

## MEMORANDUM

Christine Thomas-Hill  
Executive Director  
Finance and Operations  

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Michele Greenan  
Executive Assistant

**TO:** Paul Soma, Superintendent  
**FROM:** Christine Thomas-Hill, Executive Director  
**DATE:** June 26, 2017  
**RE:** 2017/2018 ORIGINAL BUDGETS

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Attached please find the 2017/2018 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 and Community Services 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 HARDY, and Supported by KELLY, to adopt a resolution to approve the original 2017/2018 General Fund Budget and the original 2017/2018 Special Revenue Fund Budget, dated July 1, 2017.

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

**RESOLUTION FOR ADOPTION  
June 26, 2017**

**FOR ACTION:**

**TOPIC:** 2017/2018 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 2017/2018 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)	4,698,602,179
Homestead Taxable Value	2,842,539,405
Non-Principal Residence Exemption Taxable Value	1,856,062,774*
Operating Millage Levy (Non-principal residence exemption only)	18 mills
Operating Local Property Tax Revenue (Non-principal residence exemption only)	33,409,130
Estimated State Aid (foundation allowance) Formula:	
Foundation Allowance per Pupil	7,631
Local Tax Support per Pupil (Est. Pupils: 9,804)	3,408
State Aid per Pupil (Est. Pupils: 9,804)	4,223

\* 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 2017/2018 school year.*

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

**ATTACHMENTS:**

Resolution to Adopt 2017/2018 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  
2017/2018 PRELIMINARY BUDGETS**

**RESOLVED**, that this resolution shall be the general appropriations of the Traverse City Area Public Schools for the 2017/2018 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 2017/2018 are as follows:

**Revenue**

Local Sources	\$ 34,985,725
State Sources	53,523,835
Federal Sources	1,820,986
Incoming Transfers and Other Transactions	<u>2,144,023</u>

**Total Revenue** \$ **92,474,569**

Fund Balance (07/01/17 estimate) 4,050,039

**Total Available to**

**Appropriate ~ General Fund** \$ **96,524,608**

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

**RESOLUTION TO ADOPT  
2017/2018 PRELIMINARY BUDGETS**

**BE IT FURTHER RESOLVED**, that \$94,095,484 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	\$ 47,471,506
Added Needs	<u>9,587,347</u>
Total Instruction	\$ 57,058,853

Support Services:

Pupil Services	\$ 3,549,868
Instructional Staff	4,468,243
General Administration	607,679
School Administration	6,775,546
Business Services	1,835,198
Operations & Maintenance	9,092,915
Pupil Transportation Services	5,333,444
Central Services	2,962,019
Other Support Services	<u>1,999,655</u>

Total Support Services	\$ 36,624,567
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Community Services	\$ 80,743
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Outgoing Transfers and Other Transactions	\$ 331,321
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<b>Total Appropriated ~ General Fund</b>	<b>\$ 94,095,484</b>
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**TRAVERSE CITY AREA PUBLIC SCHOOLS  
BOARD OF EDUCATION**

**RESOLUTION TO ADOPT  
2017/2018 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 2017/2018 are as follows:

**Revenue**

Local Sources *	\$ 2,285,167
State Sources	303,031
Federal Sources	2,018,652
Incoming Transfers/Others	10,000
<b>Total Revenue</b>	<b>\$ 4,616,850</b>

**Expenditures**

Salaries	\$ 1,399,211
Benefits	771,982
Purchased Services	143,517
Supplies & Other Expenses	2,252,140
Capital Outlay	50,000
Operating Transfer	<u>0</u>
<b>Total Expenditures</b>	<b>\$ 4,616,850</b>

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

**Beginning Fund Balance (07/01/17 estimate)** \$ 696,728

**Ending Fund Balance (06/30/18 estimate)** \$ 696,728

\* The Local Revenue reflects a \$0.10 increase to elementary lunch and a \$0.15 increase to secondary lunch.

