

Plymouth-Canton Community Schools

***FISCAL YEAR 2020-2021
PROPOSED BUDGET***



PLYMOUTH-CANTON
COMMUNITY SCHOOLS
GLOBALLY FOCUSED. LOCALLY CONNECTED.

454 S. Harvey Street

Plymouth, MI 48170

June 23, 2020

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PLYMOUTH-CANTON COMMUNITY SCHOOLS
BOARD OF EDUCATION

MEMBERS

TERM EXPIRATION

Anupam Chugh Sidhu, President	2020
Patti McCoin, Vice President	2022
Patrick Kehoe, Treasurer	2020
Douglas Brooks, Secretary	2022
Kate Borninski, Trustee	2020
John Lazarowicz, Trustee	2020
Leonardo Savage, Trustee	2024

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 2020-2021

General

1. The enrollment projections will be developed by school site using the fall 2019 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 Plante Moran CRESA's projection done in conjunction with the Building Utilization Study.
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 2020-21 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 a reduction of \$650, to \$7,461/FTE.
6. State Aid foundation will be calculated using the enrollment projection for the 90% fall 2020 FTE and the actual 2020 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 2.17%, Unrestricted of 10.95% and Medicaid rate of 10.95% based on the 2019 - 2020 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 associated with Non-Homestead properties and 6.0 mills associated with commercial personal property.
11. The debt property tax rate for the 19-20 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 2020-21 Budget focuses on the District's strategic plan, academic goals and improvements as identified by the Superintendent, Board of Education and stakeholders.

Expenditures

13. Staffing was based on Board adopted class size guidelines.
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.
 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.
 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 (TBD). If the contract isn't settled the assumption will be current rates of compensation and maintaining the 2020 hard cap related to health care benefits.
 8. PCA / Food Service per negotiated contract.
 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 2020 hard cap related to health care benefits.
 10. Non-Affiliated employees per contract levels.
 11. Extended Day employee union per negotiated compensation (TBD wage reopener). If the contract isn't settled the assumption will be current rates of compensation and maintaining the 2020 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 \$6,685.17 for single subscriber, \$13,980.75 for 2 person coverage, and \$18,232.31 for full family coverage. In January 2020, the limits increased per the legislation to \$6,818.87, \$14,260.37, and \$18,596.96, respectively, and will be included in this budget as required. The change reflects an increase of approximately 2.0% 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 2019-20 MPSERS rate is 27.50% with the UAAL rate at 12.41%. 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.

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2020-2021 PROPOSED BUDGET
GENERAL FUND SUMMARY**

	FISCAL YEAR 2018-19 ACTUAL	FISCAL YEAR 2019-20 MID-YEAR AMENDED BUDGET	FISCAL YEAR 2020- 21 PROPOSED BUDGET	VARIANCE INCREASE (DECREASE)
REVENUE				
Local Sources	\$ 31,428,417	\$ 33,084,741	\$ 33,670,300	\$ 585,559
State Sources	129,950,456	132,215,079	121,010,682	(11,204,397)
Federal Sources	372,447	368,677	368,677	-
Intermediate Sources	11,185,016	10,824,510	10,961,910	137,400
Other Financing Sources	502,305	526,608	605,501	78,893
TOTAL REVENUE	\$ 173,438,641	\$ 177,019,615	\$ 166,617,070	\$ (10,402,545)
EXPENDITURES				
Instruction	103,536,685	108,976,883	109,472,323	495,440
Supporting Services	64,202,740	70,330,478	70,255,195	(75,283)
Other Financing Uses	305,380	-	-	-
TOTAL EXPENDITURES	\$ 168,044,805	\$ 179,307,361	\$ 179,727,518	\$ 420,157
NET CHANGE IN FUND BALANCE (PLANNED USE)	5,393,836	(2,287,746)	(13,110,448)	(10,822,702)
BEGINNING FUND BALANCE	32,400,460	37,794,296	35,506,550	
ENDING FUND BALANCE	\$ 37,794,296	\$ 35,506,550	\$ 22,396,102	
	22.5%	19.8%	12.5%	

Reconciliation of Net Changes

Projected Deficit 6/30/2021	\$ (19,332,373)
Schools of Choice Revenue	761,100
Reductions from Transformations and Other	5,460,825
Proposed Budget 6/30/2021	\$ (13,110,448)

