

Plymouth-Canton Community Schools

***FISCAL YEAR 2022-2023
PROPOSED BUDGET***



PLYMOUTH-CANTON
COMMUNITY SCHOOLS
GLOBALLY FOCUSED. LOCALLY CONNECTED.

454 S. Harvey Street

Plymouth, MI 48170

June 14, 2022

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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 2022-2023

General

1. The enrollment projections will be developed by school site using the fall 2021 count adjusted for student movement (for example virtual academy), 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.
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 2022-23 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 \$8,700/FTE, based on an anticipated increase of \$435/FTE to \$9,135/FTE, based on the Governor's preliminary budget.
6. State Aid foundation will be calculated using the enrollment projection for the 90% fall 2022 FTE and the actual 2022 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 2.18%, Unrestricted of 9.48% and Medicaid rate of 9.47% based on the 2021-2022 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 2021-2022 fiscal year is 4.00 mills and will be updated based on estimated property tax values and debt service needs, not to exceed 4.00 mills.
12. The Fiscal Year 2022-2023 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.

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, Mission and Dynamic Plan.
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.
 2. PCA / Administrators per negotiated contract.
 3. PCAEOP / Education Office Personnel (Secretaries) per negotiated contract.
 4. PCPA / Paraprofessionals per negotiated contract.
 5. Plymouth-Canton Plant Engineers MFT & SRP, AFT Local 6094 AFT Local 6094 / Plant Engineers per negotiated contract.
 6. Plymouth-Canton International Union of Operating Engineers, Local 324, AFL-CIO / Security per negotiated contract (TBD). If the contract isn't settled the assumption will be current rates of compensation and maintaining the 2022 hard cap related to health care benefits.
 7. Plymouth-Canton International Union of Operating Engineers, Local 324 0 324-A, B, C, D, G, H, P, RA, S, AFL-CIO / Licensed Techs per negotiated contract.
 8. PCA / Food Service per negotiated contract.
 9. PCMA / Maintenance employees per negotiated contract.
 10. Non-Affiliated employees per contract levels.
 11. Extended Day employee union per negotiated contract.
 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 \$7,043.89 for single subscriber, \$14,730.96 for 2 person coverage, and \$19,210.66 for full family coverage. **In March 2021, the limits increased per the legislation to \$7,304.51,**

\$15,276.01, and \$19,921.45, respectively, and will be included in this budget as required. The change reflects an increase of approximately 3.7% 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 2021-2022 MPSERS rate is 28.23% with the UAAL rate at 15.05%.** 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.

GENERAL FUND

- Summary
- Revenue Detail
- Expenditure Detail



PLYMOUTH-CANTON

COMMUNITY SCHOOLS

GLOBALLY FOCUSED. LOCALLY CONNECTED.

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2022-2023 PROPOSED BUDGET
GENERAL FUND SUMMARY**

	FISCAL YEAR 2020-21 ACTUAL	FISCAL YEAR 2021-22 MID-YEAR AMENDED BUDGET	FISCAL YEAR 2022-23 PROPOSED BUDGET	VARIANCE INCREASE (DECREASE)
REVENUE				
Local Sources	\$ 32,344,727	\$ 33,545,585	\$ 33,221,210	\$ (324,375)
State Sources	135,176,709	137,467,081	144,520,308	7,053,227
Federal Sources	204,806	549,258	392,206	(157,052)
Intermediate Sources	10,736,438	11,391,443	10,183,523	(1,207,920)
Other Financing Sources	23,168	144,842	144,842	-
TOTAL REVENUE	\$ 178,485,848	\$ 183,098,209	\$ 188,462,089	\$ 5,363,880
EXPENDITURES				
Instruction	104,318,758	113,271,210	114,870,216	1,599,006
Supporting Services	67,266,807	76,349,069	79,444,593	3,095,524
Other Financing Uses	490,952	-	-	-
TOTAL EXPENDITURES	\$ 172,076,517	\$ 189,620,279	\$ 194,314,809	\$ 4,694,530
NET CHANGE IN FUND BALANCE (PLANNED USE)	6,409,331	(6,522,070)	(5,852,720)	669,350
BEGINNING FUND BALANCE	39,511,464	45,920,795	39,398,725	
ENDING FUND BALANCE	\$ 45,920,795	\$ 39,398,725	\$ 33,546,005	
	26.7%	20.8%	17.3%	
Information Only:				
OBJECT LEVEL EXPENDITURES				
Salaries & Fringe Benefits	\$ 145,570,794	\$ 158,209,164	\$ 162,143,752	\$ 3,934,588
Purchased Services	\$ 17,594,539	\$ 20,217,053	\$ 20,902,097	685,044
Supplies & Materials	\$ 6,574,759	\$ 8,356,967	\$ 8,380,113	23,146
Capital Outlay & Equipment	\$ 301,674	\$ 1,122,132	\$ 1,159,165	37,033
Other Expenditures	\$ 2,034,751	\$ 1,714,963	\$ 1,729,682	14,719
TOTAL EXPENDITURES	\$ 172,076,517	\$ 189,620,279	\$ 194,314,809	\$ 4,694,530

