

PLYMOUTH-CANTON COMMUNITY SCHOOLS
Office of Chief Finance & Operations Officer

TO: Monica Merritt, Superintendent
Board of Education

FROM: Deborah J. Piesz, Chief Finance & Operations Officer

DATE: June 27, 2023

RE: Adopt Fiscal Year 2023-2024 Proposed Budget- Final Reading

RECOMMENDATION:

Move that the Board of Education of the Plymouth-Canton Community Schools adopt the attached fiscal year 2023-2024 Proposed Budget for the following funds: General Operating Fund, Capital Project Funds (Bond Capital Improvement 2013, 2015, 2019, 2020, and 2023), Capital Improvement Fund (Sale of Property), Debt Retirement Fund, Internal Service Fund, and Special Revenue Funds (Act 18 Center Program Fund, Community Service Fund, Food Service Fund, Funded Projects Fund, and School Activities Special Revenue Fund).

This item was presented at the Board of Education meeting held on June 13, 2023.

RESOLUTION:

It was moved by Member _____ and seconded by Member _____ to adopt the Fiscal Year 2023-2024 Budget.

Ayes: _____

Nays: _____

Motion Carried: _____

Plymouth-Canton Community Schools

***FISCAL YEAR 2023-2024
Proposed Budget***

General Fund and Other Funds



PLYMOUTH-CANTON
COMMUNITY SCHOOLS

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454 S. Harvey Street

Plymouth, MI 48170

June 13, 2023

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PLYMOUTH-CANTON COMMUNITY SCHOOLS
BOARD OF EDUCATION

MEMBERS

TERM EXPIRATION

Shawn Wilson, President	2026
Lauren Christenson, Vice President	2026
Anupam Chugh Sidhu, Secretary	2028
Patrick Kehoe, Treasurer	2026
Patti McCoin, Trustee	2024
Sheryl Picard, Trustee	2028
Judy Westra, Trustee	2028

ADMINISTRATION

Superintendent	Monica Merritt
Chief Academic Officer	Bethany Rayl
Chief Human Resource Officer	Shonta Langford
Chief Finance and Operations Officer	Deborah Piesz
Executive Director of Communications & Marketing	Nick Brandon
Assistant Superintendent/Student Services	Kurt Tyszkiewicz
Assistant Superintendent/Student and Family Engagement	Elizabeth Vartanian-Gibbs

PLYMOUTH-CANTON COMMUNITY SCHOOLS

BUDGET ASSUMPTIONS

FISCAL YEAR 2023-2024

General

1. The enrollment projections will be developed by school site using the fall 2022 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 2023-24 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 \$9,150/FTE, based on an anticipated increase of \$458/FTE to \$9,608/FTE, based on the Governor's preliminary budget in February.
6. State Aid foundation will be calculated using the enrollment projection for the 90% fall 2022 FTE and the 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 2.34%, Unrestricted of 9.39% and Medicaid rate of 9.38% based on the 2022-2023 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 2022-2023 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 2023-2024 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).
 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. If the contract isn't settled the assumption will be current rates of compensation and maintaining the 2023 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 \$7,304.51 for single subscriber, \$15,276.01 for 2 person coverage, and \$19,921.45 for full family coverage. **In March 2022, the limits increased per the legislation to \$7,399.47,**

\$15,474.60, and \$20,180.43, respectively, and will be included in this budget as required. The change reflects an increase of approximately 1.3% 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 2023-2024 MPSERS rate is 28.23% with the UAAL rate at 16.65%.** 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 any increase will be included and will be adjusted as updated information is received from the State.
21. Staffing will be based on Board adopted class size guidelines.

