

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

**TO:** Monica Merritt, Superintendent  
Board of Education

**FROM:** Jill Minnick, Chief Finance & Operations Officer

**DATE:** February 10, 2026

**RE:** **Resolution to Adopt the 2025-2026 Mid-Year Budget Amendment-  
First and Final Reading**

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**OVERVIEW**

Please see the attached recommendation for a general fund budget amendment for the 2025-26 fiscal year.

This amendment was presented at the Finance & Operations Committee meeting of February 5, 2026.

**RESOLUTION**

It was moved by Member \_\_\_\_\_ and seconded by Member \_\_\_\_\_ to adopt the 2025-2026 Mid-Year Budget Amendment.

Ayes: \_\_\_\_\_

Nays: \_\_\_\_\_

The motion was: \_\_\_\_\_

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
FISCAL YEAR 2025-2026 MID-YEAR BUDGET AMENDMENT  
GENERAL FUND**

REVENUE	FISCAL YEAR 2024-25 ACTUAL	FISCAL YEAR 2025-26 ORIGINAL BUDGET	TOTAL AMENDMENTS	FISCAL YEAR 2025-26 AMENDED BUDGET
<b>LOCAL SOURCES</b>				
Property taxes	\$ 35,505,230	\$ 35,069,000	\$ 1,441,000	\$ 36,510,000
Interest	1,415,677	1,329,600	(197,600)	1,132,000
Student activity revenue	1,195,328	1,145,899	-	1,145,899
Rental income	319,690	251,180	-	251,180
Other local sources	1,042,309	711,100	(14,000)	697,100
Student tuition	15,215	200,000	-	200,000
Medicaid - Fee for Service	1,069,255	825,000	-	825,000
Insurance Reimbursement	-	75,000	(75,000)	-
Sale of assets	-	13,000	52,000	65,000
<b>Total Local Sources Revenue</b>	<b>\$ 40,562,704</b>	<b>\$ 39,619,779</b>	<b>\$ 1,206,400</b>	<b>\$ 40,826,179</b>
<b>STATE REVENUE</b>				
Foundation Allowance	\$ 118,501,747	\$ 123,241,442	\$ (757,803)	\$ 122,483,639
Special Ed Foundation Allowance (Sec 51c)	13,873,784	13,873,784	2,040,325	15,914,109
MPSERS Cost Pymnt & Cost Offset & Reform	13,708,852	14,068,811	(8,715,203)	5,353,608
MPSERS UAAL Stabilization	12,489,165	12,489,165	6,384,711	18,873,876
Less: State Sources Allocated to Act 18	(5,686,133)	(4,274,173)	(101,870)	(4,376,043)
MPSERS Healthcare Reimb/Offset	1,570,558	2,178,257	(410,640)	1,767,617
MPSERS 147c(2) One Time Deposit	2,838,836	2,838,836	(2,204,197)	634,639
Headlee Oblig for Data Collect-Adair	471,165	471,336	2,854	474,190
Vocational Education (Sec 61a(1), 61d)	472,514	472,514	(4,126)	468,388
Enrollment Stabilization (Sec 29(6))	597,883	596,338	(421,455)	174,883
District Transportation Cost Support (Sec 22(l))	1,087,756	1,169,716	(81,960)	1,087,756
Educator Compensation (Sec 27(l))	-	2,300,000	33,278	2,333,278
State Aid Adjustments	1,798,455	1,788,788	-	1,788,788
<b>Total State Revenue</b>	<b>\$ 161,724,582</b>	<b>\$ 171,214,814</b>	<b>\$ (4,236,086)</b>	<b>\$ 166,978,728</b>
<b>FEDERAL REVENUE</b>				
QSCB Interest Subsidy	\$ 355,614	\$ 353,602	\$ -	\$ 353,602
Medicaid - Outreach	132,485	99,600	-	99,600
<b>Total Federal Revenue</b>	<b>\$ 488,099</b>	<b>\$ 453,202</b>	<b>\$ -</b>	<b>\$ 453,202</b>
<b>INTERMEDIATE AND OTHER REVENUE</b>				
Act 18 Independence Parapros	\$ 3,066,171	\$ 2,603,380	\$ (425,807)	\$ 2,177,573
Act 18 Center Program Indirect	1,223,724	1,285,519	-	1,285,519
Act 18 Center Program Settlement	-	-	-	-
Enhancement Millage	6,525,240	6,402,444	-	6,402,444
SE Program Cost Reimbursement	1,887,480	1,887,480	-	1,887,480
SE Transportation Reimbursement	1,379,709	1,379,708	-	1,379,708
<b>Total Intermediate Revenue</b>	<b>\$ 14,082,324</b>	<b>\$ 13,558,531</b>	<b>\$ (425,807)</b>	<b>\$ 13,132,724</b>
<b>OTHER FINANCING SOURCES</b>				
Transfers in from Other Funds	869,054	119,769	627,026	746,795
<b>Total Other Financing Sources</b>	<b>\$ 869,054</b>	<b>\$ 119,769</b>	<b>\$ 627,026</b>	<b>\$ 746,795</b>
<b>TOTAL REVENUE</b>	<b>\$ 217,726,763</b>	<b>\$ 224,966,095</b>	<b>\$ (2,828,467)</b>	<b>\$ 222,137,628</b>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
FISCAL YEAR 2025-2026 MID-YEAR BUDGET AMENDMENT  
GENERAL FUND**