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2022-2023 PROPOSED BUDGET
GENERAL FUND**

	FISCAL YEAR 2020-21 ACTUAL	FISCAL YEAR 2021-22 MID- YEAR AMENDED BUDGET	FISCAL YEAR 2022-23 PROPOSED BUDGET	VARIANCE INCREASE (DECREASE)
REVENUE				
LOCAL SOURCES				
Property taxes	\$ 29,573,105	\$ 30,838,600	\$ 30,358,957	\$ (479,643)
Interest	25,464	4,000	\$ 38,289	34,289
Student activity revenue	966,811	1,004,335	\$ 1,114,328	109,993
Rental income	123,408	206,761	\$ 212,047	5,286
Other local sources	394,411	666,403	\$ 666,403	-
Student tuition	404,365	4,800	\$ 10,500	5,700
Medicaid - Fee for Service	740,846	799,686	\$ 799,686	-
Insurance Reimbursement	115,000	19,000	\$ 19,000	-
Sale of assets	1,317	2,000	\$ 2,000	-
Total Local Sources Revenue	32,344,727	33,545,585	33,221,210	(324,375)
STATE REVENUE				
Foundation Allowance	107,519,027	108,094,672	114,030,279	5,935,607
Special Ed Foundation Allowance(Sec 51a.2)	9,426,709	9,134,057	9,134,057	-
MPSERS Cost Offset 147a	3,755,318	1,924,671	3,204,593	1,279,922
MPSERS 147C Unfunded Accrued Liability	14,237,525	17,691,431	17,771,029	79,598
Less: State Sources Allocated to Act 18	(2,034,333)	(1,469,913)	(2,034,333)	(564,420)
Headlee Oblig for Data Collect-Adair	447,440	439,372	440,010	638
Vocational Education (Sec 61a(1), (2))	628,275	448,293	431,358	(16,935)
Other State Revenue	957,729	915,800	1,254,617	338,817
State Aid Adjustments	239,019	288,698	288,698	-
Total State Revenue	135,176,709	137,467,081	144,520,308	7,053,227
FEDERAL REVENUE				
QSCB Interest Subsidy	177,206	530,809	353,602	(177,207)
Medicaid - Outreach	27,600	18,449	38,604	20,155
Total Federal Revenue	204,806	549,258	392,206	(157,052)
INTERMEDIATE AND OTHER REVENUE				
Act 18 Independence Parapros	1,732,339	2,603,380	2,603,380	-
Act 18 Center Program Indirect	605,614	771,063	771,063	-
Act 18 Center Program Settlement	(40,997)	(41,000)	(41,000)	-
Enhancement Millage	7,525,329	7,140,000	5,932,080	(1,207,920)
Other Intermediate Revenue	914,153	918,000	918,000	-
Total Intermediate Revenue	10,736,438	11,391,443	10,183,523	(1,207,920)
OTHER FINANCING SOURCES				
Transfers in from Other Funds	23,168	144,842	144,842	-
Total Other Financing Sources	23,168	144,842	144,842	-
TOTAL REVENUE	\$ 178,485,848	\$ 183,098,209	\$ 188,462,089	\$ 5,363,880

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2022-2023 PROPOSED BUDGET
GENERAL FUND**

