

## **MEMORANDUM**

**Christine Thomas-Hill**  
Associate Superintendent  
Finance and Operations

*Julie Gorter*  
*Executive Assistant*

**TO:** James M. Pavelka, Interim Superintendent  
**FROM:** Christine Thomas-Hill, Associate Superintendent  
**DATE:** June 22, 2020  
**RE:** **2020-2021 ORIGINAL BUDGETS**

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Attached please find the 2020-2021 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 2020-2021 General Fund Budget and the original 2020-2021 Special Revenue Fund Budget, dated July 1, 2020.**

# TRAVERSE CITY AREA PUBLIC SCHOOLS BOARD OF EDUCATION

## RESOLUTION FOR ADOPTION June 22, 2020

**FOR ACTION:**

**TOPIC:** 2020-2021 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 2020-2021 fiscal year (Preliminary Budgets). The Uniform Budgeting and Accounting Act requires that the appropriations for the General Operations and Special Revenue Funds of the School District be approved by the Board of Education. The tentative budgets for these funds are attached. These budgets are only preliminary, to permit the beginning revenue disposition and expenditure appropriations until such time that the District has the necessary information to provide the final budget to the public and to the Board of Education.

Major revenue data is based upon the following:

Estimated Taxable Value (ad valorem)	5,481,823,277
Homestead Taxable Value	3,342,157,681
Non-Principal Residence Exemption Taxable Value	2,139,665,596*
Operating Millage Levy (Non-principal residence exemption only)	18 mills
Operating Local Property Tax Revenue (Non-principal residence exemption only)	38,513,981
Estimated State Aid (foundation allowance) Formula:	
Foundation Allowance per Pupil	7,611
Local Tax Support per Pupil (Est. Pupils: 9,601)	4,011
State Aid per Pupil (Est. Pupils: 9,601)	3,600

\* 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 2020/2021 school year.*

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

**ATTACHMENTS:**

- Resolution to Adopt 2020-2021 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 2020-2021 PRELIMINARY BUDGETS

**RESOLVED**, that this resolution shall be the general appropriations of the Traverse City Area Public Schools for the 2020-2021 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 2020-2021 are as follows:

**Revenue**

Local Sources	\$ 38,936,361
State Sources	50,163,456
Federal Sources	3,047,936
Incoming Transfers and Other Transactions	<u>4,755,000</u>

**Total Revenue** **\$ 96,902,753**

Fund Balance (07/01/20 estimate) \$ 7,461,084

**Total Available to**

**Appropriate ~ General Fund** **\$ 104,363,837**

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

**RESOLUTION TO ADOPT  
2020/2021 PRELIMINARY BUDGETS**

**BE IT FURTHER RESOLVED**, that \$102,598,275 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	\$ 51,249,842
Added Needs	<u>10,686,469</u>
 Total Instruction	 \$ 61,936,311

Support Services:

Pupil Services	\$ 4,264,345
Instructional Staff	4,864,848
General Administration	735,384
School Administration	7,354,247
Business Services	2,099,311
Operations & Maintenance	9,731,015
Pupil Transportation Services	5,810,169
Central Services	3,253,663
Other Support Services	<u>1,937,932</u>

Total Support Services \$ 40,050,914

Community Services \$ 289,050

Outgoing Transfers and Other Transactions \$ 322,000

**Total Appropriated ~ General Fund \$102,598,275**

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

**RESOLUTION TO ADOPT  
2020-2021 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 2020-2021 are as follows:

**Revenue**

Local Sources	\$ 2,199,886
State Sources	302,924
Federal Sources	2,562,190
Incoming Transfers/Others	10,000
<b>Total Revenue</b>	<b>\$ 5,075,000</b>

**Expenditures**

Salaries	\$ 1,435,085
Benefits	894,263
Purchased Services	121,723
Supplies & Other Expenses	2,333,929
Capital Outlay	30,000
Operating Transfer	<u>260,000</u>
<b>Total Expenditures</b>	<b>\$ 5,075,000</b>

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

**Beginning Fund Balance (07/01/20 estimate)** \$ **298,871**

**Ending Fund Balance (06/30/21 estimate)** \$ **298,871**

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

**RESOLUTION TO ADOPT  
2020-2021 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 2020-2021 are as follows:

**Revenue**

Local Sources	\$ 3,158,196
Federal Sources	0
Intermediate Sources	0
Operating Transfers In	<u>225,000</u>
<b>Total Revenue</b>	<b>\$ 3,383,196</b>

