

## 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 25, 2018  
**RE:** 2018/2019 ORIGINAL BUDGETS

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Attached please find the 2018/2019 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 Ellery, to adopt a resolution to approve the original 2018/2019 General Fund Budget and the original 2018/2019 Special Revenue Fund Budget, dated July 1, 2018.

# TRAVERSE CITY AREA PUBLIC SCHOOLS BOARD OF EDUCATION

## RESOLUTION FOR ADOPTION June 25, 2018

**FOR ACTION:**

**TOPIC:** 2018/2019 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 2018/2019 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)	4,954,110,951
Homestead Taxable Value	3,006,248,644
Non-Principal Residence Exemption Taxable Value	1,947,862,307*
Operating Millage Levy (Non-principal residence exemption only)	18 mills
Operating Local Property Tax Revenue (Non-principal residence exemption only)	35,061,522
Estimated State Aid (foundation allowance) Formula:	
Foundation Allowance per Pupil	7,871
Local Tax Support per Pupil (Est. Pupils: 9,868)	3,553
State Aid per Pupil (Est. Pupils: 9,868)	4,318

\* 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 2018/2019 school year.*

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

**ATTACHMENTS:**

- Resolution to Adopt 2018/2019 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  
2018/2019 PRELIMINARY BUDGETS**

**RESOLVED**, that this resolution shall be the general appropriations of the Traverse City Area Public Schools for the 2018/2019 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 2018/2019 are as follows:

**Revenue**

Local Sources	\$ 35,549,613
State Sources	57,453,613
Federal Sources	1,869,812
Incoming Transfers and Other Transactions	<u>2,240,453</u>

**Total Revenue** \$ **97,113,491**

Fund Balance (07/01/18 estimate) 5,582,840

**Total Available to**

**Appropriate ~ General Fund** \$ **102,696,331**



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

**RESOLUTION TO ADOPT  
2018/2019 PRELIMINARY BUDGETS**

**BE IT FURTHER RESOLVED**, that \$98,377,788 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	\$ 49,400,946
Added Needs	<u>9,781,448</u>
 Total Instruction	 \$ 59,182,394

Support Services:

Pupil Services	\$ 3,751,254
Instructional Staff	5,215,830
General Administration	697,090
School Administration	6,898,991
Business Services	1,993,762
Operations & Maintenance	9,329,636
Pupil Transportation Services	5,591,784
Central Services	3,361,938
Other Support Services	<u>1,917,311</u>

Total Support Services \$ 38,757,596

Community Services \$ 98,486

Outgoing Transfers and Other Transactions \$ 339,312

**Total Appropriated ~ General Fund \$ 98,377,788**

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

**RESOLUTION TO ADOPT  
2018/2019 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 2018/2019 are as follows:

**Revenue**

Local Sources *	\$ 2,183,871
State Sources	301,087
Federal Sources	2,282,542
Incoming Transfers/Others	10,000
<b>Total Revenue</b>	<b>\$ 4,777,500</b>

**Expenditures**

Salaries	\$ 1,320,295
Benefits	751,470
Purchased Services	145,758
Supplies & Other Expenses	2,269,977
Capital Outlay	30,000
Operating Transfer	<u>260,000</u>
<b>Total Expenditures</b>	<b>\$ 4,777,500</b>

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

**Beginning Fund Balance** (07/01/18 estimate) \$ 556,369

**Ending Fund Balance** (06/30/19 estimate) \$ 556,369

\* The Local Revenue reflects a \$0.05 increase to elementary lunch.

