



PLYMOUTH-CANTON

COMMUNITY SCHOOLS

GLOBALLY FOCUSED. LOCALLY CONNECTED.



Fiscal Year 2025-2026

Proposed Budget

June 24, 2025

PLYMOUTH-CANTON COMMUNITY SCHOOLS

Jill Minnick, CPA CIA
Chief Finance & Operations Officer

Jody Malbon
Executive Director of Finance & Accounting

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PLYMOUTH-CANTON COMMUNITY SCHOOLS

BOARD OF EDUCATION



MEMBERS

TERM EXPIRATION

Lauren Christenson, President	2026
Anupam Chugh Sidhu, Vice President	2028
Judy Westra, Secretary	2028
Patrick Kehoe, Treasurer	2026
Aamina Ahmed, Trustee	2026
Sheryl Picard, Trustee	2028
Jennifer Vos, Trustee	2030

ADMINISTRATION

Superintendent of Schools	Dr. Monica Merritt
Chief Academic Officer	Bethany Rayl
Chief Human Resource Officer	Dr. Abdul Madyun
Chief Finance & Operations Officer	Jill Minnick, CPA CIA
Asst. Superintendent, Student Services	Kurt Tyszkiewicz
Asst. Superintendent, Student and Family Engagement	Dr. Elizabeth Vartanian-Gibbs

2025-2026 PROPOSED BUDGET

BUDGET ASSUMPTIONS

General

1. Maintain Fund Balance levels according to Board Policy, state statute, and best practices
2. Align staffing and resources to student enrollment
3. Evaluate current programs for effectiveness
4. Allocate the most restricted grant funds first
5. Leverage bond program to preserve General Fund

Revenues

1. State Aid Foundation: # Pupil FTEs x \$ Per-Pupil Foundation Allowance (generally)
 - a. Pupil FTEs: calculated as 90% Fall 2025 pupil count and 10% Spring 2025 pupil count full-time equivalents (FTE)
 - i. 2025-26 Enrollment Projection: 15,883 pupil FTEs
 - ii. Projected pupil loss of 151 FTE and revenue loss of \$1.45M
 - b. Foundation Allowance: Assume 2025-26 Executive Budget Proposal increase of \$392 per pupil
 - i. Projected revenue increase of \$6.23M
 - c. Net State Aid Projection: \$4.78M Increase
2. Enhancement millage: Projected 2% increase; \$125k

Expenditures

1. Staffing: Based on Board-adopted class size guidelines and aligned to enrollment; projected \$2.25M savings
2. Retirements, All Positions: Estimated at 20 FTE, \$1.1M savings
3. Employment Contracts: Negotiated collective bargaining agreements for FY26
4. MPSERS (MI Public School Employees Retirement System): Employer rate 29.91% for 1.45% decrease, \$1.6M savings. UAAL rate 15.02% for 4.44% increase but with some level of revenue offsets.
5. Hard Cap on health care: Increase of 0.2%
6. Custodial & Transportation Services: Based on contracts
7. Utilities: Natural gas, electric, water, waste removal, and fuel; \$300k increase



GENERAL FUND

2025-2026

Proposed Budget

The General Fund is the primary operating fund. It accounts for all financial resources used to provide government services other than those specifically assigned to another fund.



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**PLYMOUTH-CANTON COMMUNITY SCHOOLS
2025-2026 PROPOSED BUDGET
GENERAL FUND**