	FISCAL YEAR 2020-21 ACTUAL	FISCAL YEAR 2021-22 MID- YEAR AMENDED BUDGET	FISCAL YEAR 2022-23 PROPOSED BUDGET	VARIANCE INCREASE (DECREASE)
EXPENDITURES				
INSTRUCTION				
Basic Programs	\$ 89,094,405	\$ 97,212,010	\$ 98,602,447	\$ 1,390,437
Added Needs	15,224,063	16,059,200	16,267,769	208,569
Adult Education (Sec 107)	290	-	-	-
Total Instruction	104,318,758	113,271,210	114,870,216	1,599,006
SUPPORTING SERVICES				
Pupil Support	13,205,020	15,234,140	16,337,813	1,103,673
Instructional Support	10,886,277	12,297,691	12,364,873	67,182
General Administration	948,522	950,765	959,455	8,690
School Administration	10,952,390	11,589,473	12,055,907	466,434
Business	1,703,214	1,971,741	2,045,770	74,029
Maintenance & Operations	14,281,487	17,461,124	17,528,919	67,795
Transportation	7,457,972	8,643,941	9,528,178	884,237
Central Support Services	3,602,238	3,853,093	4,203,350	350,257
School Activities	2,285,383	2,354,926	2,389,081	34,155
Community Services	767,467	783,829	822,901	39,072
Facility Improvements	-	198,130	198,130	-
Non-voted Debt Service	1,176,837	1,010,216	1,010,216	-
Total Supporting Services	67,266,807	76,349,069	79,444,593	3,095,524
TOTAL OPERATING EXPENDITURES	171,585,565	189,620,279	194,314,809	4,694,530
OTHER FINANCING USES				
Transfers to Other Funds	490,952	-	-	-
Total Other Financing Uses	490,952	-	-	-
TOTAL EXPENDITURES	\$ 172,076,517	\$ 189,620,279	\$ 194,314,809	\$ 4,694,530
NET CHANGE IN FUND BALANCE	6,409,331	(6,522,070)	(5,852,720)	669,350
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ENDING FUND BALANCE	\$ 45,920,795	\$ 39,398,725	\$ 33,546,005	
	26.8%	20.8%	17.3%	
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Supplies & Materials	6,574,759	8,356,967	8,380,113	23,146
Capital Outlay & Equipment	301,674	1,122,132	1,159,165	37,033
Other Expenditures	2,034,751	1,714,963	1,729,682	14,719
TOTAL EXPENDITURES	\$ 172,076,517	\$ 189,620,279	\$ 194,314,809	\$ 4,694,530

***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 2022-2023 INITIAL BUDGET
ATHLETIC CAPITAL IMPROVEMENT FUND**

	<u>FISCAL YEAR 2020-21 ACTUAL</u>	<u>FISCAL YEAR 2021-22 FIRST AMENDED BUDGET</u>	<u>FISCAL YEAR 2022-2023 PROPOSED BUDGET</u>
REVENUE - Other Local Revenue	\$ 28,277	\$ -	\$ -
EXPENDITURES - Facility Improvements	<u>25,651</u>	<u>23,814</u>	<u>-</u>
REVENUE OVER (UNDER) EXPENDITURES	2,626	(23,814)	-
BEGINNING FUND BALANCE	<u>21,188</u>	<u>23,814</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ 23,814</u>	<u>\$ -</u>	<u>\$ -</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2022-2023 PROPOSED BUDGET
2013 BOND PROJECTS - CAPITAL IMPROVEMENT FUND**

	<u>FISCAL YEAR 2020-21 ACTUAL</u>	<u>FISCAL YEAR 2021-22 AMENDED BUDGET</u>	<u>FISCAL YEAR 2022-2023 PROPOSED BUDGET</u>
REVENUE - Investment earnings and other	\$ 41,360	\$ 50	\$ 50
EXPENDITURES - Bond projects	<u>23,592</u>	<u>28,971</u>	<u>50</u>
REVENUE OVER (UNDER) EXPENDITURES	17,768	(28,921)	-
BEGINNING FUND BALANCE	<u>11,153</u>	<u>28,921</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ 28,921</u>	<u>\$ -</u>	<u>\$ -</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
 FISCAL YEAR 2022-2023 PROPOSED BUDGET
 2015 BOND PROJECTS - CAPITAL IMPROVEMENT FUND**