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

**RESOLUTION TO ADOPT  
2018/2019 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 2018/2019 are as follows:

**Revenue**

Local Sources	\$ 3,343,372
Federal Sources	135,000
Intermediate Sources	0
Operating Transfers In	229,500
<b>Total Revenue</b>	<b>\$ 3,707,872</b>

**Expenditures**

Salaries	\$ 1,685,496
Benefits	1,305,885
Purchased Services	249,178
Supplies and Other Expenses	317,313
Capital Outlay	10,663
Transfers to General Fund and Other	139,337
<b>Total Expenditures</b>	<b>\$ 3,707,872</b>

<b>Excess of Revenues Over/(Under) Expenditures</b>	<b>(\$ 0)</b>
<b>Beginning Fund Balance (07/01/18 estimate)</b>	<b>\$ 203,090</b>
<b>Ending Fund Balance (06/30/19 estimate)</b>	<b>\$ 203,090</b>

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

**RESOLUTION TO ADOPT  
2018/2019 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, 2018.

AYES: Clark, Ellery, Falconer, Hardy, Kelly, Klegman

NAYS: none

Resolution adopted.



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 25, 2018, 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.



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  
2018/2019**

Presented June 25, 2018

*The itemized portion of the 2018/2019 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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<b>Traverse City Area Public Schools</b> <b>General Fund Budget</b> <b>For the Fiscal Years Ending June 30</b>				
Revenue	2015-2016 Actual	2016-2017 Actual	2017-2018 Amended	2018-2019 Original
Local Unrestricted	34,337,848	35,479,959	35,909,073	35,549,613
State Unrestricted	42,289,114	42,543,207	44,952,301	47,301,080
State Restricted	9,715,667	9,676,213	11,609,421	10,152,533
Federal Restricted	1,780,560	2,060,213	2,353,542	1,869,812
Incoming Transfers/Other	3,109,917	2,622,009	5,705,300	2,240,453
<b>Total Revenues</b>	<b>91,233,106</b>	<b>92,381,601</b>	<b>100,529,637</b>	<b>97,113,491</b>

<b>Expenditures</b>				
<b>Instruction</b>				
Basic Instruction	47,505,690	48,283,164	50,353,680	49,400,946
Added Needs	8,720,601	9,179,693	10,218,065	9,781,448
<b>Total Instruction</b>	<b>56,226,291</b>	<b>57,462,857</b>	<b>60,571,745</b>	<b>59,182,394</b>
<b>Support</b>				
Pupil	3,134,705	3,455,660	3,859,923	3,751,254
Instructional Staff	4,440,545	4,173,283	5,185,018	5,215,830
General Administration	563,647	582,946	756,448	697,090
School Administration	6,705,847	6,515,286	6,955,930	6,898,991
Business Services	1,453,181	1,456,066	1,991,717	1,993,762
Operations and Maintenance	9,120,694	9,183,569	9,515,222	9,329,636
Pupil Transportation	5,132,582	5,567,794	5,477,449	5,591,784
Central Services	2,783,460	2,880,693	3,086,265	3,361,938
Other Support Services	1,998,099	2,123,148	2,176,638	1,917,311
<b>Total Support Services</b>	<b>35,332,760</b>	<b>35,938,445</b>	<b>39,004,610</b>	<b>38,757,596</b>
Community Services	104,121	95,433	176,757	98,486
Other Uses - Outgoing Transfers & Other	166,269	(172,219)	346,958	339,312
<b>Total Expenditures</b>	<b>91,829,441</b>	<b>93,324,516</b>	<b>100,100,070</b>	<b>98,377,788</b>
Excess Revenue/(Expenditures)	(596,335)	(942,915)	429,567	(1,264,297)
Fund Balance - July 1	6,692,523	6,096,188	5,153,273	5,582,840
Fund Balance - June 30	6,096,188	5,153,273	5,582,840	4,318,543
Less Non-Spendable and Assigned	4,712,776	5,011,283	1,679,958	1,679,958
<b>Unassigned Fund Balance</b>	<b>1,383,412</b>	<b>141,990</b>	<b>3,902,882</b>	<b>2,638,585</b>