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

**RESOLUTION TO ADOPT  
2017/2018 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 2017/2018 are as follows:

**Revenue**

Local Sources	\$ 3,484,400
Federal Sources	135,000
Intermediate Sources	0
Operating Transfers In	<u>229,321</u>
<b>Total Revenue</b>	<b>\$ 3,848,721</b>

**Expenditures**

Salaries	\$ 1,779,818
Benefits	1,345,598
Purchased Services	241,540
Supplies and Other Expenses	338,057
Capital Outlay	29,937
Transfers to General Fund and Other	<u>239,907</u>
<b>Total Expenditures</b>	<b>\$ 3,974,857</b>

**Excess of Revenues Over/(Under) Expenditures** (\$ 126,136)

**Beginning Fund Balance (07/01/17 estimate)** \$ 430,587

**Ending Fund Balance (06/30/18 estimate)** \$ 304,451

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

**RESOLUTION TO ADOPT  
2017/2018 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.

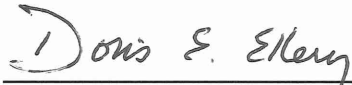
**BE IT FURTHER RESOLVED**, that the Superintendent is hereby charged with general supervision of the execution of the budget adopted by the Board of Education and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement adopted by the Board of Education.

This Appropriations Resolution is to take effect on July 1, 2017.


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

NAYS: *GEHT*

Resolution adopted.

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

The undersigned duly qualified and acting Secretary of the Board of Education of Traverse City Area Public Schools, Traverse City, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education, Traverse City, Michigan at its study session meeting held on June 26, 2017, the original of which is part of the Board's minutes, and further certifies that notice of the meetings was given to the public under the Open Meetings Act, 1976 PA267, as amended.

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

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

**ITEMIZED PRELIMINARY BUDGET  
2017/2018**

Presented June 26, 2017

*The itemized portion of the 2017/2018 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>	2014-2015 Actual	2015-2016 Actual	2016-2017 Amended	2017-2018 Original
Local Unrestricted	33,851,957	34,337,848	36,070,008	34,985,725
State Unrestricted	42,812,048	42,289,114	43,430,521	44,948,929
State Restricted	8,252,349	9,715,667	9,572,903	8,574,906
Federal Restricted	1,802,471	1,780,560	2,506,442	1,820,986
Incoming Transfers/Other	3,332,332	3,109,917	3,015,552	2,144,023
<b>Total Revenues</b>	<b>90,051,157</b>	<b>91,233,106</b>	<b>94,595,426</b>	<b>92,474,569</b>

<b>Expenditures</b>				
<b>Instruction</b>				
Basic Instruction	46,137,620	47,505,690	48,725,557	47,471,506
Added Needs	9,095,822	8,720,601	10,048,414	9,587,347
<b>Total Instruction</b>	<b>55,233,442</b>	<b>56,226,291</b>	<b>58,773,971</b>	<b>57,058,853</b>
<b>Support</b>				
Pupil	3,123,569	3,134,705	3,501,888	3,549,868
Instructional Staff	4,302,350	4,440,545	4,830,642	4,468,243
General Administration	529,320	563,647	595,341	607,679
School Administration	6,419,606	6,705,847	6,622,008	6,775,546
Business Services	1,413,471	1,453,181	1,624,348	1,835,198
Operations and Maintenance	8,993,881	9,120,694	9,015,575	9,092,915
Pupil Transportation	5,080,590	5,132,582	5,885,831	5,333,444
Central Services	2,651,351	2,783,460	2,938,668	2,962,019
Other Support Services	1,896,800	1,998,099	2,365,598	1,999,655
<b>Total Support Services</b>	<b>34,410,938</b>	<b>35,332,760</b>	<b>37,379,899</b>	<b>36,624,567</b>
Community Services	108,088	104,121	146,883	80,743
Other Uses - Outgoing Transfers & Other	124,903	166,269	340,822	331,321
<b>Total Expenditures</b>	<b>89,877,371</b>	<b>91,829,441</b>	<b>96,641,575</b>	<b>94,095,484</b>
Excess Revenue/(Expenditures)	173,786	(596,335)	(2,046,149)	(1,620,915)
Fund Balance - July 1	6,518,737	6,692,523	6,096,188	4,050,039
Fund Balance - June 30	6,692,523	6,096,188	4,050,039	2,429,124
Less Non-Spendable and Assigned	4,127,652	4,712,776	1,539,700	1,539,700
<b>Unassigned Fund Balance</b>	<b>2,564,871</b>	<b>1,383,412</b>	<b>2,510,339</b>	<b>889,424</b>