	<u>FISCAL YEAR 2020-21 ACTUAL</u>	<u>FISCAL YEAR 2021-22 AMENDED BUDGET</u>	<u>FISCAL YEAR 2022-2023 PROPOSED BUDGET</u>
REVENUE - Investment earnings and other	\$ 385,934	\$ 500	\$ 500
EXPENDITURES - Bond projects	<u>6,148,923</u>	<u>780,797</u>	<u>500</u>
REVENUE OVER (UNDER) EXPENDITURES	(5,762,989)	(780,297)	-
BEGINNING FUND BALANCE	<u>6,543,286</u>	<u>780,297</u>	<u>-</u>
ENDING FUND BALANCE	<u><u>\$ 780,297</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2022-2023 PROPOSED BUDGET
2019 BOND PROJECTS - CAPITAL IMPROVEMENT FUND**

	<u>FISCAL YEAR 2020-21 ACTUAL</u>	<u>FISCAL YEAR 2021-22 FIRST AMENDED BUDGET</u>	<u>FISCAL YEAR 2022-2023 PROPOSED BUDGET</u>
REVENUE			
Investment Earnings and Other	\$ 5,342	\$ 500	\$ 1,700
TOTAL REVENUE	5,342	500	1,700
EXPENDITURES - Bond projects	<u>3,296,651</u>	<u>3,021,069</u>	<u>1,700</u>
REVENUE OVER (UNDER) EXPENDITURES	(3,291,309)	(3,020,569)	-
BEGINNING FUND BALANCE	<u>6,311,878</u>	<u>3,020,569</u>	-
ENDING FUND BALANCE	<u>\$ 3,020,569</u>	<u>\$ -</u>	<u>\$ -</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2022-2023 PROPOSED BUDGET
2020 BOND PROJECTS - CAPITAL IMPROVEMENT FUND**

	<u>FISCAL YEAR 2020-21 ACTUAL</u>	<u>FISCAL YEAR 2021-22 AMENDED BUDGET</u>	<u>FISCAL YEAR 2022-2023 PROPOSED BUDGET</u>
REVENUE			
Investment Earnings	163,635	168,000	168,000
TOTAL REVENUE	163,635	168,000	168,000
EXPENDITURES - Bond projects	8,206,882	31,749,046	39,887,655
REVENUE OVER (UNDER) EXPENDITURES	(8,043,247)	(31,581,046)	(39,719,655)
BEGINNING FUND BALANCE	109,031,431	100,988,184	69,407,138
ENDING FUND BALANCE	<u>\$ 100,988,184</u>	<u>\$ 69,407,138</u>	<u>\$ 29,687,483</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2022-2023 INITIAL BUDGET
CAPITAL IMPROVEMENT FUND (SALE OF PROPERTY)**

	FISCAL YEAR 2020-21 ACTUAL	FISCAL YEAR 2020-21 FIRST AMENDED BUDGET	FISCAL YEAR 2022-2023 PROPOSED BUDGET
REVENUE			
Proceeds related to capital assets	\$ -	\$ -	\$ -
Interest earnings	133	134	-
Total Revenue	133	134	-
EXPENDITURES - Capital Outlay	-	225,833	-
REVENUE OVER (UNDER) EXPENDITURES	133	(225,699)	-
BEGINNING FUND BALANCE	225,566	225,699	-
ENDING FUND BALANCE	\$ 225,699	\$ -	\$ -

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2022-2023 INITIAL BUDGET
TECHNOLOGY DEVICE REPLACEMENT FUND**

	<u>FISCAL YEAR 2020-21 ACTUAL</u>	<u>FISCAL YEAR 2021-22 FIRST AMENDED BUDGET</u>	<u>FISCAL YEAR 2022-23 PROPOSED BUDGET</u>
REVENUE			
Transfer in from General Fund	\$ -	\$ -	\$ -
Other	-	-	-
Total Revenue	-	-	-
EXPENDITURES	-	304,829	-
REVENUE OVER (UNDER) EXPENDITURES	-	(304,829)	-
BEGINNING FUND BALANCE	<u>304,829</u>	<u>304,829</u>	-
ENDING FUND BALANCE	<u>\$ 304,829</u>	<u>\$ -</u>	<u>\$ -</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2022-2023 INITIAL BUDGET
NICHOLS TRUST FUND**