<b>Fund Equity Non-Spendable and Assigned</b>				
Non-Spendable for Inventories	75,601	70,227	50,000	50,000
Non-Spendable for Prepaid	654,660	1,139,190	100,000	100,000
Assigned for Building Carryover	690,503	656,345	629,958	629,958
Assigned for Department Carryover	0	200,305	0	0
Assigned for Building Staff Carryover	0	0	0	0
Assigned for Severance Pay	1,188,002	1,324,301	900,000	900,000
Assigned for subsequent year expenditures	2,104,010	1,620,915	0	0
<b>Total Fund Equity Non-Spendable and Assigned</b>	<b>4,712,776</b>	<b>5,011,283</b>	<b>1,679,958</b>	<b>1,679,958</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, 2018**

<b>Calculation of Projected FTE Students</b>			<b>2019</b>	<b>2018</b>
February Student Count (actual 2018)	9,801	10%	980	978
October Student Count (estimate 2018)	9,875	90%	8,888	8,918
<b>Total Fiscal year FTE</b>			<b>9,868</b>	<b>9,896</b>

<b>Total Foundation Allowance Calculation</b>		<b>2019</b>	<b>2018</b>
Total Fiscal year FTE		9,868	9,896
Foundation Amount per Student		7,871	7,631
<b>Total Foundation Allowance</b>		<b>77,671,028</b>	<b>75,516,376</b>

<b>State and Local Portion of Foundation</b>	<b>Current Year</b>	<b>Prior Year</b>
non-Principal Residence Exemption	1,947,862,307	1,856,062,774
18 mills		
<b>Local Portion of Foundation</b>	<b>35,061,522</b>	<b>33,409,130</b>
<b>State Portion of Foundation</b>	<b>42,609,506</b>	<b>42,107,246</b>

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

Revenue	2017-2018 Amended	2018-2019 Original
Local Unrestricted	35,750,046	35,501,226
State Unrestricted	44,952,301	47,301,080
State Restricted	7,206,037	6,453,262
Federal Restricted	20,000	20,000
Incoming Transfers/Other	5,533,027	2,150,453
<b>Total Revenues</b>	<b>93,461,411</b>	<b>91,426,021</b>

<b>Expenditures</b>		
<b>Instruction</b>		
Basic Instruction	49,352,217	48,504,899
Added Needs	7,063,395	7,273,747
<b>Total Instruction</b>	<b>56,415,612</b>	<b>55,778,646</b>
<b>Support</b>		
Pupil	2,649,655	2,909,477
Instructional Staff	4,025,736	4,110,956
General Administration	756,448	697,090
School Administration	6,955,930	6,898,991
Business Services	1,991,717	1,993,762
Operations and Maintenance	9,508,713	9,329,636
Pupil Transportation	5,379,296	5,523,385
Central Services	3,046,715	3,361,738
Student Support Services	2,076,311	1,837,311
<b>Total Support Services</b>	<b>36,390,521</b>	<b>36,662,346</b>
Community Services	0	0
Other Uses - Outgoing Transfers & Other	225,711	249,326
<b>Total Expenditures</b>	<b>93,031,844</b>	<b>92,690,318</b>
Excess Revenue/(Expenditures)	429,567	(1,264,297)
Fund Balance - July 1	5,153,273	5,582,840
<b>Fund Balance - June 30</b>	<b>5,582,840</b>	<b>4,318,543</b>
Less Non-Spendable and Assigned	1,679,958	1,679,958
<b>Unassigned Fund Balance</b>	<b>3,902,882</b>	<b>2,638,585</b>

<b>Fund Equity Non-Spendable and Assigned</b>		
Non-Spendable for Inventories	50,000	50,000
Non-Spendable for Prepaids	100,000	100,000
Assigned for Building Carryover	629,958	629,958
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>1,679,958</b>	<b>1,679,958</b>



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

<b>Revenue</b>	2017-2018 Amended	2018-2019 Original
Local Unrestricted	159,027	48,387
State Unrestricted		
State Restricted		
Federal Restricted		
Incoming Transfers/Other	172,273	90,000
<b>Total Revenues</b>	<b>331,300</b>	<b>138,387</b>