Two Year Reconciliation of Net Changes

Proposed Budget 6/30/21	\$ (13,110,448)
Estimated Savings From Prior Year	3,164,021
Federal CARES ACT	714,326
Estimated 6/30/2021 Budget	\$ (9,232,101)

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2020-2021 PROPOSED BUDGET
GENERAL FUND**

	FISCAL YEAR 2018-19 ACTUAL	FISCAL YEAR 2019-20 MID- YEAR AMENDED BUDGET	FISCAL YEAR 2020-21 PROPOSED BUDGET	VARIANCE INCREASE (DECREASE)
REVENUE				
LOCAL SOURCES				
Property taxes	\$ 27,429,050	\$ 29,312,999	\$ 29,898,558	\$ 585,559
Interest	506,084	375,800	375,800	-
Student activity revenue	1,101,671	1,288,587	1,288,587	-
Rental income	280,842	259,600	259,600	-
Other local sources	1,117,678	712,755	712,755	-
Student tuition	236,172	235,000	235,000	-
Medicaid - Fee for Service	756,920	900,000	900,000	-
Total Local Sources Revenue	31,428,417	33,084,741	33,670,300	585,559
STATE REVENUE				
Foundation Allowance	107,377,936	107,911,797	96,477,895	(11,433,902)
Special Ed Foundation Allowance (Sec 51a.2)	9,014,863	9,014,863	9,244,368	229,505
MPSERS Cost Offset 147a	2,344,024	3,228,527	3,228,527	-
MPSERS 147C Unfunded Accrued Liability	11,651,250	11,732,057	11,732,057	-
Less: State Sources Allocated to Act 18 Cent	(1,809,570)	(1,469,913)	(1,469,913)	-
Headlee Oblig for Data Collect-Adair (Sec 15	449,516	448,235	448,235	-
Vocational Education (Sec 61a(1), (2))	554,118	548,479	548,479	-
Adult Education (Sec 107.1)	-	-	-	-
Other State Revenue	280,147	579,034	579,034	-
State Aid Adjustments	88,172	222,000	222,000	-
Total State Revenue	129,950,456	132,215,079	121,010,682	(11,204,397)
FEDERAL REVENUE				
QSCB Interest Subsidy	350,978	350,228	350,228	-
Medicaid - Outreach	21,469	18,449	18,449	-
Total Federal Revenue	372,447	368,677	368,677	-
INTERMEDIATE AND OTHER REVENUE				
Act 18 Independence Parapros	2,248,262	2,603,380	2,603,380	-
Act 18 Center Program Indirect	563,233	474,130	474,130	-
Act 18 Center Program Settlement/Distribut	57,297	(41,000)	(41,000)	-
Enhancement Millage	7,485,444	6,870,000	7,007,400	137,400
Other Intermediate Revenue	830,780	918,000	918,000	-
Total Intermediate Revenue	11,185,016	10,824,510	10,961,910	137,400
OTHER FINANCING SOURCES				
Proceeds from Installment Purchase Agreeen	66,169	69,000	69,000	-
Sale of assets	-	-	-	-
Transfers in from Other Funds	436,136	457,608	536,501	78,893
Total Other Financing Sources	502,305	526,608	605,501	78,893
TOTAL REVENUE	\$ 173,438,641	\$ 177,019,615	\$ 166,617,070	\$ (10,402,545)

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2020-2021 PROPOSED BUDGET
GENERAL FUND**