**Expenditures**

Salaries	\$ 1,518,173
Benefits	1,434,017
Purchased Services	145,603
Supplies and Other Expenses	277,437
Capital Outlay	24,466
Transfers to General Fund and Other	<u>0</u>
<b>Total Expenditures</b>	<b>\$ 3,399,696</b>

**Excess of Revenues Over/(Under) Expenditures**      **(\$ 16,500)**

**Beginning Fund Balance** (07/01/20 estimate)      **\$ 99,033**

**Ending Fund Balance** (06/30/21 estimate)      **\$ 82,533**

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

**RESOLUTION TO ADOPT  
2020-2021 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 2020-2021 are as follows:

**Revenue**

Local Sources \$ 2,000,000

**Total Revenue \$ 2,000,000**

**Expenditures**

Supplies and Other Expenses \$ 2,000,000

**Total Expenditures \$ 2,000,000**

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

**Beginning Fund Balance (07/01/20 estimate) \$ 1,187,886**

**Ending Fund Balance (06/30/21 estimate) \$ 1,187,886**

## TRAVERSE CITY AREA PUBLIC SCHOOLS BOARD OF EDUCATION

### RESOLUTION TO ADOPT 2020-2021 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, 2020.

AYES:

NAYS:

Resolution adopted.

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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 22, 2020, the original of which is part of the Board's minutes, and further certifies that notice of the meetings was given to the public under the Open Meetings Act, 1976 PA267, as amended.

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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**  
**2020-2021**

Presented June 22, 2020

*The itemized portion of the 2020-2021 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**

<b>Revenue</b>	2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2020-2021 Original
Local Unrestricted	35,653,942	37,116,698	39,486,206	38,936,361
State Unrestricted	43,799,451	43,714,507	45,509,004	39,913,468
State Restricted	11,974,931	11,297,816	11,067,989	10,249,988
Federal Restricted	1,741,882	2,273,039	2,464,891	3,047,936
Incoming Transfers/Other	5,825,177	3,148,535	3,134,987	4,755,000
<b>Total Revenues</b>	<b>98,995,383</b>	<b>97,550,595</b>	<b>101,663,077</b>	<b>96,902,753</b>

<b>Expenditures</b>				
<b>Instruction</b>				
Basic Instruction	49,358,243	48,408,242	50,196,237	51,249,842
Added Needs	8,884,368	9,672,976	10,925,690	10,686,469
<b>Total Instruction</b>	<b>58,242,611</b>	<b>58,081,218</b>	<b>61,121,927</b>	<b>61,936,311</b>
<b>Support</b>				
Pupil	3,630,196	3,639,287	4,390,207	4,264,345
Instructional Staff	4,753,741	4,504,306	5,351,692	4,864,848
General Administration	806,689	731,150	962,546	735,384
School Administration	6,924,413	6,950,160	7,226,005	7,354,247
Business Services	1,793,490	1,833,869	2,043,733	2,099,311
Operations and Maintenance	9,487,265	9,664,422	9,686,389	9,731,015
Pupil Transportation	5,342,191	5,344,422	5,461,719	5,810,169
Central Services	2,952,881	3,310,120	3,265,270	3,253,663
Other Support Services	1,859,990	1,799,711	2,062,099	1,937,932
<b>Total Support Services</b>	<b>37,550,856</b>	<b>37,777,447</b>	<b>40,449,660</b>	<b>40,050,914</b>
Community Services	82,836	244,636	323,458	289,050
Other Uses - Outgoing Transfers & Other	169,889	889,576	967,130	322,000
<b>Total Expenditures</b>	<b>96,046,192</b>	<b>96,992,877</b>	<b>102,862,175</b>	<b>102,598,275</b>
Excess Revenue/(Expenditures)	2,949,191	557,718	(1,199,098)	(5,695,522)
Fund Balance - July 1	5,153,273	8,102,464	8,660,182	7,461,084
Fund Balance - June 30	8,102,464	8,660,182	7,461,084	1,765,562
Less Non-Spendable and Assigned	5,123,259	5,209,084	2,250,670	1,600,670
<b>Unassigned Fund Balance</b>	<b>2,979,205</b>	<b>3,451,098</b>	<b>5,210,414</b>	<b>164,892</b>

<b>Fund Equity Non-Spendable and Assigned</b>				
Non-Spendable for Inventories	58,957	75,512	50,000	0
Non-Spendable for Prepaid	1,429,606	1,326,852	600,000	0
Assigned for Building Carryover	705,078	790,472	700,670	700,670
Assigned for Department Carryover	59,000	75,739	0	0
Assigned for Building Staff Carryover	372,191	272,322	0	0
Assigned for Severance Pay	1,234,130	1,174,996	900,000	900,000
Assigned for subsequent year expenditures	1,264,297	1,493,191	0	0
<b>Total Fund Equity Non-Spendable and Assigned</b>	<b>5,123,259</b>	<b>5,209,084</b>	<b>2,250,670</b>	<b>1,600,670</b>