**GENERAL
FUND**



PLYMOUTH-CANTON
COMMUNITY SCHOOLS

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**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2023-2024 PROPOSED BUDGET
GENERAL FUND SUMMARY**

	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 MID- YEAR AMENDED BUDGET	FISCAL YEAR 2023-24 PROPOSED BUDGET	VARIANCE INCREASE (DECREASE)
REVENUE				
Local Sources	\$ 33,523,837	\$ 36,268,421	\$ 38,257,214	\$ 1,988,793
State Sources	138,981,533	148,696,569	153,720,940	5,024,371
Federal Sources	410,919	242,724	391,602	148,878
Intermediate Sources	12,652,737	10,796,135	11,286,798	490,663
Other Financing Sources	780	144,842	25,000	(119,842)
TOTAL REVENUE	\$ 185,569,806	\$ 196,148,691	\$ 203,681,554	\$ 7,532,863
EXPENDITURES				
Instruction	112,095,422	113,292,242	116,147,544	2,855,302
Supporting Services	78,447,931	86,584,070	90,270,284	3,686,214
Other Financing Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 190,543,353	\$ 199,876,312	\$ 206,417,828	\$ 6,541,516
NET CHANGE IN FUND BALANCE (PLANNED USE)	(4,973,547)	(3,727,621)	(2,736,274)	991,347
BEGINNING FUND BALANCE	45,920,794	40,947,247	37,219,626	
ENDING FUND BALANCE	\$ 40,947,247	\$ 37,219,626	\$ 34,483,352	
	21.5%	18.6%	16.7%	

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2023-2024 PROPOSED BUDGET
GENERAL FUND**

	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 MID- YEAR AMENDED BUDGET	FISCAL YEAR 2023-24 PROPOSED BUDGET	VARIANCE INCREASE (DECREASE)
REVENUE				
LOCAL SOURCES				
Property taxes	\$ 30,368,161	\$ 32,609,446	\$ 34,563,978	\$ 1,954,532
Interest	44,125	800,600	800,600	-
Student activity revenue	1,172,314	1,119,499	1,118,399	(1,100)
Rental income	251,609	237,402	251,180	13,778
Other local sources	663,913	666,403	658,057	(8,346)
Student tuition	145,925	14,385	15,000	615
Medicaid - Fee for Service	876,269	799,686	850,000	50,314
Insurance Reimbursement	-	19,000	-	(19,000)
Sale of assets	1,521	2,000	-	(2,000)
Total Local Sources Revenue	33,523,837	36,268,421	38,257,214	1,988,793
STATE REVENUE				
Foundation Allowance	108,918,888	115,483,784	120,282,838	4,799,054
Special Ed Foundation Allowance(Sec 51c)	9,134,057	11,576,777	11,576,777	-
MPSERS Cost Offset 147a	3,818,976	2,566,190	3,185,760	619,570
MPSERS 147C Unfunded Accrued Liability	17,691,430	19,707,258	19,707,258	-
Less: State Sources Allocated to Act 18	(2,518,564)	(2,034,333)	(2,528,315)	(493,982)
Headlee Oblig for Data Collect-Adair	439,852	438,458	438,096	(362)
Vocational Education (Sec 61a(1), (2))	431,357	631,605	631,605	-
Other State Revenue	1,377,073	329,988	426,921	96,933
State Aid Adjustments	(311,536)	(3,158)	-	3,158
Total State Revenue	138,981,533	148,696,569	153,720,940	5,024,371
FEDERAL REVENUE				
QSCB Interest Subsidy	353,602	204,120	353,602	149,482
Medicaid - Outreach	57,317	38,604	38,000	(604)
Total Federal Revenue	410,919	242,724	391,602	148,878
INTERMEDIATE AND OTHER REVENUE				
Act 18 Independence Parapros	1,793,324	2,603,380	2,603,380	-
Act 18 Center Program Indirect	739,917	771,063	771,063	-
Act 18 Center Program Settlement	43,589	(41,000)	(41,000)	-
Enhancement Millage	7,615,427	5,663,167	6,153,830	490,663
Other Intermediate Revenue	2,460,480	1,799,525	1,799,525	-
Total Intermediate Revenue	12,652,737	10,796,135	11,286,798	490,663
OTHER FINANCING SOURCES				
Transfers in from Other Funds	780	144,842	25,000	(119,842)
Total Other Financing Sources	780	144,842	25,000	(119,842)
TOTAL REVENUE	\$ 185,569,806	\$ 196,148,691	\$ 203,681,554	\$ 7,532,863