	FISCAL YEAR 2018-19 ACTUAL	FISCAL YEAR 2019-20 MID- YEAR AMENDED BUDGET	FISCAL YEAR 2020-21 PROPOSED BUDGET	VARIANCE INCREASE (DECREASE)
EXPENDITURES				
INSTRUCTION				
Basic Programs	\$ 88,397,877	\$ 92,456,768	\$ 92,713,187	\$ 256,419
Added Needs	15,133,226	16,520,115	16,759,136	239,021
Adult Education (Sec 107)	5,582	-	-	-
Total Instruction	103,536,685	108,976,883	109,472,323	495,440
SUPPORTING SERVICES				
Pupil Support	11,543,404	13,068,410	13,623,257	554,847
Instructional Support	9,685,979	11,154,457	11,035,170	(119,287)
General Administration	932,548	1,001,557	968,372	(33,185)
School Administration	10,207,558	10,776,689	11,262,215	485,526
Business	1,691,193	2,197,145	1,886,048	(311,097)
Maintenance & Operations	15,179,279	16,150,627	15,510,013	(640,614)
Transportation	7,776,811	8,155,186	8,135,480	(19,706)
Central Support Services	3,025,643	3,292,414	3,388,675	96,261
School Activities	2,453,339	2,739,317	2,672,658	(66,659)
Community Services	642,071	719,460	698,091	(21,369)
Facility Improvements	53,608	65,000	65,000	-
Non-voted Debt Service	1,011,307	1,010,216	1,010,216	-
Total Supporting Services	64,202,740	70,330,478	70,255,195	(75,283)
TOTAL OPERATING EXPENDITURES	167,739,425	179,307,361	179,727,518	420,157
OTHER FINANCING USES				
Transfers to Other Funds	305,380	-	-	-
Total Other Financing Uses	305,380	-	-	-
TOTAL EXPENDITURES	\$ 168,044,805	\$ 179,307,361	\$ 179,727,518	\$ 420,157
NET CHANGE IN FUND BALANCE	5,393,836	(2,287,746)	(13,189,341)	(10,901,595)
BEGINNING FUND BALANCE	32,400,460	37,794,296	35,506,550	
ENDING FUND BALANCE	\$ 37,794,296	\$ 35,506,550	\$ 22,317,209	
	22.5%	19.8%	12.4%	
Information Only:				
OBJECT LEVEL EXPENDITURES				
Salaries & Fringe Benefits	\$ 139,312,278	\$ 148,645,246	\$ 151,539,259	\$ 2,894,013
Purchased Services	17,718,802	19,212,689	18,710,548	(502,141)
Supplies & Materials	8,141,217	8,289,574	6,803,764	(1,485,810)
Capital Outlay & Equipment	966,338	1,397,967	950,880	(447,087)
Other Expenditures	1,906,170	1,761,885	1,723,067	(38,818)
TOTAL EXPENDITURES	\$ 168,044,805	\$ 179,307,361	\$ 179,727,518	\$ 420,157

***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 2020-2021 INITIAL BUDGET
ATHLETIC CAPITAL IMPROVEMENT FUND**

	<u>FISCAL YEAR 2018-19 ACTUAL</u>	<u>FISCAL YEAR 2019-20 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2019-20 WORKING BUDGET</u>	<u>FISCAL YEAR 2020-2021 PROPOSED BUDGET</u>	<u>VARIANCE INCREASE (DECREASE)</u>
REVENUE - Conference & League Event Profits	\$ -	\$ -	\$ -		\$ -
EXPENDITURES - Facility Improvements	<u>27,500</u>	<u>12,500</u>	<u>61,130</u>	<u>21,188</u>	<u>8,688</u>
REVENUE OVER (UNDER) EXPENDITURES	(27,500)	(12,500)	(61,130)	(21,188)	(8,688)
BEGINNING FUND BALANCE	<u>109,818</u>	<u>82,318</u>	<u>82,318</u>	<u>21,188</u>	
ENDING FUND BALANCE	<u>\$ 82,318</u>	<u>\$ 69,818</u>	<u>\$ 21,188</u>	<u>\$ -</u>	

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2020-2021 PROPOSED BUDGET
2013 BOND PROJECTS - CAPITAL IMPROVEMENT FUND**

	<u>FISCAL YEAR 2018-19 ACTUAL</u>	<u>FISCAL YEAR 2019-20 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2019-20 WORKING BUDGET</u>	<u>FISCAL YEAR 2020-2021 PROPOSED BUDGET</u>
REVENUE - Investment earnings and other	\$ 76,708	\$ 65,000	\$ 105,376	\$ 25,000
EXPENDITURES - Bond projects	<u>2,806,020</u>	<u>3,704,407</u>	<u>774,728</u>	<u>292,913</u>
REVENUE OVER (UNDER) EXPENDITURES	(2,729,312)	(3,639,407)	(669,352)	(267,913)
BEGINNING FUND BALANCE	<u>3,666,577</u>	<u>3,639,407</u>	<u>937,265</u>	<u>267,913</u>
ENDING FUND BALANCE	<u>\$ 937,265</u>	<u>\$ -</u>	<u>\$ 267,913</u>	<u>\$ -</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2020-2021 PROPOSED BUDGET
2015 BOND PROJECTS - CAPITAL IMPROVEMENT FUND**

