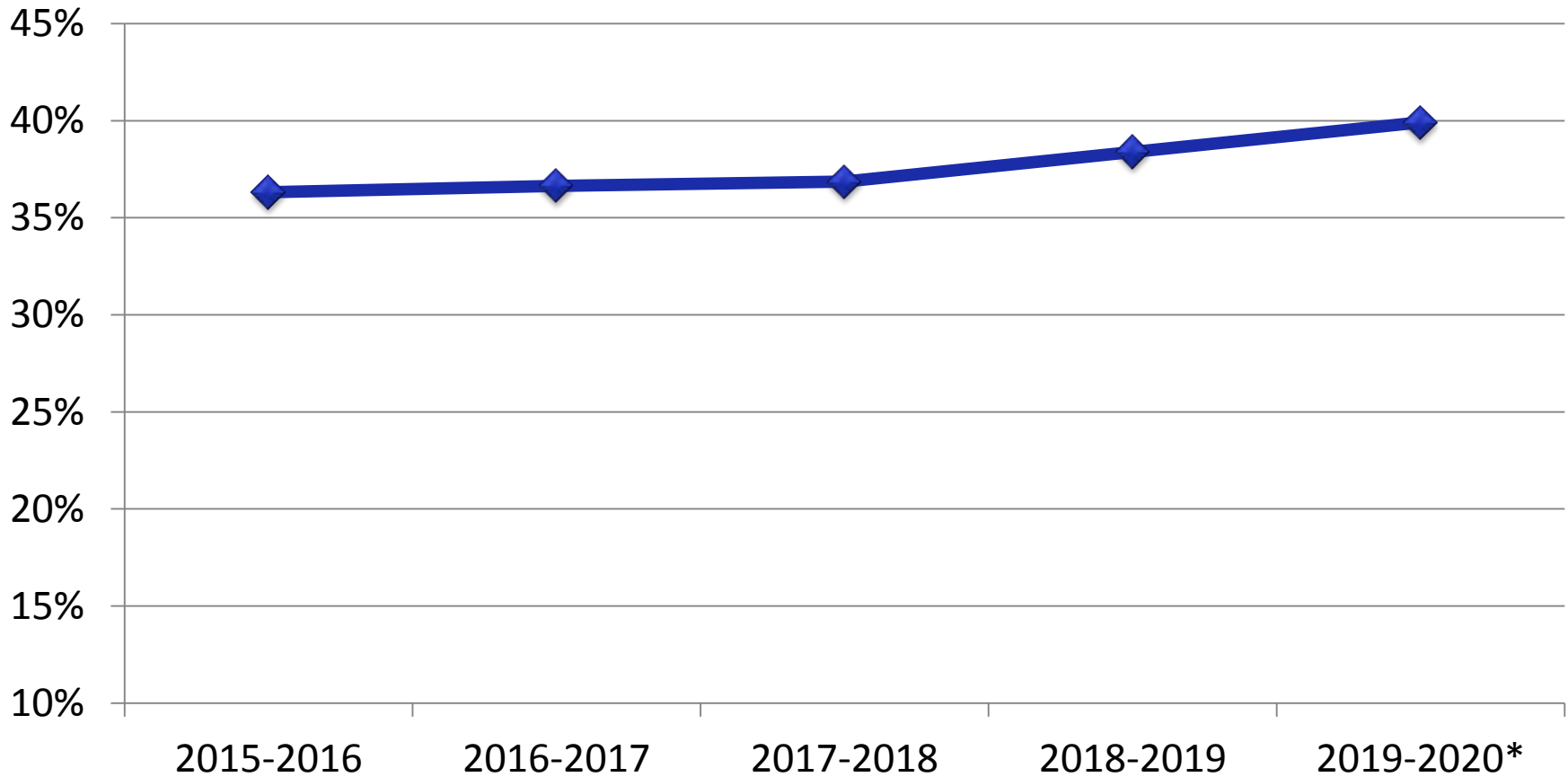
* Projections

History of Total Foundation Revenue



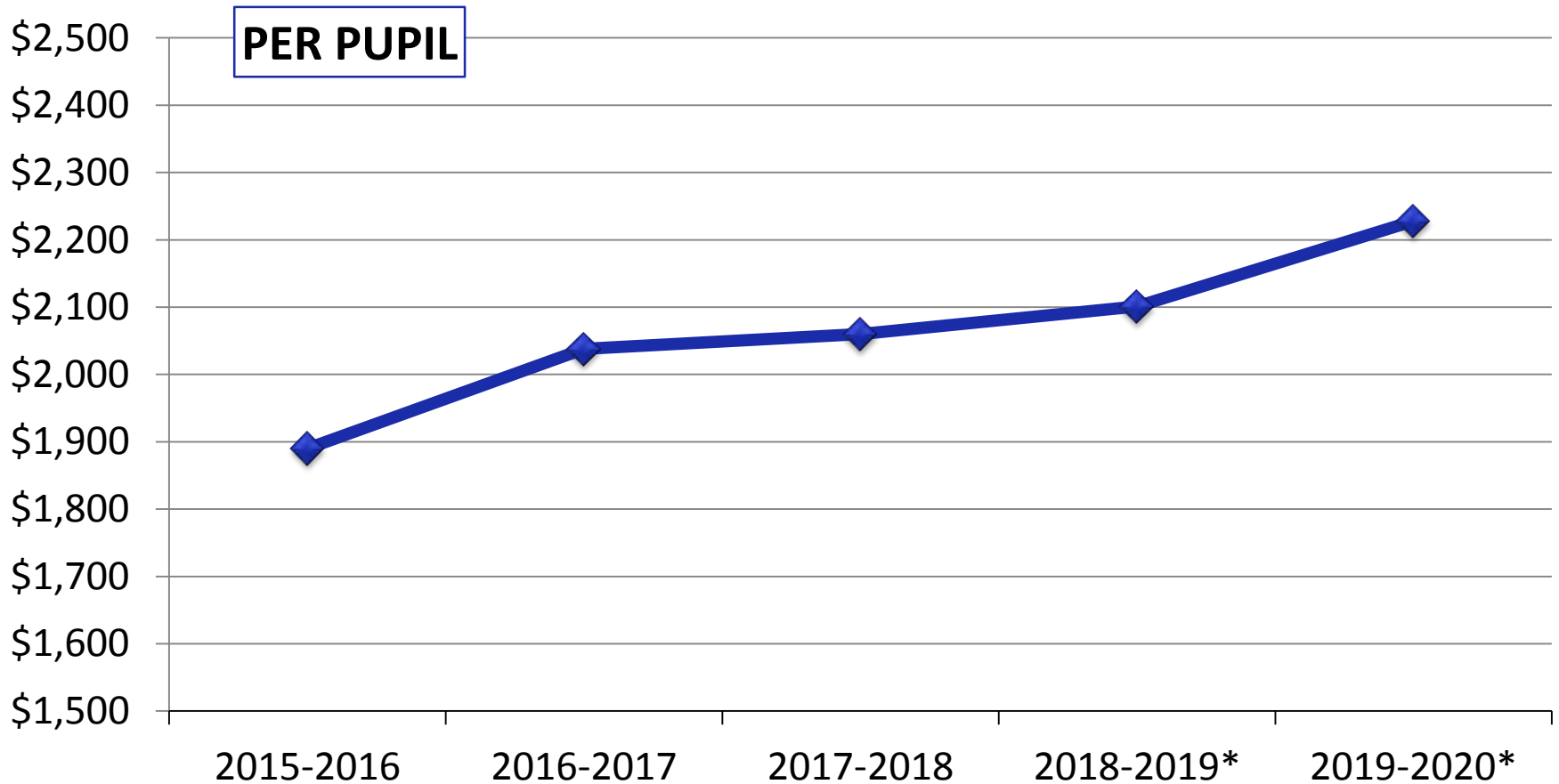
* Projections

History of Retirement Rates



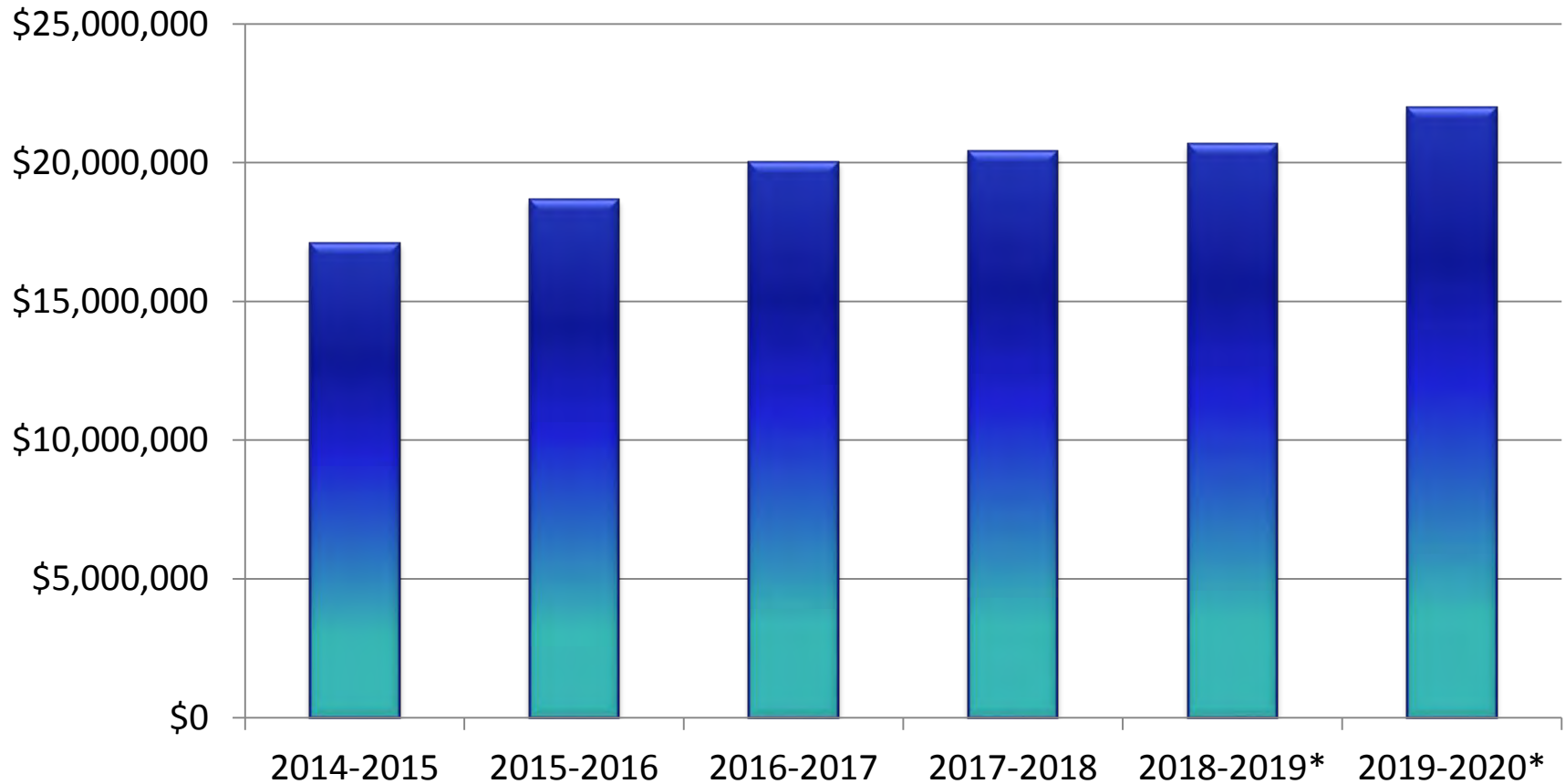
* Projections

History of TCAPS' Retirement Costs



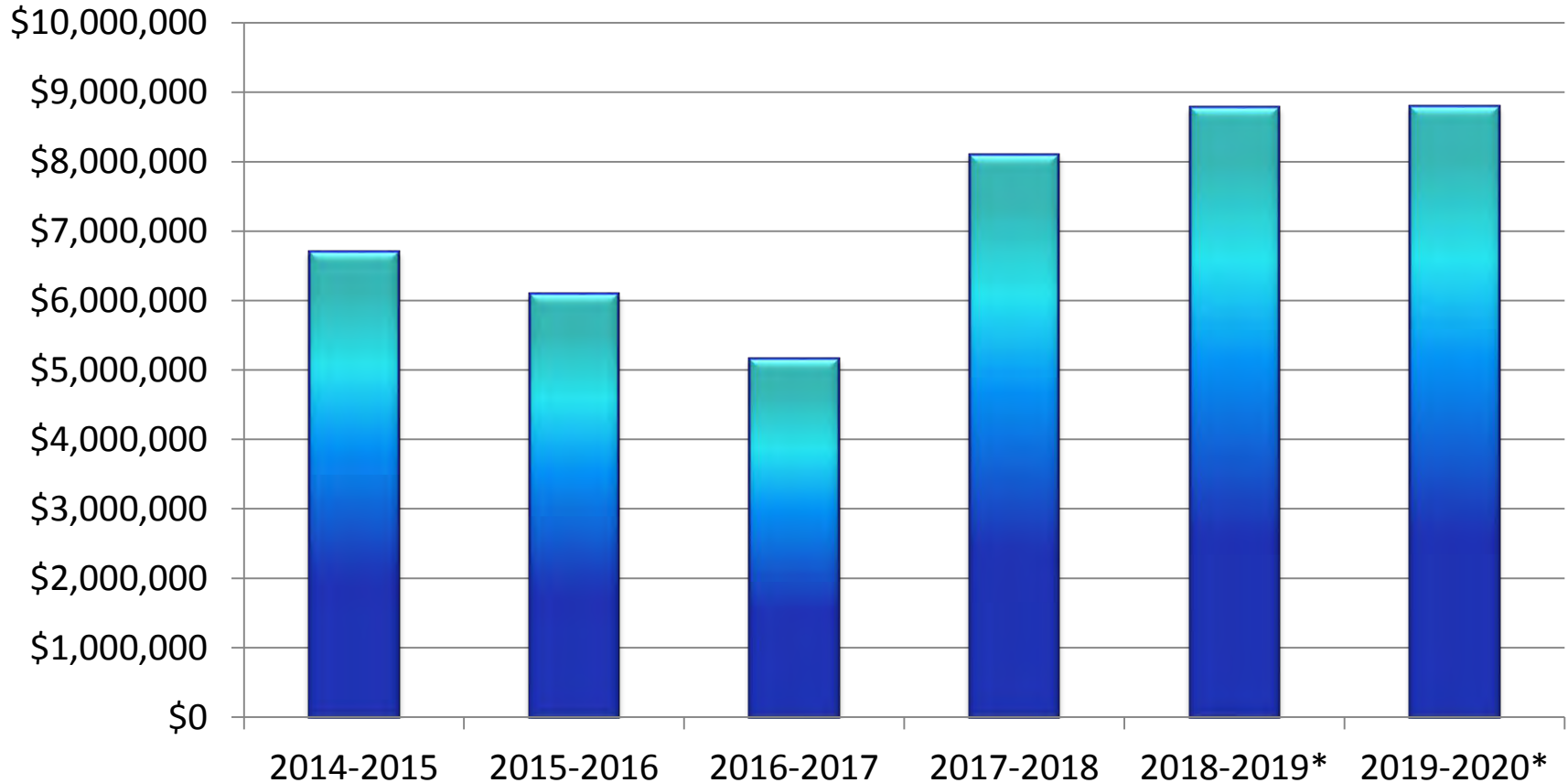
* Projections

History of TCAPS' Retirement Costs



* Projections

History of Fund Balance



* Estimated amounts, not actual amounts.

Other Funds

➔ Special Revenue Fund: Food Services

- Estimating a drawdown of fund balance of approximately \$31,000 for the remaining Eastern Elementary kitchen equipment that was purchased in the summer of 2018.
- Expecting FY20 to be structurally balanced
 - \$0.10 increase to elementary lunch
 - \$0.05 increase to middle school lunch
 - \$0.25 increase to high school lunch
 - Cost controls
 - Labor
 - Inventory
 - Menu planning
- Commitment to quality meals/service

Other Funds continued

➔ Special Revenue Fund: Community Services

✓ Childcare 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 nearly 4,600 students each year (K-12)

Other Funds continued

➔ Capital Projects

- Revised long-term capital plan
- All projects completed on time and within budget
- Refer to detail in Tab 7 of Budget Hearing booklet

➔ Debt Service

- Accounts for tax collection and debt payments associated with district bonds
- Maintaining 3.1 mills on all property (40% lower than state average of 5.4 mills)

A 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 Comprehensive Annual Financial Report (CAFR). The 2018 CAFR received the Certificate of Excellence in Financial Reporting for the fourteenth 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
Carrie Sattler

Cindy Farah
Shawn Stowe

Brenda Hampton
Ashley Wills

Keri McCumber
Dawn Smith

Sincerely,
Christine Thomas-Hill
Associate Superintendent
Finance and Operations

MEMORANDUM

Christine Thomas-Hill
Associate Superintendent
Finance and Operations

Julie Gorter
Executive Assistant

TO: Paul Soma, Superintendent
FROM: Christine Thomas-Hill, Associate Superintendent
DATE: June 24, 2019
RE: **2019/2020 ORIGINAL BUDGETS**

Attached please find the 2019/2020 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 2019/2020 General Fund Budget and the original 2019/2020 Special Revenue Fund Budget, dated July 1, 2019.

TRAVERSE CITY AREA PUBLIC SCHOOLS BOARD OF EDUCATION

RESOLUTION FOR ADOPTION June 24, 2019

FOR ACTION:

TOPIC: 2019/2020 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 2019/2020 fiscal year (Preliminary Budgets). The Uniform Budgeting and Accounting Act requires that the appropriations for the General Operations and Special Service 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 final budget to the public and to the Board of Education.

Major revenue data is based upon the following:

Estimated Taxable Value (ad valorem)	5,208,470,319
Homestead Taxable Value	3,175,659,744
Non-Principal Residence Exemption Taxable Value	2,032,810,575*
Operating Millage Levy (Non-principal residence exemption only)	18 mills
Operating Local Property Tax Revenue (Non-principal residence exemption only)	36,590,590
Estimated State Aid (foundation allowance) Formula:	
Foundation Allowance per Pupil	8,051
Local Tax Support per Pupil (Est. Pupils: 9,860)	3,711
State Aid per Pupil (Est. Pupils: 9,860)	4,340

* 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 2019/2020 school year.

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

ATTACHMENTS:

- Resolution to Adopt 2019/2020 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
2019/2020 PRELIMINARY BUDGETS**