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2023-2024 PROPOSED BUDGET
GENERAL FUND**

	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 MID- YEAR AMENDED BUDGET	FISCAL YEAR 2023-24 PROPOSED BUDGET	VARIANCE INCREASE (DECREASE)
EXPENDITURES				
INSTRUCTION				
Basic Programs	\$ 96,950,314	\$ 97,351,733	\$ 99,515,742	\$ 2,164,009
Added Needs	15,145,108	15,940,509	16,631,802	691,293
Adult Education (Sec 107)	-	-	-	-
Total Instruction	112,095,422	113,292,242	116,147,544	2,855,302
SUPPORTING SERVICES				
Pupil Support	16,155,991	17,025,839	18,152,142	1,126,303
Instructional Support	11,664,171	15,454,286	16,210,086	755,800
General Administration	918,156	1,057,378	1,109,553	52,175
School Administration	11,378,847	12,794,988	13,681,013	886,025
Business	1,876,936	2,018,097	2,074,364	56,267
Maintenance & Operations	17,247,342	18,943,472	19,121,748	178,276
Transportation	7,218,106	10,126,465	10,357,772	231,307
Central Support Services	3,853,005	4,538,809	4,862,649	323,840
School Activities	2,504,318	2,574,399	2,624,637	50,238
Community Services	770,162	881,542	907,525	25,983
Facility Improvements	3,796,350	287,055	287,055	-
Non-voted Debt Service	1,064,547	881,740	881,740	-
Total Supporting Services	78,447,931	86,584,070	90,270,284	3,686,214
TOTAL OPERATING EXPENDITURES	190,543,353	199,876,312	206,417,828	6,541,516
OTHER FINANCING USES				
Transfers to Other Funds	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL EXPENDITURES	\$ 190,543,353	\$ 199,876,312	\$ 206,417,828	\$ 6,541,516
NET CHANGE IN FUND BALANCE	(4,973,547)	(3,727,621)	(2,736,274)	991,347
BEGINNING FUND BALANCE	45,920,794	40,947,247	37,219,626	
ENDING FUND BALANCE	\$ 40,947,247	\$ 37,219,626	\$ 34,483,352	
	21.5%	18.6%	16.7%	
Information Only:				
OBJECT LEVEL EXPENDITURES				
Salaries & Fringe Benefits	\$ 158,725,388	\$ 165,278,368	\$ 170,492,008	\$ 5,213,640
Purchased Services	18,304,678	22,380,425	23,318,954	938,529
Supplies & Materials	7,614,444	9,161,764	9,446,204	284,440
Capital Outlay & Equipment	4,421,452	1,375,573	1,342,280	(33,293)
Other Expenditures	1,477,392	1,680,182	1,818,382	138,200
TOTAL EXPENDITURES	\$ 190,543,353	\$ 199,876,312	\$ 206,417,828	\$ 6,541,516

***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 2023-2024 PROPOSED BUDGET
2013 BOND PROJECTS - CAPITAL IMPROVEMENT FUND**

	<u>FISCAL YEAR 2021-22 ACTUAL</u>	<u>FISCAL YEAR 2022-23 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2023-2024 PROPOSED BUDGET</u>
REVENUE - Investment earnings and other	\$ 83,934	\$ 50	\$ -
EXPENDITURES - Bond projects	<u>4,800</u>	<u>50</u>	<u>290,825</u>
REVENUE OVER (UNDER) EXPENDITURES	79,134	-	(290,825)
BEGINNING FUND BALANCE	<u>28,921</u>	<u>-</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ 108,055</u>	<u>\$ -</u>	<u>\$ (290,825)</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
 FISCAL YEAR 2023-2024 PROPOSED BUDGET
 2015 BOND PROJECTS - CAPITAL IMPROVEMENT FUND**

