

Plymouth-Canton Community Schools

***FISCAL YEAR 2021-2022
PROPOSED BUDGET***



PLYMOUTH-CANTON
COMMUNITY SCHOOLS
GLOBALLY FOCUSED. LOCALLY CONNECTED.

454 S. Harvey Street

Plymouth, MI 48170

June 22, 2021

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**PLYMOUTH-CANTON COMMUNITY SCHOOLS
BOARD OF EDUCATION**

MEMBERS

TERM EXPIRATION

Patti McCoin, President	2022
Anupam Chugh Sidhu, Vice President	2022
Patrick Kehoe, Treasurer	2026
Douglas Brooks, Secretary	2022
Lauren Christenson, Trustee	2026
Shawn Wilson, Trustee	2026
LaRonda Chastang, Trustee	2022

ADMINISTRATION

Superintendent	Monica Merritt
Chief Academic Officer	Bethany Rayl
Assistant Superintendent of Human Resources	Dr. Elizabeth Vartanian - Gibbs
Chief Finance and Operations Officer	Deborah Piesz
Executive Director of Communications and Marketing	Nick Brandon
Executive Director of Student Services	Kurt Tyszkiewicz

PLYMOUTH-CANTON COMMUNITY SCHOOLS

BUDGET ASSUMPTIONS

FISCAL YEAR 2021-2022

General

1. The enrollment projections will be developed by school site using the fall 2020 count adjusted for student movement, School of Choice as adopted, employee choice, shared time and the anticipated change in the base enrollment. The Stanfred enrollment projections will be used as a benchmark, along with adjustments to the maximum student load to maintain 3 feet of physical distancing in a classroom.
2. Plymouth-Canton Community Schools will issue Request for Proposals and/or quotes for goods / services being incorporated into the budget to achieve savings in all possible areas as required.
3. Contracts will be reviewed for potential cost savings.
4. The Enhancement Millage will continue to be included in the General Fund budget. A collection rate of 91% will be assumed based on Wayne County's historical data.

Revenues

5. The 2021-22 budget will be based on legislative data provided from the State when received. At this point it is assumed that State Aid Funding related to the foundation payment may change from \$8,111/FTE, based on an anticipated increase of \$164/FTE or \$8,275/FTE. The prior year's section 11d categorical funding of \$65/FTE or \$1,126,794 is expected to be reduced in the final state appropriation. In addition, a declining enrollment stability support amount of approximately \$2,398,153 is also expected to be received.
6. State Aid foundation will be calculated using the enrollment projection for the 90% fall 2021 FTE and the actual 2021 spring FTE's that comprise the 10% element of the calculation. All categorical funding will be calculated per formula.
7. The District will assume a Restricted Indirect Cost Rate of 1.98%, Unrestricted of 10.74% and Medicaid rate of 10.74% based on the 2020-2021 preliminary rates and historical adjustments.
8. The budget will be balanced by enacting expenditure controls for efficient, economical, and effective use of resources.
9. Grants have not been finalized so they are budgeted at current allocations. All other revenues are assumed to remain flat.
10. The operating property taxes that are collected by Plymouth-Canton Community Schools are the 18.00 mills on non-homestead properties and 6.0 mills associated with commercial personal property.
11. The debt property tax rate for the 2020-2021 fiscal year is 4.02 mills and will be updated based on estimated property tax values and debt service needs, not to exceed 4.02 mills.

12. The Fiscal Year 2021-2022 budget focuses on the District's strategic plan, academic goals and improvements as identified by the Superintendent, Board of Education and stakeholders.
13. Staffing was based on Board adopted class size guidelines, as modified above for physical distance of 3 feet.

Expenditures

14. Emphasis will be placed on identification of efficiencies, reengineering of operations, identification of revenue generators, and prudent review of alternative funding sources to maximize resources. Efficiencies and investments will be identified and tracked separately.
15. The District will prepare the budget using the Zero/Goal Based Budget Method. All costs will be scrutinized and funded based on the value added or outcome to the District's Vision and Mission.
16. The budget reflects increases identified as non-controllable (contracts, gasoline, postage, utilities, etc.) or identified as needing investments to support the strategic plan of the District.
17. The budget has been built to fund mandated costs; grant matching requirements; substantiated cost for current programs; less efficiencies or cost savings; plus initiatives required to reach goals of high academically performing schools, safe schools, and fiscal accountability.
18. Compensation per contract:
 1. PCEA / Teachers per negotiated contract (TBD). If the contract isn't settled the assumption will be current rates of compensation and maintaining the 2021 hard cap related to health care benefits.
 2. PCA / Administrators per negotiated contract (TBD). If the contract isn't settled the assumption will be current rates of compensation and maintaining the 2021 hard cap related to health care benefits.
 3. PCAEOP / Education Office Personnel (Secretaries) per negotiated contract (TBD). If the contract isn't settled the assumption will be current rates of compensation and maintaining the 2021 hard cap related to health care benefits.
 4. PCPA / Paraprofessionals per negotiated contract (TBD). If the contract isn't settled the assumption will be current rates of compensation and maintaining the 2021 hard cap related to health care benefits.
 5. Plymouth-Canton Plant Engineers MFT & SRP, AFT Local 6094 AFT Local 6094 / Plant Engineers per negotiated contract (TBD). If the contract isn't settled the assumption will be current rates of compensation and maintaining the 2021 hard cap related to health care benefits.
 6. Plymouth-Canton International Union of Operating Engineers, Local 324, AFL-CIO / Security per negotiated contract.
 7. Plymouth-Canton International Union of Operating Engineers, Local 324 O 324-A, B, C, D, G, H, P, RA, S, AFL-CIO / Licensed Techs per negotiated contract.

