MILLINGTON COMMUNITY SCHOOLS
GENERAL FUND
FOR FISCAL YEAR ENDING JUNE 30, 2027

	2024-25 AUDITED	2025-26 CURRENT	2026-27 PROPOSED
REVENUE			
LOCAL	$ 1,333,991	$ 1,334,885	$ 1,369,623
STATE	$ 13,430,652	$ 13,481,726	$ 13,141,611
FEDERAL	$ 876,500	$ 750,850	$ 750,850
TRANSFERS/TRANSACTIONS	$ 224,650	$ 134,686	$ 132,000
TOTAL REVENUE	**$ 15,865,793**	**$ 15,702,147**	**$ 15,394,084**
EXPENDITURES			
INSTRUCTION			
Basic Programs	$ 6,154,585	$ 6,732,681	$ 7,099,325
Added Needs	$ 1,808,715	$ 2,094,282	$ 2,262,812
SUPPORT SERVICES			
Pupil	$ 1,206,488	$ 1,310,566	$ 1,297,545
Instructional Staff	$ 362,857	$ 298,035	$ 297,735
General Administration	$ 355,314	$ 395,815	$ 406,150
School Administration	$ 838,891	$ 944,200	$ 935,930
Business Services	$ 410,302	$ 437,230	$ 437,002
Operation and Maintenance	$ 2,334,538	$ 1,671,599	$ 1,766,099
Security	$ -	$ -	$ -
Transportation Services	$ 1,139,391	$ 910,759	$ 935,646
Central Services	$ 494,021	$ 702,222	$ 555,700
Athletic Activities	$ 348,839	$ 375,013	$ 390,013
Community Services	$ 28,763	$ -	$ -
Transfers to Other School District	$ -	$ 17,875	$ 17,875
Other Transactions	$ 1,543,291	$ 1,315,691	$ 36,075
TOTAL EXPENDITURES	**$ 17,025,995**	**$ 17,205,968**	**$ 16,437,907**
EXCESS (DEFICIT) REVENUE	**$ (1,160,202)**	**$ (1,503,821)**	**$ (1,043,823)**
FUND BALANCE, JULY 1	**$ 5,999,479**	**$ 4,839,277**	**$ 3,335,456**
FUND BALANCE, JUNE 30	**$ 4,839,277**	**$ 3,335,456**	**$ 2,291,633**
	28.42%	**19.39%**	**13.94%**

2026-27 Budget Hearing
June 15, 2026

MILLINGTON COMMUNITY SCHOOLS

2026-27 General Fund Proposed Budget

	2025-26 CURRENT BUDGET	2026-27 PROPOSED BUDGET	DIFFERENCE
231 - Board of Education	64,500	66,500	2,000
232 - Executive Admin.	331,315	339,650	8,335
TOTAL GENERAL ADMIN	**395,815**	**406,150**	**10,335**
241 - SCHOOL ADMIN.	**944,200**	**935,930**	**(8,270)**
252 - Fiscal Services	372,828	372,600	(228)
259 - Other Business Srvcs.	64,402	64,402	0
TOTAL BUSINESS SERVICES	**437,230**	**437,002**	**(228)**
261 - OPER AND MAINT	**1,671,599**	**1,766,099**	**94,500**
266 - SECURITY	**0**	**0**	**0**
271 - TRANSPORTATION	**910,759**	**935,646**	**24,887**
282- Communications	68,500	71,500	3,000
283 - Staff/Personnel Srvcs.	97,822	37,800	(60,022)
284 - Data Processing	535,900	446,400	(89,500)
TOTAL CENTRAL SERVICES	**702,222**	**555,700**	**(146,522)**
293 - ATHLETICS	**375,013**	**390,013**	**15,000**
TOTAL SUPPORT SERVICES	**7,045,439**	**7,021,820**	**(23,619)**
331 - Community Activities	0	0	0
371 - Non-Public Schools	17,875	17,875	0
TOTAL COMMUNITY SRVCS	**17,875**	**17,875**	**0**
456 - FACILITY IMPROVEMENTS	**1,249,616**	**0**	**(1,249,616)**
492 - PRIOR YEAR ADJ	**50,000**	**20,000**	**(30,000)**
511 - DEBT SERVICE	**16,075**	**16,075**	**0**
TOTAL GF EXPENDITURES	**17,205,968**	**16,437,907**	**(738,061)**
EXCESS (DEFICIT) REVENUE	**(1,503,821)**	**(1,043,823)**	