	<u>FISCAL YEAR 2021-22 ACTUAL</u>	<u>FISCAL YEAR 2022-23 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2023-2024 PROPOSED BUDGET</u>
REVENUE - Investment earnings and other	\$ 122	\$ 500	\$ -
EXPENDITURES - Bond projects	<u>162,587</u>	<u>500</u>	<u>612,593</u>
REVENUE OVER (UNDER) EXPENDITURES	(162,465)	-	(612,593)
BEGINNING FUND BALANCE	<u>780,297</u>	<u>-</u>	<u>612,593</u>
ENDING FUND BALANCE	<u>\$ 617,832</u>	<u>\$ -</u>	<u>\$ -</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2023-2024 PROPOSED BUDGET
2019 BOND PROJECTS - CAPITAL IMPROVEMENT FUND**

	<u>FISCAL YEAR 2021-22 ACTUAL</u>	<u>FISCAL YEAR 2022-23 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2023-2024 PROPOSED BUDGET</u>
REVENUE			
Investment Earnings and Other	\$ 55,799	\$ 1,700	\$ -
TOTAL REVENUE	55,799	1,700	-
EXPENDITURES - Bond projects	<u>1,548,960</u>	<u>1,700</u>	<u>1,543,856</u>
REVENUE OVER (UNDER) EXPENDITURES	(1,493,161)	-	(1,543,856)
BEGINNING FUND BALANCE	<u>3,020,569</u>	<u>-</u>	<u>1,543,856</u>
ENDING FUND BALANCE	<u>\$ 1,527,408</u>	<u>\$ -</u>	<u>\$ -</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
 FISCAL YEAR 2023-2024 PROPOSED BUDGET
 2020 BOND PROJECTS - CAPITAL IMPROVEMENT FUND**

	<u>FISCAL YEAR 2021-22 ACTUAL</u>	<u>FISCAL YEAR 2022-23 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2023-2024 PROPOSED BUDGET</u>
REVENUE			
Investment Earnings	(699,300)	168,000	593,240
TOTAL REVENUE	(699,300)	168,000	593,240
EXPENDITURES - Bond projects	27,078,187	39,887,655	30,255,242
REVENUE OVER (UNDER) EXPENDITURES	(27,777,487)	(39,719,655)	(29,662,002)
BEGINNING FUND BALANCE	100,988,184	69,407,138	29,662,002
ENDING FUND BALANCE	<u>\$ 73,210,697</u>	<u>\$ 29,687,483</u>	<u>-</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2023-2024 PROPOSED BUDGET
2023 BOND PROJECTS - CAPITAL IMPROVEMENT FUND**

	<u>FISCAL YEAR 2021-22 ACTUAL</u>	<u>FISCAL YEAR 2022-23 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2023-2024 PROPOSED BUDGET</u>
REVENUE			
Interest Earnings	\$ -	\$ -	\$ 1,998,617
Bond Proceeds	-	-	-
TOTAL REVENUE	-	-	1,998,617
EXPENDITURES			
Bond Projects	-	-	48,614,613
Bond Issuance Costs	-	-	-
TOTAL EXPENDITURES	-	-	48,614,613
REVENUE OVER (UNDER) EXPENDITURES	-	-	(46,615,996)
BEGINNING FUND BALANCE	-	-	99,930,863
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,314,867</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2023-2024 PROPOSED BUDGET
CAPITAL IMPROVEMENT FUND (SALE OF PROPERTY)**