RESOLVED, that this resolution shall be the general appropriations of the Traverse City Area Public Schools for the 2019/2020 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 2019/2020 are as follows:

Revenue

Local Sources	\$ 37,388,885
State Sources	58,484,388
Federal Sources	2,136,635
Incoming Transfers and Other Transactions	<u>2,424,166</u>
 Total Revenue	 \$ 100,434,074
 Fund Balance (07/01/19 estimate)	 7,283,227

Total Available to

Appropriate ~ General Fund	\$ 107,717,301
-----------------------------------	-----------------------

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

**RESOLUTION TO ADOPT
2019/2020 PRELIMINARY BUDGETS**

BE IT FURTHER RESOLVED, that \$101,927,265 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	\$ 51,054,534
Added Needs	<u>10,388,385</u>
 Total Instruction	 \$ 61,442,919

Support Services:

Pupil Services	\$ 4,047,057
Instructional Staff	5,410,120
General Administration	734,898
School Administration	7,195,272
Business Services	2,036,218
Operations & Maintenance	9,725,877
Pupil Transportation Services	5,792,483
Central Services	3,184,213
Other Support Services	<u>1,903,581</u>

Total Support Services \$ 40,029,719

Community Services \$ 119,952

Outgoing Transfers and Other Transactions \$ 334,675

Total Appropriated ~ General Fund \$101,927,265

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

**RESOLUTION TO ADOPT
2019/2020 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 2019/2020 are as follows:

Revenue

Local Sources *	\$ 2,154,334
State Sources	302,841
Federal Sources	2,329,325
Incoming Transfers/Others	10,000
 Total Revenue	 \$ 4,796,500

Expenditures

Salaries	\$ 1,318,059
Benefits	766,491
Purchased Services	129,723
Supplies & Other Expenses	2,292,227
Capital Outlay	30,000
Operating Transfer	<u>260,000</u>
 Total Expenditures	 \$ 4,796,500

Excess of Revenues Over/(Under) Expenditures	\$ 0
 Beginning Fund Balance (07/01/19 estimate)	 \$ 598,023
 Ending Fund Balance (06/30/20 estimate)	 \$ 598,023

* The Local Revenue reflects a
\$0.10 increase to elementary school lunch
\$0.05 increase to middle school lunch
\$0.25 increase to high school lunch

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

**RESOLUTION TO ADOPT
2019/2020 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 2019/2020 are as follows:

Revenue

Local Sources	\$ 3,309,680
Federal Sources	0
Intermediate Sources	0
Operating Transfers In	<u>229,000</u>
Total Revenue	\$ 3,538,680

Expenditures

Salaries	\$ 1,565,907
Benefits	1,272,794
Purchased Services	198,264
Supplies and Other Expenses	392,731
Capital Outlay	8,984
Transfers to General Fund and Other	<u>100,000</u>
Total Expenditures	\$ 3,538,680

Excess of Revenues Over/(Under) Expenditures (\$ 0)

Beginning Fund Balance (07/01/19 estimate) \$ 188,962

Ending Fund Balance (06/30/20 estimate) \$ 188,962

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

**RESOLUTION TO ADOPT
2019/2020 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 2019/2020 are as follows:

Revenue

Local Sources	\$ <u>2,500,000</u>
---------------	---------------------

Total Revenue	\$ 2,500,000
----------------------	---------------------

Expenditures

Supplies and Other Expenses	\$ <u>2,500,000</u>
-----------------------------	---------------------

Total Expenditures	\$ 2,500,000
---------------------------	---------------------

Excess of Revenues Over/(Under) Expenditures	\$ 0
---	-------------

Beginning Fund Balance (07/01/19 estimate)	\$ 0
---	-------------

Ending Fund Balance (06/30/20 estimate)	\$ 0
--	-------------

TRAVERSE CITY AREA PUBLIC SCHOOLS BOARD OF EDUCATION

RESOLUTION TO ADOPT 2019/2020 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, 2019.