	<u>FISCAL YEAR 2020-21 ACTUAL</u>	<u>FISCAL YEAR 2021-22 FIRST AMENDED BUDGET</u>	<u>FISCAL YEAR 2022-2023 PROPOSED BUDGET</u>
REVENUE - Investment Earnings and Other	\$ -	\$ -	\$ -
EXPENDITURES	<u>-</u>	<u>20,221</u>	<u>-</u>
REVENUE OVER (UNDER) EXPENDITURES	-	(20,221)	-
BEGINNING FUND BALANCE	<u>20,221</u>	<u>20,221</u>	<u>-</u>
ENDING FUND BALANCE	<u><u>\$ 20,221</u></u>	<u><u>\$ -</u></u>	<u><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 2022-2023 INITIAL BUDGET
DEBT RETIREMENT FUND**

	FISCAL YEAR 2022-2023				
	FISCAL YEAR 2020-21 ACTUAL	FISCAL YEAR 2021-22 FIRST AMENDED BUDGET	VOTED DEBT	SET-ASIDE 2010 NON-VOTED DEBT	PROPOSED BUDGET
REVENUE					
Property Taxes - Current	\$ 26,357,176	\$ 27,190,174	\$ 28,999,638	\$ -	\$ 28,999,638
Property Taxes - Delinquent	10,036	10,036	12,367	-	12,367
State Sources - PPT Loss Reimbursement	523,799	566,799	392,508	-	392,508
Investment Earnings	8,021	1,782	9,539	611	10,150
Total Revenue	26,899,033	27,768,791	29,414,052	611	29,414,663
EXPENDITURES					
Bond Principal	17,460,000	20,530,000	22,805,000	-	22,805,000
Bond Interest	9,502,008	6,415,532	5,939,714	-	5,939,714
Other fees and costs	3,600	4,000	4,000	-	4,000
Total Expenditures	26,965,608	26,949,532	28,748,714	-	28,748,714
REVENUE OVER (UNDER) EXPENDITURES	(66,575)	819,259	665,338	611	665,949
OTHER FINANCING SOURCES (USES)					
Transfer In - QSCB Set-Aside	657,178	472,500	-	472,500	472,500
Proceeds from Bond Refunding	-	85,850,000	-	-	-
Costs of issuance	-	(525,577)	-	-	-
Payment to escrow agent	-	(86,354,423)	-	-	-
Other debt costs	-	(1,030,000)	-	-	-
Total Other Financing Sources (Uses)	657,178	(1,587,500)	-	472,500	472,500
Net Change in Fund Balance	590,603	(768,241)	665,338	473,111	1,138,449
BEGINNING FUND BALANCE	6,964,830	7,555,431	1,589,383	5,197,807	6,787,190
ENDING FUND BALANCE	\$ 7,555,431	\$ 6,787,190	\$ 2,254,721	\$ 5,670,918	\$ 7,925,639
FUND BALANCE RESTRICTIONS:					
Fund Balance Restricted for 2010 QSCB Set Aside Funds	\$ 4,725,307	\$ 5,197,807	\$ -	\$ 5,670,918	\$ 5,670,918
Fund Balance Restricted for Bonded Debt	2,830,124	1,589,383	2,254,721	-	2,254,721
	\$ 7,555,431	\$ 6,787,190	\$ 2,254,721	\$ 5,670,918	\$ 7,925,639

***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 2022-2023 INITIAL BUDGET
INTERNAL SERVICE (HEALTHCARE) FUND BUDGET**

