



# TRAVERSE CITY AREA PUBLIC SCHOOLS BOARD OF EDUCATION

## RESOLUTION FOR ADOPTION June 23, 2014

### FOR ACTION:

#### TOPIC:

2014/2015 Preliminary Budgets for Traverse City Area Public Schools (Appropriations Act)

#### RECOMMENDATION:

That the Board of Education adopts the attached Resolution.

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 we have 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)	4,308,966,680
Homestead Taxable Value	2,569,105,613
Non-Principal Residence Exemption Taxable Value	1,739,861,067*
Operating Millage Levy (Non-principal residence exemption only)	18 mills
Operating Local Property Tax Revenue (Non-principal residence exemption only)	31,317,499
Estimated State Aid (foundation allowance) Formula:	
Foundation Allowance per Pupil	7,126
Local Tax Support per Pupil (Est. Pupils: 10,036)	3,121
State Aid per Pupil (Est. Pupils: 10,036)	4,005

\* 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. We are merely providing estimates to receive authorization to begin the 2014/2015 school year.*

#### SOURCE PERSON:

Paul A. Soma, CPA, Associate Superintendent of Finance and Operations

#### ATTACHMENTS:

Proposed official resolution

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  
2014/2015 PRELIMINARY BUDGETS**

**RESOLVED**, that this resolution shall be the general appropriations of the Traverse City Area Public Schools for the 2014/2015 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 2014/2015 are as follows:

**Revenue**

Local Sources	\$ 33,293,704
State Sources	49,307,538
Federal Sources	1,776,500
Incoming Transfers and Other Transactions	<u>3,165,142</u>
<b>Total Revenue</b>	<b>\$ 87,542,884</b>
Fund Balance (07/01/14 estimate)	4,914,022

**Total Available to**

<b>Appropriate ~ General Fund</b>	<b>\$ 92,456,906</b>
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**TRAVERSE CITY AREA PUBLIC SCHOOLS  
BOARD OF EDUCATION**

**RESOLUTION TO ADOPT  
2014/2015 PRELIMINARY BUDGETS**

**BE IT FURTHER RESOLVED**, that the total projected revenues and expenditures for the Special Revenue Fund - Food Services of the Traverse City Area Public Schools for the fiscal year 2014/2015 are as follows:

**Revenue**

Local Sources *	\$ 2,485,011
State Sources	186,941
Federal Sources	2,477,898
Incoming Transfers/Others	<u>25,000</u>
<b>Total Revenue</b>	<b>\$ 5,174,850</b>

**Expenditures**

Salaries	\$ 1,528,546
Benefits	710,147
Purchased Services	154,567
Supplies & Other Expenses	2,837,590
Capital Outlay	20,000
Operating Transfer	<u>0</u>
<b>Total Expenditures</b>	<b>\$ 5,250,850</b>

**Excess of Revenues (Under) Expenditures** (\$ 76,000)

**Beginning Fund Balance (07/01/14 estimate)** \$ 656,533

**Ending Fund Balance (06/30/15 estimate)** \$ 580,533

\* Reflects a \$0.15 increase to breakfast, \$0.15 to elementary lunch, and \$0.10 to secondary lunch prices.



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

**RESOLUTION TO ADOPT  
2014/2015 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.

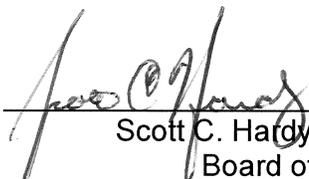
**BE IT FURTHER RESOLVED**, that the Superintendent is hereby charged with general supervision of the execution of the budget adopted by the Board of Education and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education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

This Appropriation Resolution is to take effect on July 1, 2014.

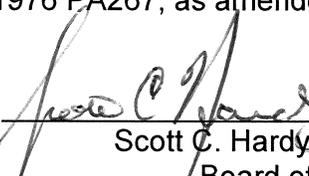
AYES: *APPEL, CRANDALL, ELLERY, HALL, HARDY, SANDERS*

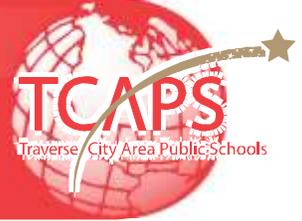
NAYS: *NONE*

Resolution adopted.