	<u>FISCAL YEAR 2021-22 ACTUAL</u>	<u>FISCAL YEAR 2022-23 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2023-2024 PROPOSED BUDGET</u>
REVENUE			
Proceeds related to capital assets	\$ -	\$ -	\$ -
Interest earnings	75	-	1,000
	<hr/>	<hr/>	<hr/>
Total Revenue	75	-	1,000
EXPENDITURES - Capital Outlay	<hr/> -	<hr/> -	<hr/> 148,714
REVENUE OVER (UNDER) EXPENDITURES	75	-	(147,714)
BEGINNING FUND BALANCE	<hr/> 225,699	<hr/> -	<hr/> 147,714
ENDING FUND BALANCE	<u>\$ 225,774</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 2023-2024 PROPOSED BUDGET
DEBT RETIREMENT FUND**

	FISCAL YEAR 2023-2024				
	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ORIGINAL BUDGET	VOTED DEBT	SET-ASIDE 2010 NON-VOTED DEBT	PROPOSED BUDGET
REVENUE					
Property Taxes - Current	\$ 27,089,197	\$ 28,999,638	\$ 30,626,741	\$ -	\$ 30,626,741
Property Taxes - Delinquent	9,132	12,367	12,367	-	12,367
State Sources - PPT Loss Reimbursement	566,795	392,508	514,171	-	514,171
Investment Earnings	15,893	10,150	535,000	65,000	600,000
Total Revenue	27,681,018	29,414,663	31,688,279	65,000	31,753,279
EXPENDITURES					
Bond Principal	20,530,200	22,805,000	22,020,000	-	22,020,000
Bond Interest	6,411,970	5,939,714	9,631,988	-	9,631,988
Other fees and costs	3,000	4,000	5,000	-	5,000
Total Expenditures	26,945,170	28,748,714	31,656,988	-	31,656,988
REVENUE OVER (UNDER) EXPENDITURES	735,848	665,949	31,291	65,000	96,291
OTHER FINANCING SOURCES (USES)					
Transfer In - QSCB Set-Aside	472,500	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	-	-	-	-	-
Total Other Financing Sources (Uses)	(557,500)	472,500	-	472,500	472,500
Net Change in Fund Balance	178,348	1,138,449	31,291	537,500	568,791
BEGINNING FUND BALANCE	7,555,431	6,787,190	3,495,767	5,739,019	9,234,786
ENDING FUND BALANCE	\$ 7,733,776	\$ 7,925,639	\$ 3,527,058	\$ 6,276,519	\$ 9,803,577
FUND BALANCE RESTRICTIONS:					
Fund Balance Restricted for 2010 QSCB					
Set Aside Funds	\$ 5,201,519	\$ 5,670,918	\$ -	\$ 6,276,519	\$ 6,276,519
Fund Balance Restricted for Bonded Debt	2,532,257	2,254,721	3,527,058	-	3,527,058
	\$ 7,733,776	\$ 7,925,639	\$ 3,527,058	\$ 6,276,519	\$ 9,803,577

***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 2023-2024 PROPOSED BUDGET
INTERNAL SERVICE (HEALTHCARE) FUND BUDGET**

	<u>FISCAL YEAR 2021-22 ACTUAL</u>	<u>FISCAL YEAR 2022-23 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2023-2024 PROPOSED BUDGET</u>
REVENUE			
Charges to Other Funds (Hard Cap)	\$ 19,239,441	\$ 19,244,265	\$ 20,194,784
Employee Contributions	<u>3,180,527</u>	<u>3,144,871</u>	<u>4,060,126</u>
Total Revenue	22,419,968	22,389,136	24,254,910
EXPENDITURES - Claims and Fees	<u>22,531,164</u>	<u>23,360,736</u>	<u>25,370,701</u>
REVENUE OVER (UNDER) EXPENDITURES	(111,196)	(971,600)	(1,115,790)
BEGINNING FUND BALANCE	<u>4,469,133</u>	<u>4,890,067</u>	<u>4,068,026</u>
ENDING FUND BALANCE	<u><u>\$ 4,357,937</u></u>	<u><u>\$ 3,918,467</u></u>	<u><u>\$ 2,952,236</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 2023-2024 PROPOSED BUDGET
ACT 18 CENTER PROGRAM**