8. PCA / Food Service per negotiated contract (TBD). If the contract isn't settled the assumption will be current rates of compensation and maintaining the 2021 hard cap related to health care benefits.
 9. PCMA / Maintenance employees per negotiated contract (TBD). If the contract isn't settled the assumption will be current rates of compensation and maintaining the 2021 hard cap related to health care benefits.
 10. Non-Affiliated employees per contract levels.
 11. Extended Day employee union per negotiated compensation (TBD). If the contract isn't settled the assumption will be current rates of compensation and maintaining the 2021 hard cap related to health care benefits.
 12. Miscellaneous Hourly Employees will be reviewed.
- 19.** The impact of Public Act 152 (i.e. Hard Cap Legislation) limits the amount of benefit contributions that a school district can pay on behalf of their employees and are adjusted on a calendar year basis every January. The limits for the current plan year were \$6,818.87 for single subscriber, \$14,260.37 for 2 person coverage, and \$18,596.96 for full family coverage. **In March 2020, the limits increased per the legislation to \$7,043.89, \$14,730.96, and \$19,210.66, respectively, and will be included in this budget as required. The change reflects an increase of approximately 3.3% to the hard cap limits.**
20. With the recent reforms in the Michigan Public School Employees Retirement System (MPSERS) there are multiple contribution rates the District must pay based on employee choices and the new regulations. **The Fiscal Year 2020-2021 MPSERS rate is 28.21% with the UAAL rate at 14.51%.** All of the rates are set by the State of Michigan and must be paid on all wages. It is unclear what direction the rates will go, but a slight increase will be included and will be adjusted as updated information is received from the State.
21. Staffing was based on Board adopted class size guidelines, as modified above for physical distance of 3 feet.

GENERAL FUND

- Summary
- Revenue Detail
- Expenditure Detail



PLYMOUTH-CANTON
COMMUNITY SCHOOLS

GLOBALLY FOCUSED. LOCALLY CONNECTED.

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2021-2022 PROPOSED BUDGET
GENERAL FUND SUMMARY**

	FISCAL YEAR 2019-20 ACTUAL	FISCAL YEAR 2020-21 MID-YEAR AMENDED BUDGET	FISCAL YEAR 2021-22 PROPOSED BUDGET
REVENUE			
Local Sources	\$ 32,140,227	\$ 32,625,308	\$ 33,701,540
State Sources	130,245,768	132,798,908	131,383,296
Federal Sources	384,397	368,677	368,677
Intermediate Sources	10,692,548	10,961,910	11,094,510
Other Financing Sources	315,523	536,501	536,501
TOTAL REVENUE	\$ 173,778,463	\$ 177,291,304	\$ 177,084,524
EXPENDITURES			
Instruction	106,282,757	106,641,628	110,346,025
Supporting Services	65,242,932	71,426,755	73,441,123
Other Financing Uses	535,606	600,000	600,000
TOTAL EXPENDITURES	\$ 172,061,295	\$ 178,668,383	\$ 184,387,148
NET CHANGE IN FUND BALANCE (PLANNED USE)	1,717,168	(1,377,079)	(7,302,624)
BEGINNING FUND BALANCE	37,794,297	39,511,465	41,931,352
ENDING FUND BALANCE	\$ 39,511,465	\$ 38,134,386	\$ 34,628,728
	23.0%	21.3%	18.8%

Information Only:

OBJECT LEVEL EXPENDITURES

Salaries & Fringe Benefits	\$ 145,423,549	\$ 149,699,410	\$ 152,876,672
Purchased Services	\$ 16,500,635	\$ 18,715,618	\$ 20,353,084
Supplies & Materials	\$ 7,582,857	\$ 6,794,919	\$ 7,702,926
Capital Outlay & Equipment	\$ 751,394	\$ 950,880	\$ 950,880
Other Expenditures	\$ 1,802,859	\$ 2,507,556	\$ 2,503,586
TOTAL EXPENDITURES	\$ 172,061,295	\$ 178,668,383	\$ 184,387,148

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2021-2022 PROPOSED BUDGET
GENERAL FUND**