  
\_\_\_\_\_  
Scott C. Hardy, 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 23, 2014, 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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Scott C. Hardy, Secretary  
Board of Education  
Traverse City Area Public Schools



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

# **ITEMIZED PRELIMINARY BUDGET**

## **2014/2015**

Presented June 23, 2014

*The itemized portion of the 2014/2015 budgets are for informational purposes only and are broken down into more detail than the formal budget adopted by the Board of Education.*

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

<b>Revenue</b>	2011-2012 Actual	2012-2013 Actual	2013-2014 Amended	2014-2015 Original
Local Unrestricted	32,250,488	32,288,073	33,379,657	33,293,704
State Unrestricted	41,505,060	43,381,320	42,542,434	44,088,515
State Restricted	1,609,202	2,049,808	6,126,785	5,219,023
Federal Stabilization	0	0	0	0
Federal Ed Jobs	1,300,289	0	0	0
Federal IDEA Unrestricted	0	0	0	0
Federal Restricted	3,402,537	2,533,701	2,241,927	1,776,500
Incoming Transfers/Other	2,425,811	2,958,509	3,354,971	3,165,142
<b>Total Revenues</b>	<b>82,493,387</b>	<b>83,211,411</b>	<b>87,645,774</b>	<b>87,542,884</b>

<b>Expenditures</b>				
<b>Instruction</b>				
Basic Instruction	41,509,673	41,895,112	43,969,806	44,945,087
Added Needs	8,652,599	8,640,550	9,780,689	9,182,597
<b>Total Instruction</b>	<b>50,162,272</b>	<b>50,535,662</b>	<b>53,750,495</b>	<b>54,127,684</b>
<b>Support</b>				
Pupil	3,143,329	3,138,060	3,145,977	2,888,401
Instructional Staff	4,212,884	4,084,582	4,953,781	4,399,273
General Administration	553,883	581,881	598,687	474,962
School Administration	5,686,309	5,822,051	6,140,578	6,114,848
Business Services	1,328,383	1,373,402	1,519,769	1,665,900
Operations and Maintenance	8,308,615	8,882,897	8,939,477	8,903,705
Pupil Transportation	4,614,436	4,918,620	5,288,800	5,447,951
Central Services	2,489,180	2,516,703	2,832,484	2,742,230
Other Support Services	1,461,160	1,492,934	1,974,516	1,852,813
<b>Total Support Services</b>	<b>31,798,179</b>	<b>32,811,130</b>	<b>35,394,069</b>	<b>34,490,083</b>
Community Services	283,677	235,645	256,944	79,555
Other Uses - Outgoing Transfers & Other	802,875	706,636	459,567	313,029
<b>Total Expenditures</b>	<b>83,047,003</b>	<b>84,289,073</b>	<b>89,861,075</b>	<b>89,010,351</b>
Excess Revenue/(Expenditures)	(553,616)	(1,077,662)	(2,215,301)	(1,467,467)
Fund Balance - July 1	8,760,601	8,206,985	7,129,323	4,914,022
Fund Balance - June 30	8,206,985	7,129,323	4,914,022	3,446,555
Less Non-Spendable and Assigned	5,760,865	5,266,072	1,482,091	1,482,091
<b>Unassigned Fund Balance</b>	<b>2,446,120</b>	<b>1,863,251</b>	<b>3,431,931</b>	<b>1,964,464</b>

<b>Fund Equity Non-Spendable and Assigned</b>				
Non-Spendable for Inventories	52,332	52,631	50,000	50,000
Non-Spendable for Prepays	631,822	620,343	100,000	100,000
Assigned for Unrestricted "At Risk" Activities	0	0	0	0
Assigned for Curriculum Development	0	0	0	0
Assigned for Building Carryover	862,345	741,181	432,091	432,091
Assigned for Department Carryover	428,456	80,000	0	0
Assigned for Building Staff Carryover	0	0	0	0
Assigned for Computer Notes and Leases	0	0	0	0
Assigned for Severance Pay	1,271,672	1,261,018	900,000	900,000
Assigned for Budget Stabilization	0	0	0	0
Assigned for contract settlements	0	0	0	0
Assigned for subsequent year expenditures	2,514,238	2,510,899	0	0
<b>Total Fund Equity Non-Spendable and Assigned</b>	<b>5,760,865</b>	<b>5,266,072</b>	<b>1,482,091</b>	<b>1,482,091</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, 2014**