	2023-24 ACTUAL	2024-25 FINAL AMENDED BUDGET	2025-26 PROPOSED BUDGET	VARIANCE INCREASE (DECREASE)
REVENUE				
Local Sources	\$ 39,679,047	\$ 39,628,179	\$ 39,619,779	\$ (8,400)
State Sources	166,157,528	164,139,486	171,214,814	7,075,328
Federal Sources	445,858	453,202	453,202	-
Intermediate Sources	13,512,852	13,432,993	13,558,531	125,538
TOTAL REVENUE	\$ 219,795,285	\$ 217,653,860	\$ 224,846,326	\$ 7,192,466
EXPENDITURES				
Instruction	\$ 122,457,143	\$ 127,284,331	\$ 130,551,788	\$ 3,267,457
Supporting Services	90,386,330	98,012,055	100,072,351	2,060,296
TOTAL EXPENDITURES	\$ 212,843,473	\$ 225,296,386	\$ 230,624,139	\$ 5,327,753
OTHER FINANCING SOURCES (USES)				
Transfers in	667,263	72,974	119,769	\$ 46,795
Transfers out	(472,500)	(712,815)	(472,500)	240,315
Total Other Financing Sources (Uses)	194,763	(639,841)	(352,731)	287,110
NET CHANGE IN FUND BALANCE	7,146,575	(8,282,367)	(6,130,544)	\$ 2,151,823
BEGINNING FUND BALANCE	42,041,141	49,187,716	40,905,349	
ENDING FUND BALANCE	\$ 49,187,716	\$ 40,905,349	\$ 34,774,805	
	23.1%	18.2%	15.1%	

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
2025-2026 PROPOSED BUDGET
GENERAL FUND**

	2023-24 ACTUAL	2024-25 FINAL AMENDED BUDGET	2025-26 PROPOSED BUDGET	VARIANCE INCREASE (DECREASE)
REVENUE				
LOCAL SOURCES				
Property taxes	\$ 33,649,357	\$ 35,069,000	\$ 35,069,000	\$ -
Interest	1,680,597	1,352,000	1,329,600	(22,400)
Student activity revenue	1,231,394	1,145,899	1,145,899	-
Rental income	282,173	251,180	251,180	-
Other local sources	1,801,364	697,100	711,100	14,000
Student tuition	212,070	200,000	200,000	-
Medicaid - Fee for Service	822,092	825,000	825,000	-
Insurance Reimbursement	-	75,000	75,000	-
Sale of assets	-	13,000	13,000	-
Total Local Sources Revenue	\$ 39,679,047	\$ 39,628,179	\$ 39,619,779	\$ (8,400)
STATE REVENUE				
Foundation Allowance	\$ 121,824,426	\$ 118,466,114	\$ 123,241,442	\$ 4,775,328
Special Ed Foundation Allowance (Sec 51c)	12,084,996	13,873,784	13,873,784	-
MPERS Cost Pymnt & Cost Offset & Reform	6,710,550	14,068,811	14,068,811	-
MPERS UAAL Stabilization	22,653,201	12,489,165	12,489,165	-
Less: State Sources Allocated to Act 18	(3,496,990)	(4,274,173)	(4,274,173)	-
MPERS 147g Employee Healthcare Reimb	-	2,178,257	2,178,257	-
MPERS 147c(2) One Time Deposit	-	2,838,836	2,838,836	-
MPERS 147e and 147f	1,163,084	-	-	-
27I Educator Compensation	834,276	-	-	-
Headlee Oblig for Data Collect-Adair	473,616	471,336	471,336	-
Vocational Education (Sec 61a(1), 61d)	609,010	472,514	472,514	-
Enrollment Stabilization (Sec 29(6))	203,913	596,338	596,338	-
District Transportation Cost Support (Sec 22(L))	1,169,716	1,169,716	1,169,716	-
Other Categorical Funding	-	-	2,300,000	2,300,000
State Aid Adjustments	1,927,730	1,788,788	1,788,788	-
Total State Revenue	\$ 166,157,528	\$ 164,139,486	\$ 171,214,814	\$ 7,075,328
FEDERAL REVENUE				
QSCB Interest Subsidy	\$ 353,602	\$ 353,602	\$ 353,602	\$ -
Medicaid - Outreach	92,256	99,600	99,600	-
Total Federal Revenue	\$ 445,858	\$ 453,202	\$ 453,202	\$ -
INTERMEDIATE AND OTHER REVENUE				
Act 18 Independence Parapros	\$ 3,129,382	\$ 2,603,380	\$ 2,603,380	\$ -
Act 18 Center Program Indirect	989,811	1,285,519	1,285,519	-
Act 18 Center Program Settlement	-	-	-	-
Enhancement Millage	6,558,439	6,276,906	6,402,444	125,538
SE Program Cost Reimbursement	1,859,700	1,887,480	1,887,480	-
SE Transportation Reimbursement	975,520	1,379,708	1,379,708	-
Total Intermediate Revenue	\$ 13,512,852	\$ 13,432,993	\$ 13,558,531	\$ 125,538
TOTAL REVENUE	\$ 219,795,285	\$ 217,653,860	\$ 224,846,326	\$ 7,192,466