	FISCAL YEAR 2019-20 ACTUAL	FISCAL YEAR 2020-21 MID- YEAR AMENDED BUDGET	FISCAL YEAR 2021-22 PROPOSED BUDGET
REVENUE			
LOCAL SOURCES			
Property taxes	\$ 28,835,066	\$ 30,430,188	\$ 30,923,421
Interest	333,346	28,668	28,668
Student activity revenue	977,994	652,066	1,004,335
Rental income	258,923	129,460	212,761
Other local sources	768,751	511,755	659,184
Student tuition	159,323	4,485	4,485
Medicaid - Fee for Service	779,687	799,686	799,686
Insurance Reimbursement	-	19,000	19,000
Sale of assets	27,137	50,000	50,000
Total Local Sources Revenue	32,140,227	32,625,308	33,701,540
STATE REVENUE			
Foundation Allowance	105,592,068	106,888,233	104,018,565
Special Ed Foundation Allowance(Sec 51a.2)	9,473,874	9,426,709	9,426,709
MPSERS Cost Offset 147a	3,228,526	1,852,984	3,045,283
MPSERS 147C Unfunded Accrued Liability	11,944,700	14,281,421	14,433,722
Less: State Sources Allocated to Act 18	(1,742,828)	(1,469,913)	(1,469,913)
Headlee Oblig for Data Collect-Adair	448,467	451,974	451,974
Vocational Education (Sec 61a(1), (2))	624,763	628,274	628,274
Other State Revenue	557,171	557,226	559,984
State Aid Adjustments	119,027	182,000	288,698
Total State Revenue	130,245,768	132,798,908	131,383,296
FEDERAL REVENUE			
QSCB Interest Subsidy	352,290	350,228	350,228
Medicaid - Outreach	32,107	18,449	18,449
Total Federal Revenue	384,397	368,677	368,677
INTERMEDIATE AND OTHER REVENUE			
Act 18 Independence Parapros	2,114,596	2,603,380	2,603,380
Act 18 Center Program Indirect	588,562	474,130	474,130
Act 18 Center Program Settlement	-	(41,000)	(41,000)
Enhancement Millage	7,071,390	7,007,400	7,140,000
Other Intermediate Revenue	918,000	918,000	918,000
Total Intermediate Revenue	10,692,548	10,961,910	11,094,510
OTHER FINANCING SOURCES			
Transfers in from Other Funds	315,523	536,501	536,501
Total Other Financing Sources	315,523	536,501	536,501
TOTAL REVENUE	\$ 173,778,463	\$ 177,291,304	\$ 177,084,524

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2021-2022 PROPOSED BUDGET
GENERAL FUND**

	FISCAL YEAR 2019-20 ACTUAL	FISCAL YEAR 2020-21 MID- YEAR AMENDED BUDGET	FISCAL YEAR 2021-22 PROPOSED BUDGET
EXPENDITURES			
INSTRUCTION			
Basic Programs	\$ 90,354,605	\$ 89,924,396	\$ 93,923,305
Added Needs	15,927,983	16,717,232	16,422,720
Adult Education (Sec 107)	169	-	-
Total Instruction	106,282,757	106,641,628	110,346,025
SUPPORTING SERVICES			
Pupil Support	12,313,984	13,869,003	14,367,260
Instructional Support	10,820,004	11,482,859	11,772,474
General Administration	902,457	972,582	977,420
School Administration	10,766,094	11,383,371	11,484,017
Business	1,664,865	1,932,433	1,998,165
Maintenance & Operations	14,384,086	15,482,277	16,627,543
Transportation	7,501,963	8,122,765	8,593,581
Central Support Services	3,230,879	3,496,941	3,608,378
School Activities	2,351,293	2,692,482	1,977,976
Community Services	715,184	732,147	774,414
Facility Improvements	72,464	65,000	65,000
Non-voted Debt Service	519,659	1,194,895	1,194,895
Total Supporting Services	65,242,932	71,426,755	73,441,123
TOTAL OPERATING EXPENDITURES	171,525,689	178,068,383	183,787,148
OTHER FINANCING USES			
Transfers to Other Funds	535,606	600,000	600,000
Total Other Financing Uses	535,606	600,000	600,000
TOTAL EXPENDITURES	\$ 172,061,295	\$ 178,668,383	\$ 184,387,148
NET CHANGE IN FUND BALANCE	1,717,168	(1,377,079)	(7,302,624)
BEGINNING FUND BALANCE	37,794,297	39,511,465	41,931,352
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	23.0%	21.3%	18.8%
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OBJECT LEVEL EXPENDITURES			
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Purchased Services	16,500,635	18,715,618	20,353,084
Supplies & Materials	7,582,857	6,794,919	7,702,926
Capital Outlay & Equipment	751,394	950,880	950,880
Other Expenditures	1,802,859	2,507,556	2,503,586
TOTAL EXPENDITURES	\$ 172,061,295	\$ 178,668,383	\$ 184,387,148

***CAPITAL PROJECT
FUNDS***

CAPITAL PROJECTS FUND – The Capital Project Fund accounts for transactions related to resources obtained and used for the acquisition, construction or improvement of capital facilities.