MILLINGTON COMMUNITY SCHOOLS
2026-27 Proposed General Fund Revenue

LOCAL REVENUES	2025-26 CURRENT	2026-27 PROPOSED	CHANGE
Local Property Taxes	$ 1,031,026	$ 1,116,998	$ 85,972
Other Delinquent Taxes & Interest	$ 22,000	$ 5,000	$ (17,000)
Earnings on Investments	$ 65,000	$ 65,000	$ -
Athletic Gate Receipts	$ 40,000	$ 40,000	$ -
NEMCSA - GSRP	$ 50,625	$ 50,625	$ -
Rental Revenue	$ 8,000	$ 8,000	$ -
Private Donations	$ 34,234	$ -	$ (34,234)
Miscellaneous	$ 84,000	$ 84,000	$ -
TOTALS	**$ 1,334,885**	**$ 1,369,623**	**$ 34,738**

STATE REVENUES	2025-26 CURRENT	2026-27 PROPOSED	CHANGE
Foundation - General Ed	$ 4,515,072	$ 4,433,022	$ (82,050)
Discretionary	$ 5,736,334	$ 6,024,330	$ 287,996
Foundation - Special Education	$ 221,779	$ 200,297	$ (21,482)
At - Risk	$ 873,000	$ 873,000	$ -
At - Risk Carryover	$ 43,127	$ 43,127	$ -
22I - District Transportation Costs	$ 203,747	$ 203,747	$ -
23g - MI Kids Back on Track	$ 24,772	$ -	$ (24,772)
Headlee Obligation Data Collection	$ 33,300	$ 33,300	$ -
MPSERS 147c(1) - Rate Stabilization	$ 988,971	$ 988,971	$ -
MPSERS 147a(2) - Normal Cost Offset	$ 230,000	$ 230,000	$ -
MPSERS 147e - Defined Contribution	$ 50,000	$ 50,000	$ -
MPSERS 147g - 3% Health	$ 18,360	$ -	$ (18,360)
MPSERS 27I(2) - Educator Compensatic	$ 161,811	$ -	$ (161,811)
MPSERS 27I(4) - Health Care Offset	$ 97,653	$ -	$ (97,653)
CTE Additional Payments	$ 18,187	$ 18,187	$ -
FAFSA	$ 12,701	$ -	$ (12,701)
First Robotics	$ 7,922	$ 7,922	$ -
35m - Literacy Supports	$ 127,767	$ -	$ (127,767)
31aa - 2025 Mental Health - Securlty	$ 49,945	$ -	$ (49,945)
Prior Year Adjustments	$ 56,570	$ 25,000	$ (31,570)
Benchmark Assessments	$ 10,708	$ 10,708	$ -
TOTALS	**$ 13,481,726**	**$ 13,141,611**	**$ (340,115)**

MILLINGTON COMMUNITY SCHOOLS

2026-27 Proposed General Fund Revenue

FEDERAL REVENUES	2025-26 CURRENT	2026-27 PROPOSED	CHANGE
Title I - Regular	$ 285,873	$ 285,873	$ -
Title II-A	$ 43,702	$ 43,702	$ -
Title IV-A SSAE	$ 21,264	$ 21,264	$ -
TISD - IDEA Flowthrough	$ 400,011	$ 400,011	$ -
TOTALS	**$ 750,850**	**$ 750,850**	**$ -**