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
2025-2026 PROPOSED BUDGET
GENERAL FUND**

	2023-24 ACTUAL	2024-25 FINAL AMENDED BUDGET	2025-26 PROPOSED BUDGET	VARIANCE INCREASE (DECREASE)
EXPENDITURES				
INSTRUCTION				
Basic Programs	\$ 103,883,516	\$ 105,629,245	\$ 107,787,624	\$ 2,158,379
Added Needs	18,573,627	21,655,086	22,764,164	1,109,078
Adult Education (Sec 107)	-	-	-	-
Total Instruction	\$ 122,457,143	\$ 127,284,331	\$ 130,551,788	\$ 3,267,457
SUPPORTING SERVICES				
Pupil Support	\$ 16,841,804	\$ 18,986,636	\$ 20,061,632	\$ 1,074,996
Instructional Support	16,142,751	16,253,549	17,012,214	758,665
General Administration	1,636,436	1,911,232	1,471,232	(440,000)
School Administration	13,480,206	14,301,207	14,773,399	472,192
Business	2,005,696	2,169,844	2,159,544	(10,300)
Maintenance & Operations	20,221,130	22,916,568	23,517,541	600,973
Transportation	10,651,372	11,634,297	11,701,366	67,069
Central Support Services	5,107,124	5,460,260	5,262,961	(197,299)
School Activities	2,750,991	3,025,064	2,879,064	(146,000)
Community Services	987,256	944,158	824,158	(120,000)
Facility Improvements	151,574	-	-	-
Non-voted Debt Service	409,990	409,240	409,240	-
Total Supporting Services	\$ 90,386,330	\$ 98,012,055	\$ 100,072,351	\$ 2,060,296
TOTAL OPERATING EXPENDITURES	\$ 212,843,473	\$ 225,296,386	\$ 230,624,139	\$ 5,327,753
OTHER FINANCING SOURCES (USES)				
Transfers in	667,263	72,974	119,769	\$ 46,795
Transfers out	(472,500)	(712,815)	(472,500)	240,315
Total Other Financing Sources (Uses)	194,763	(639,841)	(352,731)	287,110
NET CHANGE IN FUND BALANCE	7,146,575	(8,282,367)	(6,130,544)	2,151,823
BEGINNING FUND BALANCE	42,041,141	49,187,716	40,905,349	
ENDING FUND BALANCE	\$ 49,187,716	\$ 40,905,349	\$ 34,774,805	
	23.1%	18.2%	15.1%	
Information Only:				
OBJECT LEVEL EXPENDITURES				
Salaries & Fringe Benefits	\$ 176,218,799	183,813,715	\$ 190,762,615	
Purchased Services	24,678,463	29,086,043	27,483,069	
Supplies & Materials	9,865,466	10,341,878	10,454,119	
Capital Outlay & Equipment	1,038,529	784,439	668,120	
Other Expenditures	1,042,216	1,270,311	1,256,215	
TOTAL EXPENDITURES	\$ 212,843,473	\$ 225,296,386	\$ 230,624,139	



CAPITAL PROJECT FUNDS

Proposed 2025-2026 Budget

The Capital Project Funds account for transactions related to resources obtained and used for the acquisition, construction or improvement of capital facilities.