<b>Calculation of Projected FTE Students</b>			<b>2015</b>	<b>2014</b>
February Student Count (estimate 2015)	9,931	10%	993	996
October Student Count (estimate 2014)	10,048	90%	9,043	9,066
<b>Total Fiscal year FTE</b>			<b>10,036</b>	<b>10,062</b>

<b>Total Foundation Allowance Calculation</b>		<b>2015</b>	<b>2014</b>
Total Fiscal year FTE		10,036	10,062
Foundation Amount per Student		7,126	7,026
<b>Total Foundation Allowance</b>		<b>71,516,536</b>	<b>70,695,612</b>

<b>State and Local Portion of Foundation</b>		<b>Current Year</b>	<b>Prior Year</b>
non-Principal Residence Exemption		1,739,861,067	1,711,674,578
18 mills		0	0
<b>Local Portion of Foundation</b>		<b>31,317,499</b>	<b>30,810,142</b>
<b>State Portion of Foundation</b>		<b>40,199,037</b>	<b>39,885,470</b>

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

<b>Revenue</b>	2013-2014 Amended	2014-2015 Original
Local Unrestricted	33,273,807	33,222,824
State Unrestricted	42,542,434	44,088,515
State Restricted	2,502,187	2,402,187
Federal Stabilization	0	0
Federal EdJobs	0	0
Federal Restricted	5,354	5,354
Incoming Transfers/Other	2,838,581	2,811,689
<b>Total Revenues</b>	<b>81,162,363</b>	<b>82,530,569</b>

<b>Expenditures</b>		
<b>Instruction</b>		
Basic Instruction	43,065,315	44,029,122
Added Needs	6,510,408	6,808,127
<b>Total Instruction</b>	<b>49,575,723</b>	<b>50,837,249</b>
<b>Support</b>		
Pupil	2,656,284	2,429,857
Instructional Staff	3,675,092	3,483,919
General Administration	598,687	474,962
School Administration	6,140,578	6,114,848
Business Services	1,519,769	1,665,900
Operations and Maintenance	8,891,597	8,855,325
Pupil Transportation	5,170,324	5,317,828
Central Services	2,825,856	2,741,980
Student Support Services	1,971,435	1,848,883
<b>Total Support Services</b>	<b>33,449,622</b>	<b>32,933,502</b>
Community Services	0	0
Other Uses - Outgoing Transfers & Other	352,319	227,285
<b>Total Expenditures</b>	<b>83,377,664</b>	<b>83,998,036</b>
Excess Revenue/(Expenditures)	(2,215,301)	(1,467,467)
Fund Balance - July 1	7,129,323	4,914,022
<b>Fund Balance - June 30</b>	<b>4,914,022</b>	<b>3,446,555</b>
Less Non-Spendable and Assigned	1,482,091	1,482,091
<b>Unassigned Fund Balance</b>	<b>3,431,931</b>	<b>1,964,464</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 Unrestricted "At Risk" Activities	0	0
Assigned for Curriculum Development	0	0
Assigned for Building Carryover	432,091	432,091
Assigned for Department Carryover	0	0
Assigned for Building Staff Carryover	0	0
Assigned for Computer Notes and Leases	0	0
Assigned for Severance Pay	900,000	900,000
Assigned for Building Supplies	0	0
Assigned for Budget Stabilization	0	0
<b>Total Fund Equity Non-Spendable and Assigned</b>	<b>1,482,091</b>	<b>1,482,091</b>

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

<b>Revenue</b>	2013-2014 Amended	2014-2015 Original
Local Unrestricted	105,850	70,880
State Unrestricted		
State Restricted		
Federal Stabilization		
Federal Jobs		
Federal Restricted		
Incoming Transfers/Other	516,390	353,453
<b>Total Revenues</b>	<b>622,240</b>	<b>424,333</b>

