2026-27 Initial Budget
Northville Public Schools

Budget Hearing
June 23, 2026

2026-27 Budget

Millage Rates & Local Operating Revenue

2027 Tax Year - Property Tax Millage Rates

Non-PRE (Non-Primary Residence Exemption*) – General Operating

- 18 mills assessed on non-PRE property
  - *Note: 2026 millage rate permanently reduced from 18.4699 mills in 2025 Tax Year to 18.4606 in 2026 Tax Year due to Headlee millage reduction fraction. Statutory maximum levy is 18 mills. (Note: Operating Millage expires on 12/31/2026)*
- 6 mills assessed on commercial personal property

All properties

- 6.00 mills for State Education Tax (SET)
- 1.9812 mills for Enhancement Millage
- **3.40 mills for Debt Fund (unchanged from the 2025 Tax Year)**
- 0.9284 mill for Sinking Fund

* Also known as non-homestead property

2026-27 Debt Service (2026 Tax Year)

Michigan Department of Treasury
614 (Rev. 07-25)

ORIGINAL TO: County Clerk(s)
COPY TO: Equalization Department(s)
COPY TO: Each township or city clerk

L-4029

2026 Tax Rate Request (This form must be completed and submitted on or before September 30, 2026)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes	2026 Taxable Value of ALL Properties in the Unit as of 05-26-2026
Wayne, Oakland, Washtenaw	4,590,955,748
Local Government Unit Requesting Millage Levy	**For LOCAL School Districts: 2026 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.**
Northville Public Schools	753,692,783

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2026 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2025 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2026 Current Year "Headlee" Millage Reduction Fraction	(7) 2026 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Voted	Oper-NH	5/04/21	19.2383	18.4699	0.9995	18.4606	1.0000	18.0000	9.0000	9.0000	12/31/26
Voted	Debt (Ser I)	11/10/17	Unlimited	NA	1.0000	NA	1.0000	0.5000	0.2500	0.2500	
Voted	Debt (Ser II)	11/10/17	Unlimited	NA	1.0000	NA	1.0000	0.8200	0.4100	0.4100	
Voted	Debt (Ser III)	11/10/17	Unlimited	NA	1.0000	NA	1.0000	0.3200	0.1600	0.1600	
Voted	Debt (Ser I)	05/02/23	Unlimited	Na	1.0000	NA	1.0000	0.8000	0.4000	0.4000	
Voted	Debt (Ser II)	5/02/2023	Unlimited	NA	1.0000	NA	1.0000	0.9600	0.4800	0.4800	
Voted	Sinking Fund	8/5/2025	0.9357	0.9357	0.9923	0.9284	1.0000	0.9284	0.4642	0.4642	12/31/35

Prepared by	Telephone Number	Title of Preparer	Date
Devin Kling	(248) 344-3510	Assistant Superintendent	06/23/2026

CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

	Signature	Print Name	Date
☐ Clerk ☒ Secretary		Dr. Kimberly Campbell-Voytal	06/23/2026
☐ Chairperson ☒ President		Carin Meyer	6/23/2026

** Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.*

**** IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2026 for instructions on completing this section.

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag., Qualified Forest and Industrial Personal	
For Commercial Personal	6.0000
For all Other	18.0000

