

# 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<br>Taxable Value                               | 2,139,665,596* |
| Operating Millage Levy<br>(Non-principal residence exemption only)               | 18 mills       |
| Operating Local Property Tax Revenue<br>(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> |
| <br>Total Instruction | <br>\$ 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: *Anderson, Leonhardt, Moon Mohr, McGuire, Klegman, Forton, Kelly*

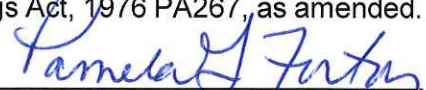
NAYS: *none*

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 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.



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

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

| <b>Revenue</b>           | 2017-2018<br>Actual | 2018-2019<br>Actual | 2019-2020<br>Amended | 2020-2021<br>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>           | <b>2019-2020<br/>Amended</b> | <b>2020-2021<br/>Original</b> |
|--------------------------|------------------------------|-------------------------------|
| 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>           | <b>2019-2020<br/>Amended</b> | <b>2020-2021<br/>Original</b> |
|--------------------------|------------------------------|-------------------------------|
| 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<br>Amended | 2020-2021<br>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<br>Amended | 2020-2021<br>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>               | <b>2017-2018<br/>Actual</b> | <b>2018-2019<br/>Actual</b> | <b>2019-2020<br/>Amended</b> | <b>2020-2021<br/>Original</b> |
|------------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|
| 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>               | <b>2017-2018<br/>Actual</b> | <b>2018-2019<br/>Actual</b> | <b>2019-2020<br/>Amended</b> | <b>2020-2021<br/>Original</b> |
|------------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|
| 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>                           | <b>2019-2020<br/>Amended</b> | <b>2020-2021<br/>Original</b> |
|--|------------------------------|-------------------------------|
| 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<br>Amended | 2020-2021<br>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>               | <b>2017-2018<br/>Actual</b> | <b>2018-2019<br/>Actual</b> | <b>2020-2020<br/>Amended</b> | <b>2020-2021<br/>Original</b> |
|------------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------|
| 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.