EXPENDITURES	FISCAL YEAR 2024-25 ACTUAL	FISCAL YEAR 2025-26 ORIGINAL BUDGET	TOTAL AMENDMENTS	FISCAL YEAR 2025-26 AMENDED BUDGET
<b>INSTRUCTION</b>				
Basic Programs	\$ 105,358,176	\$ 107,787,624	\$ 1,617,613	\$ 109,405,237
Added Needs	22,317,269	22,764,164	1,284,438	24,048,602
Adult Education (Sec 107)	-	-	-	-
<b>Total Instruction</b>	<b>\$ 127,675,445</b>	<b>\$ 130,551,788</b>	<b>\$ 2,902,051</b>	<b>\$ 133,453,839</b>
<b>SUPPORTING SERVICES</b>				
Pupil Support	\$ 16,456,429	\$ 20,061,632	\$ (1,205,322)	\$ 18,856,310
Instructional Support	15,537,919	17,012,214	(744,548)	16,267,666
General Administration	1,716,406	1,471,232	(121,301)	1,349,931
School Administration	14,230,678	14,773,399	(261,034)	14,512,365
Business	2,079,387	2,159,544	89,716	2,249,260
Maintenance & Operations	21,804,098	23,517,541	(218,673)	23,298,868
Transportation	11,675,633	11,701,366	390,600	12,091,966
Central Support Services	5,442,726	5,262,961	518,374	5,781,335
School Activities	3,211,462	2,879,064	(150,046)	2,729,018
Community Services	850,886	824,158	40,740	864,898
Facility Improvements	-	-	-	-
Non-voted Debt Service	410,015	409,240	-	409,240
<b>Total Supporting Services</b>	<b>\$ 93,415,639</b>	<b>\$ 100,072,351</b>	<b>\$ (1,661,494)</b>	<b>\$ 98,410,857</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 221,091,084</b>	<b>\$ 230,624,139</b>	<b>\$ 1,240,557</b>	<b>\$ 231,864,696</b>
<b>OTHER FINANCING USES</b>				
Transfers to Other Funds	-	-	-	-
<b>Total Other Financing Uses</b>	<b>\$ 861,778</b>	<b>\$ 472,500</b>	<b>\$ -</b>	<b>\$ 472,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 221,952,862</b>	<b>\$ 231,096,639</b>	<b>\$ 1,240,557</b>	<b>\$ 232,337,196</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(4,226,099)</b>	<b>(6,130,544)</b>	<b>(4,069,024)</b>	<b>(10,199,568)</b>
<b>BEGINNING FUND BALANCE</b>	<b>49,187,716</b>	<b>40,905,349</b>		<b>44,961,617</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 44,961,617</b>	<b>\$ 34,774,805</b>		<b>\$ 34,762,049</b>
Percent of Expenditures	20.3%	15.1%		15.0%
Information Only:				
<b>OBJECT LEVEL EXPENDITURES</b>				
Salaries & Fringe Benefits	\$ 182,059,039	190,762,615	\$ 1,092,653	\$ 191,855,268
Purchased Services	28,230,532	27,483,069	950,904	28,433,973
Supplies & Materials	9,052,765	10,454,119	(653,000)	9,801,119
Capital Outlay & Equipment	568,178	668,120	(170,000)	498,120
Other Expenditures	1,180,570	1,256,216	20,000	1,276,216
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 221,091,084</b>	<b>\$ 230,624,139</b>	<b>\$ 1,240,557</b>	<b>\$ 231,864,696</b>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
SUMMARY OF MID-YEAR BUDGET AMENDMENTS  
GENERAL FUND  
FISCAL YEAR 2025-2026**