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**PLYMOUTH-CANTON COMMUNITY SCHOOLS
2025-2026 PROPOSED BUDGET
2023 BOND FUND**

	2023-24 ACTUAL	2024-25 FINAL AMENDED BUDGET	2025-26 PROPOSED BUDGET
REVENUE - Interest Earnings	\$ 5,389,466	\$ 5,990,000	\$ 5,000,000
EXPENDITURES - Bond Projects	<u>39,737</u>	<u>14,715,100</u>	<u>42,289,017</u>
REVENUE OVER (UNDER) EXPENDITURES	\$ 5,349,729	\$ (8,725,100)	\$ (37,289,017)
NET CHANGE IN FUND BALANCE	\$ 5,349,729	\$ (8,725,100)	\$ (37,289,017)
BEGINNING FUND BALANCE	<u>100,218,279</u>	<u>105,568,008</u>	<u>96,842,908</u>
ENDING FUND BALANCE	<u><u>\$ 105,568,008</u></u>	<u><u>\$ 96,842,908</u></u>	<u><u>\$ 59,553,891</u></u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
2025-2026 PROPOSED BUDGET
CAPITAL IMPROVEMENT FUND**

	2023-24 ACTUAL	2024-25 FINAL AMENDED BUDGET	2025-26 PROPOSED BUDGET
REVENUE - Investment earnings and other	\$ 6,971	\$ 1,393,000	\$ 12,000
EXPENDITURES - Bond projects	<u>567,948</u>	<u>451,012</u>	<u>-</u>
REVENUE OVER (UNDER) EXPENDITURES	(560,977)	941,988	12,000
OTHER FINANCING SOURCES (USES)	511,476	-	
BEGINNING FUND BALANCE	<u>727,129</u>	<u>677,628</u>	<u>1,619,616</u>
ENDING FUND BALANCE	<u><u>\$ 677,628</u></u>	<u><u>\$ 1,619,616</u></u>	<u><u>\$ 1,631,616</u></u>



DEBT SERVICE FUND

Proposed 2025-2026 Budget

The Debt Service Fund accounts for the principal and interest payments on general long term liabilities.



**PLYMOUTH-CANTON COMMUNITY SCHOOLS
2025-2026 PROPOSED BUDGET
DEBT SERVICE FUND**

	2023-24 ACTUAL	2024-25 FINAL AMENDED BUDGET	2025-26 PROPOSED BUDGET		
			VOTED DEBT	SET-ASIDE 2010 NON-VOTED DEBT	2024-25 PROPOSED BUDGET
REVENUE					
Local Sources	\$ 31,209,971	\$ 32,876,245	\$ 33,401,536	\$ 40,000	\$ 33,441,536
State Sources - PPT Loss Reimbursement	555,509	547,700	550,000	-	550,000
Total Revenue	31,765,480	33,423,945	33,951,536	40,000	33,991,536
EXPENDITURES					
Bond Principal	22,020,000	23,050,500	24,610,000	-	24,610,000
Bond Interest	9,631,987	9,092,875	8,471,399	-	8,471,399
Other fees and costs	5,560	2,750	2,750	-	2,750
Total Expenditures	31,657,547	32,146,125	33,084,149	-	33,084,149
REVENUE OVER (UNDER) EXPENDITURES	107,933	1,277,820	867,387	40,000	907,387
OTHER FINANCING SOURCES (USES)					
Transfer In - QSCB Set-Aside	472,500	472,500	-	472,500	472,500
Total Other Financing Sources (Uses)	472,500	472,500	-	472,500	472,500
Net Change in Fund Balance	580,433	1,750,320	867,387	512,500	1,379,887
BEGINNING FUND BALANCE	9,345,475	9,925,908	7,707,933	3,968,295	11,676,228
ENDING FUND BALANCE	\$ 9,925,908	\$ 11,676,228	\$ 8,575,320	\$ 4,480,795	\$ 13,056,115
FUND BALANCE RESTRICTIONS:					
Fund Balance Restricted for 2010 QSCB					
Set Aside Funds	\$ 6,480,113	\$ 3,968,295	\$ -	\$ 4,480,795	\$ 4,480,795
Fund Balance Restricted for Bonded Debt	3,445,795	7,707,933	8,575,320	-	8,575,320
	\$ 9,925,908	\$ 11,676,228	\$ 8,575,320	\$ 4,480,795	\$ 13,056,115



INTERNAL SERVICE FUND

Proposed 2025-2026 Budget

The Internal Service Fund accounts for the District's self-insured medical plans.