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

**Traverse City Area Public Schools  
Foundation Allowance Analysis  
June 30, 2020**

<b>Calculation of Projected FTE Students</b>			<b>2021</b>	<b>2020</b>
February Student Count (actual 2020)	9,642	10%	964	950
October Student Count (estimate 2020)	9,597	90%	8,637	8,751
<b>Total Fiscal year FTE</b>			<b>9,601</b>	<b>9,701</b>

<b>Total Foundation Allowance Calculation</b>		<b>2021</b>	<b>2020</b>
Total Fiscal year FTE		9,601	9,701
Foundation Amount per Student		7,611	8,111
<b>Total Foundation Allowance</b>		<b>73,073,211</b>	<b>78,684,811</b>

<b>State and Local Portion of Foundation</b>		<b>Current Year</b>	<b>Prior Year</b>
non-Principal Residence Exemption		2,139,665,596	2,032,810,575
18 mills			
<b>Local Portion of Foundation</b>		<b>38,513,981</b>	<b>36,590,590</b>
<b>State Portion of Foundation</b>		<b>34,559,230</b>	<b>42,094,221</b>

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

<b>Revenue</b>	2019-2020 Amended	2020-2021 Original
Local Unrestricted	39,287,248	38,936,361
State Unrestricted	45,509,004	39,913,468
State Restricted	6,206,244	7,339,807
Federal Restricted	28,000	1,050,828
Incoming Transfers/Other	2,947,666	4,674,000
<b>Total Revenues</b>	<b>93,978,162</b>	<b>91,914,464</b>

<b>Expenditures</b>		
<b>Instruction</b>		
Basic Instruction	49,352,157	51,249,842
Added Needs	7,580,660	8,114,817
<b>Total Instruction</b>	<b>56,932,817</b>	<b>59,364,659</b>
<b>Support</b>		
Pupil	2,979,544	3,046,747
Instructional Staff	3,940,092	3,921,930
General Administration	962,546	735,384
School Administration	7,226,005	7,354,247
Business Services	2,043,733	2,099,311
Operations and Maintenance	9,685,542	9,731,015
Pupil Transportation	5,382,756	5,775,533
Central Services	3,217,108	3,239,717
Student Support Services	1,958,521	1,937,932
<b>Total Support Services</b>	<b>37,395,847</b>	<b>37,841,816</b>
Community Services	0	175,241
Other Uses - Outgoing Transfers & Other	848,596	228,270
<b>Total Expenditures</b>	<b>95,177,260</b>	<b>97,609,986</b>
Excess Revenue/(Expenditures)	(1,199,098)	(5,695,522)
Fund Balance - July 1	8,660,182	7,461,084
<b>Fund Balance - June 30</b>	<b>7,461,084</b>	<b>1,765,562</b>
Less Non-Spendable and Assigned	2,250,670	1,600,670
<b>Unassigned Fund Balance</b>	<b>5,210,414</b>	<b>164,892</b>

<b>Fund Equity Non-Spendable and Assigned</b>		
Non-Spendable for Inventories	50,000	0
Non-Spendable for Prepaids	600,000	0
Assigned for Building Carryover	700,670	700,670
Assigned for Department Carryover	0	0
Assigned for Building Staff Carryover	0	0
Assigned for Severance Pay	900,000	900,000
<b>Total Fund Equity Non-Spendable and Assigned</b>	<b>2,250,670</b>	<b>1,600,670</b>

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

<b>Revenue</b>	2019-2020 Amended	2020-2021 Original
Local Unrestricted	198,958	0
State Unrestricted		
State Restricted		
Federal Restricted		
Incoming Transfers/Other	187,321	81,000
<b>Total Revenues</b>	<b>386,279</b>	<b>81,000</b>

<b>Expenditures</b>		
<b>Instruction</b>		
Basic Instruction	27,823	0
Added Needs	126,518	72,552
<b>Total Instruction</b>	<b>154,341</b>	<b>72,552</b>
<b>Support</b>		
Pupil	15,890	0
Instructional Staff	5,889	400
General Administration	0	0
School Administration	0	0
Business Services	0	0
Operations and Maintenance	847	0
Pupil Transportation	0	0
Central Services	0	0
Student Support Services	23,578	0
<b>Total Support Services</b>	<b>46,204</b>	<b>400</b>
Community Services	170,207	4,694
Other Uses - Outgoing Transfers & Other	15,527	3,354
<b>Total Expenditures</b>	<b>386,279</b>	<b>81,000</b>
Excess Revenue/(Expenditures)	0	0
Fund Balance - July 1	0	0
Fund Balance - June 30	0	0
Less Non-Spendable and Assigned	0	0
<b>Unassigned Fund Balance</b>	<b>0</b>	<b>0</b>