AYES:

NAYS:

Resolution adopted.

Pamela G. Forton, 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 24, 2019, 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.

Pamela G. Forton, Secretary
Board of Education
Traverse City Area Public Schools

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

ITEMIZED PRELIMINARY BUDGET
2019/2020

Presented June 24, 2019

The itemized portion of the 2019/2020 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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**Traverse City Area Public Schools
General Fund Budget
For the Fiscal Years Ending June 30**

Revenue	2016-2017 Actual	2017-2018 Actual	2018-2019 Amended	2019-2020 Original
Local Unrestricted	35,479,959	35,653,942	37,493,658	37,388,885
State Unrestricted	42,543,207	43,799,451	45,505,139	47,955,712
State Restricted	9,676,213	11,974,931	11,235,022	10,528,676
Federal Restricted	2,060,213	1,741,882	2,754,194	2,136,635
Incoming Transfers/Other	2,987,845	5,825,177	3,105,217	2,424,166
Total Revenues	92,747,437	98,995,383	100,093,230	100,434,074

Expenditures				
Instruction				
Basic Instruction	48,283,164	49,358,243	49,557,445	51,054,534
Added Needs	9,179,693	8,884,368	10,545,779	10,388,385
Total Instruction	57,462,857	58,242,611	60,103,224	61,442,919
Support				
Pupil	3,455,660	3,630,196	4,213,421	4,047,057
Instructional Staff	4,173,283	4,753,741	5,454,450	5,410,120
General Administration	582,946	806,689	734,993	734,898
School Administration	6,515,286	6,924,413	7,033,960	7,195,272
Business Services	1,456,066	1,793,490	1,992,901	2,036,218
Operations and Maintenance	9,183,569	9,487,265	9,624,149	9,725,877
Pupil Transportation	5,567,794	5,342,191	5,743,689	5,792,483
Central Services	2,880,693	2,952,881	3,428,107	3,184,213
Other Support Services	2,123,148	1,859,990	1,935,504	1,903,581
Total Support Services	35,938,445	37,550,856	40,161,174	40,029,719
Community Services	95,433	82,836	314,525	119,952
Other Uses - Outgoing Transfers & Other	193,617	169,889	333,544	334,675
Total Expenditures	93,690,352	96,046,192	100,912,467	101,927,265
Excess Revenue/(Expenditures)	(942,915)	2,949,191	(819,237)	(1,493,191)
Fund Balance - July 1	6,096,188	5,153,273	8,102,464	7,283,227
Fund Balance - June 30	5,153,273	8,102,464	7,283,227	5,790,036
Less Non-Spendable and Assigned	5,011,283	5,123,259	1,641,603	1,641,603
Unassigned Fund Balance	141,990	2,979,205	5,641,624	4,148,433

Fund Equity Non-Spendable and Assigned				
Non-Spendable for Inventories	70,227	58,957	50,000	50,000
Non-Spendable for Prepaid	1,139,190	1,429,606	100,000	100,000
Assigned for Building Carryover	656,345	705,078	591,603	591,603
Assigned for Department Carryover	200,305	59,000	0	0
Assigned for Building Staff Carryover	0	372,191	0	0
Assigned for Severance Pay	1,324,301	1,234,130	900,000	900,000
Assigned for subsequent year expenditures	1,620,915	1,264,297	0	0
Total Fund Equity Non-Spendable and Assigned	5,011,283	5,123,259	1,641,603	1,641,603

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, 2019**

Calculation of Projected FTE Students			2020	2019
February Student Count (actual 2019)	9,661	10%	966	980
October Student Count (estimate 2019)	9,882	90%	8,894	8,853
Total Fiscal year FTE			9,860	9,833

Total Foundation Allowance Calculation		2020	2019
Total Fiscal year FTE		9,860	9,833
Foundation Amount per Student		8,051	7,871
Total Foundation Allowance		79,382,860	77,395,543

State and Local Portion of Foundation		Current Year	Prior Year
non-Principal Residence Exemption		2,032,810,575	1,947,862,307
18 mills			
Local Portion of Foundation		36,590,590	35,061,522
State Portion of Foundation		42,792,270	42,334,021

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

Revenue	2018-2019 Amended	2019-2020 Original
Local Unrestricted	37,265,059	37,388,885
State Unrestricted	45,505,139	47,955,712
State Restricted	6,380,199	6,484,199
Federal Restricted	20,000	20,000
Incoming Transfers/Other	2,935,074	2,334,166
Total Revenues	92,105,471	94,182,962

Expenditures		
Instruction		
Basic Instruction	48,581,306	50,237,340
Added Needs	7,071,527	7,662,164
Total Instruction	55,652,833	57,899,504
Support		
Pupil	2,852,546	2,846,214
Instructional Staff	4,038,984	4,263,874
General Administration	734,993	734,898
School Administration	7,033,960	7,195,272
Business Services	1,992,901	2,036,218
Operations and Maintenance	9,623,302	9,725,877
Pupil Transportation	5,665,744	5,724,011
Central Services	3,288,503	3,184,063
Student Support Services	1,837,773	1,823,581
Total Support Services	37,068,706	37,534,008
Community Services	0	0
Other Uses - Outgoing Transfers & Other	203,169	242,641
Total Expenditures	92,924,708	95,676,153
Excess Revenue/(Expenditures)	(819,237)	(1,493,191)
Fund Balance - July 1	8,102,464	7,283,227
Fund Balance - June 30	7,283,227	5,790,036
Less Non-Spendable and Assigned	1,641,603	1,641,603
Unassigned Fund Balance	5,641,624	4,148,433

Fund Equity Non-Spendable and Assigned		
Non-Spendable for Inventories	50,000	50,000
Non-Spendable for Prepaids	100,000	100,000
Assigned for Building Carryover	591,603	591,603
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	1,641,603	1,641,603

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

Revenue	2018-2019 Amended	2019-2020 Original
Local Unrestricted	228,599	0
State Unrestricted		
State Restricted		
Federal Restricted		
Incoming Transfers/Other	170,143	90,000
Total Revenues	398,742	90,000

Expenditures		
Instruction		
Basic Instruction	37,013	0
Added Needs	136,119	89,625
Total Instruction	173,132	89,625
Support		
Pupil	9,200	0
Instructional Staff	18,947	0
General Administration	0	0
School Administration	0	0
Business Services	0	0
Operations and Maintenance	847	0
Pupil Transportation	637	0
Central Services	0	0
Student Support Services	17,731	0
Total Support Services	47,362	0
Community Services	161,997	0
Other Uses - Outgoing Transfers & Other	16,251	375
Total Expenditures	398,742	90,000
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	2018-2019 Amended	2019-2020 Original
Local Unrestricted		
State Unrestricted		
State Restricted	4,854,823	4,044,477
Federal Restricted		
Incoming Transfers/Other		
Total Revenues	4,854,823	4,044,477

Expenditures		
Instruction		
Basic Instruction	933,176	817,194
Added Needs	2,034,333	1,759,829
Total Instruction	2,967,509	2,577,023
Support		
Pupil	1,252,372	1,133,504
Instructional Staff	405,050	204,293
General Administration	0	0
School Administration	0	0
Business Services	0	0
Operations and Maintenance	0	0
Pupil Transportation	41,816	38,472
Central Services	94,378	0
Student Support Services	80,000	80,000
Total Support Services	1,873,616	1,456,269
Community Services	1,757	1,185
Other Uses - Outgoing Transfers & Other	11,941	10,000
Total Expenditures	4,854,823	4,044,477
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 - Federal Funds
For the Fiscal Years Ending June 30**

Revenue	2018-2019 Amended	2019-2020 Original
Local Unrestricted		
State Unrestricted		
State Restricted		
Federal Restricted	2,734,194	2,116,635
Incoming Transfers/Other		
Total Revenues	2,734,194	2,116,635

Expenditures		
Instruction		
Basic Instruction	5,950	0
Added Needs	1,303,800	876,767
Total Instruction	1,309,750	876,767
Support		
Pupil	99,303	67,339
Instructional Staff	991,469	941,953
General Administration	0	0
School Administration	0	0
Business Services	0	0
Operations and Maintenance	0	0
Pupil Transportation	35,492	30,000
Central Services	45,226	150
Student Support Services	0	0
Total Support Services	1,171,490	1,039,442
Community Services	150,771	118,767
Other Uses - Outgoing Transfers & Other	102,183	81,659
Total Expenditures	2,734,194	2,116,635
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
School Service Fund - Food Services Program
For the Fiscal Years Ending June 30

Revenue	2016-2017 Actual	2017-2018 Actual	2018-2019 Amended	2019-2020 Original
Local	2,336,497	2,156,294	2,076,235	2,154,334
State	345,657	295,957	302,841	302,841
Federal	2,263,202	2,090,214	2,242,574	2,329,325
Incoming Transfers and Other	10,009	10,009	10,000	10,000
Total Revenues	4,955,365	4,552,474	4,631,650	4,796,500

Expenditures				
Salaries and Wages	1,431,627	1,289,313	1,253,349	1,318,059
Employee Benefits	815,865	722,098	720,570	766,491
Purchased Services	145,584	148,575	129,723	129,723
Supplies and Other	2,405,771	2,119,641	2,207,720	2,292,227
Capital Outlay	71,877	179,693	91,788	30,000
Operating Transfer	0	220,000	260,000	260,000
Total Expenditures	4,870,724	4,679,320	4,663,150	4,796,500

Revenues Over/(Under) Expenditures	84,641	(126,846)	(31,500)	0
Beginning Fund Balance July 1	671,728	756,369	629,523	598,023
Ending Fund Balance June 30	756,369	629,523	598,023	598,023

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 Local Revenue reflects a \$0.10 increase to elementary lunch, a \$0.05 increase to middle school lunch, and a \$0.25 increase to high school lunch.