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2021-2022 INITIAL BUDGET
ATHLETIC CAPITAL IMPROVEMENT FUND**

	<u>FISCAL YEAR 2019-20 ACTUAL</u>	<u>FISCAL YEAR 2020-21 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2020-21 WORKING BUDGET</u>	<u>FISCAL YEAR 2021-2022 PROPOSED BUDGET</u>
REVENUE - Conference & League Event Profits	\$ -	\$ -	\$ -	\$ -
Other Local Revenue	-	-	28,278	-
EXPENDITURES - Facility Improvements	<u>61,130</u>	<u>21,188</u>	<u>45,652</u>	<u>3,814</u>
REVENUE OVER (UNDER) EXPENDITURES	(61,130)	(21,188)	(17,374)	(3,814)
BEGINNING FUND BALANCE	<u>82,318</u>	<u>21,188</u>	<u>21,188</u>	<u>3,814</u>
ENDING FUND BALANCE	<u>\$ 21,188</u>	<u>\$ -</u>	<u>\$ 3,814</u>	<u>\$ -</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2021-2022 PROPOSED BUDGET
2013 BOND PROJECTS - CAPITAL IMPROVEMENT FUND**

	<u>FISCAL YEAR 2019-20 ACTUAL</u>	<u>FISCAL YEAR 2020-21 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2020-21 WORKING BUDGET</u>	<u>FISCAL YEAR 2021-2022 PROPOSED BUDGET</u>
REVENUE - Investment earnings and other	\$ 99,635	\$ 25,000	\$ 41,363	\$ -
EXPENDITURES - Bond projects	<u>1,025,747</u>	<u>292,913</u>	<u>51,516</u>	<u>1,000</u>
REVENUE OVER (UNDER) EXPENDITURES	(926,112)	(267,913)	(10,153)	(1,000)
BEGINNING FUND BALANCE	<u>937,265</u>	<u>267,913</u>	<u>11,153</u>	<u>1,000</u>
ENDING FUND BALANCE	<u>\$ 11,153</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ -</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2021-2022 PROPOSED BUDGET
2015 BOND PROJECTS - CAPITAL IMPROVEMENT FUND**

	<u>FISCAL YEAR 2019-20 ACTUAL</u>	<u>FISCAL YEAR 2020-21 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2020-21 WORKING BUDGET</u>	<u>FISCAL YEAR 2021-2022 PROPOSED BUDGET</u>
REVENUE - Investment earnings and other	\$ 146,332	\$ 175,412	\$ 51,685	\$ 500
EXPENDITURES - Bond projects	<u>7,413,920</u>	<u>7,191,875</u>	<u>6,554,971</u>	<u>40,500</u>
REVENUE OVER (UNDER) EXPENDITURES	(7,267,588)	(7,016,463)	(6,503,286)	(40,000)
BEGINNING FUND BALANCE	<u>13,810,874</u>	<u>7,016,463</u>	<u>6,543,286</u>	<u>40,000</u>
ENDING FUND BALANCE	<u>\$ 6,543,286</u>	<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ -</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2021-2022 PROPOSED BUDGET
2019 BOND PROJECTS - CAPITAL IMPROVEMENT FUND**

	<u>FISCAL YEAR 2019-20 ACTUAL</u>	<u>FISCAL YEAR 2020-21 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2020-21 WORKING BUDGET</u>	<u>FISCAL YEAR 2021-2022 PROPOSED BUDGET</u>
REVENUE				
Investment Earnings	\$ 99,425	\$ 154,746	\$ 5,470	\$ 2,400
TOTAL REVENUE	99,425	154,746	5,470	2,400
EXPENDITURES - Bond projects	-	5,000,000	3,296,652	3,023,096
REVENUE OVER (UNDER) EXPENDITURES	99,425	(4,845,254)	(3,291,182)	(3,020,696)
BEGINNING FUND BALANCE	6,212,453	6,367,199	6,311,878	3,020,696
ENDING FUND BALANCE	\$ 6,311,878	\$ 1,521,945	\$ 3,020,696	\$ -

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2021-2022 PROPOSED BUDGET
2020 BOND PROJECTS - CAPITAL IMPROVEMENT FUND**

	<u>FISCAL YEAR 2019-20 ACTUAL</u>	<u>FISCAL YEAR 2020-21 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2020-21 WORKING BUDGET</u>	<u>FISCAL YEAR 2021-2022 PROPOSED BUDGET</u>
REVENUE				
Investment Earnings	\$ 11,304	\$ 200,000	\$ 180,699	\$ 168,000
Premium on Debt Issue	9,474,738			
Bond Proceeds	<u>100,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE	109,486,042	200,000	180,699	168,000
EXPENDITURES - Bond projects	<u>454,611</u>	<u>16,195,500</u>	<u>10,539,431</u>	<u>41,846,792</u>
REVENUE OVER (UNDER) EXPENDITURES	109,031,431	(15,995,500)	(10,358,732)	(41,678,792)
BEGINNING FUND BALANCE	<u>-</u>	<u>109,045,127</u>	<u>109,031,431</u>	<u>98,672,699</u>
ENDING FUND BALANCE	<u>\$ 109,031,431</u>	<u>\$ 93,049,627</u>	<u>\$ 98,672,699</u>	<u>\$ 56,993,907</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
 FISCAL YEAR 2021-2022 BUDGET
 CAPITAL IMPROVEMENT FUND (SALE OF PROPERTY)**