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

<b>Revenue</b>	2019-2020 Amended	2020-2021 Original
Local Unrestricted		
State Unrestricted		
State Restricted	4,861,745	2,910,181
Federal Restricted		
Incoming Transfers/Other		
<b>Total Revenues</b>	<b>4,861,745</b>	<b>2,910,181</b>

<b>Expenditures</b>		
<b>Instruction</b>		
Basic Instruction	813,991	0
Added Needs	2,256,706	1,751,013
<b>Total Instruction</b>	<b>3,070,697</b>	<b>1,751,013</b>
<b>Support</b>		
Pupil	1,331,125	1,123,389
Instructional Staff	324,692	21,859
General Administration	0	0
School Administration	0	0
Business Services	0	0
Operations and Maintenance	0	0
Pupil Transportation	34,672	0
Central Services	3,735	0
Student Support Services	80,000	0
<b>Total Support Services</b>	<b>1,774,224</b>	<b>1,145,248</b>
Community Services	5,061	0
Other Uses - Outgoing Transfers & Other	11,763	13,920
<b>Total Expenditures</b>	<b>4,861,745</b>	<b>2,910,181</b>
Excess Revenue/(Expenditures)	0	0
Fund Balance - July 1	0	0
Fund Balance - June 30	0	0
Less Reserves and Designations	0	0
<b>Unreserved Fund Balance</b>	<b>0</b>	<b>0</b>

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

<b>Revenue</b>	2019-2020 Amended	2020-2021 Original
Local Unrestricted		
State Unrestricted		
State Restricted		
Federal Restricted	2,436,891	1,997,108
Incoming Transfers/Other		
<b>Total Revenues</b>	<b>2,436,891</b>	<b>1,997,108</b>

<b>Expenditures</b>		
<b>Instruction</b>		
Basic Instruction	2,266	0
Added Needs	961,806	748,087
<b>Total Instruction</b>	<b>964,072</b>	<b>748,087</b>
<b>Support</b>		
Pupil	63,648	94,209
Instructional Staff	1,081,019	920,659
General Administration	0	0
School Administration	0	0
Business Services	0	0
Operations and Maintenance	0	0
Pupil Transportation	44,291	34,636
Central Services	44,427	13,946
Student Support Services	0	0
<b>Total Support Services</b>	<b>1,233,385</b>	<b>1,063,450</b>
Community Services	148,190	109,115
Other Uses - Outgoing Transfers & Other	91,244	76,456
<b>Total Expenditures</b>	<b>2,436,891</b>	<b>1,997,108</b>
Excess Revenue/(Expenditures)	0	0
Fund Balance - July 1	0	0
Fund Balance - June 30	0	0
Less Non-Spendable and Assigned	0	0
<b>Unassigned Fund Balance</b>	<b>0</b>	<b>0</b>

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

<b>Revenue</b>	2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2020-2021 Original
Local	2,156,294	2,100,873	1,600,873	2,199,886
State	295,957	302,012	270,843	302,924
Federal	2,090,214	2,164,583	2,333,284	2,562,190
Incoming Transfers and Other	10,009	9,999	10,000	10,000
<b>Total Revenues</b>	<b>4,552,474</b>	<b>4,577,467</b>	<b>4,215,000</b>	<b>5,075,000</b>

<b>Expenditures</b>				
Salaries and Wages	1,289,313	1,233,806	1,427,923	1,435,085
Employee Benefits	722,098	700,615	832,802	894,263
Purchased Services	148,575	114,521	121,723	121,723
Supplies and Other	2,119,641	2,061,663	1,977,552	2,333,929
Capital Outlay	179,693	87,514	45,000	30,000
Operating Transfer	220,000	260,000	260,000	260,000
<b>Total Expenditures</b>	<b>4,679,320</b>	<b>4,458,119</b>	<b>4,665,000</b>	<b>5,075,000</b>

<b>Revenues Over/(Under) Expenditures</b>	<b>(126,846)</b>	<b>119,348</b>	<b>(450,000)</b>	<b>0</b>
<b>Beginning Fund Balance July 1</b>	<b>756,369</b>	<b>629,523</b>	<b>748,871</b>	<b>298,871</b>
<b>Ending Fund Balance June 30</b>	<b>629,523</b>	<b>748,871</b>	<b>298,871</b>	<b>298,871</b>

NOTE: The numbers listed here represent estimates to establish the beginning funding levels. A subsequent final budget will more accurately reflect the direction of the programs listed. The District is exercising its exemption to keep lunch prices the same for 2020-2021.