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

Revenue	2016-2017 Actual	2017-2018 Actual	2018-2019 Amended	2019-2020 Original
Local	3,111,957	3,147,617	3,177,507	3,309,680
Federal	130,457	135,000	135,000	0
Intermediate School District	0	0	0	0
Incoming Transfers/Other	119,812	125,502	226,000	229,000
Total Revenues	3,362,226	3,408,119	3,538,507	3,538,680

Expenditures				
Salaries and Wages	1,665,588	1,599,509	1,600,251	1,565,907
Employee Benefits	1,245,641	1,217,216	1,252,160	1,272,794
Purchased Services	221,377	212,234	231,524	198,264
Supplies and Other	319,609	279,677	361,290	392,731
Capital Outlay	26,955	10,045	9,324	8,984
Transfer to General Fund and Other	140,178	226,497	118,958	100,000
Total Expenditures	3,619,348	3,545,178	3,573,507	3,538,680
Revenue Over/(Under) Expenditures	(257,122)	(137,059)	(35,000)	0
Beginning Fund Balance July 1	618,143	361,021	223,962	188,962
Ending Fund Balance June 30	361,021	223,962	188,962	188,962

NOTE: The TCAPS School Service Fund - Community Services 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
School Service Fund - Community Services - Childcare Programs
For the Fiscal Years Ending June 30**

Revenue	2018-2019 Amended	2019-2020 Original
Local	2,787,507	2,914,680
Federal		
Intermediate School District		
Incoming Transfers/Other	56,000	49,000
Total Revenues	2,843,507	2,963,680

Expenditures		
Salaries and Wages	1,369,728	1,391,312
Employee Benefits	1,109,322	1,151,549
Purchased Services	87,857	89,769
Supplies and Other	196,709	230,390
Capital Outlay	1,000	660
Transfer to General Fund and Other	113,891	100,000
Total Expenditures	2,878,507	2,963,680
Revenue Over/(Under) Expenditures	(35,000)	0
Beginning Fund Balance July 1	175,393	140,393
Ending Fund Balance June 30	140,393	140,393

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

Revenue	2018-2019 Amended	2019-2020 Original
Local	390,000	395,000
Federal		
Intermediate School District		
Incoming Transfers/Other	170,000	180,000
Total Revenues	560,000	575,000
Expenditures		
Salaries and Wages	175,786	174,595
Employee Benefits	111,540	121,245
Purchased Services	108,495	108,495
Supplies and Other	155,855	162,341
Capital Outlay	8,324	8,324
Transfer to General Fund and Other	0	
Total Expenditures	560,000	575,000
Revenue Over/(Under) Expenditures	0	0
Beginning Fund Balance July 1	48,569	48,569
Ending Fund Balance June 30	48,569	48,569

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

Revenue	2018-2019 Amended	2019-2020 Original
Local		
Federal	135,000	0
Intermediate School District		
Incoming Transfers/Other		
Total Revenues	135,000	0
Expenditures		
Salaries and Wages	54,737	0
Employee Benefits	31,298	0
Purchased Services	35,172	0
Supplies and Other	8,726	0
Capital Outlay	0	0
Transfer to General Fund and Other	5,067	0
Total Expenditures	135,000	0
Revenue Over/(Under) Expenditures	0	0
Beginning Fund Balance July 1	0	0
Ending Fund Balance June 30	0	0

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

Revenue	2016-2017 Actual	2017-2018 Actual	2018-2019 Amended	2019-2020 Original
Local				2,500,000
State				
Federal				
Incoming Transfers and Other				
Total Revenues	0	0	0	2,500,000

Expenditures				
Salaries and Wages				
Employee Benefits				
Purchased Services				
Supplies and Other				2,500,000
Capital Outlay				
Operating Transfer				
Total Expenditures	0	0	0	2,500,000

Revenues Over/(Under) Expenditures	0	0	0	0
Beginning Fund Balance July 1	0	0	0	0
Ending Fund Balance June 30	0	0	0	0

NOTE: This is 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
Great Community, Great Schools

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	<i>Total Voter Approval 272 Million Authorization</i>
<u>Bonds Sold</u>					
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
Unsold		3,987	3,624		7,611
Sub-Total	18,000,000	42,000,000	105,000,000	22,400,552	187,400,552
<u>Projected Bond Sales</u>					
May 2021				21,000,000	21,000,000
May 2023				20,100,000	20,100,000
May 2025				27,500,000	27,500,000
May 2025				15,999,448	15,999,448
Total	18,000,000	42,000,000	105,000,000	107,000,000	272,000,000

**Capital Projects
2001 Voter Approval
18 Million Authorization**

	Bonds Sold	Delivery Date
Series I	10,000,000	8/29/2001
Series II	4,000,000	6/9/2004
Series III	4,000,000	4/10/2007
Total	18,000,000	

	Series I Series I was completed as of 06-30-2005		Series II Series II was completed as of 9-30-2007		Series III Series III Bonds - was completed as of 3-18-2010		Summary
Bond Sale	10,000,000		4,000,000		4,000,000		18,000,000
Earnings on Investments	244,840		173,108		287,766		705,714
	10,244,840		4,173,108		4,287,766		18,705,714
Expenditures							
Central Grade-Montessori	708,008	Interior classroom renovations that included all facility upgrades in support of the overall Montessori Program. Classroom renovations included new bathroom facilities, lighting upgrades, casework and cabinetry, flooring, ceiling and wall finishes upgrades. Renovations also brought all codes up to compliance for those areas including classroom sizes, bathroom and toilet facilities, ADA and Barrier Free access upgrades					708,008
Westwoods	815,793	New addition to existing facility which included the addition of 4 classrooms, toilet facilities, storage space, connector corridor, lockers and all interiors necessary to provide standard classroom set-ups. Addition was approximately 6000 square feet.					815,793
West Junior High	1,511,904	The work included elevator addition for ADA access, barrier free lifting device, corridor and connector upgrade, full and extensive Mechanical, Electrical and Lighting Upgrades. Also, included upgrades to Cafeteria, fire protection systems, locker room and shower facility changes and upgrades along with team room upgrades for sports support facilities. Also included were renovations to Choir Room, Orchestra Room, Band Room and other support facilities.					1,511,904
Central Senior High	2,678,280	The work included an elevator addition to the gym facility for ADA access, locker room changes and upgrades for both Physical Education and Athletic Rooms, and full Mechanical, Electrical and Lighting upgrades for Gym Building, F-Wing, Music Building (H Building) including Band, Orchestra and Choir. Also, included infrastructure work to support upgraded Mechanical and Electrical distribution. In addition, sectional roofing replacements occurred along with some flooring upgrades in common spaces to support unified flooring systems.					2,678,280
Traverse City Senior High	346,439	Scope of work included complete exterior window replacements along with new exterior building EIFS and dryvit system. Complete renovation to connecting corridor over creek between two buildings. Also, included renovations to Cafeteria space along with the addition of an entrance vestibule. Site renovation included the development and expansion of the parking lot, curbs, islands and the repaving of portion of the East parking lot.					346,439
Transportation - Buses	1,478,652	Money used to purchase buses so district can work toward a 10 year bus replacement schedule	1,577,980	Money used to purchase buses so district can work toward a 10 year bus replacement schedule	1,499,333	Money used to purchase buses so district can work toward a 10 year bus replacement schedule	4,555,965
Technology	1,625,743	Technology Projects (fiber, cabling, electronics, PC replacement, projectors, servers, communications, and infrastructure upgrades)	1,918,069	Technology Projects (fiber, cabling, electronics, PC replacement, projectors, servers, communications, and infrastructure upgrades)	1,922,858	Technology Projects (fiber, cabling, electronics, PC replacement, projectors, servers, communications, and infrastructure upgrades)	5,466,670
Furniture, Fixtures and Equipment	816,857	Started the replacement of old and worn out equipment at the school sites	638,236	Furniture & Equipment monies to be utilized in the furnishing of Old Mission school and Traverse Heights School. Also, some district equipment needs such as a new postage meter.	841,954	Furniture & Equipment monies to be utilized in the furnishing of the Cherry Knoll reconstruction, additions at Courtade and Willow Hill, and secondary school projects. Also, some district equipment.	2,297,047
District Flooring	92,416	Replacement of district floors and carpet					92,416
Bond Sale Costs	162,881	Bond Discount 100K, plus cost of actual bond sale such as Bond counsel, Financial advisor, bond rating agencies, bond book printing	38,823	Cost of actual bond sale such as Bond counsel, Financial advisor, bond rating agencies, bond book printing	23,621	Cost of actual bond sale such as Bond counsel, Financial advisor, bond rating agencies, bond book printing	225,325
Arbitrage Expense						Arbitrage calculation and reserve for arbitrage liability	0
Other Expense	7,867	Bank Fees and newspaper bid ads. Small misc. projects			0	Money from investment earning to be added to one of the above projects	7,867
	10,244,840		4,173,108		4,287,766		18,705,714

All project actual expenditures and budgeted expenditures as of June 30, 2005

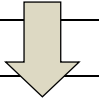
All project actual expenditures and budgeted expenditures as of June 30, 2008

All project actual expenditures and budgeted expenditures as of June 30, 2010

**Capital Projects
2004 Voter Approval
42 Million Authorization**

	Bonds Sold	Delivery Date
Series I	11,000,000	5/11/2005
Series II	5,960,000	4/10/2007
Series III	11,500,000	5/1/2008
Series IV	2,150,000	6/8/2010
Series V	2,800,000	6/28/2012
Series VI	1,850,000	6/24/2014
Series VII	6,736,013	5/26/2016
Total	41,996,013	

	Series I Series I was completed as of 11-1-2007		Series II Series II was completed as of 3-18-2010		Series III Series III was completed as of 03-23-2012		Series IV Series IV was completed as of 06-02-2014	
Bond Sale	11,000,000		5,970,512		11,500,000		2,150,000	
Earnings on Investments	511,376		317,802		171,737		3,543	
	11,511,376		6,288,314		11,671,737		2,153,543	
Expenditures								
Elementary Facilities	0		0	Unallocated funds	0	Unallocated funds	0	Unallocated funds
Furniture, Fixtures and Equipment					96,535	Furniture, Fixtures and Equipment for the Data Center, Elementary Schools, West Middle School and West Senior High		
Misc. Site Work - Elementary					6,170	Bus radius work Silver Lake and Westwoods		
Elementary Driveway and Parking lot improvements							48,096	Blair, Silver lake, Westwoods: parking lot and driveway improvements
PA system replacement								
Central Grade - Classrooms	258,335	Renovation of six classrooms, this completes the first three year of the Central Grade room renovation project			172,064	Renovation of several classrooms, relocation of teacher's lounge, and literacy library media storage area relocation, this completes year 4 & 5 of the Central Grade room renovation project	108,399	Renovation of several classrooms this completes year 6 & 7 of the Central Grade room renovation project
Central Grade Roofing Project					177,360	Re-roofing project for Central Grade		
Central Grade - Lars Auditorium					24,970	Asbestos removal and level and re-cement the floor		
Montessori Classroom	11,484	Limited renovation of classroom 109 for the Montessori programs use. (Old nurses area)						
Courtade Addition			1,646,571	Money available for the planning, A&E and construction work for the addition to Courtade Elementary (8 rooms). 80K FF&E will be funded in the 2007 capital projects 2001 voter approval				
Willow Hill Addition			80,726	Gym Floor Replacement	2,053,650	Money available for the planning, A&E and construction work for the addition to Willow Hill Elementary (5 rooms). 60K FF& E will be funded in the 2007 capital projects 2001 voter approval		
Willow Hill Site Improvement					20,304	Drainage improvement		
Old Mission School	4,055,489	Complete reconstruction of the Old Mission school.						