	<u>FISCAL YEAR 2021-22</u> <u>ACTUAL</u>	<u>FISCAL YEAR 2022-23</u> <u>ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2023-24</u> <u>PROPOSED BUDGET</u>
REVENUE			
County-wide Act 18 Millage	\$ 4,208,570	\$ 5,407,830	\$ 5,834,725
State Sources	\$ 2,518,564	\$ 2,034,333	\$ 2,528,315
Other	-	32,842	-
Total Revenue	6,727,134	7,475,005	8,363,040
EXPENDITURES			
Wages and Fringe Benefits	5,651,041	6,298,370	7,046,620
Purchased Services	241,351	286,221	320,224
Supplies and Materials	94,825	95,147	106,451
Equipment	-	-	-
Indirect Costs	739,917	795,267	889,745
Total Expenditures	6,727,134	7,475,005	8,363,040
REVENUE OVER (UNDER) EXPENDITURES	-	-	-
BEGINNING FUND BALANCE	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2023-2024 PROPOSED BUDGET
COMMUNITY SERVICES FUND**

	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ORIGINAL BUDGET	FISCAL YEAR 2023-24			
			EXTENDED DAY	TUITION	COMMUNITY	PROPOSED
				PRESCHOOL	EDUCATION	
REVENUE	\$ 2,842,807	\$ 3,024,604	\$ 1,235,000	\$ 1,548,000	\$ 362,000	\$ 3,145,000
EXPENDITURES						
Salaries & Wages	1,414,885	1,533,662	582,000	787,000	109,230	1,478,230
Fringe Benefits	924,986	968,466	479,734	538,800	65,200	1,083,734
Purchased Services	385,427	345,591	15,000	94,990	132,500	242,490
Supplies & Materials	152,586	257,739	68,000	137,000	22,000	227,000
Capital Outlay	8,520	13,888	1,242	4,000	-	5,242
Other Expenses	47,896	113,548	70,900	5,000	-	75,900
Transfer to General Fund	-	-	-	-	-	-
Total Expenditures	<u>2,934,300</u>	<u>3,232,894</u>	<u>1,216,876</u>	<u>1,566,790</u>	<u>328,930</u>	<u>3,112,596</u>
REVENUE OVER (UNDER) EXPENDITURES	(91,492)	(208,290)	18,124	(18,790)	33,070	32,404
OTHER FINANCING SOURCES -						
Interfund Transfer			(18,790)	18,790	-	-
Transfer in from General Fund	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(91,492)	(208,290)	(666)	-	33,070	32,404
BEGINNING FUND BALANCE	<u>825,169</u>	<u>218,368</u>	<u>768,494</u>	<u>-</u>	<u>-</u>	<u>768,494</u>
ENDING FUND BALANCE	<u>\$ 733,676</u>	<u>\$ 10,078</u>	<u>\$ 767,828</u>	<u>\$ -</u>	<u>\$ 33,070</u>	<u>\$ 800,898</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2023-2024 PROPOSED BUDGET
FOOD SERVICE FUND**