<b>Fund Equity Non-Spendable and Assigned</b>				
Non-Spendable for Inventories	61,370	75,601	50,000	50,000
Non-Spendable for Prepaid	657,067	654,660	100,000	100,000
Assigned for Building Carryover	480,535	690,503	489,700	489,700
Assigned for Department Carryover	231,284	0	0	0
Assigned for Building Staff Carryover	0	0	0	0
Assigned for Severance Pay	1,212,467	1,188,002	900,000	900,000
Assigned for subsequent year expenditures	1,484,929	2,104,010	0	0
<b>Total Fund Equity Non-Spendable and Assigned</b>	<b>4,127,652</b>	<b>4,712,776</b>	<b>1,539,700</b>	<b>1,539,700</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, 2017**

<b>Calculation of Projected FTE Students</b>			<b>2018</b>	<b>2017</b>
February Student Count (actual 2017)	9,781	10%	978	972
October Student Count (estimate 2017)	9,807	90%	8,826	8,833
<b>Total Fiscal year FTE</b>			<b>9,804</b>	<b>9,805</b>

<b>Total Foundation Allowance Calculation</b>		<b>2018</b>	<b>2017</b>
Total Fiscal year FTE		9,804	9,805
Foundation Amount per Student		7,631	7,511
<b>Total Foundation Allowance</b>		<b>74,814,324</b>	<b>73,645,355</b>

<b>State and Local Portion of Foundation</b>		<b>Current Year</b>	<b>Prior Year</b>
non-Principal Residence Exemption		1,856,062,774	1,813,255,521
18 mills			
<b>Local Portion of Foundation</b>		<b>33,409,130</b>	<b>32,638,599</b>
<b>State Portion of Foundation</b>		<b>41,405,194</b>	<b>41,006,756</b>

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

<b>Revenue</b>	2016-2017 Amended	2017-2018 Original
Local Unrestricted	35,997,201	34,985,725
State Unrestricted	43,430,521	44,948,929
State Restricted	6,073,387	6,073,387
Federal Restricted	20,000	20,000
Incoming Transfers/Other	2,824,220	2,021,023
<b>Total Revenues</b>	<b>88,345,329</b>	<b>88,049,064</b>

<b>Expenditures</b>		
<b>Instruction</b>		
Basic Instruction	47,583,256	46,594,700
Added Needs	7,006,007	7,265,576
<b>Total Instruction</b>	<b>54,589,263</b>	<b>53,860,276</b>
<b>Support</b>		
Pupil	3,168,447	3,201,616
Instructional Staff	3,602,589	3,856,051
General Administration	595,341	607,679
School Administration	6,622,008	6,775,546
Business Services	1,624,348	1,835,198
Operations and Maintenance	9,014,728	9,092,915
Pupil Transportation	5,743,986	5,291,837
Central Services	2,921,119	2,961,803
Student Support Services	2,269,152	1,919,655
<b>Total Support Services</b>	<b>35,561,718</b>	<b>35,542,300</b>
Community Services	8,994	8,994
Other Uses - Outgoing Transfers & Other	231,503	258,409
<b>Total Expenditures</b>	<b>90,391,478</b>	<b>89,669,979</b>
Excess Revenue/(Expenditures)	(2,046,149)	(1,620,915)
Fund Balance - July 1	6,096,188	4,050,039
<b>Fund Balance - June 30</b>	<b>4,050,039</b>	<b>2,429,124</b>
Less Non-Spendable and Assigned	1,539,700	1,539,700
<b>Unassigned Fund Balance</b>	<b>2,510,339</b>	<b>889,424</b>

<b>Fund Equity Non-Spendable and Assigned</b>		
Non-Spendable for Inventories	50,000	50,000
Non-Spendable for Prepays	100,000	100,000
Assigned for Building Carryover	489,700	489,700
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>1,539,700</b>	<b>1,539,700</b>

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

<b>Revenue</b>	2016-2017 Amended	2017-2018 Original
Local Unrestricted	72,807	0
State Unrestricted		
State Restricted		
Federal Restricted		
Incoming Transfers/Other	191,332	123,000
<b>Total Revenues</b>	<b>264,139</b>	<b>123,000</b>