<b>Expenditures</b>		
<b>Instruction</b>		
Basic Instruction	23,000	22,500
Added Needs	121,447	109,570
<b>Total Instruction</b>	<b>144,447</b>	<b>132,070</b>
<b>Support</b>		
Pupil	10,912	0
Instructional Staff	373,025	239,953
General Administration		
School Administration		
Business Services		
Operations and Maintenance	47,880	48,380
Pupil Transportation	4,110	0
Central Services		
Student Support Services	3,081	3,930
<b>Total Support Services</b>	<b>439,008</b>	<b>292,263</b>
Community Services	34,303	0
Other Uses - Outgoing Transfers & Other	4,482	0
<b>Total Expenditures</b>	<b>622,240</b>	<b>424,333</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>	2013-2014 Amended	2014-2015 Original
Local Unrestricted		
State Unrestricted		
State Restricted	3,624,598	2,816,836
Federal Stabilization		
Federal EdJobs		
Federal Restricted		
Incoming Transfers/Other		
<b>Total Revenues</b>	<b>3,624,598</b>	<b>2,816,836</b>

<b>Expenditures</b>		
<b>Instruction</b>		
Basic Instruction	880,647	891,885
Added Needs	1,801,156	1,109,232
<b>Total Instruction</b>	<b>2,681,803</b>	<b>2,001,117</b>
<b>Support</b>		
Pupil	438,087	399,367
Instructional Staff	251,358	265,538
General Administration		
School Administration		
Business Services		
Operations and Maintenance		
Pupil Transportation	108,922	108,757
Central Services	4,828	0
Student Support Services		
<b>Total Support Services</b>	<b>803,195</b>	<b>773,662</b>
Community Services	110,981	17,057
Other Uses - Outgoing Transfers & Other	28,619	25,000
<b>Total Expenditures</b>	<b>3,624,598</b>	<b>2,816,836</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>	2013-2014 Amended	2014-2015 Original
Local Unrestricted		
State Unrestricted		
State Restricted		
Federal Stabilization		
Federal EdJobs		
Federal Restricted	2,236,573	1,771,146
Incoming Transfers/Other		
<b>Total Revenues</b>	<b>2,236,573</b>	<b>1,771,146</b>

<b>Expenditures</b>		
<b>Instruction</b>		
Basic Instruction	844	1,580
Added Needs	1,347,678	1,155,668
<b>Total Instruction</b>	<b>1,348,522</b>	<b>1,157,248</b>
<b>Support</b>		
Pupil	40,694	59,177
Instructional Staff	654,306	409,863
General Administration		
School Administration		
Business Services		
Operations and Maintenance		
Pupil Transportation	5,444	21,366
Central Services	1,800	250
Student Support Services		
<b>Total Support Services</b>	<b>702,244</b>	<b>490,656</b>
Community Services	111,660	62,498
Other Uses - Outgoing Transfers & Other	74,147	60,744
<b>Total Expenditures</b>	<b>2,236,573</b>	<b>1,771,146</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>	2011-12 Actual	2012-13 Actual	2013-2014 Amended	2014-2015 Original
Local	2,480,275	2,340,875	2,405,019	2,485,011
State	141,391	129,861	166,633	186,941
Federal	2,590,619	2,423,620	2,422,898	2,477,898
Incoming Transfers	0	24,980	25,000	25,000
<b>Total Revenues</b>	<b>5,212,285</b>	<b>4,919,336</b>	<b>5,019,550</b>	<b>5,174,850</b>

<b>Expenditures</b>				
Salaries and Wages	1,456,375	1,409,502	1,501,250	1,528,546
Employee Benefits	576,737	575,105	717,894	710,147
Purchased Services	238,273	257,845	164,567	154,567
Supplies and Other	2,884,999	2,756,781	2,811,789	2,837,590
Capital Outlay	23,961	13,685	3,000	20,000
Operating Transfer	0	0	0	0
<b>Total Expenditures</b>	<b>5,180,345</b>	<b>5,012,918</b>	<b>5,198,500</b>	<b>5,250,850</b>

<b>Revenues Over/(Under) Expenditures</b>	<b>31,940</b>	<b>(93,582)</b>	<b>(178,950)</b>	<b>(76,000)</b>
<b>Beginning Fund Balance July 1</b>	<b>897,125</b>	<b>929,065</b>	<b>835,483</b>	<b>656,533</b>
<b>Ending Fund Balance June 30</b>	<b>929,065</b>	<b>835,483</b>	<b>656,533</b>	<b>580,533</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 \$0.15 increase to breakfast, \$0.15 to elementary lunch, and \$0.10 to secondary lunch prices.