	<u>FISCAL YEAR 2021-22 ACTUAL</u>	<u>FISCAL YEAR 2022-23 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2023-2024 PROPOSED BUDGET</u>
REVENUE			
Sales	\$ 136,878	\$ 3,506,803	\$ 2,376,587
State Sources	260,815	270,000	368,101
Federal Sources	8,248,055	2,412,657	2,591,277
Transfer from 31a - At Risk	30,940	35,999	30,883
Other Income	<u>1,264</u>	<u>-</u>	<u>43,933</u>
Total Revenue	8,677,953	6,225,459	5,410,781
EXPENDITURES			
Salaries	1,755,346	2,375,506	2,035,106
Benefits	1,461,884	1,676,686	1,843,279
Purchased services	281,659	193,755	252,648
Food costs	3,072,751	2,117,674	2,027,484
Supplies/materials	357,354	325,099	236,668
Equipment	107,886	100,000	83,890
Other expenses	20,901	31,080	26,244
Indirect costs	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>7,057,781</u>	<u>6,819,800</u>	<u>6,505,319</u>
REVENUE OVER (UNDER) EXPENDITURES	1,620,172	(594,341)	(1,094,538)
BEGINNING FUND BALANCE	<u>1,299,990</u>	<u>2,051,160</u>	<u>1,825,626</u>
ENDING FUND BALANCE	<u>\$ 2,920,163</u>	<u>\$ 1,456,819</u>	<u>\$ 731,088</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2023-2024 PROPOSED BUDGET
FUNDED PROJECTS FUND**

	<u>FISCAL YEAR 2021-22 ACTUAL</u>	<u>FISCAL YEAR 2022-23 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2023-2024 PROPOSED BUDGET</u>
REVENUE -	\$ 27,184,635	\$ 23,765,430	\$ 24,600,548
EXPENDITURES -	<u>27,714,865</u>	<u>23,765,430</u>	<u>24,600,548</u>
REVENUE OVER (UNDER) EXPENDITURES	(530,230)	-	-
BEGINNING FUND BALANCE (as restated)	<u>(61,641)</u>	<u>(61,641)</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ (591,871)</u>	<u>\$ (61,641)</u>	<u>\$ -</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2023-24 PROPOSED BUDGET
FUNDED PROJECTS**

Grant	Funding Source	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ORIGINAL BUDGET	FISCAL YEAR 2023-2024 PROPOSED BUDGET
IDEA Preschool-Regular (Spec Ed)	Federal	\$ 154,155	\$ 154,155	\$ 161,670
IDEA Preschool ARP (American Rescue Plan)	Federal	92,493	-	-
IDEA Flowthrough Regular	Federal	3,416,605	4,317,450	3,678,192
IDEA Flowthrough Carryover	Federal	444,613	656,927	1,423,000
IDEA CPO	Federal	267,500	267,500	225,008
IDEA Part C Infant and Toddler	Federal	18,237	125,000	-
Emergency Connectivity Fund	Federal	3,033,629	-	-
Perkins (Secondary) Voc Ed	Federal	330,106	246,730	244,500
Title 1, Part A Regular	Federal	734,458	571,447	588,411
Title 1 Carryover	Federal	25,600	-	-
Title II, Part A	Federal	387,136	308,721	313,883
Title II Carryover	Federal	6,359	105,421	125,421
Title III, English Learners	Federal	86,630	120,590	133,727
Title III, C/O	Federal	2,939	109,374	91,007
Title III, Immigrant Funds	Federal	423	30,384	33,955
Title III, Immigrant C/O	Federal	1,947	30,384	-
Title IV	Federal	46,107	77,431	42,395
Title IV C/O	Federal	-	77,431	84,400
WIOA, Adult Basic Education	Federal	151,762	157,395	160,763
Supply Chain Assistance	Federal	104,821	300,914	-
GSRP Federal Portion	Federal	240,985	270,048	-
GEER	Federal	155	-	-
Section 23(B)	Federal	222,263	2,423,233	1,211,718
Pandemic EBT - Local Costs	Federal	3,063	-	-
CARES Act ESSER 11T	Federal	-	5,276,375	6,609,563
CARES Act ESSER 2	Federal	3,679,572	-	-
CARES Act ESSER 2 11r	Federal	681,721	-	-
CARES Act ESSER 3	Federal	7,266,537	1,448,475	-
Total Federal		21,399,816	17,075,385	15,127,613
At-Risk (31A)	State Restrict	2,545,883	2,440,485	3,759,689
At-Risk (31A) Carryover	State Restrict	63,376	1,107,891	2,169,015
Child Care Stabilization Grant	State Restrict	1,025,974	719,638	-
Section 41 Bilingual Education	State Restrict	39,783	321,779	368,929
Sec 97 Student Safety Grant	State Restrict	-	-	518,136
Sec 97c Risk Assessments	State Restrict	-	-	-
Sec 97d Critical Incidence Mapping	State Restrict	-	-	-
Sec 31aa Mental Health	State Restrict	-	-	347,700
MiSTEM Advisory Council Grants	State Restrict	9,254	-	-
MI Rehabilitation Services	State Restrict	2,093	16,007	21,167
Michigan Humanities Council Grant	State Restrict	1,500	-	-
Michigan State Police (Did not receive award)	State Restrict	-	193,800	-
Early Literacy Coach Grant (Sec 35a(4))	State Restrict	91,114	112,000	112,000
Early Literacy Coach Grant (Sec 35a(4)) C/O	State Restrict	13,341	32,000	97,839
Early Literacy Grant (Sec 35a(5))	State Restrict	13,556	200,112	212,036
Early Literacy Grant (35a(5)) Carryover	State Restrict	268,932	186,230	57,843
TRIG Professional Development	State Restrict	2,714	36,106	29,734
Local Produce in Schools	State Restrict	-	36,106	56,321