	<u>FISCAL YEAR 2019-20 ACTUAL</u>	<u>FISCAL YEAR 2020-21 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2020-21 WORKING BUDGET</u>	<u>FISCAL YEAR 2021-2022 PROPOSED BUDGET</u>
REVENUE				
Proceeds related to capital assets	\$ -	\$ -	\$ -	\$ -
Interest earnings	<u>1,821</u>	<u>4,500</u>	<u>134</u>	<u>146</u>
Total Revenue	1,821	4,500	134	146
EXPENDITURES - Capital Outlay	<u>38,904</u>	<u>80,000</u>	<u>-</u>	<u>225,846</u>
REVENUE OVER (UNDER) EXPENDITURES	(37,083)	(75,500)	134	(225,700)
BEGINNING FUND BALANCE	<u>262,649</u>	<u>187,149</u>	<u>225,566</u>	<u>225,700</u>
ENDING FUND BALANCE	<u>\$ 225,566</u>	<u>\$ 111,649</u>	<u>\$ 225,700</u>	<u>\$ -</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2021-2022 h\k\ h\ o-) BUDGET
TECHNOLOGY DEVICE REPLACEMENT FUND**

	<u>FISCAL YEAR 2019-20 ACTUAL</u>	<u>FISCAL YEAR 2020-21 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2020-21 WORKING BUDGET</u>	<u>FISCAL YEAR 2021-22 PROPOSED BUDGET</u>
REVENUE				
Transfer in from General Fund	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-
Total Revenue	-	-	-	-
EXPENDITURES	-	-	-	-
REVENUE OVER (UNDER) EXPENDITURES	-	-	-	-
BEGINNING FUND BALANCE	<u>304,829</u>	<u>304,829</u>	<u>304,829</u>	<u>304,829</u>
ENDING FUND BALANCE	<u>\$ 304,829</u>	<u>\$ 304,829</u>	<u>\$ 304,829</u>	<u>\$ 304,829</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2021-2022 h\k\h\o-) BUDGET
NICHOLS TRUST FUND**

	<u>FISCAL YEAR 2019-20 ACTUAL</u>	<u>FISCAL YEAR 2020-21 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2020-21 WORKING BUDGET</u>	<u>FISCAL YEAR 2021-2022 PROPOSED BUDGET</u>
REVENUE - Investment Earnings	\$ -	\$ -	\$ -	\$ -
EXPENDITURES	<u>-</u>	<u>20,321</u>	<u>-</u>	<u>20,221</u>
REVENUE OVER (UNDER) EXPENDITURES	-	(20,321)	-	(20,221)
BEGINNING FUND BALANCE	<u>20,221</u>	<u>20,321</u>	<u>20,221</u>	<u>20,221</u>
ENDING FUND BALANCE	<u>\$ 20,221</u>	<u>\$ -</u>	<u>\$ 20,221</u>	<u>\$ -</u>

DEBT SERVICE FUND

DEBT SERVICE FUND – The Debt Service Fund is a fund to account for the principal and interest payments on general long term liability.

PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2021-2022 h\k\ h\ o-) BUDGET
DEBT RETIREMENT FUND

	FISCAL YEAR 2021-2022					
	FISCAL YEAR 2019-20 ACTUAL	FISCAL YEAR 2020-21 ORIGINAL BUDGET	FISCAL YEAR 2020-21 WORKING BUDGET	VOTED DEBT	SET-ASIDE 2010 NON-VOTED DEBT	PROPOSED BUDGET
REVENUE						
Property Taxes - Current	\$ 25,269,056	\$ 26,102,584	\$ 26,392,638	\$ 26,807,446	\$ -	\$ 26,807,446
Property Taxes - Delinquent	54,878	10,000	10,036	10,036	-	10,036
State Sources - PPT Loss Reimbursement	452,857	407,034	523,799	361,800	-	361,800
Investment Earnings	298,599	269,000	7,674	8,161	740	8,901
Total Revenue	26,075,390	26,788,618	26,934,147	27,187,443	740	27,188,183
EXPENDITURES						
Bond Principal	18,140,000	17,460,000	17,460,000	18,580,000	-	18,580,000
Bond Interest	7,659,631	9,502,009	9,502,009	9,109,176	-	9,109,176
Other fees and costs	3,200	3,500	3,200	3,500	-	3,500
Total Expenditures	25,802,831	26,965,509	26,965,209	27,692,676	-	27,692,676
REVENUE OVER (UNDER) EXPENDITURES	272,559	(176,891)	(31,062)	(505,233)	740	(504,493)
OTHER FINANCING SOURCES (USES)						
Transfer In - QSCB Set-Aside	-	472,500	657,178	-	472,500	472,500
Proceeds from Bond Refunding	-	-	-	-	-	-
Costs of issuance	-	-	-	-	-	-
Payment to escrow agent	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	472,500	657,178	-	472,500	472,500
Net Change in Fund Balance	272,559	295,609	626,116	(505,233)	473,240	(31,993)
BEGINNING FUND BALANCE	6,692,271	7,352,020	6,964,830	2,865,776	4,725,170	7,590,946
ENDING FUND BALANCE	\$ 6,964,830	\$ 7,647,629	\$ 7,590,946	\$ 2,360,543	\$ 5,198,410	\$ 7,558,953
FUND BALANCE RESTRICTIONS:						
Fund Balance Restricted for 2010 QSCB						
Set Aside Funds	\$ 4,067,392	\$ 4,614,927	\$ 4,725,170	\$ -	\$ 5,198,410	\$ 5,198,410
Fund Balance Restricted for Bonded Debt	2,897,438	3,032,702	2,865,776	2,360,543	-	2,360,543
	\$ 6,964,830	\$ 7,647,629	\$ 7,590,946	\$ 2,360,543	\$ 5,198,410	\$ 7,558,953