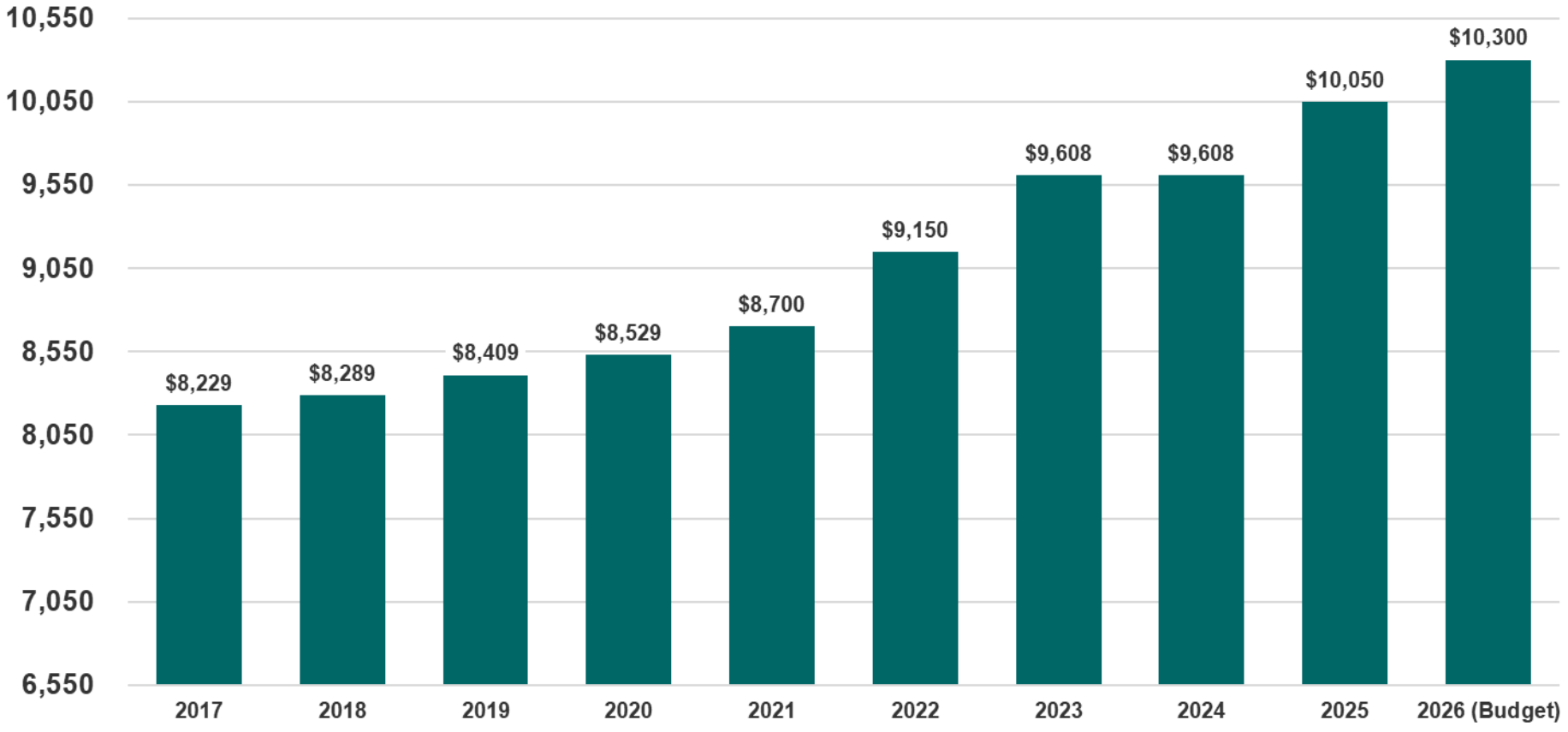
2026-27 Debt Service (2026 Tax Year)

Debt	Debt Service FY2027		Expires after Tax Year:
	Principal	Interest	
2018 School Building and Site Bonds, Series I	$2,550,000	$127,500	2026
2019 School Building and Site Bonds, Series II	$1,965,000	$2,143,250	2042
2020 School Building and Site Bonds, Series III	$1,060,000	$777,400	2042
2023 School Building and Site Bonds, Series I	$1,175,000	$2,674,450	2044
2026 School Building and Site Bonds, Series II	$1,430,000	$2,629,475	2048
TOTAL	$8,180,000	$8,352,075	

2026-27 Budget

State Aid &
One-Time Supplemental Revenue

Foundation Allowance - $/Pupil



2026-27 Budget

Enrollment

2026-27 Enrollment Projections (Gen Ed) *

Level	Standard Deviation		
	1.00	1.50	2.00
High	6,879	6,891	6,891
Most Likely	6,790	6,786	6,786
Low	6,701	6,689	6,686