<b>Expenditures</b>		
<b>Instruction</b>		
Basic Instruction	13,931	0
Added Needs	154,711	116,088
<b>Total Instruction</b>	<b>168,642</b>	<b>116,088</b>
<b>Support</b>		
Pupil	3,186	0
Instructional Staff	27,558	1,775
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	16,446	0
<b>Total Support Services</b>	<b>48,037</b>	<b>1,775</b>
Community Services	34,380	500
Other Uses - Outgoing Transfers & Other	13,080	4,637
<b>Total Expenditures</b>	<b>264,139</b>	<b>123,000</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>	2016-2017 Amended	2017-2018 Original
Local Unrestricted		
State Unrestricted		
State Restricted	3,499,516	2,501,519
Federal Restricted		
Incoming Transfers/Other		
<b>Total Revenues</b>	<b>3,499,516</b>	<b>2,501,519</b>

<b>Expenditures</b>		
<b>Instruction</b>		
Basic Instruction	1,003,656	876,806
Added Needs	1,810,481	1,305,627
<b>Total Instruction</b>	<b>2,814,137</b>	<b>2,182,433</b>
<b>Support</b>		
Pupil	245,706	218,053
Instructional Staff	240,769	11,033
General Administration	0	0
School Administration	0	0
Business Services	0	0
Operations and Maintenance	0	0
Pupil Transportation	78,000	0
Central Services	17,049	0
Student Support Services	80,000	80,000
<b>Total Support Services</b>	<b>661,524</b>	<b>309,086</b>
Community Services	5,031	0
Other Uses - Outgoing Transfers & Other	18,824	10,000
<b>Total Expenditures</b>	<b>3,499,516</b>	<b>2,501,519</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 - Federal Funds  
For the Fiscal Years Ending June 30**

<b>Revenue</b>	2016-2017 Amended	2017-2018 Original
Local Unrestricted		
State Unrestricted		
State Restricted		
Federal Restricted	2,486,442	1,800,986
Incoming Transfers/Other		
<b>Total Revenues</b>	<b>2,486,442</b>	<b>1,800,986</b>

<b>Expenditures</b>		
<b>Instruction</b>		
Basic Instruction	124,714	0
Added Needs	1,077,215	900,056
<b>Total Instruction</b>	<b>1,201,929</b>	<b>900,056</b>
<b>Support</b>		
Pupil	84,549	130,199
Instructional Staff	959,726	599,384
General Administration	0	0
School Administration	0	0
Business Services	0	0
Operations and Maintenance	0	0
Pupil Transportation	63,845	41,607
Central Services	500	216
Student Support Services	0	0
<b>Total Support Services</b>	<b>1,108,620</b>	<b>771,406</b>
Community Services	98,478	71,249
Other Uses - Outgoing Transfers & Other	77,415	58,275
<b>Total Expenditures</b>	<b>2,486,442</b>	<b>1,800,986</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  
School Service Fund - Food Services Program  
For the Fiscal Years Ending June 30**

<b>Revenue</b>	2014-2015 Actual	2015-2016 Actual	2016-2017 Amended	2017-2018 Original
Local	2,405,557	2,348,156	2,322,862	2,285,167
State	268,760	280,006	351,563	303,031
Federal	2,333,532	2,321,635	2,327,700	2,018,652
Incoming Transfers and Other	31,670	13,502	14,000	10,000
<b>Total Revenues</b>	<b>5,039,519</b>	<b>4,963,299</b>	<b>5,016,125</b>	<b>4,616,850</b>

<b>Expenditures</b>				
Salaries and Wages	1,404,663	1,446,981	1,466,975	1,399,211
Employee Benefits	737,494	821,571	842,039	771,982
Purchased Services	130,884	162,109	144,019	143,517
Supplies and Other	2,670,727	2,502,952	2,465,692	2,252,140
Capital Outlay	13,145	48,366	72,400	50,000
Operating Transfer	0	0	0	0
<b>Total Expenditures</b>	<b>4,956,913</b>	<b>4,981,979</b>	<b>4,991,125</b>	<b>4,616,850</b>

<b>Revenues Over/(Under) Expenditures</b>	<b>82,606</b>	<b>(18,680)</b>	<b>25,000</b>	<b>0</b>
<b>Beginning Fund Balance July 1</b>	<b>607,802</b>	<b>690,408</b>	<b>671,728</b>	<b>696,728</b>
<b>Ending Fund Balance June 30</b>	<b>690,408</b>	<b>671,728</b>	<b>696,728</b>	<b>696,728</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 Local Revenue reflects a \$0.10 increase to elementary lunch and a \$0.15 increase to secondary lunch.