Grant	Funding Source	FISCAL YEAR 2021-	FISCAL YEAR 2022-23	FISCAL YEAR 2023-
		22 ACTUAL	ORIGINAL BUDGET	2024 PROPOSED BUDGET
FIRST Robotics	State Restrict	15,644	15,070	42,400
FIRST Robotics C/O	State Restrict	28,806		30,480
Adult Education - Sec. 107	State Restrict	390,073	390,073	355,583
Benchmark Assessments	State Restrict	128,025	-	128,088
Total State		4,640,068	5,807,297	8,306,960
Early Childhood Initiative 54d Early On	WCRESA	174,266	125,000	-
WCRESA Transition	WCRESA	1,125	812	1,938
MKEO Kindergarten Readiness	WCRESA	4,133		-
Health Resource Advocate	WCRESA	952,000		
GSRP State Portion	WCRESA - S	381,679	480,072	905,301
GSRP C/O - State Portion	WCRESA - S	26,302		187,518
Positive Behavior Support	WCRESA	10,904	15,300	16,500
Total Intermediate		1,550,409	621,184	1,111,257
Bosch Grant	Other	10,314	45,000	39,061
Educational Excellence Foundation	Other	30,390	35,000	15,657
Dunning Grant	Other	54,064	54,064	-
New York Life Grief	Other		2,500	
American Library Association	Other		20,000	
Home Depot Foundation	Other	16,075		
Safe Routes to Schools	Other	-	105,000	-
MECU - Equity Initiatives Donation	Other	5,776		-
Other Local Grants	Other	7,957		-
Total Other		124,576	261,564	54,718
GRAND TOTAL		\$ 27,714,865	\$ 23,765,430	\$ 24,600,548

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2023-2024 PROPOSED BUDGET
SCHOOL ACTIVITIES SPECIAL REVENUE FUND**

	<u>FISCAL YEAR 2021-22 ACTUAL</u>	<u>FISCAL YEAR 2022-2023 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2023-2024 PROPOSED BUDGET</u>
REVENUE - SCHOOL DEPOSITS	\$ 1,925,597	\$ 2,045,000	\$ 2,545,000
EXPENDITURES - SCHOOL ACTIVITIES	<u>1,865,985</u>	<u>1,896,000</u>	<u>2,222,000</u>
REVENUE OVER (UNDER) EXPENDITURES	59,612	149,000	323,000
BEGINNING FUND BALANCE (as restated)	<u>2,126,979</u>	<u>2,275,979</u>	<u>2,472,675</u>
ENDING FUND BALANCE	<u>\$ 2,186,591</u>	<u>\$ 2,424,979</u>	<u>\$ 2,795,675</u>