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**PLYMOUTH-CANTON COMMUNITY SCHOOLS
2025-2026 PROPOSED BUDGET
INTERNAL SERVICE (HEALTH CARE) FUND**

	2023-24 ACTUAL	2024-25 FINAL AMENDED BUDGET	2025-26 PROPOSED BUDGET
REVENUE - Plan contributions, other	24,318,796	\$ 24,970,207	28,603,947
EXPENDITURES - Claims and Fees	<u>24,075,303</u>	<u>27,931,489</u>	<u>29,795,488</u>
REVENUE OVER (UNDER) EXPENDITURES	243,493	(2,961,282)	(1,191,541)
BEGINNING FUND BALANCE	<u>5,807,443</u>	<u>6,050,936</u>	<u>3,089,654</u>
ENDING FUND BALANCE	<u><u>\$ 6,050,936</u></u>	<u><u>\$ 3,089,654</u></u>	<u><u>\$ 1,898,113</u></u>



SPECIAL REVENUE FUNDS

Proposed 2025-2026 Budget

Special Revenue Funds account for the proceeds of specific revenue sources restricted to expenditures for specified purposes.



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**PLYMOUTH-CANTON COMMUNITY SCHOOLS
2025-2026 PROPOSED BUDGET
ACT 18 CENTER PROGRAM**

	2023-24 AUDITED ACTUAL	2024-2025 FINAL AMENDED BUDGET	2025-2026 PROPOSED BUDGET
REVENUE			
Local Sources (County-wide Act 18 Millage)	\$ 5,744,276	\$ 6,319,096	\$ 7,159,924
State Sources	3,496,991	5,429,030	6,173,267
Total Revenue	9,241,267	11,748,126	13,333,191
EXPENDITURES			
Salaries & Fringe Benefits	\$ 7,981,862	\$ 10,011,431	\$ 11,432,690
Purchased Services	224,182	353,894	353,550
Supplies & Materials	48,668	123,567	118,152
Capital Outlay & Equipment	-	-	-
Total Expenditures	8,254,712	10,488,892	11,904,392
Total Other Financing Sources (Uses)	(989,811)	(1,255,978)	(1,428,799)
REVENUE OVER (UNDER) EXPENDITURES	(3,256)	3,256	-
BEGINNING FUND BALANCE	\$ -	\$ (3,256)	\$ -
ENDING FUND BALANCE	\$ (3,256)	\$ -	\$ -

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
2025-2026 PROPOSED BUDGET
COMMUNITY SERVICES FUND**

		2024-25 FINAL AMENDED BUDGET	2025-26 PROPOSED BUDGET				
			EXTENDED DAY	TUITION PRESCHOOL	COMMUNITY EDUCATION	2025-26 PROPOSED BUDGET	
REVENUE	\$ 3,692,606	\$ 3,690,866	\$ 1,427,253	\$ 896,639	\$ 785,249	\$ 3,109,141	
EXPENDITURES							
Salaries & Fringe Benefits	\$ 3,848,787	\$ 3,621,092	\$ 1,317,664	\$ 810,167	\$ 509,742	\$ 2,637,572	
Purchased Services	269,995	252,450	19,533	48,357	125,134	193,023	
Supplies & Materials	211,383	192,750	84,761	33,769	33,048	151,578	
Capital Outlay & Equipment	5,925	9,446	1,918	3,307	-	5,225	
Other Expenditures	96,527	74,837	53,560	1,039	20,349	74,948	
Total Expenditures	\$ 4,432,617	\$ 4,150,575	\$ 1,477,436	\$ 896,639	\$ 688,272	\$ 3,062,347	
REVENUE OVER (UNDER) EXPENDITURES	\$ (740,011)	\$ (459,709)	\$ (50,182)	\$ (0)	\$ 96,977	\$ 46,795	
OTHER FINANCING SOURCES (USES)							
Interfund Transfer In (Out)	-	240,315	50,182	-	(96,977)	(46,795)	
NET CHANGE IN FUND BALANCE	\$ (740,011)	\$ (219,394)	\$ (0)	\$ (0)	\$ (0)	\$ 0	
BEGINNING FUND BALANCE	959,405	219,394	-	-	-	-	
ENDING FUND BALANCE	\$ 219,394	\$ -	\$ (0)	\$ (0)	\$ (0)	\$ 0	