	FISCAL YEAR 2020-21 ACTUAL	FISCAL YEAR 2021-22 FIRST AMENDED BUDGET	FISCAL YEAR 2022-2023 PROPOSED BUDGET
REVENUE			
Charges to Other Funds (Hard Cap)	\$ 18,476,803	\$ 19,031,107	\$ 19,244,265
Employee Contributions	<u>2,962,661</u>	<u>2,918,069</u>	<u>3,144,871</u>
Total Revenue	21,439,464	21,949,176	22,389,136
EXPENDITURES - Claims and Fees	<u>20,295,562</u>	<u>21,528,243</u>	<u>23,360,736</u>
REVENUE OVER (UNDER) EXPENDITURES	1,143,902	420,933	(971,600)
BEGINNING FUND BALANCE	<u>3,325,232</u>	<u>4,469,134</u>	<u>4,890,067</u>
ENDING FUND BALANCE	<u><u>\$ 4,469,134</u></u>	<u><u>\$ 4,890,067</u></u>	<u><u>\$ 3,918,467</u></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 2022-2023 PROPOSED BUDGET
ACT 18 CENTER PROGRAM**

	FISCAL YEAR 2020-21 <u>ACTUAL</u>	FISCAL YEAR 2021-22 FIRST AMENDED <u>BUDGET</u>	FISCAL YEAR 2022-23 <u>PROPOSED BUDGET</u>
REVENUE			
County-wide Act 18 Millage	\$ 3,588,239	\$ 5,156,956	\$ 5,407,830
State Sources	\$ 2,034,333	\$ 2,090,354	\$ 2,034,333
Other	<u>-</u>	<u>-</u>	<u>32,842</u>
Total Revenue	5,622,572	7,247,310	7,475,005
EXPENDITURES			
Wages and Fringe Benefits	4,648,013	6,084,579	6,298,370
Purchased Services	338,099	314,764	286,221
Supplies and Materials	30,846	70,361	95,147
Equipment	-	6,543	-
Indirect Costs	<u>605,614</u>	<u>771,063</u>	<u>795,267</u>
Total Expenditures	<u>5,622,572</u>	<u>7,247,310</u>	<u>7,475,005</u>
REVENUE OVER (UNDER) EXPENDITURES	-	-	-
BEGINNING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2022-2023 INITIAL BUDGET
COMMUNITY SERVICES FUND**

	FISCAL YEAR 2020-21 ACTUAL	FISCAL YEAR 2021-22 AMENDED BUDGET	FISCAL YEAR 2022-23			
			EXTENDED DAY	TUITION	COMMUNITY	PROPOSED BUDGET
				PRESCHOOL	EDUCATION	
REVENUE	\$ 757,848	\$ 2,574,690	\$ 930,625	\$ 1,279,843	\$ 814,136	\$ 3,024,604
EXPENDITURES						
Salaries & Wages	494,984	1,417,052	477,172	675,928	380,562	1,533,662
Fringe Benefits	435,399	923,098	328,964	436,779	202,723	968,466
Purchased Services	114,354	327,722	123,341	80,409	141,841	345,591
Supplies & Materials	46,866	294,760	150,659	77,444	29,636	257,739
Capital Outlay	6,640	13,888	5,738	8,150	-	13,888
Other Expenses	9,081	85,435	53,041	1,133	59,374	113,548
Transfer to General Fund	20,224	119,534	-	-	-	-
Total Expenditures	1,127,546	3,181,489	1,138,915	1,279,843	814,136	3,232,894
REVENUE OVER (UNDER) EXPENDITURES	(369,697)	(606,799)	(208,290)	-	-	(208,290)
OTHER FINANCING SOURCES -						
Interfund Transfer			-	-	-	-
Transfer in from General Fund	490,952	-	-	-	-	-
NET CHANGE IN FUND BALANCE	121,255	(606,799)	(208,290)	-	-	(208,290)
BEGINNING FUND BALANCE	703,913	825,167	218,368	-	-	218,368
ENDING FUND BALANCE	\$ 825,167	\$ 218,368	\$ 10,078	\$ -	\$ -	\$ 10,078

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2022-2023 PROPOSED BUDGET
FOOD SERVICE FUND**