	<u>FISCAL YEAR 2018-19 ACTUAL</u>	<u>FISCAL YEAR 2019-20 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2019-20 WORKING BUDGET</u>	<u>FISCAL YEAR 2020-2021 PROPOSED BUDGET</u>
REVENUE - Investment earnings	\$ 307,890	\$ 205,589	\$ 205,589	\$ 175,412
EXPENDITURES - Bond projects	<u>5,183,231</u>	<u>8,429,148</u>	<u>7,000,000</u>	<u>7,191,875</u>
REVENUE OVER (UNDER) EXPENDITURES	(4,875,341)	(8,223,559)	(6,794,411)	(7,016,463)
BEGINNING FUND BALANCE	<u>18,686,215</u>	<u>8,223,559</u>	<u>13,810,874</u>	<u>7,016,463</u>
ENDING FUND BALANCE	<u>\$ 13,810,874</u>	<u>\$ -</u>	<u>\$ 7,016,463</u>	<u>\$ -</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2020-2021 PROPOSED BUDGET
2019 BOND PROJECTS - CAPITAL IMPROVEMENT FUND**

	<u>FISCAL YEAR 2018-19 ACTUAL</u>	<u>FISCAL YEAR 2019-20 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2019-20 WORKING BUDGET</u>	<u>FISCAL YEAR 2020-2021 PROPOSED BUDGET</u>
REVENUE				
Investment Earnings	\$ 21,097	\$ 154,746	\$ 154,746	\$ 154,746
Bond Proceeds	<u>6,254,191</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE	6,275,288	154,746	154,746	154,746
EXPENDITURES - Bond projects	<u>62,835</u>	<u>1,400,000</u>	<u>-</u>	<u>5,000,000</u>
REVENUE OVER (UNDER) EXPENDITURES	6,212,453	(1,245,254)	154,746	(4,845,254)
BEGINNING FUND BALANCE	<u>-</u>	<u>6,214,711</u>	<u>6,212,453</u>	<u>6,367,199</u>
ENDING FUND BALANCE	<u>\$ 6,212,453</u>	<u>\$ 4,969,457</u>	<u>\$ 6,367,199</u>	<u>\$ 1,521,945</u>

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

	<u>FISCAL YEAR 2018-19 ACTUAL</u>	<u>FISCAL YEAR 2019-20 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2019-20 WORKING BUDGET</u>	<u>FISCAL YEAR 2020-2021 PROPOSED BUDGET</u>
REVENUE				
Investment Earnings	\$ -	\$ -	\$ 27,150	\$ 200,000
Bond Proceeds	-	-	<u>109,474,738</u>	-
TOTAL REVENUE	-	-	109,501,888	200,000
EXPENDITURES - Bond projects	-	-	<u>456,761</u>	<u>16,195,500</u>
REVENUE OVER (UNDER) EXPENDITURES	-	-	109,045,127	(15,995,500)
BEGINNING FUND BALANCE	-	-	-	<u>109,045,127</u>
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 109,045,127</u>	<u>\$ 93,049,627</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2020-2021 INITIAL BUDGET
CAPITAL IMPROVEMENT FUND (SALE OF PROPERTY)**

	<u>FISCAL YEAR 2018-19 ACTUAL</u>	<u>FISCAL YEAR 2019-20 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2019-20 WORKING BUDGET</u>	<u>FISCAL YEAR 2020-2021 PROPOSED BUDGET</u>	<u>VARIANCE INCREASE (DECREASE)</u>
REVENUE					
Proceeds related to capital assets		\$ -	\$ -	\$ -	\$ -
Interest	4,413	4,500	4,500	4,500	-
Total Revenue	4,413	4,500	4,500	4,500	-
EXPENDITURES - Capital Outlay	47,887	101,000	80,000	80,000	-
REVENUE OVER (UNDER) EXPENDITURES	(43,474)	(96,500)	(75,500)	(75,500)	-
BEGINNING FUND BALANCE	306,123	209,123	262,649	187,149	
ENDING FUND BALANCE	<u>\$ 262,649</u>	<u>\$ 112,623</u>	<u>\$ 187,149</u>	<u>\$ 111,649</u>	

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2020-2021 INITIAL BUDGET
TECHNOLOGY DEVICE REPLACEMENT FUND**

	<u>FISCAL YEAR 2018-19 ACTUAL</u>	<u>FISCAL YEAR 2019-20 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2020-21 PROPOSED BUDGET</u>	<u>VARIANCE INCREASE (DECREASE)</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>	
ENDING FUND BALANCE	<u>\$ 304,829</u>	<u>\$ 304,829</u>	<u>\$ 304,829</u>	