***INTERNAL SERVICE
FUND***

INTERNAL SERVICE FUND – The Internal Service Fund accounts for the District’s self-insurance health program.

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2021-2022 h k \ h \ o -) BUDGET
INTERNAL SERVICE (HEALTHCARE) FUND BUDGET**

	<u>FISCAL YEAR 2019-20</u> <u>ACTUAL</u>	<u>FISCAL YEAR 2020-21</u> <u>ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2020-21</u> <u>WORKING BUDGET</u>	<u>FISCAL YEAR 2021-2022</u> <u>PROPOSED BUDGET</u>
REVENUE				
Charges to Other Funds (Hard Cap)	\$ 18,542,140	\$ 18,982,200	\$ 18,440,325	\$ 18,440,325
Employee Contributions	<u>1,963,745</u>	<u>2,178,000</u>	<u>2,833,077</u>	<u>2,833,077</u>
Total Revenue	20,505,885	21,160,200	21,273,402	21,273,402
EXPENDITURES - Claims and Fees	<u>19,135,620</u>	<u>21,160,200</u>	<u>19,934,790</u>	<u>22,023,587</u>
REVENUE OVER (UNDER) EXPENDITURES	1,370,265	-	1,338,612	(750,185)
BEGINNING FUND BALANCE	<u>1,954,967</u>	<u>1,650,967</u>	<u>3,325,232</u>	<u>4,663,844</u>
ENDING FUND BALANCE	<u>\$ 3,325,232</u>	<u>\$ 1,650,967</u>	<u>\$ 4,663,844</u>	<u>\$ 3,913,659</u>

***SPECIAL REVENUE
FUNDS***

SPECIAL REVENUE FUNDS – The Special Revenue Fund accounts for the proceeds of specific revenue sources legally restricted to expenditures for specified purposes

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2021-2022 PROPOSED BUDGET
ACT 18 CENTER PROGRAM**

	<u>FISCAL YEAR 2019-20 ACTUAL</u>	<u>FISCAL YEAR 2020-21 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2020-21 WORKING BUDGET</u>	<u>FISCAL YEAR 2021-22 PROPOSED BUDGET</u>
REVENUE				
County-wide Act 18 Millage	\$ 3,541,139	\$ 5,297,054	\$ 4,753,502	\$ 4,536,515
State Sources	<u>1,742,828</u>	<u>1,469,913</u>	<u>1,469,913</u>	<u>1,469,913</u>
Total Revenue	5,283,967	6,766,967	6,223,415	6,006,428
EXPENDITURES				
Wages and Fringe Benefits	4,412,126	5,958,792	5,308,298	5,263,430
Purchased Services	259,926	294,323	399,122	224,358
Supplies and Materials	23,353	31,403	41,865	44,510
Equipment	-	8,319	-	-
Indirect Costs	<u>588,562</u>	<u>474,130</u>	<u>474,130</u>	<u>474,130</u>
Total Expenditures	<u>5,283,967</u>	<u>6,766,967</u>	<u>6,223,415</u>	<u>6,006,428</u>
REVENUE OVER (UNDER) EXPENDITURES	-	-	-	-
BEGINNING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2021-2022 h k \ h \ o -) BUDGET
COMMUNITY SERVICES FUND**