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

<b>Revenue</b>	2011-2012 Actual	2012-2013 Actual	2013-2014 Amended	2014-2015 Original
Local	2,302,779	2,346,667	2,409,200	2,426,500
Federal	123,295	123,296	123,296	135,000
Intermediate School District	0	0	0	0
Incoming Transfers/Other	254,218	310,011	209,166	199,959
<b>Total Revenues</b>	<b>2,680,292</b>	<b>2,779,974</b>	<b>2,741,662</b>	<b>2,761,459</b>

<b>Expenditures</b>				
Salaries and Wages	1,350,763	1,434,255	1,429,526	1,433,481
Employee Benefits	754,195	845,302	904,040	906,766
Purchased Services	153,940	178,094	198,707	200,207
Supplies and Other	126,267	154,045	190,623	192,342
Capital Outlay	24,333	10,347	10,000	10,000
Transfer to General Fund and Other	189,973	4,765	57,649	7,649
<b>Total Expenditures</b>	<b>2,599,471</b>	<b>2,626,808</b>	<b>2,790,545</b>	<b>2,750,445</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>80,821</b>	<b>153,166</b>	<b>(48,883)</b>	<b>11,014</b>
<b>Beginning Fund Balance July 1</b>	<b>248,755</b>	<b>329,576</b>	<b>482,742</b>	<b>433,859</b>
<b>Ending Fund Balance June 30</b>	<b>329,576</b>	<b>482,742</b>	<b>433,859</b>	<b>444,873</b>

NOTE: The TCAPS Special Revenue Fund - Community Services is made up of three components: Childcare programs, LEAP and Restricted Federal Funds. A separate breakout for 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.

<b>Traverse City Area Public Schools</b> <b>School Service Fund - Community Services - Childcare Programs</b> <b>For the Fiscal Years Ending June 30</b>
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<b>Revenue</b>	2013-2014 Amended	2014-2015 Original
Local	2,173,500	2,186,500
Federal		
Intermediate School District		
Incoming Transfers/Other	39,166	29,959
<b>Total Revenues</b>	<b>2,212,666</b>	<b>2,216,459</b>

<b>Expenditures</b>		
Salaries and Wages	1,208,780	1,203,801
Employee Benefits	780,007	781,382
Purchased Services	62,082	62,082
Supplies and Other	157,280	154,780
Capital Outlay	0	0
Transfer to General Fund and Other	53,400	3,400
<b>Total Expenditures</b>	<b>2,261,549</b>	<b>2,205,445</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>(48,883)</b>	<b>11,014</b>
<b>Beginning Fund Balance July 1</b>	<b>405,568</b>	<b>356,685</b>
<b>Ending Fund Balance June 30</b>	<b>356,685</b>	<b>367,699</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>	2013-2014 Amended	2014-2015 Original
Local	235,700	240,000
Federal		
Intermediate School District		
Incoming Transfers/Other	170,000	170,000
<b>Total Revenues</b>	<b>405,700</b>	<b>410,000</b>
<b>Expenditures</b>		
Salaries and Wages	167,669	169,440
Employee Benefits	94,238	91,088
Purchased Services	111,810	113,310
Supplies and Other	21,983	26,162
Capital Outlay	10,000	10,000
Transfer to General Fund and Other	0	0
<b>Total Expenditures</b>	<b>405,700</b>	<b>410,000</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance July 1</b>	<b>77,174</b>	<b>77,174</b>
<b>Ending Fund Balance June 30</b>	<b>77,174</b>	<b>77,174</b>

<b>Traverse City Area Public Schools</b> <b>School Service Fund - Community Services - Restricted Federal Funds</b> <b>For the Fiscal Years Ending June 30</b>
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<b>Revenue</b>	2013-2014 Amended	2014-2015 Original
Local		
Federal	123,296	135,000
Intermediate School District		
Incoming Transfers/Other		
<b>Total Revenues</b>	<b>123,296</b>	<b>135,000</b>

<b>Expenditures</b>		
Salaries and Wages	53,077	60,240
Employee Benefits	29,795	34,296
Purchased Services	24,815	24,815
Supplies and Other	11,360	11,400
Capital Outlay	0	0
Transfer to General Fund and Other	4,249	4,249
<b>Total Expenditures</b>	<b>123,296</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>