**Capital Projects
2004 Voter Approval
42 Million Authorization**

	Bonds Sold	Delivery Date
Series I	11,000,000	5/11/2005
Series II	5,960,000	4/10/2007
Series III	11,500,000	5/1/2008
Series IV	2,150,000	6/8/2010
Series V	2,800,000	6/28/2012
Series VI	1,850,000	6/24/2014
Series VII	6,736,013	5/26/2016
Total	41,996,013	

	Series I Series I was completed as of 11-1-2007		Series II Series II was completed as of 3-18-2010		Series III Series III was completed as of 03-23-2012		Series IV Series IV was completed as of 06-02-2014	
Traverse Heights School	3,889,718	Complete reconstruction of the Traverse Heights school. Part of this project will be paid for from the next bond sale	174,660	Complete reconstruction of the Traverse Heights school.				
Cherry Knoll School			331,752	Start Architectural, engineering and planning for the reconstruction of Cherry Knoll Elementary	6,490,559	Complete reconstruction of the Cherry Knoll school. This includes the projects contingency funds. Unused contingency funds will be reallocated upon project completion. 400K FF&E will be funded in the 2007 capital projects 2001 voter approval		
Long Lake Elementary Reconstruction					863,599	Start the A&E work on the Long Lake Elementary Reconstruction		
Glenn Loomis - Montessori			53,746	Collaboration with The City of Traverse City to make improvements to Griffin Street and the Montessori driveway				
Elementary Schools	20,402	A&E work on all Elementary schools for development of district standards	28,159	A&E work on all Elementary schools for development of district standards	8,415	Design work Interlochen, Montessori, and Eastern		
Transportation - Buses	980,920	Money used to purchase buses so district can work toward a 10 year bus replacement schedule.	691,987	Money used to purchase buses so district can work toward a 10 year bus replacement schedule.			1,037,008	Money used to purchase buses so district can work toward a 10 year bus replacement schedule.
Technology	1,312,904	Technology Projects (fiber, cabling, electronics, PC replacement, projectors, servers, communications, and infrastructure upgrades) First two years of the authorization	3,038,668	Technology Projects (fiber, cabling, electronics, PC replacement, projectors, servers, communications, and infrastructure upgrades) Years three through five of the authorization	1,259,695	Technology projects (fiber, cabling, electronics, PC replacement, projectors, servers, communications, and infrastructure upgrades)	588,533	Technology projects (fiber, cabling, electronics, PC replacement, projectors, servers, communications, and infrastructure upgrades)
Technology							29,509	Technology for the International School at Bertha Vos
Maint & Operations Equip.	246,000	Replace Maintenance Equipment required to maintain Buildings & Grounds.	70,435	Replace Maintenance Equipment required to maintain Buildings & Grounds.	33,578	Replace Maintenance Equipment required to maintain Buildings & Grounds.	98,434	Replace Maintenance equipment required to maintain Buildings & Grounds.
Music Equipment	282,935	Music equipment replacements.	125,279	Music equipment replacements.	100,010	Music equipment replacements.	194,373	Music equipment replacements.
Athletic Department	308,961	Complete resurface of the EMS and WMS track. Resurface 8 tennis courts at EMS			328,404	Create a soccer official game field inside the track at West Senior High. In addition, bleachers, lighting and supportive infrastructure.	48,566	CSH - small gym, interior renovation
Eastern Elementary reconstruction								
Annual audit cost							625	Annual audit cost
Bond Sale Costs	59,580	Cost of actual bond sale such as Bond counsel, Financial advisor, bond rating agencies, bond book printing	46,331	Cost of actual bond sale such as Bond counsel, Financial advisor, bond rating agencies, bond book printing	36,424	Cost of actual bond sale such as Bond counsel, Financial advisor, bond rating agencies, bond book printing	0	Cost of actual bond sale such as Bond counsel, Financial advisor, bond rating agencies, bond book printing
Arbitrage Expense	84,648	Arbitrage calculation and reserve for arbitrage liability	0	Arbitrage calculation and reserve for arbitrage liability	0	Arbitrage calculation and reserve for arbitrage liability	0	Arbitrage calculation and reserve for arbitrage liability
Other Expense	0	Money from investment earning to be added to one of the above projects	0	Money from investment earning to be added to one of the above projects	0	Money from investment earning to be added to one of the above projects	0	Money from investment earning to be added to one of the above projects
	11,511,376		6,288,314		11,671,737		2,153,543	

All project actual expenditures and budgeted expenditures as of June 30, 2008

All project actual expenditures and budgeted expenditures as of June 30, 2010

All project actual expenditures and budgeted expenditures as of June 30, 2012

All project actual expenditures and budgeted expenditures as of June 30, 2014

**Capital Projects
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	Series V Series V was completed as of 06-24-2016		Series VI Series VI was completed as of 06-25-18		Series VII Series VI for Fiscal Years 2017, 2018		Summary
Bond Sale	2,800,000		1,850,000		6,777,286		42,047,798
Earnings on Investments	4,063		8,533		0		1,017,054
	2,804,063		1,858,533		6,777,286		43,064,852
Expenditures							
Elementary Facilities	0	Unallocated funds	0	Unallocated funds	0	Unallocated funds	0
Furniture, Fixtures and Equipment							96,535
Misc. Site Work - Elementary							6,170
Elementary Driveway and Parking lot improvements							48,096
PA system replacement	28,477	PA system replacement for Blair Elementary, Eastern Elementary, and Westwoods Elementary.					28,477
Central Grade - Classrooms	183,728	Renovation of several classrooms, this completes year 8, 9 & 10 of the Central Grade room renovation project. Lighting upgrades.	124,672	Renovation of several classrooms, lighting upgrades, PA system upgrade and site improvements.			847,198
Central Grade Roofing Project							177,360
Central Grade - Lars Auditorium							24,970
Montessori Classroom							11,484
Courtade Addition							1,646,571
Willow Hill Addition							2,134,376
Willow Hill Site Improvement	26,817	Willow Hill - Roof Drains					47,121
Old Mission School							4,055,489



**Capital Projects
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	Series V Series V was completed as of 06-24-2016		Series VI Series VI was completed as of 06-25-18		Series VII Series VI for Fiscal Years 2017, 2018		Summary
Traverse Heights School							4,064,378
Cherry Knoll School							6,822,311
Long Lake Elementary Reconstruction							863,599
Glenn Loomis - Montessori							53,746
Elementary Schools							56,976
Transportation - Buses			653,450	Money used to purchase buses so district can work toward a 10 year bus replacement schedule.			3,363,365
Technology	2,089,283	Technology Projects (fiber, cabling, electronics, PC replacement, projectors, servers, communications, and infrastructure upgrades)	918,458	Technology Projects (fiber, cabling, electronics, PC replacement, projectors, servers, communications, and infrastructure upgrades)			9,207,541
Technology							29,509
Maint & Operations Equip.	101,777	Replace Maintenance Equipment required to maintain Buildings & Grounds.	49,135	Replace Maintenance equipment required to maintain buildings & grounds.			599,359
Music Equipment	173,669	Music equipment replacements.	2,731	Music equipment replacements.			878,997
Athletic Department	199,062	Physical Education Facilities: WSH gym sound project, CSH track resurface, WSH soccer field drainage, WSH indoor batting cage.	108,767	Physical Education facilities - scoreboards, WSH softball field site improvement, CSH volleyball stanchions and other projects			993,760
Eastern Elementary reconstruction					6,708,755	Eastern Elementary reconstruction	6,708,755
Annual audit cost	1,250	Annual Audit Cost	1,320	Annual audit cost	0	Annual audit cost	3,195
Bond Sale Costs	0	Cost of actual bond sale such as Bond counsel, Financial advisor, bond rating agencies, bond book printing	0	Cost of actual bond sale such as Bond counsel, Financial advisor, bond rating agencies, bond book printing	68,531	Cost of actual bond sale such as Bond counsel, Financial advisor, bond rating agencies, bond book printing	210,866
Arbitrage Expense	0	Arbitrage calculation and reserve for arbitrage liability	0	Arbitrage calculation and reserve for arbitrage liability	0	Arbitrage calculation and reserve for arbitrage liability	84,648
Other Expense	0	Money from investment earning to be added to one of the above projects	0	Money from investment earning to be added to one of the above projects	0	Money from investment earning to be added to one of the above projects	0
	2,804,063		1,858,533		6,777,286		43,064,852

All project actual expenditures and budgeted expenditures as of June 30, 2016

All project actual expenditures and budgeted expenditures as of June 30, 2018

All project actual expenditures and budgeted expenditures as of June 13, 2019

**Capital Projects
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	Bonds Sold	Delivery Date
Series I	18,500,000	5/1/2008
Series II	21,100,000	6/8/2010
Series III	8,200,000	6/28/2012
Series IV	11,650,000	6/24/2014
Series V	20,656,428	5/26/2016
Series VI	12,397,111	5/23/2018
Series VII	12,492,837	5/16/2019
Total	104,996,376	

	Series I Series I was completed as of 03-23-2012		Series II Series II was completed as of 06-02-2014		Series III Series III was completed as of 06-24-2016	
Bond Sale	18,500,000		21,100,000		8,200,000	
Earnings on Investments	269,488		38,202		7,027	
	18,769,488		21,138,202		8,207,027	
Expenditures						
Secondary and Elementary Facilities	0	Unallocated funds	0	Unallocated funds	0	Unallocated funds
District Wide Campus Security	1,068,442	System design, planning and installation	1,775,686	Phase II, system design, planning and installation		
			417,421	Re-roofing project for Willow Hill and Traverse City High School		
			242,814	East Middle School interior upgrades : flooring and walls		
			151,204	East Middle School driveway and parking lot improvements		
			79,646	Willow Hill Flooring: replace all existing asbestos tile hallway flooring in old existing building		
			400,524	Heat pump and mechanical equipment replacement - West Senior High		
			397,934	Mechanical controls replacement to all new building automation system at Central Senior High		
			166,990	Design energy efficient lighting upgrades at Central Senior High, West Middle School, Traverse City High School		
International School at Bertha Vos			529,533	Site work at Bertha Vos for the Montessori and IB program		
			460,000	District copier purchase		
Phase III Security System			513,712	Security System -remaining elementary sites		
			9,359	Central High School - find way sign package		
			3,334	Cherry Knoll - window energy efficiencies	11,380	Cherry Knoll - window energy efficiencies
Central Senior High - Building Addition	3,303,232	Project for Physical Education and Athletic programs. Scope includes addition for physical education, including weight room, aerobics, wrestling room, locker room, connecting corridor. Architectural engineering and design, Facility construction and furnishings.				
Central Senior High - Interior room	691,710	Renovate two Science Lab spaces. Creation of classrooms and support spaces in current or existing weight room area				
Central Senior High - Parking Lot	863,817	Complete resurfacing project includes asphalt, curbs, gutter, sidewalk and approaches. Phase II Bus Driveway				
Central Senior High - Storage Building	146,826	Construction of track storage and football storage buildings and ticket box for Main Entrance				
Long lake Elementary			8,053,358	Complete reconstruction of the Long Lake Elementary. This includes all furniture, fixtures and equipment. Also contains project contingency budget amount		
Furniture, Fixtures and Equipment	12,093	Cash counting equipment and check scanners for the secondary schools. Sound equipment for use at events and TV98 productions	6,079	Narrow band radio equipment		
			54,828	Two way radio system		
			55,903	Equipment - furniture and fixtures		
			41,473	HVAC - mechanical equipment Central High School and Traverse City High School	10,841	HVAC - mechanical equipment Central High School
			137,007	Central High School: replace 3 main heat pumps supporting the auditorium and replace 1 heat pump supporting the network communications room		
			327,750	Glenn Loomis Montessori - Complete roof replacement		
			325,929	Video Security - Interlochen, Eastern, Montessori		
			370,638	West Senior High: Complete mechanical controls replacement to all new building automation system, which is Johnson Control metasys.		
			96,132	Design work for Interlochen Elementary School		
			40,137	Playground equipment - Interlochen Elementary School		