TRANSFERS/TRANSACTIONS	2025-26 CURRENT	2026-27 PROPOSED	CHANGE
Medicaid	$ 7,000	$ 7,000	$ -
TISD - Special Ed	$ 125,000	$ 125,000	$ -
Other ISD/LEA Revenues	$ -	$ -	$ -
Sale of School Property	$ 2,686	$ -	$ (2,686)
TOTALS	**$ 134,686**	**$ 132,000**	**$ (2,686)**

GRAND TOTAL	**$ 15,702,147**	**$ 15,394,084**	**$ (308,063)**

Matching Exp	**$**	**(429,590)**
Available for GF	**$**	**121,527**

MILLINGTON COMMUNITY SCHOOLS
DEBT RETIREMENT FUND
FOR FISCAL YEAR ENDING JUNE 30, 2027

	2024-25 AUDITED	2025-26 CURRENT	2026-27 PROPOSED
REVENUE			
LOCAL	$ 619,017	$ 603,591	$ 519,000
STATE	$ 6,612	$ 6,405	$ 6,000
TOTAL REVENUE	**$ 625,629**	**$ 609,996**	**$ 525,000**
EXPENDITURES			
Bond Redemption	$ 520,000	$ 545,000	$ 575,000
Interest on Bonds	$ 116,000	$ 95,000	$ 73,200
Tax Collection and Paying Agent Fees	$ 550	$ 550	$ 550
TOTAL EXPENDITURES	**$ 636,550**	**$ 640,550**	**$ 648,750**
EXCESS (DEFICIT) REVENUE	**($10,921)**	**($30,554)**	**($123,750)**
FUND BALANCE, JULY 1	**$ 318,186**	**$ 307,265**	**$ 276,711**
FUND BALANCE, JUNE 30	**$ 307,265**	**$ 276,711**	**$ 152,961**

MILLINGTON COMMUNITY SCHOOLS
SCHOOL SERVICE FUND
FOR FISCAL YEAR ENDING JUNE 30, 2027

FOOD SERVICE - #25	2024-25 AUDITED	2025-26 CURRENT	2026-27 PROPOSED
REVENUE			
LOCAL	$ 54,769	$ 53,900	$ 53,000
STATE	$ 162,610	$ 159,907	$ 158,000
FEDERAL/TRANSFERS	$ 867,400	$ 852,000	$ 852,000
TOTAL REVENUE	**$ 1,084,779**	**$ 1,065,807**	**$ 1,063,000**
EXPENDITURES			
SUPPORT SERVICES			
Salaries & Benefits	$ 335,246	$ 425,700	$ 425,400
Purchased Services	$ 218,601	$ 208,000	$ 199,000
Supplies & Materials	$ 429,530	$ 524,500	$ 469,500
TOTAL EXPENDITURES	**$ 983,377**	**$ 1,158,200**	**$ 1,093,900**
EXCESS (DEFICIT) REVENUE	**$ 101,402**	**$ (92,393)**	**$ (30,900)**
FUND BALANCE, JULY 1	**$ 355,103**	**$ 456,505**	**$ 364,112**
FUND BALANCE, JUNE 30	**$ 456,505**	**$ 364,112**	**$ 333,212**

MILLINGTON COMMUNITY SCHOOLS
SINKING FUND
FOR FISCAL YEAR ENDING JUNE 30, 2027

SINKING FUND - #41	2024-25 AUDITED	2025-26 CURRENT	2026-27 PROPOSED
REVENUE			
LOCAL	$ 270,272	$ 321,578	$ 436,000
TOTAL REVENUE	**$ 270,272**	**$ 321,578**	**$ 436,000**
EXPENDITURES			
SUPPORT SERVICES			
Program Expenses	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**
EXCESS (DEFICIT) REVENUE	**$ 270,272**	**$ 321,578**	**$ 436,000**
FUND BALANCE, JULY 1	**$ 174,502**	**$ 444,774**	**$ 766,352**
FUND BALANCE, JUNE 30	**$ 444,774**	**$ 766,352**	**$ 1,202,352**