** Prepared by: Stanfred Consultants*

1.5 SD Between Most Likely & High

((Most Likely x2) +high) /3

2025-26 Actual = 6,871

2026-27 Fall Proposed Budget = 6,821

2026-27 Blended Enrollment

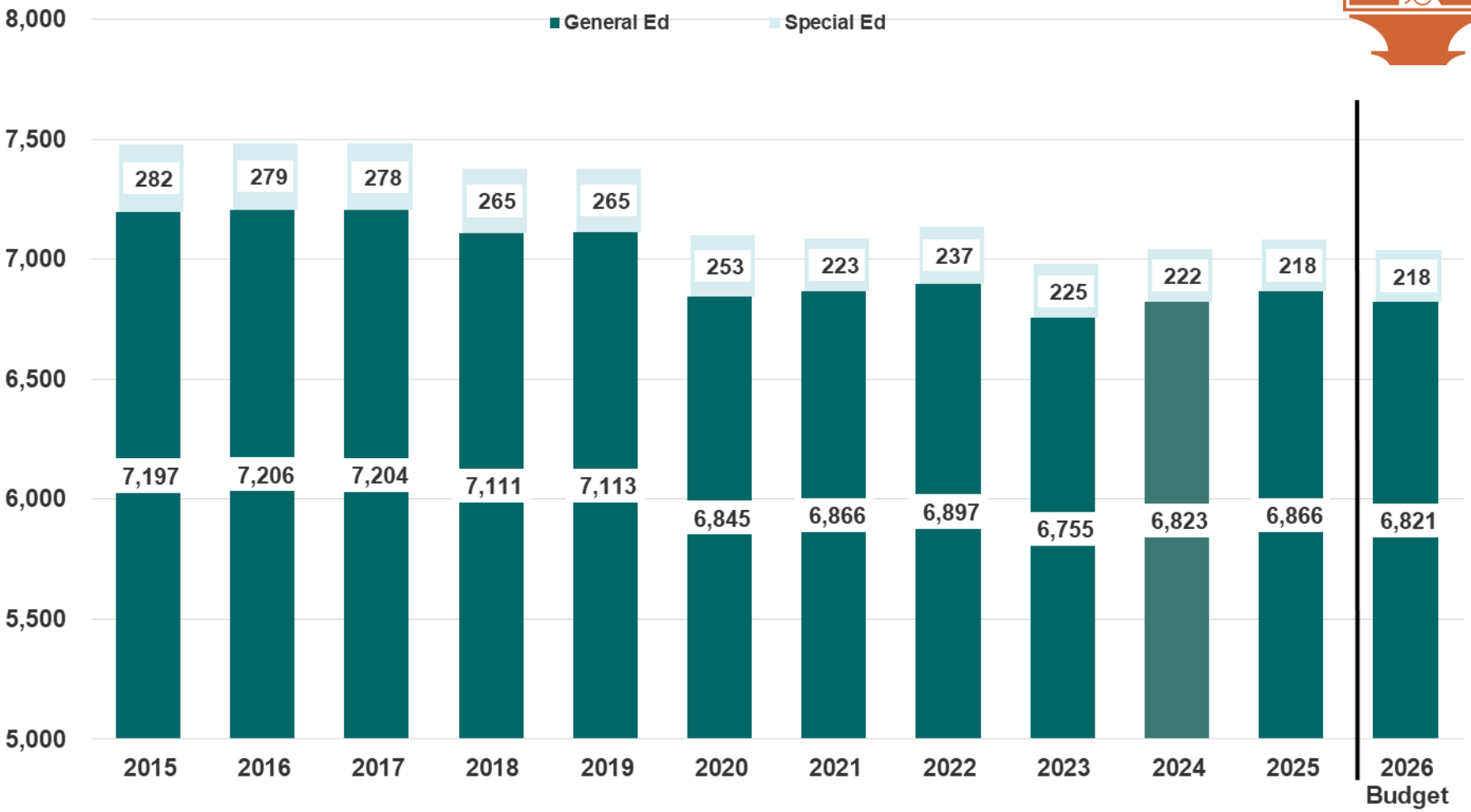
2024-25 Actual							
		Gen Ed			Spec Ed		
Spring 2024	10%	6,777.37	677.7	10%	222.14	22.2	700.0
Fall 2024	90%	**6,824.42**	6,142.0	90%	226.05	203.4	6,345.4
2024-25 Actual			**6,819.7**			**225.7**	**7,045.4**

2025-26 Final Budget Amendment							
		Gen Ed			Spec Ed		
Spring 2025	10%	6,817.21	681.7	10%	226.08	22.6	704.3
Fall 2025	90%	**6,871.53**	6,184.4	90%	217.63	195.9	6,380.2
2025-26 Final Budget			**6,866.1**			**218.5**	**7,084.6**

2026-27 Initial Budget Amendment							
		Gen Ed			Spec Ed		
Spring 2026	10%	6,817.21	681.7	10%	226.08	22.6	704.3
Fall 2026 (Budgeted)	90%	**6,821.00**	6,138.9	90%	217.63	195.9	6,334.8
2026-27 Initial Budget			**6,820.6**			**218.5**	**7,039.1**

2026-27 Initial Budget O/(U) 2025-26 Final Budget Amendment			**(45.5)**			**-**	**(45.5)**

Fall Enrollment Trend (FTE)



2026-27 Budget

General Fund

Explanation of Change from 2025-26 Final Budget Amendment

2026-27 Revenue Changes (General Fund)

	2026-27 Initial Budget Over / (Under) 2025-26 Final Amendment	
Revenue Changes		
• Property Taxes	$ 288,380	• 2.5% increase in Property Tax Revenue
• Foundation Allowance	1,014,115	• Increase of $250/pupil - from $10,050 to $10,300 Decrease of (45) FTE - from 7084 to 7039
• Wayne County Enhancement Millage Incr	62,767	• 2% increase in Property Revenue
Total Revenue Changes	$ 1,365,262	