	FISCAL YEAR 2019-20 ACTUAL	FISCAL YEAR 2021-22					
		FISCAL YEAR 2020-21 ORIGINAL BUDGET	FISCAL YEAR 2020-21 WORKING BUDGET	EXTENDED DAY	TUITION PRESCHOOL	COMMUNITY EDUCATION	PROPOSED BUDGET
REVENUE	\$ 3,580,898	\$ 5,154,860	\$ 733,356	\$ 2,644,700	\$ 1,205,523	\$ 531,200	\$ 4,381,423
EXPENDITURES							
Salaries & Wages	2,117,973	2,207,024	356,910	1,188,134	973,247	157,456	2,318,837
Fringe Benefits	1,279,509	1,368,846	326,266	727,063	591,859	97,544	1,416,466
Purchased Services	284,388	387,177	106,393	2,061	113,589	254,950	370,600
Supplies & Materials	211,838	346,956	78,180	194,595	115,478	21,250	331,323
Capital Outlay	5,044	5,303	9,303	5,738	8,150	-	13,888
Other Expenses	137,305	169,700	58,995	15,916	3,200	-	19,116
Transfer to General Fund	310,347	511,193	106,134	396,705	114,488	-	511,193
Total Expenditures	4,346,404	4,996,199	1,042,181	2,530,212	1,920,011	531,200	4,981,423
REVENUE OVER (UNDER) EXPENDITURES	(765,505.52)	158,661	(308,825)	114,488	(714,488)	-	(600,000)
OTHER FINANCING SOURCES - Transfer in from General Fund	535,606	-	-	-	600,000	-	600,000
NET CHANGE IN FUND BALANCE	(229,900)	158,661	(308,825)	114,488	(114,488)	-	-
BEGINNING FUND BALANCE	933,813	570,225	703,913	218,969	176,119	-	395,088
ENDING FUND BALANCE	\$ 703,913	\$ 728,886	\$ 395,088	\$ 333,457	\$ 61,631	\$ -	\$ 395,088

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2021-2022 PROPOSED BUDGET
FOOD SERVICE FUND**

	<u>FISCAL YEAR 2019-20 ACTUAL</u>	<u>FISCAL YEAR 2020-21 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2020-21 WORKING BUDGET</u>	<u>FISCAL YEAR 2021-2022 PROPOSED BUDGET</u>
REVENUE				
Sales	\$ 2,516,510	\$ 3,559,392	\$ 43,318	\$ 613,231
State Sources	267,202	256,924	256,924	299,151
Federal Sources	2,851,178	2,105,992	4,578,515	4,984,917
Transfer from 31a - At Risk	35,580	29,151	25,005	29,151
Other Income	6,809	-	500	-
Total Revenue	<u>5,677,279</u>	<u>5,951,459</u>	<u>4,904,262</u>	<u>5,926,450</u>
EXPENDITURES				
Salaries	1,575,682	1,585,297	1,503,866	1,765,614
Benefits	1,273,791	1,280,113	1,366,170	1,477,022
Purchased services	169,639	153,999	199,440	245,155
Food costs	2,076,589	2,407,502	1,797,190	1,996,847
Supplies/materials	147,640	253,616	216,634	252,809
Equipment	65,476	113,951	64,951	150,000
Other expenses	22,263	30,985	27,525	28,841
Indirect costs	-	-	-	-
Total Expenditures	<u>5,331,080</u>	<u>5,825,463</u>	<u>5,175,776</u>	<u>5,916,288</u>
REVENUE OVER (UNDER) EXPENDITURES	346,198	125,996	(271,514)	10,162
BEGINNING FUND BALANCE	<u>819,679</u>	<u>654,333</u>	<u>1,165,878</u>	<u>894,364</u>
ENDING FUND BALANCE	<u>\$ 1,165,878</u>	<u>\$ 780,329</u>	<u>\$ 894,364</u>	<u>\$ 904,526</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2021-2022 PROPOSED BUDGET
FUNDED PROJECTS FUND**

	<u>FISCAL YEAR 2019-20 ACTUAL</u>	<u>FISCAL YEAR 2020-21 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2020-21 WORKING BUDGET</u>	<u>FISCAL YEAR 2021-2022 PROPOSED BUDGET</u>
REVENUE -	\$ 8,743,221	\$ 10,680,788	\$ 14,823,061	\$ 18,610,613
EXPENDITURES -	<u>8,889,465</u>	<u>10,680,788</u>	<u>14,823,061</u>	<u>18,610,613</u>
REVENUE OVER (UNDER) EXPENDITURES	(146,244)	-	-	-
BEGINNING FUND BALANCE (as restated)	<u>84,603</u>	<u>-</u>	<u>(61,641)</u>	<u>(61,641)</u>
ENDING FUND BALANCE	<u>\$ (61,641)</u>	<u>\$ -</u>	<u>\$ (61,641)</u>	<u>\$ (61,641)</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2021-22 PROPOSED BUDGET
FUNDED PROJECTS**