<b>Expenditures</b>		
<b>Instruction</b>		
Basic Instruction	51,991	40,090
Added Needs	142,713	84,250
<b>Total Instruction</b>	<b>194,704</b>	<b>124,340</b>
<b>Support</b>		
Pupil	9,470	0
Instructional Staff	20,059	8,747
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	20,327	0
<b>Total Support Services</b>	<b>51,340</b>	<b>8,747</b>
Community Services	70,784	1,955
Other Uses - Outgoing Transfers & Other	14,472	3,345
<b>Total Expenditures</b>	<b>331,300</b>	<b>138,387</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>	2017-2018 Amended	2018-2019 Original
Local Unrestricted		
State Unrestricted		
State Restricted	4,403,384	3,699,271
Federal Restricted		
Incoming Transfers/Other		
<b>Total Revenues</b>	<b>4,403,384</b>	<b>3,699,271</b>

<b>Expenditures</b>		
<b>Instruction</b>		
Basic Instruction	918,953	855,957
Added Needs	2,203,103	1,321,821
<b>Total Instruction</b>	<b>3,122,056</b>	<b>2,177,778</b>
<b>Support</b>		
Pupil	995,520	741,147
Instructional Staff	92,863	651,947
General Administration	0	0
School Administration	0	0
Business Services	0	0
Operations and Maintenance	5,662	0
Pupil Transportation	41,400	38,399
Central Services	39,334	0
Student Support Services	80,000	80,000
<b>Total Support Services</b>	<b>1,254,779</b>	<b>1,511,493</b>
Community Services	2,103	0
Other Uses - Outgoing Transfers & Other	24,446	10,000
<b>Total Expenditures</b>	<b>4,403,384</b>	<b>3,699,271</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>	2017-2018 Amended	2018-2019 Original
Local Unrestricted		
State Unrestricted		
State Restricted		
Federal Restricted	2,333,542	1,849,812
Incoming Transfers/Other		
<b>Total Revenues</b>	<b>2,333,542</b>	<b>1,849,812</b>

<b>Expenditures</b>		
<b>Instruction</b>		
Basic Instruction	30,519	0
Added Needs	808,854	1,101,630
<b>Total Instruction</b>	<b>839,373</b>	<b>1,101,630</b>
<b>Support</b>		
Pupil	205,278	100,630
Instructional Staff	1,046,360	444,180
General Administration	0	0
School Administration	0	0
Business Services	0	0
Operations and Maintenance	0	0
Pupil Transportation	56,116	30,000
Central Services	216	200
Student Support Services	0	0
<b>Total Support Services</b>	<b>1,307,970</b>	<b>575,010</b>
Community Services	103,870	96,531
Other Uses - Outgoing Transfers & Other	82,329	76,641
<b>Total Expenditures</b>	<b>2,333,542</b>	<b>1,849,812</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>	2015-2016 Actual	2016-2017 Actual	2017-2018 Amended	2018-2019 Original
Local	2,348,156	2,336,497	2,147,371	2,183,871
State	280,006	345,657	301,087	301,087
Federal	2,321,635	2,263,202	2,261,542	2,282,542
Incoming Transfers and Other	13,502	10,009	10,000	10,000
<b>Total Revenues</b>	<b>4,963,299</b>	<b>4,955,365</b>	<b>4,720,000</b>	<b>4,777,500</b>

<b>Expenditures</b>				
Salaries and Wages	1,446,981	1,431,627	1,319,169	1,320,295
Employee Benefits	821,571	815,865	754,694	751,470
Purchased Services	162,109	145,584	146,875	145,758
Supplies and Other	2,502,952	2,405,771	2,264,262	2,269,977
Capital Outlay	48,366	71,877	215,000	30,000
Operating Transfer	0	0	220,000	260,000
<b>Total Expenditures</b>	<b>4,981,979</b>	<b>4,870,724</b>	<b>4,920,000</b>	<b>4,777,500</b>

<b>Revenues Over/(Under) Expenditures</b>	<b>(18,680)</b>	<b>84,641</b>	<b>(200,000)</b>	<b>0</b>
<b>Beginning Fund Balance July 1</b>	<b>690,408</b>	<b>671,728</b>	<b>756,369</b>	<b>556,369</b>
<b>Ending Fund Balance June 30</b>	<b>671,728</b>	<b>756,369</b>	<b>556,369</b>	<b>556,369</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 \$0.05 increase to elementary lunch.