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2020-2021 INITIAL BUDGET
NICHOLS TRUST FUND**

	<u>FISCAL YEAR 2018-19 ACTUAL</u>	<u>FISCAL YEAR 2019-20 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2019-20 WORKING BUDGET</u>	<u>FISCAL YEAR 2020-2021 PROPOSED BUDGET</u>	VARIANCE INCREASE (DECREASE)
REVENUE - Investment Earnings	\$ 144	\$ 100	\$ 100	\$ -	\$ (100)
EXPENDITURES	<u>-</u>	<u>142</u>	<u>-</u>	<u>20,321</u>	<u>20,321</u>
REVENUE OVER (UNDER) EXPENDITURES	144	(42)	100	(20,321)	(20,421)
BEGINNING FUND BALANCE	<u>20,077</u>	<u>42</u>	<u>20,221</u>	<u>20,321</u>	
ENDING FUND BALANCE	<u>\$ 20,221</u>	<u>\$ -</u>	<u>\$ 20,321</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 2020-2021 INITIAL BUDGET
DEBT RETIREMENT FUND**

	FISCAL YEAR 2020-2021						VARIANCE INCREASE (DECREASE)
	FISCAL YEAR 2018-19 ACTUAL	FISCAL YEAR 2019-20 ORIGINAL BUDGET	FISCAL YEAR 2019-20 WORKING BUDGET	VOTED DEBT	SET-ASIDE 2010 NON-VOTED DEBT	PROPOSED BUDGET	
REVENUE							
Property Taxes - Current	\$ 24,109,615	\$ 25,725,721	\$ 25,725,722	\$ 26,102,584	\$ -	\$ 26,102,584	\$ 376,862
Property Taxes - Delinquent	39,016	49,119	10,000	10,000	-	10,000	-
State Sources - PPT Loss Reimbursement	437,365	441,735	452,857	407,034	-	407,034	(45,823)
Investment Earnings	247,676	205,000	273,801	191,000	78,000	269,000	(4,801)
Total Revenue	24,833,672	26,421,575	26,462,380	26,710,618	78,000	26,788,618	326,238
EXPENDITURES							
Bond Principal	15,755,000	18,140,000	18,140,000	17,460,000	-	17,460,000	(680,000)
Bond Interest	8,237,730	7,659,632	7,659,631	9,502,009	-	9,502,009	1,842,378
Other fees and costs	2,900	3,000	3,000	3,500	-	3,500	500
Total Expenditures	23,995,630	25,802,632	25,802,631	26,965,509	-	26,965,509	1,162,878
REVENUE OVER (UNDER) EXPENDITURES	838,042	618,943	659,749	(254,891)	78,000	(176,891)	(836,640)
OTHER FINANCING SOURCES (USES)							
Transfer In - QSCB Set-Aside	472,500	472,500	-	-	472,500	472,500	472,500
Proceeds from Bond Refunding	-	-	-	-	-	-	-
Costs of issuance	-	-	-	-	-	-	-
Payment to escrow agent	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	472,500	472,500	-	-	472,500	472,500	472,500
Net Change in Fund Balance	1,310,542	1,091,443	659,749	(254,891)	550,500	295,609	
BEGINNING FUND BALANCE	5,381,729	6,435,120	6,692,271	3,287,593	4,064,427	7,352,020	
ENDING FUND BALANCE	\$ 6,692,271	\$ 7,526,563	\$ 7,352,020	\$ 3,032,702	\$ 4,614,927	\$ 7,647,629	
FUND BALANCE RESTRICTIONS:							
Fund Balance Restricted for 2010 QSCB							
Set Aside Funds	\$ 3,988,042	\$ 3,936,500	\$ 4,064,427	\$ -	\$ 4,614,927	\$ 4,614,927	
Fund Balance Restricted for Bonded Debt	2,704,229	3,590,063	3,287,593	3,032,702	-	3,032,702	
	\$ 6,692,271	\$ 7,526,563	\$ 7,352,020	\$ 3,032,702	\$ 4,614,927	\$ 7,647,629	

***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 2020-2021 INITIAL BUDGET
INTERNAL SERVICE (HEALTHCARE) FUND BUDGET**