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2025-2026 PROPOSED BUDGET
FOOD SERVICE FUND**

	2023-24 AUDITED ACTUAL	2024-25 FINAL AMENDED BUDGET	2025-26 PROPOSED BUDGET
REVENUE			
Sales	\$ 717,269	\$ 533,241	\$ 550,000
State Sources	4,965,275	4,565,954	4,589,223
Federal Sources	3,526,489	3,548,342	3,605,818
Total Revenue	9,209,033	8,647,537	8,745,041
EXPENDITURES			
Salaries	\$ 2,929,545	\$ 2,833,403	\$ 2,728,854
Benefits	1,904,778	1,969,746	1,873,929
Purchased services	289,676	510,100	396,010
Food costs	3,763,201	4,089,926	3,360,006
Supplies/materials	309,076	703,907	503,928
Equipment	155,084	250,000	100,000
Other expenses	28,342	31,793	31,574
Total Expenditures	9,379,702	10,388,875	8,994,301
 Total Other Financing Sources	 (580,744)	 (24,440)	 36,760
REVENUE OVER (UNDER) EXPENDITURES	(751,413)	(1,765,778)	(212,500)
BEGINNING FUND BALANCE	2,729,691	1,978,278	212,500
ENDING FUND BALANCE	\$ 1,978,278	\$ 212,500	\$ -

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2025-2026 PROPOSED BUDGET
FUNDED PROJECTS FUND**

	2023-24 ACTUAL BUDGET	2024-25 FINAL AMENDED BUDGET	2025-26 PROPOSED BUDGET
REVENUE	\$ 25,179,693	\$ 29,275,638	\$ 20,411,070
EXPENDITURES	<u>24,787,216</u>	<u>29,189,255</u>	<u>20,411,070</u>
REVENUE OVER (UNDER) EXPENDITURES	392,477	86,383	-
NET CHANGE IN FUND BALANCE	\$ 392,477	\$ 86,383	\$ -
BEGINNING FUND BALANCE	<u>(478,860)</u>	<u>(86,383)</u>	<u>-</u>
ENDING FUND BALANCE	<u><u>\$ (86,383)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS
FISCAL YEAR 2025-2026 PROPOSED BUDGET
STUDENT ACTIVITIES FUND**

	2023-24 AUDITED ACTUAL	2024-25 FINAL AMENDED BUDGET	2025-26 PROPOSED BUDGET
REVENUE - SCHOOL DEPOSITS	\$ 2,472,215	\$ 2,126,140	\$ 2,126,140
EXPENDITURES - SCHOOL ACTIVITIES	<u>2,408,631</u>	<u>1,910,602</u>	<u>1,910,602</u>
REVENUE OVER (UNDER) EXPENDITURES	63,584	215,538	215,538
BEGINNING FUND BALANCE (as restated)	<u>2,388,575</u>	<u>2,452,159</u>	<u>2,667,697</u>
ENDING FUND BALANCE	<u><u>\$ 2,452,159</u></u>	<u><u>\$ 2,667,697</u></u>	<u><u>\$ 2,883,235</u></u>



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