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

<b>Revenue</b>	2014-2015 Actual	2015-2016 Actual	2016-2017 Amended	2017-2018 Original
Local	2,671,291	2,960,156	3,257,900	3,484,400
Federal	135,000	133,263	135,000	135,000
Intermediate School District	0	0	0	0
Incoming Transfers/Other	132,741	202,324	228,175	229,321
<b>Total Revenues</b>	<b>2,939,032</b>	<b>3,295,743</b>	<b>3,621,075</b>	<b>3,848,721</b>

<b>Expenditures</b>				
Salaries and Wages	1,351,728	1,526,807	1,727,048	1,779,818
Employee Benefits	921,472	1,092,827	1,279,532	1,345,598
Purchased Services	233,500	240,790	264,286	241,540
Supplies and Other	217,558	318,080	367,553	338,057
Capital Outlay	25,005	24,930	29,956	29,937
Transfer to General Fund and Other	111,574	135,595	140,256	239,907
<b>Total Expenditures</b>	<b>2,860,837</b>	<b>3,339,029</b>	<b>3,808,631</b>	<b>3,974,857</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>78,195</b>	<b>(43,286)</b>	<b>(187,556)</b>	<b>(126,136)</b>
<b>Beginning Fund Balance July 1</b>	<b>583,234</b>	<b>661,429</b>	<b>618,143</b>	<b>430,587</b>
<b>Ending Fund Balance June 30</b>	<b>661,429</b>	<b>618,143</b>	<b>430,587</b>	<b>304,451</b>

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**

<b>Revenue</b>	2016-2017 Amended	2017-2018 Original
Local	2,880,400	3,113,400
Federal		
Intermediate School District		
Incoming Transfers/Other	35,675	36,821
<b>Total Revenues</b>	<b>2,916,075</b>	<b>3,150,221</b>

<b>Expenditures</b>		
Salaries and Wages	1,485,730	1,539,169
Employee Benefits	1,116,850	1,182,103
Purchased Services	102,397	81,769
Supplies and Other	259,235	234,097
Capital Outlay	4,529	4,329
Transfer to General Fund and Other	134,890	234,890
<b>Total Expenditures</b>	<b>3,103,631</b>	<b>3,276,357</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>(187,556)</b>	<b>(126,136)</b>
<b>Beginning Fund Balance July 1</b>	<b>559,608</b>	<b>372,052</b>
<b>Ending Fund Balance June 30</b>	<b>372,052</b>	<b>245,916</b>

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

<b>Revenue</b>	2016-2017 Amended	2017-2018 Original
Local	377,500	371,000
Federal		
Intermediate School District		
Incoming Transfers/Other	192,500	192,500
<b>Total Revenues</b>	<b>570,000</b>	<b>563,500</b>

<b>Expenditures</b>		
Salaries and Wages	182,234	182,234
Employee Benefits	123,986	123,986
Purchased Services	138,009	138,009
Supplies and Other	100,544	94,089
Capital Outlay	25,227	25,182
Transfer to General Fund and Other	0	0
<b>Total Expenditures</b>	<b>570,000</b>	<b>563,500</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance July 1</b>	<b>58,535</b>	<b>58,535</b>
<b>Ending Fund Balance June 30</b>	<b>58,535</b>	<b>58,535</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 Local Revenue reflects a \$15.00 increase to elementary offerings.

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

<b>Revenue</b>	2016-2017 Amended	2017-2018 Original
Local		
Federal	135,000	135,000
Intermediate School District		
Incoming Transfers/Other		
<b>Total Revenues</b>	<b>135,000</b>	<b>135,000</b>

<b>Expenditures</b>		
Salaries and Wages	59,084	58,415
Employee Benefits	38,696	39,509
Purchased Services	23,880	21,762
Supplies and Other	7,774	9,871
Capital Outlay	200	426
Transfer to General Fund and Other	5,366	5,017
<b>Total Expenditures</b>	<b>135,000</b>	<b>135,000</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance July 1</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance June 30</b>	<b>0</b>	<b>0</b>