	<u>FISCAL YEAR 2018-19 ACTUAL</u>	<u>FISCAL YEAR 2019-20 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2019-20 WORKING BUDGET</u>	<u>FISCAL YEAR 2020-2021 PROPOSED BUDGET</u>	<u>VARIANCE INCREASE (DECREASE)</u>
REVENUE					
Charges to Other Funds (Hard Cap)	\$ 18,234,417	\$ 17,652,140	\$ 18,610,000	\$ 18,982,200	\$ 372,200
Employee Contributions	<u>1,899,373</u>	<u>1,920,408</u>	<u>2,178,000</u>	<u>2,178,000</u>	<u>-</u>
Total Revenue	20,133,790	19,572,548	20,788,000	21,160,200	372,200
EXPENDITURES - Claims and Fees	<u>20,163,178</u>	<u>19,572,548</u>	<u>21,092,000</u>	<u>21,160,200</u>	<u>68,200</u>
REVENUE OVER (UNDER) EXPENDITURES	(29,388)	-	(304,000)	-	304,000
BEGINNING FUND BALANCE	<u>1,984,355</u>	<u>1,984,355</u>	<u>1,954,967</u>	<u>1,650,967</u>	
ENDING FUND BALANCE	<u>\$ 1,954,967</u>	<u>\$ 1,984,355</u>	<u>\$ 1,650,967</u>	<u>\$ 1,650,967</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 2020-2021 PROPOSED BUDGET
ACT 18 CENTER PROGRAM**

	<u>FISCAL YEAR 2018-19 ACTUAL</u>	<u>FISCAL YEAR 2019-20 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2019-20 WORKING BUDGET</u>	<u>FISCAL YEAR 2020-21 PROPOSED BUDGET</u>	<u>VARIANCE INCREASE (DECREASE)</u>
REVENUE					
County-wide Act 18 Millage	3,247,708	\$ 4,669,255	\$ 3,851,354	\$ 5,297,054	\$ 1,445,700
State Sources	<u>1,809,574</u>	<u>1,735,125</u>	<u>1,755,281</u>	<u>1,469,913</u>	<u>(285,368)</u>
Total Revenue	5,057,282	6,404,380	5,606,635	6,766,967	1,160,332
EXPENDITURES					
Wages and Fringe Benefits	4,113,976	5,297,912	4,641,420	5,667,479	1,026,059
Purchased Services	345,816	340,996	293,098	294,323	1,225
Supplies and Materials	34,257	47,153	26,618	31,403	4,785
Equipment	-	-	4,320	8,319	3,999
Indirect Costs	<u>563,233</u>	<u>718,319</u>	<u>641,179</u>	<u>765,443</u>	<u>124,264</u>
Total Expenditures	<u>5,057,282</u>	<u>6,404,380</u>	<u>5,606,635</u>	<u>6,766,967</u>	<u>1,160,332</u>
REVENUE OVER (UNDER) EXPENDITURES	-	-	-	-	-
BEGINNING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2020-2021 INITIAL BUDGET
COMMUNITY SERVICES FUND**

	FISCAL YEAR 2018-19 ACTUAL	FISCAL YEAR 2019-20 ORIGINAL BUDGET	FISCAL YEAR 2019-20 WORKING BUDGET	FISCAL YEAR 2020-21			PROPOSED BUDGET	VARIANCE INCREASE (DECREASE)
				EXTENDED DAY	TUITION	COMMUNITY		
					PRESCHOOL	EDUCATION		
REVENUE	\$ 4,619,280	\$ 5,081,926	\$ 4,540,086	\$ 2,357,000	\$ 1,746,910	\$ 1,050,950	\$ 5,154,860	\$ 614,774
EXPENDITURES								
Salaries & Wages	2,142,603	2,252,759	2,182,024	929,801	932,669	344,554	2,207,024	25,000
Fringe Benefits	1,290,499	1,369,684	1,368,846	610,163	574,179	184,504	1,368,846	-
Purchased Services	339,709	298,388	362,177	15,898	117,489	253,790	387,177	25,000
Supplies & Materials	280,269	306,923	346,956	177,231	116,625	53,100	346,956	-
Capital Outlay	9,478	5,738	5,303	2,200	3,103	-	5,303	-
Other Expenses	164,590	155,116	169,700	76,000	3,200	90,500	169,700	-
Transfer to General Fund	421,098	650,000	468,668	353,550	-	157,643	511,193	42,525
Total Expenditures	4,648,246	5,038,608	4,903,674	2,164,843	1,747,265	1,084,091	4,996,199	92,525
REVENUE OVER (UNDER)								
EXPENDITURES	(28,966)	43,318	(363,588)	192,157	(355)	(33,141)	158,662	522,250
OTHER FINANCING SOURCES -								
Transfer in from General Fund	305,380	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	276,414	43,318	(363,588)	192,157	(355)	(33,141)	158,662	522,250
BEGINNING FUND BALANCE	657,399	254,427	933,813	440,526	1,100	128,599	570,225	(363,588)
ENDING FUND BALANCE	\$ 933,813	\$ 297,745	\$ 570,225	\$ 632,683	\$ 745	\$ 95,459	\$ 728,887	\$ 158,662