MILLINGTON COMMUNITY SCHOOLS
SCHOOL SERVICE FUND
FOR FISCAL YEAR ENDING JUNE 30, 2027

STUDENT/SCHOOL ACITIVITY FUND

	2024-25 AUDITED	2025-26 CURRENT	2026-27 PROPOSED
REVENUE			
LOCAL	$ 209,864	$ 225,000	$ 250,000
TRANSFERS/TRANSACTIONS	$ -	$ -	$ -
TOTAL REVENUE	**$ 209,864**	**$ 225,000**	**$ 250,000**
EXPENDITURES			
Student/School Activities	$ 173,134	$ 225,000	$ 250,000
TOTAL EXPENDITURES	**$ 173,134**	**$ 225,000**	**$ 250,000**
EXCESS (DEFICIT) REVENUE	$ 36,730	$ -	$ -
FUND BALANCE, JULY 1	$ 179,129	$ 215,859	$ 215,859
FUND BALANCE, JUNE 30	**$ 215,859**	**$ 215,859**	**$ 215,859**

MILLINGTON COMMUNITY SCHOOLS

2026-27 PROPERTY TAX REVENUE

GENERAL FUND		DEBT FUND	SINKING FUND	
# of Mills Levied	# of Mills Levied	# of Mills Levied	# of Mills Levied	
17.9540	5.9316	1.5469	1.3063	2.8126
		55%	45%	

Township	TOTAL VALUES	All Other	Non-Pre	Comm PP	Industrial PP
Forest	$ 16,829,904	$ 15,263,763	$ 1,536,641	$ -	$ 29,500
Thetford	$ 10,405,121	$ 9,502,939	$ 902,182	$ -	$ -
Arbela	$ 96,847,131	$ 83,368,243	$ 13,478,888	$ -	$ -
Millington	$ 160,906,397	$ 127,138,211	$ 32,098,886	$ 943,000	$ 726,300
Tuscola	$ 1,941,256	$ 781,306	$ 1,159,950	$ -	$ -
Vassar	$ 15,999,560	$ 10,222,218	$ 5,777,342	$ -	$ -
Watertown	$ 29,674,938	$ 22,722,456	$ 6,945,422	$ -	$ 7,060
TOTALS	**$ 332,604,307**	**$ 268,999,136**	**$ 61,899,311**	**$ 943,000**	**$ 762,860**

	Fund - #11	Fund - #31	Fund - #41
TOWNSHIP	GENERAL	DEBT	SINKING
Forest	$ 27,589	$ 26,035	$ 21,984
Thetford	$ 16,198	$ 16,096	$ 13,592
Arbela	$ 242,000	$ 149,816	$ 126,509
Millington	$ 581,897	$ 248,911	$ 210,187
Tuscola	$ 20,826	$ 3,003	$ 2,536
Vassar	$ 103,726	$ 24,750	$ 20,900
Watertown	$ 124,698	$ 45,905	$ 38,763
TOTALS	**$ 1,116,934**	**$ 514,516**	**$ 434,471**

MILLINGTON COMMUNITY SCHOOLS
2026 Millage Reduction Fraction
Calculation Worksheet
NON - PRE PROPERTY

2025 Non-Homestead Taxable Value	$	57,377,282
Losses	$	285,755
Additions	$	2,589,071
2026 Non-Homestead Taxable Value	$	61,899,311

"Headlee" Calculation (Section 211.34d MCL)

(2025 Total Taxable Value - Losses) X Inflation Rate of 1.027
(2026 Total Taxable Value - Additions)

Step 1

($ 57,377,282 - $ 285,755) X 102.70%
($ 61,899,311 - $ 2,589,071)

Step 2

$ 57,091,527 X 102.70%
$ 59,310,240

Step 3

$ 58,632,998 = 0.9886 2026 Millage Reduction Fraction
$ 59,310,240 CANNOT EXCEED 1.0000