**Capital Projects
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	Series IV Series IV was completed as of 06-25-2018		Series V Series V for Fiscal Years 2017, 2018		Summary
Bond Sale	11,650,000		20,782,995		80,232,995
Earnings on Investments	28,090		353,068		695,875
	11,678,090		21,136,063		80,928,870
Expenditures					
Secondary and Elementary Facilities	0	Unallocated funds	4,144	Unallocated funds	4,144
District Wide Campus Security					2,844,128
					417,421
					242,814
					151,204
					79,646
					400,524
					397,934
					166,990
International School at Bertha Vos	71,152	Classroom renovation and site work Bertha Vos			600,685
	290,365	District copier purchase	76,314	District copier purchase	826,679
Phase III Security System					513,712
					9,359
					14,714
Central Senior High - Building Addition					3,303,232
Central Senior High - Interior room					691,710
Central Senior High - Parking Lot					863,817
Central Senior High - Storage Building					146,826
Long lake Elementary					8,053,358
Furniture, Fixtures and Equipment					18,172
					54,828
					55,903
					52,314
					137,007
					327,750
					325,929
					370,638
					96,132
			160,073	Elementary playground equipment upgrades	200,210

**Capital Projects
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	Series IV Series IV was completed as of 06-25-2018	Series V Series V for Fiscal Years 2017, 2018	Summary
		90,155	Bus Hoist - transportation garage
			134,644
			42,890
			370,396
	197,933		Electrical upgrades: lighting fixtures and electrical panels
			197,933
			788,910
			413,387
			1,542,923
			4,415
			361,837
			376,934
		135,000	Interlochen Elementary flooring upgrades
			203,821
	61,620		PA system replacement - Traverse Heights, Courtade Elementary, Willow Hill Elementary, Silver Lake Elementary and East Middle School.
			69,120
			34,291
			11,170
	14,010		Door upgrades - Eastern, Central Grade, East Middle School, Central High Schools, West High School
			168,918
			9,498
			64,571
			43,224
			20,562
	190,747		Central High School - utility tunnel infrastructure upgrade
			190,747
	406,939		West High School - floor replacement classroom, hallways and corridors
			406,939
	207,747	204,548	Thirby Field - bleacher seating replacement/site upgrades/scoreboard
			412,295
	21,127		Traverse City High School - PE field improvements
			21,127
	31,441		Blair Elementary - fire alarm
			31,441
	230,280		Cherry Knoll Elementary - Parking lot and site improvements
			230,280
	124,998		Maintenance building - flooring, office equipment and furnishing
			124,998
	101,804		Blair Elementary - floor replacement classroom
			101,804
	2,711,472		Central High School - renovation and infrastructure upgrades to existing auditorium space and roof section.
			2,711,472
	126,798	177,154	Secondary instructional classroom furniture and commons area furnishings. Cafeteria tables East Middle school and Elementary sites.
			303,952
	467,114		Safety and Security - The Boot System
			467,114
	42,440		Cherry Knoll Elementary - classroom renovation and lockers
			42,440
	1,779,291	13,377	Silver Lake Elementary - classroom addition, heat pump replacement and Land purchase
			1,792,668
	18,917		West High School - site improvements
			18,917
		9,641,245	Eastern Elementary reconstruction. Includes A&E, Construction manager, abatement and demolition.
			9,641,245
		110,787	Central High School - library renovation
			110,787
		2,094,317	East Middle School - mechanical control system, roof replacement, locker room, interior renovation and tennis court upgrade.
			2,094,317

**Capital Projects
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	Series IV Series IV was completed as of 06-25-2018		Series V Series V for Fiscal Years 2017, 2018		Summary
			88,055	West Middle School - Master clock and paging system upgrade.	88,055
			354,571	Central Grade Elementary - abatement, interior room renovation and exterior building improvements.	354,571
			67,194	Transportation - paving bus lot approaches, replace overhead garage doors, and replace building flooring.	67,194
	32,959	Willow Hill Elementary school - Site improvements and classroom flooring upgrade			32,959
	6,700	West High School Intercom upgrade	262,385	Door hardware, security hardware and radio equipment	269,085
			207,400	Water tower replacement - West Senior High and heat pump replacement WSH/CSH	207,400
			73,435	Fire suppression and E911 system upgrades	73,435
			144,515	Video recording server and capital IT upgrades	144,515
			22,637	Central Grade Elementary - food service freezer	22,637
			21,035	Flooring upgrades - Central High School and Montessori	21,035
West Senior High - Building Addition					2,976,493
West Senior High - Interior Room			69,882	West Senior High - east athletic entrance renovation	738,293
Traverse City High School - Building Addition					1,001,036
Data Center					2,824,640
Technology Office Relocation and Training Classrooms - Data Center					86,394
Office Renovations - Boardman Building			73,157	Boardman parking lot and site improvement, Boardman board room equipment upgrade	86,963
East Middle School - Entry and Office					226,222
East Middle School					34,969
West Middle School - Site Work					2,133,509
Bus Garage - Fuel Island					420,770
Transportation - Buses	1,352,356	Money used to purchase buses so district can work toward a 10 year bus replacement schedule.	2,000,087	Money used to purchase buses so district can work toward a 10 year bus replacement schedule.	5,359,542
Video Recording and tracking equipment					298,697
Technology	2,354,870	Technology projects (fiber, cabling, electronics, PC replacement, projectors, servers, communications, and infrastructure upgrades)	3,800,000	Technology projects (fiber, cabling, electronics, PC replacement, projectors, servers, communications, and infrastructure upgrades)	13,196,291
Collator					89,450
Operational Equipment	228,849	Replace maintenance Equipment required to maintain buildings and grounds.	321,594	Replace maintenance Equipment required to maintain buildings and grounds.	1,450,723
Physical Education Facilities					764,729
					45,182
	88,872	West High School - bleacher and press box			88,872
	207,043	Physical Education Facilities - West High School Athletic field drainage, Coast Guard soccer field sound equipment, West Middle School tennis courts, soccer field fencing West High and Coast Guard fields, softball field fencing	463,178	Physical Education Facilities - see project list for planned projects, and East Middle School tennis court resurface	881,905
Thirby Field					200,000
Visual and Performing Arts	235,575	Visual and Performing Arts: see project list for planned projects	246,983	Visual and Performing Arts: see project list for planned projects	1,313,734
Annual Audit Cost	1,250	Annual audit cost	2,850	Annual audit cost	5,975
Bond Sale Costs	73,421	Cost of actual bond sale such as Bond counsel, Financial advisor, bond rating agencies, bond book printing	209,991	Cost of actual bond sale such as Bond counsel, Financial advisor, bond rating agencies, bond book printing	493,828
Arbitrage Expense	0	Arbitrage Expense	0	Arbitrage Expense	0
Other Expense	0	Money from investment earning to be added to one of the above projects	0	Money from investment earning to be added to one of the above projects	0
	11,678,090		21,136,063		80,928,870

All project actual expenditures and budgeted expenditures as of June 30, 2018

All project actual expenditures and budgeted expenditures as of June 13, 2019

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	Central High School - Interior Room Renovations in preparation for changing graduation requirements, middle school conversion and transition requirements	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	Master Contract Agreement offset between WSH & CHS	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 Redundancy. 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:	
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	Project planning/research
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**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. Eliminate leased copiers2012	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

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**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 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 Project	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

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**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 site improvements EMS,WMS, CSH & WSH	2016	2007	\$125,000	\$125,000	\$124,998	Completed	Sep-17	Completed
117		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

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**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	Thirlby 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	2016/2017	2007	\$335,000	\$335,000	\$270,525	Completed	Sep-19	Completed
137	Physical Education Facility - WMS Site improvements and CSH equipment purchase	2016	2004	\$30,000	\$30,000	\$26,260	Completed	Nov-16	Completed
138	Video Recorder Server	2017	2007	\$230,000	\$230,000	\$151,392	Completed	Oct-17	Completed
139	District Copier replacement	2017	2007	\$550,000	\$550,000	\$372,756	Completed	Sep-17	Completed
140	Willow Hill Elementary - Site and classroom flooring upgrade	2017	2007	\$50,000	\$50,000	\$32,959	Completed	Sep-17	Completed
141	Eastern Elementary - Reconstruction, Construction Manager, equipment, Abatement and Demolition	2017	2004/2007	\$16,500,000	\$16,500,000	\$16,338,233	Completed	Aug-18	Completed
142	Transportation - Overhead garage doors and site approach paving	2017	2007	\$9,000	\$90,000	\$62,832	Completed	Aug-16	Completed
143	Transportation - Bus Hoist	2017	2007	\$90,000	\$90,000	\$90,155	Close out	Aug-17	Completed
144	Central Grade freezer	2016	2007	\$25,000	\$25,000	\$22,637	Completed	Sep-16	Completed
145	CSH - Portable Backstop System	2017	2007	\$50,000	\$50,000	\$48,717	Contract award	Sep-17	Completed
146	West Senior High - Cooling Tower	2018	2007	\$225,000	\$225,000	\$184,586	Completed	May-19	Completed
147	Play ground Equipment	2018	2007	\$165,000	\$165,000	\$160,073	Completed	Sep-18	Completed
148	Cafeteria Tables	2018	2007	\$160,000	\$16,000	\$149,821	Completed	May-19	Completed
149	Boardman - site work and parking Lot	2018	2007	\$50,000	\$50,000	\$49,457	Completed	Oct-18	Completed
150	Boardman - Technology improvements	2019	2007	\$24,000	\$24,000	\$23,669	Completed	May-19	Completed
151	West High School - stage pit cover and extension	2017	2007	\$80,000	\$75,000	\$70,992	Completed	Sep-17	Completed
152	Central High School - Library renovation	2018	2007	\$115,000	\$115,000	\$110,787	Completed	Sep-18	Completed
153	West High School - East Athletic entrance renovation	2018	2007	\$70,000	\$70,000	\$69,882	Completed	Sep-18	Completed
154	Athletic field and site improvements	2018	2007	\$85,000	\$85,000	\$82,805	Completed	May-19	Completed
155	West High School - Athletic parking lot and site improvement	2018	2007	\$140,000	\$140,000	\$138,153	Completed	Sep-18	Completed
156	Secondary instructional classroom furniture	2019	2007/2018	\$2,000,000	\$2,000,000	TBD	Contract award	Sep-19	Delivery
157	Elementary instructional classroom furniture	2019	2018	\$840,000	\$840,000	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	TBD	TBD	Contract Award	Sep-19	Construction
159	Silver Lake interior renovations	2019	2007	\$1,200,000	TBD	TBD	Contract Award	Sep-19	Construction
160	Long Lake interior renovations	2019	2007	\$300,000	TBD	TBD	Contract Award	Sep-19	Construction
161	Willow Hill interior renovations, boiler replacement and site improvements	2019	2007	\$1,800,000	TBD	TBD	Contract Award	Sep-19	Construction
162	West Middle School interior renovations, roof and site improvements	2019	2018	\$4,100,000	TBD	TBD	Contract Award	Sep-19	Construction
163	Courtade interior renovations	2019	2018	\$1,600,000	TBD	TBD	Contract Award	Sep-19	Construction
164	West High School - auditorium lighting	2019	2018	\$650,000	TBD	TBD	Contract Award	Sep-19	Construction
165	West High school library renovation	2019	2018	\$100,000	TBD	TBD	Contract Award	Sep-19	Construction
166	Westwoods interior renovations	2020	2018	TBD	TBD	TBD	Planning	Sep-20	Design
167	Blair Elementary interior renovations	2020	2018	TBD	TBD	TBD	Planning	Sep-20	Design
168	Security camera, radio, doors and hardware upgrades	2019/2020	2007/2018	\$480,000	TBD	TBD	Planning	TBD	Bids
169	Montessori Elementary	2020/2021	2007/2018	TBD	TBD	TBD	Planning	TBD	Design
170	Cherry Knoll classroom addition	2020	2018	TBD	TBD	TBD	Planning	TBD	Design
171	Traverse City High School interior renovations	2020	2007	TBD	TBD	TBD	Planning	TBD	Design
172	Play ground improvements	2019/2020	2007/2018	\$105,000	TBD	TBD	Planning	TBD	Design
173	Security system upgrade - phase one	2020	2018	\$400,000	TBD	TBD	Planning	TBD	Design
174	Facilities equipment building	2019	2018	TBD	TBD	TBD	Planning	TBD	Design
175	Central High School coast guard site improvement	2020	2018	TBD	TBD	TBD	Planning	TBD	Design
176	Central High School garage and storage building	2020	2018	TBD	TBD	TBD	Planning	TBD	Design
177	Thirby field site improvement	2020	2018	TBD	TBD	TBD	Planning	TBD	Design
178	Parking lot improvements - Oak Park, Interlochen, Courtade	2020	2007	TBD	TBD	TBD	Planning	TBD	Design
179	Traverse Heights interior renovations and site improvements	2020	2018	TBD	TBD	TBD	Planning	TBD	Design
180	Central Grade interior renovations	2020	2018	TBD	TBD	TBD	Planning	TBD	Design
181	Secondary master clock upgrade	2019/2020	2018	\$250,000	TBD	TBD	Planning	TBD	Design
182	East Middle School interior renovations	2020	2018	TBD	TBD	TBD	Planning	TBD	Design
183	Transportation interior renovations	2019	2007	\$50,000	TBD	TBD	Planning	TBD	Design