	<u>FISCAL YEAR 2020-21 ACTUAL</u>	<u>FISCAL YEAR 2021-22 AMENDED BUDGET</u>	<u>FISCAL YEAR 2022-2023 PROPOSED BUDGET</u>
REVENUE			
Sales	\$ 64,614	\$ 55,978	\$ 3,506,803
State Sources	241,680	-	270,000
Federal Sources	4,676,805	7,688,418	2,412,657
Transfer from 31a - At Risk	32,830	29,151	35,999
Other Income	468	98	-
Total Revenue	<u>5,016,398</u>	<u>7,773,645</u>	<u>6,225,459</u>
EXPENDITURES			
Salaries	1,382,046	2,171,041	2,375,506
Benefits	1,224,994	1,454,919	1,676,686
Purchased services	198,632	276,355	193,755
Food costs	1,781,174	2,677,930	2,117,674
Supplies/materials	211,567	272,431	325,099
Equipment	64,671	139,709	100,000
Other expenses	19,203	30,090	31,080
Indirect costs	-	-	-
Total Expenditures	<u>4,882,287</u>	<u>7,022,475</u>	<u>6,819,800</u>
REVENUE OVER (UNDER) EXPENDITURES	134,111	751,170	(594,341)
BEGINNING FUND BALANCE	<u>1,165,878</u>	<u>1,299,990</u>	<u>2,051,160</u>
ENDING FUND BALANCE	<u>\$ 1,299,990</u>	<u>\$ 2,051,160</u>	<u>\$ 1,456,819</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2022-2023 INITIAL BUDGET
FUNDED PROJECTS FUND**

	FISCAL YEAR 2020-21 ACTUAL	FISCAL YEAR 2021-22 FIRST AMENDED BUDGET	FISCAL YEAR 2022-2023 PROPOSED BUDGET
REVENUE -	\$ 19,961,198	\$ 31,256,586	\$ 23,765,429
EXPENDITURES -	<u>19,961,198</u>	<u>31,256,586</u>	<u>23,765,429</u>
REVENUE OVER (UNDER) EXPENDITURES	-	-	-
BEGINNING FUND BALANCE (as restated)	<u>(61,641)</u>	<u>(61,641)</u>	<u>(61,641)</u>
ENDING FUND BALANCE	<u>\$ (61,641)</u>	<u>\$ (61,641)</u>	<u>\$ (61,641)</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2022-23 PROPOSED BUDGET
FUNDED PROJECTS**

Grant	Funding Source	FISCAL YEAR 2020-21 ACTUAL	FISCAL YEAR 2021-22 FIRST AMENDED BUDGET	FISCAL YEAR 2022-2023 PROPOSED BUDGET
IDEA Preschool-Regular (Spec Ed)	Federal	\$ 151,956	\$ 154,155	\$ 154,155
IDEA Preschool ARP (American Rescue Plan)	Federal	-	92,493	-
IDEA Flowthrough Regular	Federal	\$ 3,015,316	4,317,450	4,317,450
IDEA Flowthrough Carryover	Federal	\$ 434,835	444,613	656,927
IDEA CPO	Federal	\$ 230,099	267,500	267,500
IDEA Part C Parents as Teachers	Federal	\$ 22,868	125,000	125,000
Emergency Connectivity Fund	Federal	\$ -	-	-
Perkins (Secondary) Voc Ed	Federal	\$ 242,052	302,372	246,730
Title 1, Part A Regular	Federal	\$ 847,207	571,447	571,447
Title 1 Carryover	Federal	73,038	25,600	-
Title II, Part A	Federal	\$ 203,969	308,721	308,721
Title II Carryover	Federal	185,207	6,359	105,421
Title III, English Learners	Federal	\$ 25,117	120,590	120,590
Title III, C/O	Federal	69,992	4,886	109,374
Title III, Immigrant Funds	Federal	\$ 3,835	30,384	30,384
Title III, Immigrant C/O	Federal	\$ -	-	30,384
Title IV	Federal	\$ 10,236	77,431	77,431
Title IV C/O	Federal	\$ 86,433	-	77,431
WIOA, Adult Basic Education	Federal	\$ 149,915	157,395	157,395
Benchmark Assessments	Federal	\$ -	126,750	-
Child Care Stabilization Grant	Federal	\$ -	1,037,871	719,638
MAISA MiConnect	Federal	\$ 285,219	-	-
Supply Chain Assistance	Federal	\$ -	-	300,914
GSRP Federal Portion	Federal	\$ -	-	270,048
GEER	Federal	\$ 7,845	155	-
Section 23(B)	Federal	\$ 249,324	3,829,754	2,423,233
CARES Act 103(2)	Federal	\$ 214,314	-	-
CARES Act 11p	Federal	\$ 6,088,527	-	-
CARES Act 11T	Federal	\$ -	-	5,276,375
CARES Act ESSER 1	Federal	\$ 796,672	-	-
CARES Act ESSER 2	Federal	\$ 3,388,103	4,361,293	-
CARES Act ESSER 3	Federal	\$ -	8,269,672	1,448,475
	Total Federal	\$ 16,782,077	\$ 24,631,891	\$ 17,795,023
At-Risk (31A)	State Restricted	1,626,652	2,377,109	2,440,485
At-Risk (31A) Carryover	State Restricted	443,102	1,709,369	1,107,891
Section 41 Bilingual Education	State Restricted	47,217	334,414	321,779
MiSTEM Advisory Council Grants	State Restricted	-	9,254	-
MI Rehabilitation Services	State Restricted	3,701	18,100	16,007
Michigan Humanities Council Grant	State Restricted	-	1,500	-
Section (Sec 35a(9) Summer Literacy	State Restricted	60,597	-	-
Michigan State Police	State Restricted	-	-	193,800
Early Literacy Coach Grant (Sec 35a(4))	State Restricted	96,425	112,000	112,000
Early Literacy Coach Grant (Sec 35a(4)) C/O	State Restricted	-	13,341	32,000
Early Literacy Grant (Sec 35a(5))	State Restricted	61,813	200,112	200,112
Early Literacy Grant (35a(5)) Carryover	State Restricted	125,897	338,454	186,230
TRIG Professional Development	State Restricted	340	36,106	36,106