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2020-2021 PROPOSED BUDGET
FOOD SERVICE FUND**

	<u>FISCAL YEAR 2018-19 ACTUAL</u>	<u>FISCAL YEAR 2019-20 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2019-20 WORKING BUDGET</u>	<u>FISCAL YEAR 2020-2021 PROPOSED BUDGET</u>	<u>VARIANCE INCREASE (DECREASE)</u>
REVENUE					
Sales	\$ 3,409,667	\$ 3,559,392	\$ 2,559,392	\$ 3,559,392	\$ 1,000,000
State Sources	246,218	256,924	256,924	256,924	-
Federal Sources	2,026,469	2,105,992	2,805,992	2,105,992	(700,000)
Transfer from 31a - At Risk	31,516	29,151	29,151	29,151	-
Other Income	41,620	-	-	-	-
Total Revenue	<u>5,755,490</u>	<u>5,951,459</u>	<u>5,651,459</u>	<u>5,951,459</u>	<u>300,000</u>
EXPENDITURES					
Salaries	1,544,577	1,597,051	1,597,051	1,585,297	(11,754)
Benefits	1,208,455	1,259,701	1,259,701	1,280,113	20,412
Purchased services	244,529	109,545	178,348	153,999	(24,349)
Food costs	2,170,892	2,407,502	2,407,502	2,407,502	-
Supplies/materials	189,617	253,616	252,846	253,616	770
Equipment	88,347	157,895	90,018	113,951	23,933
Other expenses	25,818	31,495	31,339	30,985	(354)
Indirect costs	-	-	-	-	-
Total Expenditures	<u>5,472,235</u>	<u>5,816,805</u>	<u>5,816,805</u>	<u>5,825,463</u>	<u>8,658</u>
REVENUE OVER (UNDER) EXPENDITURES	283,255	134,654	(165,346)	125,996	
BEGINNING FUND BALANCE	<u>536,424</u>	<u>536,424</u>	<u>819,679</u>	<u>654,333</u>	
ENDING FUND BALANCE	<u>\$ 819,679</u>	<u>\$ 671,078</u>	<u>\$ 654,333</u>	<u>\$ 780,329</u>	

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2020-21 PROPOSED BUDGET
FUNDED PROJECTS**