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

<b>Revenue</b>	2015-2016 Actual	2016-2017 Actual	2017-2018 Amended	2018-2019 Original
Local	2,960,156	3,111,957	3,320,497	3,343,372
Federal	133,263	130,457	135,000	135,000
Intermediate School District	0	0	0	0
Incoming Transfers/Other	202,324	119,812	249,500	229,500
<b>Total Revenues</b>	<b>3,295,743</b>	<b>3,362,226</b>	<b>3,704,997</b>	<b>3,707,872</b>

<b>Expenditures</b>				
Salaries and Wages	1,526,807	1,665,588	1,700,281	1,685,496
Employee Benefits	1,092,827	1,245,641	1,271,913	1,305,885
Purchased Services	240,790	221,377	263,738	249,178
Supplies and Other	318,080	319,609	368,953	317,313
Capital Outlay	24,930	26,955	18,932	10,663
Transfer to General Fund and Other	135,595	140,178	239,111	139,337
<b>Total Expenditures</b>	<b>3,339,029</b>	<b>3,619,348</b>	<b>3,862,928</b>	<b>3,707,872</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>(43,286)</b>	<b>(257,122)</b>	<b>(157,931)</b>	<b>0</b>
<b>Beginning Fund Balance July 1</b>	<b>661,429</b>	<b>618,143</b>	<b>361,021</b>	<b>203,090</b>
<b>Ending Fund Balance June 30</b>	<b>618,143</b>	<b>361,021</b>	<b>203,090</b>	<b>203,090</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>	<b>2017-2018 Amended</b>	<b>2018-2019 Original</b>
Local	2,962,997	2,973,527
Federal		
Intermediate School District		
Incoming Transfers/Other	37,000	37,000
<b>Total Revenues</b>	<b>2,999,997</b>	<b>3,010,527</b>

<b>Expenditures</b>		
Salaries and Wages	1,475,689	1,441,750
Employee Benefits	1,129,195	1,154,052
Purchased Services	75,419	73,795
Supplies and Other	242,545	205,850
Capital Outlay	760	760
Transfer to General Fund and Other	234,320	134,320
<b>Total Expenditures</b>	<b>3,157,928</b>	<b>3,010,527</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>(157,931)</b>	<b>0</b>
<b>Beginning Fund Balance July 1</b>	<b>313,839</b>	<b>155,908</b>
<b>Ending Fund Balance June 30</b>	<b>155,908</b>	<b>155,908</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>	<b>2017-2018 Amended</b>	<b>2018-2019 Original</b>
Local	357,500	369,845
Federal		
Intermediate School District		
Incoming Transfers/Other	212,500	192,500
<b>Total Revenues</b>	<b>570,000</b>	<b>562,345</b>
<b>Expenditures</b>		
Salaries and Wages	175,952	178,517
Employee Benefits	115,592	114,455
Purchased Services	150,283	158,304
Supplies and Other	112,578	101,592
Capital Outlay	15,595	9,477
Transfer to General Fund and Other	0	
<b>Total Expenditures</b>	<b>570,000</b>	<b>562,345</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance July 1</b>	<b>47,182</b>	<b>47,182</b>
<b>Ending Fund Balance June 30</b>	<b>47,182</b>	<b>47,182</b>

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

<b>Revenue</b>	<b>2017-2018 Amended</b>	<b>2018-2019 Original</b>
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	48,640	65,229
Employee Benefits	27,126	37,378
Purchased Services	38,036	17,079
Supplies and Other	13,830	9,871
Capital Outlay	2,577	426
Transfer to General Fund and Other	4,791	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>