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

MEMORANDUM

Christine Thomas-Hill
Associate Superintendent
Finance and Operations

Julie Gorter
Executive Assistant

TO: Paul Soma, Superintendent
FROM: Christine Thomas-Hill, Associate Superintendent
DATE: June 21, 2019
RE: CERTIFICATION OF 2019/2020 TAXES

The Board of Education is being asked to adopt a resolution certifying the tax levy for the 2019/2020 school year, to take effect on July 1, 2019. This certification is necessary for the July 1, 2019 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 2019/2020 school year, dated July 1, 2019.

TRAVERSE CITY AREA PUBLIC SCHOOLS BOARD OF EDUCATION

RESOLUTION FOR ADOPTION June 24, 2019

FOR ACTION:

TOPIC: Certification of Taxes for the 2019/2020 School Year

RECOMMENDATION:

It is recommended that the Board of Education adopt the resolution certifying the tax levy for the 2019/2020 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, 2019. 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	\$36,590,590
3.1 Mills Debt Service	\$16,146,258

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

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

**RESOLUTION FOR ADOPTION
June 24, 2019**

CERTIFICATION OF TAXES

This Resolution certifying taxes for the 2019/2020 school year shall take effect on July 1, 2019.

AYES:

NAYS:

Resolution adopted.

Pamela G. Forton, 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 24, 2019, 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.

Pamela G. Forton, Secretary
Board of Education
Traverse City Area Public Schools

Michigan Department of Treasury
614 (Rev. 02-19)

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

L-4029

2019 Tax Rate Request (This form must be completed and submitted on or before September 30, 2019)

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	2019 Taxable Value of ALL Properties in the Unit as of 5-28-19 5,208,470,319
Local Government Unit Requesting Millage Levy Traverse City Area Public Schools	For LOCAL School Districts: 2019 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties. 2,032,810,575

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 2019 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2018 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2019 Current Year "Headlee" Millage Reduction Fraction	(7) 2019 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
ExtraVote	OP NH	11/04/14	19.0961	18.6970	.9924	18.5549	N/A	18.5549	18.000		12/2025
ExtraVote	Debt All	06/12/95	N/A	N/A	N/A	N/A	N/A		3.1000		N/A
		06/14/04									
		11/06/07									
		08/07/18									

Prepared by Sandra Low	Telephone Number 231.933.1797	Title of Preparer Director of Finance	Date 06/24/19
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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 	Print Name Pamela G. Forton	Date 06/24/19
<input checked="" type="checkbox"/> Secretary	Signature 	Print Name M. Sue Kelly	Date 06/24/19

* 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 millage to be levied. See STC Bulletin 3 of 2019 for instructions on completing this section.	
Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	0.00
For Commercial Personal	6.00
For all Other	18.00

Michigan Department of Treasury
614 (Rev. 02-19)

ORIGINAL TO: County Clerk(s)
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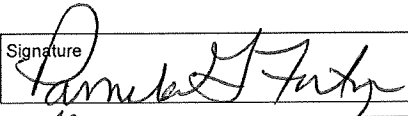

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<input type="checkbox"/> Chairperson			
<input checked="" type="checkbox"/> President			

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For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	0.00
For Commercial Personal	6.00
For all Other	18.00

Summary:

**Traverse City Area Public Schools,
Michigan; General Obligation**

Primary Credit Analyst:

John Sauter, Chicago (1) 312-233-7027; john.sauter@spglobal.com

Secondary Contact:

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

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Traverse City Area Public Schools, Michigan; General Obligation

Credit Profile

US\$34.9 mil sch bldg and site bnds ser 2019 due 05/01/2029

Long Term Rating AA-/Stable New

Traverse City Area Pub Schs GO

Long Term Rating AA-/Stable Outlook Revised

Rationale

S&P Global Ratings revised the outlook to stable from negative and affirmed its 'AA-' rating on Traverse City Area Public Schools, Mich.'s unlimited-tax general obligation (GO) debt. At the same time, we assigned our 'AA-' long-term rating to the district's \$34.9 million series 2019 unlimited-tax GO school building and site bonds. The outlook is stable.

The outlook revision reflects our view that the district has made structural revisions to the budget, and that we expect it will continue to make revisions as needed, to maintain reserves at close to current levels. The reserve position improved in fiscal 2018, though mostly due to one-time asset sales, and management anticipates small increases in reserves in the coming years. We do not anticipate that reserves, when measured as a percentage of expenditures, will increase materially, but we feel they have stabilized.

While reserves are below those of similarly rated peers, the district has a very strong tax base and debt position, and we feel that the management team is capable of implementing ongoing savings and efficiency measures as needed, and should be able to offset potential declines in state aid or increasing pension mandates to maintain at least a good reserve position. All of the district's debt is voter approved and backed by unlimited taxes, and is paid off very quickly. The tax base is very large and continues to grow. Despite expectations for additional debt every two-to-three years, we do not expect the debt profile to weaken nor additional debt to amount to any pressure on the budget.

The district's unlimited tax full faith and credit GO pledge secures the series 2019 bonds. The bonds are payable from ad valorem taxes, which the district could levy without limitation as to rate or amount.

The bonds are voter approved, and will be used to address various school building and site projects across the district.

The 'AA-' rating also reflects our view of the district's:

- Large tax base that serves most of Grand Traverse County and is a regional economic anchor;
- Extremely strong market value per capita and good incomes;
- Stabilizing financial position, with available reserves we consider good;
- Good financial management practices, measured by our Financial Management Assessment (FMA); and

- Low debt burden, with a stable repayment structure and that is completely amortized in ten years.

Limiting credit factors include the district's:

- Slightly declining enrollment that is likely to persist, and therefore continue to impact state aid funding; and
- Available reserves that have declined over the past several years and that are below average for 'AA-' rated peers.

Economy

Traverse City Area Public Schools serves an estimated (and modestly growing) population of 85,669, encompassing approximately 300 square miles in northwestern Michigan's Lower Peninsula in Grand Traverse County. The district services Traverse City and the surrounding area. Traverse City is a regional economic center, and also experiences significant year-round tourism and is home to many second homes. The tax base is seeing steady annual growth, and management reports there is a significant amount of residential and commercial development. However, enrollment has not experienced these trends, and is instead seeing steady, though minor, declines. This partly reflects the area attracting an older population. Fall 2018 enrollment was 9,847, down 2.1% over the last five years. The declining enrollment reduces revenues for the district and is a modest source of pressure.

The employment base is stable. County unemployment averaged 3.8% in 2018, below state and national levels. Incomes are good, in our view, with median household and per capita effective buying incomes at 104% and 107%, respectively, of national levels. Total market value is \$12.3 billion, equal to an extremely strong \$143,525 per capita. Market value grew by more than 3.5% per year each of the last four years. Taxable values (TVs) are growing as well, though they grow more slowly due to state limitations. The 2018 TV is \$4.98 billion. The ten leading taxpayers account for only 3.1% of total TV, which we consider very diverse.

We expect the tax and employment base will continue to grow and be a stabilizing factor, but if enrollment declines persist or intensify, they will pressure the budget.

Finances

Traverse Area Public Schools' financial position has slowly weakened over the past several years, with a long trend of very small deficits lowering reserves to levels we now consider good. The growing budget, compared to the modest declines in fund balance, has also weakened the reserve ratio. However, after implementing a multiyear savings and efficiency plan (and selling some assets), the district has seen its reserves increase slightly and the budget is now in a more stable position.

The district ended fiscal 2018 with a \$2.9 million surplus, though this was about \$230,000 (0.2% of expenditures) when excluding \$2.7 million from one-time asset sales. The operating result marked over a \$1 million improvement from the prior year, and helped grow the available general fund balance (combined assigned and unassigned) to \$6.6 million, or a good 6.9% of expenditures. Management is projecting a surplus in excess of \$630,000 for fiscal 2019. The fiscal 2020 budget will likely appropriate fund balance, but after factoring in expected positive variance (a routine occurrence), management expects fiscal 2020 to see a very minor increase in fund balance. Reserves have gradually declined from levels above \$10 million ten years ago.

The district has a formal reserve policy calling for the total general fund balance to be kept at 10% of expenditures, but

it has not met this for several years. It put a plan in place to grow reserves back to 8.4% by fiscal 2020, and has met this goal, though on a total fund balance basis. We understand the district would like to grow reserves back to 10%, but more of a priority is placed on maintaining current reserves and programming, as opposed to specifically budgeting surpluses to build reserves back up. The district also notes that when excluding expenditures reimbursed by the state (pensions) and those strictly funded by ongoing grants, the current assigned and unassigned reserve position would be closer to 8.3% (and total fund balance closer to 10%).