	REVENUE & OTHER FINANCING SOURCES	EXPENDITURES & OTHER FINANCING USES	FUND BALANCE IMPACT
<b>2025-2026 ORIGINAL BUDGET:</b>	<b>\$ 224,966,095</b>	<b>\$ 231,096,639</b>	<b>\$ (6,130,544)</b>

**MID-YEAR REVENUE & OTHER FINANCING SOURCE ADJUSTMENTS**

1	Local property tax revenue projection	\$ 1,441,000		\$ 1,441,000
2	Projected interest revenues and other local income sources	(234,600)		(234,600)
3	State School Aid per-pupil foundation revenue	1,282,522		1,282,522
4	MPSERS Healthcare Offset (add 27L(2) net of 147g elimination)	(410,640)		(410,640)
5	MPSERS 147c(2) One Time Deposit	(2,204,197)		(2,204,197)
6	MPSERS cost offsets	(8,715,203)		(8,715,203)
7	MPSERS UAAL rate stabilization	6,384,711		6,384,711
8	State Aid transfer to Act 18 Fund for Center Programs	(101,870)		(101,870)
9	State Aid categorical adjustments	(504,687)		(504,687)
10	Other Categorical Funding - Educator Compensation (27I(2))	33,278		33,278
11	Act 18 Independence Para reimbursement	(425,807)		(425,807)
12	Transfers in from other funds	627,026		627,026
		<b>\$ (2,828,467)</b>		<b>\$ (2,828,467)</b>

**MID-YEAR EXPENSE & OTHER FINANCING USE ADJUSTMENTS**

13	Educator Compensation categorical funding (27L(2))		\$ 2,333,278	\$ (2,333,278)
14	Salary and benefits projections for finalized negotiated salaries, benefits, staffing, and grant placements		\$ (1,240,626)	\$ 1,240,626
15	Substitute costs		122,000	(122,000)
16	Tuition expenses (online, dual enrollment and middle college)		509,000	(509,000)
17	Other services (e.g., rentals, maintenance improvements, legal, special education transportation, data services, school activities, equipment repair)		319,905	(319,905)
18	Textbooks		(837,000)	837,000
19	Utilities (gas and electric)		170,000	(170,000)
20	Supply budgets and miscellaneous expenses		(136,000)	136,000
			<b>\$ 1,240,557</b>	<b>\$ (1,240,557)</b>

**TOTAL ADJUSTMENTS: \$ (2,828,467) \$ 1,240,557 \$ (4,069,024)**

**2025-2026 MID-YEAR AMENDED BUDGET: \$ 222,137,628 \$ 232,337,196 \$ (10,199,568)**