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

<b>Revenue</b>	2017-2018 Actual	2018-2019 Actual	2019-2020 Amended	2020-2021 Original
Local	3,147,617	2,976,743	2,259,664	3,158,196
Federal	135,000	135,000	189,300	0
Intermediate School District	0	0	0	0
Incoming Transfers/Other	125,502	120,276	860,500	225,000
<b>Total Revenues</b>	<b>3,408,119</b>	<b>3,232,019</b>	<b>3,309,464</b>	<b>3,383,196</b>
<b>Expenditures</b>				
Salaries and Wages	1,599,509	1,456,261	1,622,685	1,518,173
Employee Benefits	1,217,216	1,171,529	1,378,852	1,434,017
Purchased Services	212,234	197,599	151,372	145,603
Supplies and Other	279,677	85,089	244,318	277,437
Capital Outlay	10,045	5,683	35,237	24,466
Transfer to General Fund and Other	226,497	317,787	0	0
<b>Total Expenditures</b>	<b>3,545,178</b>	<b>3,233,948</b>	<b>3,432,464</b>	<b>3,399,696</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>(137,059)</b>	<b>(1,929)</b>	<b>(123,000)</b>	<b>(16,500)</b>
<b>Beginning Fund Balance July 1</b>	<b>361,021</b>	<b>223,962</b>	<b>222,033</b>	<b>99,033</b>
<b>Ending Fund Balance June 30</b>	<b>223,962</b>	<b>222,033</b>	<b>99,033</b>	<b>82,533</b>

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

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

<b>Revenue</b>	2019-2020 Amended	2020-2021 Original
Local	1,947,164	2,748,196
Federal	189,300	0
Intermediate School District		
Incoming Transfers/Other	663,000	65,000
<b>Total Revenues</b>	<b>2,799,464</b>	<b>2,813,196</b>

<b>Expenditures</b>		
Salaries and Wages	1,454,758	1,348,436
Employee Benefits	1,258,258	1,304,462
Purchased Services	34,402	28,633
Supplies and Other	145,046	148,165
Capital Outlay	0	0
Transfer to General Fund and Other	0	0
<b>Total Expenditures</b>	<b>2,892,464</b>	<b>2,829,696</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>(93,000)</b>	<b>(16,500)</b>
<b>Beginning Fund Balance July 1</b>	<b>170,587</b>	<b>77,587</b>
<b>Ending Fund Balance June 30</b>	<b>77,587</b>	<b>61,087</b>

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

<b>Revenue</b>	2019-2020 Amended	2020-2021 Original
Local	312,500	410,000
Federal		
Intermediate School District		
Incoming Transfers/Other	197,500	160,000
<b>Total Revenues</b>	<b>510,000</b>	<b>570,000</b>

<b>Expenditures</b>		
Salaries and Wages	167,927	169,737
Employee Benefits	120,594	129,555
Purchased Services	116,970	116,970
Supplies and Other	99,272	129,272
Capital Outlay	35,237	24,466
Transfer to General Fund and Other	0	
<b>Total Expenditures</b>	<b>540,000</b>	<b>570,000</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>(30,000)</b>	<b>0</b>
<b>Beginning Fund Balance July 1</b>	<b>51,446</b>	<b>21,446</b>
<b>Ending Fund Balance June 30</b>	<b>21,446</b>	<b>21,446</b>

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

<b>Revenue</b>	2017-2018 Actual	2018-2019 Actual	2020-2020 Amended	2020-2021 Original
Local			1,800,000	2,000,000
State				
Federal				
Incoming Transfers and Other				
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>1,800,000</b>	<b>2,000,000</b>

<b>Expenditures</b>				
Salaries and Wages				
Employee Benefits				
Purchased Services				
Supplies and Other			1,800,000	2,000,000
Capital Outlay				
Operating Transfer				
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>1,800,000</b>	<b>2,000,000</b>

<b>Revenues Over/(Under) Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance July 1</b>	<b>0</b>	<b>0</b>	<b>1,187,886</b>	<b>1,187,886</b>
<b>Ending Fund Balance June 30</b>	<b>0</b>	<b>0</b>	<b>1,187,886</b>	<b>1,187,886</b>

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