NON - Homestead

0.9886	2026 Millage Reduction Fraction
18.1614	2025 Millage Rate Permanently Reduced
17.9540	2026 Millage Rate Permanently Reduced

MILLINGTON COMMUNITY SCHOOLS
2026 Millage Reduction Fraction
Calculation Worksheet
ALL PROPERTY

2025 ALL Taxable Value	$	315,443,681
Losses	$	715,829
Additions	$	4,714,127
2026 ALL Taxable Value	$	332,604,307

"Headlee" Calculation (Section 211.34d MCL)

(2025 Total Taxable Value - Losses) X Inflation Rate of 1.027
(2026 Total Taxable Value - Additions)

Step 1

($ 315,443,681 - $ 715,829) X 102.70%
($ 332,604,307 - $ 4,714,127)

Step 2

$ 314,727,852 X 102.70%
$ 327,890,180

Step 3

$ 323,225,504 = 0.9858 2026 Millage Reduction Fraction
$ 327,890,180 CANNOT EXCEED 1.0000

Sinking Fund

0.9858	2026 Millage Reduction Fraction
2.8532	2025 Millage Rate Permanently Reduced
2.8126	2026 Millage Rate Permanently Reduced

Millington Community Schools

Existing Debt Retirement Payment Schedule

June 2026

Fiscal Year	Beginning Balance July 1	Interest Due November 1	Interest Due May 1	Annual Dues and Fees	Principal Due May 1	Debt Fund Revenues	Ending Balance June 30
2021-22	$ 507,032	$ 72,400	$ 72,400	$ 500	$ 475,000	$ 440,507	$ 327,239
2022-23	$ 327,239	$ 67,650	$ 67,650	$ -	$ 475,000	$ 620,584	$ 337,523
2023-24	$ 337,523	$ 62,900	$ 62,900	$ 500	$ 500,000	$ 606,874	$ 318,097
2024-25	$ 318,097	$ 57,900	$ 57,900	$ 500	$ 520,000	$ 608,613	$ 290,410
2025-26	$ 307,265	$ 47,500	$ 47,500	$ 550	$ 545,000	$ 609,996	$ 276,711
2026-27	$ 276,711	$ 36,600	$ 36,600	$ 550	$ 575,000	**$ 514,516**	$ 142,477
2027-28	$ 142,477	$ 25,100	$ 25,100	$ 550	$ 610,000	$ 586,062	$ 67,789
2028-29	$ 67,789	$ 12,900	$ 12,900	$ 550	$ 645,000	$ 594,853	$ (8,708)

Fiscal Year	Taxable Values	Growth Rate	Millage Rate	Debt Fund	Sinking Fund	Sinking Fund Revenues
2021-22	$ 249,211,788		2.9460	60%	40%	$ 293,671
2022-23	$ 264,394,700	6.09%	2.9017	80%	20%	$ 153,439
2023-24	$ 283,427,138	7.20%	2.9017	72%	28%	$ 230,278
2024-25	$ 302,342,989	6.67%	2.8730	69%	31%	$ 271,447
2025-26	$ 314,208,258	3.92%	2.8532	66%	34%	$ 304,810
2026-27	**$ 332,604,307**	5.85%	**2.8126**	**55%**	**45%**	**$ 420,967**
2027-28	$ 337,593,372	1.50%	2.8000	62%	38%	$ 359,199
2028-29	$ 342,657,272	1.50%	2.8000	62%	38%	$ 364,587

2026-27 Rollback Factor 0.9858

FY	Millage Rate	Total Revenues
2021-22	2.9460	$ 734,178
2022-23	2.9017	$ 774,023
2023-24	2.9017	$ 837,152
2024-25	2.8730	$ 880,060
2025-26	2.8532	$ 914,806
2026-27	**2.8126**	**$ 935,483**
2027-28	2.8000	$ 945,261
2028-29	2.8000	$ 959,440