Grant	Funding Source	FISCAL YEAR 2020-21 ACTUAL	FISCAL YEAR 2021-22 FIRST AMENDED BUDGET	FISCAL YEAR 2022-2023 PROPOSED BUDGET
Local Produce in Schools	State Restricted	-	-	36,106
FIRST Robotics	State Restricted	12,628	52,806	15,070
Adult Education - Sec. 107	State Restricted	322,996	378,565	390,073
Total State		\$ 2,801,368	\$ 5,581,130	\$ 5,087,659
Early Childhood Initiative 54d Early On	WCRESA	13,154	163,797	125,000
WCRESA Transition	WCRESA	-	1,937	812
WCRESA STEM Maker	WCRESA	1,138	-	-
MKEO Kindergarten Readiness	WCRESA	-	4,133	-
GSRP State Portion	WCRESA - STATE	314,738	675,120	405,072
GSRP C/O - State Portion	WCRESA - STATE	-	26,302	75,000
Positive Behavior Support	WCRESA	10,522	15,300	15,300
Total Intermediate		\$ 339,552	\$ 886,589	\$ 621,184
Bosch Grant	Other	13,844	49,736	45,000
United Way Grants			-	-
Educational Excellence Foundation	Other	24,053	33,927	35,000
Dunning Grant	Other	-	54,064	54,064
Safe Routes to Schools	Other	-	-	105,000
MECU - Equity Initiatives Donation	Other	-	5,949	-
Other Local Grants	Other	305	13,300	22,500
Total Other		\$ 38,202	\$ 156,976	\$ 261,564
GRAND TOTAL		\$ 19,961,198	\$ 31,256,586	\$ 23,765,429

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2022-2023 INITIAL BUDGET
SCHOOL ACTIVITIES SPECIAL REVENUE FUND**

	FISCAL YEAR 2020-21 ACTUAL	FISCAL YEAR 2021-2022 FIRST AMENDED BUDGET	FISCAL YEAR 2022-2023 PROPOSED BUDGET
REVENUE - SCHOOL DEPOSITS	\$ 1,175,188	\$ 2,045,000	\$ 2,045,000
EXPENDITURES - SCHOOL ACTIVITIES	<u>1,076,603</u>	<u>1,896,000</u>	<u>1,896,000</u>
REVENUE OVER (UNDER) EXPENDITURES	98,585	149,000	149,000
BEGINNING FUND BALANCE (as restated)	<u>2,028,394</u>	<u>2,126,979</u>	<u>2,275,979</u>
ENDING FUND BALANCE	<u>\$ 2,126,979</u>	<u>\$ 2,275,979</u>	<u>\$ 2,424,979</u>