Grant	Funding Source	FISCAL YEAR 2019-20 ACTUAL	FISCAL YEAR 2020-21 ORIGINAL BUDGET	FISCAL YEAR 2020-21 WORKING BUDGET	FISCAL YEAR 2021-2022 PROPOSED BUDGET
IDEA Preschool-Regular (Spec Ed)	Federal	\$ 173,514	\$ 158,418	\$ 151,956	\$ 151,956
IDEA Preschool Carryover	Federal	-	-	-	-
IDEA Flowthrough Regular	Federal	\$ 2,903,165	3,306,688	3,459,929	3,459,929
IDEA Flowthrough Carryover	Federal	\$ 352,408	352,409	352,409	352,409
IDEA CPE	Federal	\$ 264,000	216,832	230,099	230,099
Perkins (Secondary) Voc Ed	Federal	\$ 182,027	183,252	243,076	243,076
Title 1, Part A Regular	Federal	\$ 879,549	974,031	827,927	827,927
Title 1 Carryover	Federal	82,332	82,333	94,482	94,482
Title II, Part A	Federal	\$ 260,826	347,256	287,586	287,586
Title II Carryover	Federal	218,455	309,874	185,207	185,207
Title III	Federal	\$ 52,846	123,490	92,618	92,618
Title III, C/O	Federal	33,893	33,893	33,893	33,893
Title III, Immigrant Funds	Federal	\$ 3,340	57,322	79,715	79,715
Title IV	Federal	\$ 31,268	129,191	60,125	60,125
WIA, Adult Basic Education	Federal	\$ 141,864	157,540	155,000	155,000
CARES Act ESSER 1	Federal	\$ -	-	796,672	-
CARES Act ESSER 2	Federal	\$ -	-	3,679,572	-
CARES Act ESSER 3	Federal	\$ -	-	-	8,263,796
Total Federal		\$ 5,579,487	\$ 6,432,529	\$ 10,730,266	\$ 14,517,818
Michigan School Readiness (MDE)	State Restricted	398,551	363,854	283,739	283,739
At-Risk (31A)	State Restricted	1,650,021	2,671,791	2,671,791	2,671,791
At-Risk (31A) Carryover	State Restricted	481,078	195,805	195,805	195,805
Section 41 Bilingual Education	State Restricted	31,534	139,999	139,999	139,999
MiSTEM Advisory Council Grants	State Restricted	-	74,339	-	-
MI Rehabilitation Services	State Restricted	5,472	27,339	21,801	21,801
Early Literacy Grant (Sec 35a(5))	State Restricted	71,239	161,680	222,516	222,516
Early Literacy Grant (35a(5)) Carryover	State Restricted	-	-	141,967	141,967
Mental Health/Suicide Awareness	State Restricted	-	-	-	-
Mental Health/Suicide Awareness c/o	State Restricted	-	-	-	-
MDE Sec 22i Tech Infrastructure (TRIG)	State Restricted	-	8,061	-	-
TRIG Professional Development	State Restricted	-	38,846	-	-
Fuel Up to Play 60	State Restricted	-	-	-	-
MTSA Transition Grant	State Restricted	-	2,611	-	-
FIRST Robotics	State Restricted	13,698	39,532	29,901	29,901
Adult Education - Sec. 107	State Restricted	312,493	325,707	235,894	235,894
Total State		\$ 2,964,086	\$ 4,049,564	\$ 3,943,413	\$ 3,943,413
Early Childhood Initiative	WCRESA	24,154	26,400	26,400	26,400
WCRESA Transition	WCRESA	-	1,965	2,000	2,000
Positive Behavior Support	WCRESA	11,964	13,100	15,300	15,300
Evaluation Training Grant	WCRESA	-	-	-	-
Total Intermediate		\$ 36,118	\$ 41,465	\$ 43,700	\$ 43,700
Bosch Grant	Other	39,303	70,370	46,255	46,255
United Way Grants	Other	6,036	17,322	14,227	14,227
Educational Excellence Foundation	Other	78,589	58,775	45,200	45,200
MECU - Equity Initiatives Donation	Other	-	7,181	-	-
Other Local Grants	Other	-	3,582	-	-
Total Other		\$ 123,928	\$ 157,230	\$ 105,682	\$ 105,682
GRAND TOTAL		\$ 8,703,619	\$ 10,680,788	\$ 14,823,061	\$ 18,610,613

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
 FISCAL YEAR 2021-2022 h\k\ h\ o-) ' BUDGET
 SCHOOL ACTIVITIES SPECIAL REVENUE FUND**

	<u>FISCAL YEAR 2019-20 ACTUAL</u>	<u>FISCAL YEAR 2020-21 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2020-2021 WORKING BUDGET</u>	<u>FISCAL YEAR 2021-2022 PROPOSED BUDGET</u>
REVENUE - SCHOOL DEPOSITS	\$ -	\$ 2,989,042	\$ 751,393	\$ 2,045,000
EXPENDITURES - SCHOOL ACTIVITIES	<u>-</u>	<u>2,989,042</u>	<u>637,330</u>	<u>1,896,000</u>
REVENUE OVER (UNDER) EXPENDITURES	-	-	114,063	149,000
BEGINNING FUND BALANCE (as restated)	<u>-</u>	<u>2,941,355</u>	<u>2,028,394</u>	<u>2,142,457</u>
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ 2,941,355</u>	<u>\$ 2,142,457</u>	<u>\$ 2,291,457</u>