The district's budget has been pressured by the lack of enrollment growth and growing pension and health care costs. It has made structural revisions recently, to better align recurring revenue and expenditures. It settled contracts with teachers and administrators running through fiscal 2022, with manageable 1.5% average salary increases. During fiscal 2018, the district sold two underutilized school buildings, which reduced overhead costs. Management also achieved smaller savings through various resource realignment and service streamlining, which also includes some staffing reductions. Another change was the district's collaboration with Northern Michigan Homeschool Partnership to provide noncore instruction to homeschool students in the region. Services to these students will likely have a positive effect on the budget because full-time equivalency will increase, providing additional revenue.

Management is budgeting for continued enrollment declines of about 20 students a year. State aid funding, determined by enrollment, is the primary operating revenue source for most Michigan school districts, including Traverse City Area Public Schools. Therefore, increases or decreases in enrollment can lead to increases or decreases, respectively, in revenue. The district has a large geographic footprint, which presents some challenges, and operates 11 elementary schools, three high schools, and two middle schools. It continues to be a net gainer in school of choice transfer students. Though not substantial (less than 185 students), this reflects the school district's strong program offerings and academic performance. In fiscal 2018, state aid accounted for approximately 61% of general fund revenue.

In our view, the management team is very engaged and capable of making budget revisions as needed to maintain structural balance, and it is accustomed to operating with reserves that are not at very strong levels. The large size of the district's budget, as well as its robust services, also lends itself to having more flexibility to reduce spending. We expect the financial profile to remain steady, but do not expect reserves to materially increase.

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 or regularly monitored by governance officials.

We revised the assessment to good from standard, reflecting our opinion that the district's long-term financial planning is adequate and established with a goal toward maintaining targeted reserve levels, which, while below formal policy levels, are clearly communicated and we expect will be maintained. We also view the long-term capital planning as strong.

The district is conservative in its budget assumptions, using at least five years of historical data for revenue and expenditures and compounding projections for birth rates, enrollment, and state aid. Management provides the school board with monthly reports on budget-to-actual results and on the investment holdings and earnings. The district maintains and regularly reviews/updates a long-term capital plan that outlines its needs over the next ten years. These needs are all identified as being funded through the district's approved GO bonding capacity. Management also

regularly updates a long-term financial forecast that is discussed with the school board. The plan looks at the current year and an additional four years, and identifies assumptions used, such as those for enrollment and state aid funding, salaries and benefits, and retiree costs. As noted, the district has a formal reserve policy. Though reserves have been slightly under policy levels, the district maintains more informal targets that are being met. There is a formally adopted investment policy, but no formal debt policy.

Debt

Including the proposed series 2019 bonds, the overall debt burden remains low at 1.6% of market value, but has grown to \$2,293 per capita, which we now view as moderate. Principal amortization and debt service carrying charges remain consistent—96% of principal is scheduled to mature in ten years, which is rapid, and debt service accounts for 12% of total expenditures, which is moderate.

Direct debt, all of which is voter approved and backed by unlimited taxing ability, will grow to \$103.8 million. The series 2019 bonds will exhaust the 2007 voter-authorized debt capacity, and use the first portion of \$107 million in bonding capacity approved by voters in 2018. Following issuance, the district will still have \$85 million in bonding capacity, which it expects to exhaust through issuances every two-three years, over the next ten years. It remains very committed to maintaining a flat debt service tax rate, as well as rapid ten-year amortization of all of its debt. Over the short and long term, we expect the debt profile to remain manageable and a strength of the district.

The district does not have any debt with permissive bond provisions, and all debt is fixed rate.

Pension and other postemployment benefit liabilities

The district contributes to the Michigan Public School Employees' Retirement System (MPSERS), a cost-sharing, multiple-employer, defined-benefit pension plan. In addition, Michigan administers other postemployment benefits (OPEBs) for the district.

In fiscal 2018, the district paid its full required contribution of \$15.6 million, or 11.5% of total governmental expenditures, to its pension obligations. It also paid \$4.4 million, or 3.2% of total governmental expenditures, to OPEBs. The combined pension and OPEB carrying charge totaled 14.7% of total-governmental fund expenditures, which is high. We note that over \$7 million of this amount was reimbursed by the state, however, reducing the actual burden on the budget.

State statute establishes, and could amend, MPSERS' benefit provisions. For our calculations, we consider the district's statutorily determined contribution its required pension contribution. According to Governmental Accounting Standards Board Statement No. 68 standards—which the district implemented for financial statements ended June 30, 2015—employers with benefits administered through cost-sharing, multiple-employer pension plans such as MPSERS must report their proportionate share of the net pension liability.

MPSERS' net pension liability at Sept. 30, 2017, the last actuarial valuation, was \$26.5 billion; the plan's funded ratio—the fiduciary net position as a proportion of total pension liability—was 64%. The district's proportion of the net MPSERS' liability at Sept. 30, 2017, was \$154.4 million or 0.59%. Its proportionate share of the net pension liability reflects statutorily required contributions related to all reporting units' statutorily required contributions for the measurement period.

Factoring the plans' low funded levels and high annual costs, we anticipate pension and retiree costs will remain a source of budget pressure that could potentially increase.

Outlook

The stable outlook reflects our view that the district's budget position has stabilized, and that management is accustomed to operating with reserves near current levels and will likely adjust spending as needed to maintain them. The management team, in our view, is very active and has good oversight, which supports the stable outlook. The district's deep tax base that is very stable also supports the outlook, as does a favorable debt profile. Therefore, we do not anticipate changing the rating within the two-year outlook horizon.

Downside scenario

Though we feel the budget has stabilized, if the district returns to annual deficit results, even if minimal compared to the size of the budget, and it reduces the available reserve position closer to levels we consider adequate, we would likely lower the rating.

Upside scenario

We could raise the rating if the available reserve position increased significantly, to levels more comparable with those of higher rated peers, all other factors holding steady.

Related Research

- Alternative Financing: Disclosure Is Critical To Credit Analysis In Public Finance, Feb. 18, 2014

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 for further information. Complete ratings information is available to subscribers of RatingsDirect at www.capitaliq.com. All ratings affected by this rating action can be found on S&P Global Ratings' public website at www.standardandpoors.com. Use the Ratings search box located in the left column.

Summary: Traverse City Area Public Schools, Michigan; General Obligation

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TCAPS Audit Schedule (2018/2019)

The following schedule provides information on the majority of external audits that were conducted at TCAPS during the 2018/2019 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.

TCAPS Audit Schedule (2018/2019)

AUDIT NAME	SCOPE/DESCRIPTION	SOURCE	TIMEFRAME	RESPONSIBLE DEPARTMENT(S)	TOTAL HOURS devoted to completion
Section 504 Plan	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	Student Services	Varies based on complaint
Annual Clock Hour Report	Reporting number of days & hours school was held by site, adjusted for circumstances outside the district's control.	TBAISD (Traverse Bay Intermediate School District)	Due by July 15	Human Resources	10 hours
Annual Financial Audit	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
Annual Financial Audit - Single Audit Prep	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
Child and Adult Care Food Program Administrative (CACFP) Review	Assessment of child care CACFP Snack Program.	MDE	Every 3 years	Food Service Department	50 hours
Civil Rights - EEOC (Equal Employment Opportunity Commission) (Employee)	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 +
Civil Rights - EEOC (Student)	Office of Civil Rights (OCR) review of student data trends.	OCR	Reported for odd years; submitted even years	Human Resources + various departments across district	40 hours per site
Consolidated Application Grant Audit	MDE reviews financial and programing compliance.	MDE	Annually in December	Business Office and Curriculum Department	55 hours

TCAPS Audit Schedule (2018/2019)

AUDIT NAME	SCOPE/DESCRIPTION	SOURCE	TIMEFRAME	RESPONSIBLE DEPARTMENT(S)	TOTAL HOURS devoted to completion
Section 41A – Bilingual Education Grant Audit	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)
Graduation Appeals Audit	The ability to correct graduation status for all students within the last four years.	TBAISD (Traverse Bay Area Intermediate School District)	August-December	Human Resources	5 hours
Hazardous Waste Management Audit	Audit of compliance with Small Quantity Generator regulations.	Michigan Department of Energy, Great Lakes and Energy (formerly MDEQ)	Annual written audit, unannounced in-person inspection	Director of Printing	4 hours
MDE Administrative Review of NSLP (National School Lunch Program)	Assessment of school nutrition programs.	MDE	Every 3 years	Food Service Department	100 hours
MDE Certification	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)
MDE District Provided Professional Development (DPPD) (individual; district)	MDE PECS ensures that professional learning hours submitted by educator for certificate renewal purposes meet the DPPD requirements; MDE PECS reviews offerings by the district to ensure that 30+ hours of DPPD are offered annually (MCL 380.1527).	MDE	Varies	Human Resources	Varies (depending on breadth and scope)
MESSA Insurance Monthly Premium Audit	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

TCAPS Audit Schedule (2018/2019)

AUDIT NAME	SCOPE/DESCRIPTION	SOURCE	TIMEFRAME	RESPONSIBLE DEPARTMENT(S)	TOTAL HOURS devoted to completion
MDE CEPI (Center for Educational Performance and Information) Registration of Educational Personnel Collection	Bi-annual collection of employee personnel data; data analysis by CEPI/MDE drives certification and placement audits	MDE	December and June each year	Human Resources	Ongoing throughout year
MI-OSHA (Michigan Occupational Safety and Health Association) Compliance Audit	The evaluation and review of district compliance with legal safety requirements.	MI-OSHA	June	Human Resources	5 hours
Michigan State Police ICHAT Audit (Internet Criminal History Access Tool)	MSP review of ICHAT process in accordance with active volunteers, employees, contractors, etc.	State of MI	Once every 5 years	Human Resources	3 hours
Michigan State Police School Bus Inspection	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 Manager-Vehicle Maintenance	3-4 weeks/year
(NCJA) Noncriminal Justice Agency Compliance Audit	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
Office of Retirement Services (ORS)	ORS conducts random, audits on items like classification, wages, etc.	ORS	Several random audits each year	Business Office	Varies-some can be days
Student and Exchange Visitor Program (SEVIS), F-1 Visa Audit	Audit of F1 Visa program	US Immigration and Customs Enforcement (ICE)	Fall and spring each year	International Program Director	4 hours

TCAPS Audit Schedule (2018/2019)

AUDIT NAME	SCOPE/DESCRIPTION	SOURCE	TIMEFRAME	RESPONSIBLE DEPARTMENT(S)	TOTAL HOURS devoted to completion
Special Education	CIMS (Continuous Improvement & Monitoring System)	MDE	4 times per year	Special Education Office (Associate Superintendent)	Varies
SRM (Student Record Maintenance) - Section 25 Audit	The ability to capture student funding for students enrolled between the fall and spring count days.	TBAISD	Within 30 days of student enrollment (fall to spring count days)	Human Resources	40 hours
State Testing	Audits during each testing cycle	MDE/SAT/AP	Each testing cycle and end of year	Curriculum Department	Ongoing throughout year
Workers' Compensation Wage Audit	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