Grant	Funding Source	FISCAL YEAR 2018-19 ACTUAL	FISCAL YEAR 2019-20 ORIGINAL BUDGET	FISCAL YEAR 2019-20 WORKING BUDGET	FISCAL YEAR 2020-2021 PROPOSED BUDGET	VARIANCE INCREASE (DECREASE)
IDEA Preschool-Regular (Spec Ed)	Federal	\$ 158,418	\$ 158,418	\$ 158,418	\$ 158,418	\$ -
IDEA Preschool Carryover	Federal	-	-	-	-	-
IDEA Flowthrough Regular	Federal	\$ 2,954,278	3,306,688	3,306,688	3,306,688	-
IDEA Flowthrough Carryover	Federal	\$ 268,742	268,743	352,409	352,409	-
IDEA CPE	Federal	\$ 216,832	216,832	216,832	216,832	-
Perkins (Secondary) Voc Ed	Federal	\$ 172,019	146,218	183,252	183,252	-
Title 1, Part A Regular	Federal	\$ 912,794	985,803	974,031	974,031	-
Title 1 Carryover	Federal	164,629	-	82,333	82,333	-
Title II, Part A	Federal	\$ 260,826	669,205	347,256	347,256	-
Title II Carryover	Federal	218,455	-	309,874	309,874	-
Title III	Federal	\$ 110,113	139,514	123,490	123,490	-
Title III, C/O	Federal	20,132	-	33,893	33,893	-
Title III, Immigrant Funds	Federal	\$ 17,072	-	57,322	57,322	-
Title IV	Federal	\$ 35,740	79,734	129,191	129,191	-
WIA, Adult Basic Education	Federal	\$ 117,966	104,159	157,540	157,540	-
CARES Act	Federal	\$ -	-	714,326	-	(714,326)
Total Federal		\$ 5,628,016	\$ 6,075,314	\$ 7,146,855	\$ 6,432,529	\$ (714,326)
Michigan School Readiness (MDE)	State Restricted	347,386	317,901	363,854	363,854	-
At-Risk (31A)	State Restricted	1,402,623	2,506,022	2,671,791	2,671,791	-
At-Risk (31A) Carryover	State Restricted	545,459	-	195,805	195,805	-
Section 41 Bilingual Education	State Restricted	29,809	81,992	139,999	139,999	-
MISTEM Advisory Council Grants	State Restricted	65,084	63,188	74,339	74,339	-
MI Rehabilitation Services	State Restricted	9,373	23,238	27,339	27,339	-
Early Literacy Grant (Sec 35a(5))	State Restricted	121,293	294,639	161,680	161,680	-
Early Literacy Grant (35a(5)) Carryover	State Restricted	63,655	-	-	-	-
Mental Health/Suicide Awareness	State Restricted	-	-	-	-	-
Mental Health/Suicide Awareness c/o	State Restricted	-	-	-	-	-
MDE Sec 22i Tech Infrastructure (TRIG)	State Restricted	8,061	157,134	8,061	8,061	-
TRIG Professional Development	State Restricted	755	-	38,846	38,846	-
Fuel Up to Play 60	State Restricted	-	-	-	-	-
MTSA Transition Grant	State Restricted	-	-	2,611	2,611	-
FIRST Robotics	State Restricted	11,537	26,622	39,532	39,532	-
Adult Education - Sec. 107	State Restricted	355,156	318,126	325,707	325,707	-
Total State		\$ 2,960,191	\$ 3,788,862	\$ 4,049,564	\$ 4,049,564	\$ -
Early Childhood Initiative	WCRESA	26,279	26,400	26,400	26,400	-
WCRESA Transition	WCRESA	1,843	1,965	1,965	1,965	-
Positive Behavior Support	WCRESA	9,444	13,100	13,100	13,100	-
Evaluation Training Grant	WCRESA	-	-	-	-	-
Total Intermediate		\$ 37,566	\$ 41,465	\$ 41,465	\$ 41,465	\$ -
Bosch Grant	Other	44,824	64,000	70,370	70,370	-
United Way Grants	Other	15,733	22,608	17,322	17,322	-
Educational Excellence Foundation	Other	72,749	45,200	58,775	58,775	-
MECU - Equity Initiatives Donation	Other	1,232	-	7,181	7,181	-
Other Local Grants	Other	1,823	-	3,582	3,582	-
Total Other		\$ 136,361	\$ 131,808	\$ 157,230	\$ 157,230	\$ -
GRAND TOTAL		\$ 8,762,134	\$ 10,037,449	\$ 11,395,114	\$ 10,680,788	\$ (714,326)

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2020-2021 INITIAL BUDGET
SCHOOL ACTIVITIES SPECIAL REVENUE FUND**

	<u>FISCAL YEAR 2018-19 ACTUAL</u>	<u>FISCAL YEAR 2019-20 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2019-20 WORKING BUDGET</u>	<u>FISCAL YEAR 2020-2021 INITIAL BUDGET</u>	<u>VARIANCE INCREASE (DECREASE)</u>
REVENUE - SCHOOL DEPOSITS	\$ -	\$ 3,350,208	\$ 3,350,208	\$ 2,989,042	\$ (361,166)
EXPENDITURES - SCHOOL ACTIVITIES	<u>-</u>	<u>2,989,042</u>	<u>\$ 2,989,042</u>	<u>\$ 2,989,042</u>	<u>-</u>
REVENUE OVER (UNDER) EXPENDITURES	-	361,166	361,166	-	(361,166)
BEGINNING FUND BALANCE (as restated)	<u>-</u>	<u>2,580,189</u>	<u>2,580,189</u>	<u>2,941,355</u>	
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ 2,941,355</u>	<u>\$ 2,941,355</u>	<u>\$ 2,941,355</u>	