2026-27 Salary & Benefit Changes (General Fund)

	2026-27 Initial Budget Over / (Under) 2025-26 Final Amendment	
• Salary & Benefit Changes		
- Contractual Wages & Salary	2,431,677	• Contract Increases/ Staffing Additions
- Other Benefit Changes:		
a) Medical/Dental	367,412	• 3% 'Hard Cap' increase
b) Other Benefits	-	
b) MPSERS Cost Savings	-	
b) MPSERS	304,097	• 1.72% Rate Reduction (still increases)
	$ 3,103,186	

2026-27 Non-Personnel Changes (General Fund)

	2026-27 Initial Budget Over / (Under) 2025-26 Final Amendment	
• Purchased Services		
- Contracted Transportation	128,634	• Contract increase
- Contracted Law Services	(80,000)	
- All Other	-	
	$ 48,634	
• Supplies / Utilities		
- Utility Cost Increases	$ 385,885	• Electricity/ Gas Increases
- All Other	-	
	$ 385,885	
• Other		
- Capital Outlay	$ 196,500	• Cooke (RESA funded)
- All Other	-	
Total Expenditure Changes	$ 3,734,205	

2026-27 General Fund Budget (by Object)

General Fund Budget	2024-25 Actual	2025-26 Final Budget Amendment	2026-27 Initial Budget	2026-27 Initial Budget O/(U) : 2024-25 Actual	2026-27 Initial Budget O/(U) : 2025-26 Final Budget
Total Revenues (Incl. Net Transfers)	$ 99,896,170	$ 104,089,845	$ 105,455,107	$ 5,558,937	$ 1,365,262
Expenditures					
Salaries & Wages	$ 47,666,423	$ 49,871,442	$ 52,303,119	$ 4,636,696	$ 2,431,677
Benefits	31,958,438	33,436,401	34,107,910	2,149,472	671,509
Purchased Services	13,490,621	15,230,348	15,278,982	1,788,361	48,634
Supplies & Materials	4,765,569	6,008,960	6,394,845	1,629,276	385,885
Capital Outlays	1,146,018	953,795	1,150,295	4,277	196,500
All Other Expenditures	631,705	787,495	787,495	155,790	-
Total Expenditures	$ 99,658,774	$ 106,288,441	$ 110,022,646	$ 10,363,872	$ 3,734,205
Surplus / (Deficit)	$ 237,397	$ (2,198,596)	$ (4,567,539)	$ (4,804,936)	$ (2,368,943)
Fund Balance - Beginning of year	$ 33,113,045	$ 33,350,442	$ 31,151,846		
Fund Balance - End of year	$ 33,350,442	$ 31,151,846	$ 26,584,307		
Fund Balance - Pct. Of Revenue	33.46%	29.31%	24.16%		

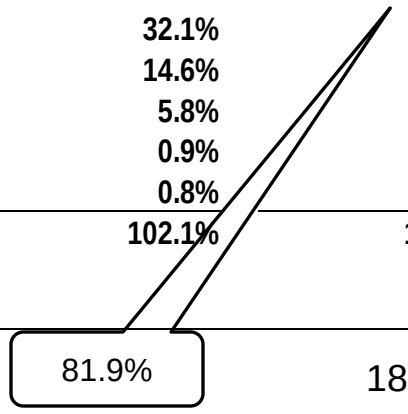
2026-27 General Fund Budget (by Function)

	Function Code	2025-26 Final Amendment	2026-27 Initial Budget	% of Spending	Salaries	Benefits	Purchased Services	Supplies & Materials	Capital Outlays	All Other Expenditures
REVENUE										
LOCAL	1xx	$ 15,095,635	$ 15,384,015							
STATE	3xx	80,669,827	81,683,942							
FEDERAL	4xx	2,101,878	2,101,878							
INTERDISTRICT	5xx	5,117,505	5,180,272							
OPERATING TRANSFRS	6xx	1,105,000	1,105,000		Spending on Student Instruction =			74.8%		
TOTAL REVENUE		$ 104,089,845	$ 105,455,107							
EXPENSE										
INSTRUCTION										
BASIC PROGRAMS	11x	$ 55,511,879	$ 57,915,072		$32,331,655	$21,351,505	$2,039,268	$1,843,654	$54,334	$294,656
ADDED NEEDS	12x	10,848,520	11,095,597		6,367,201	4,202,859	397,100	47,609	828	80,000
SUBTOTAL		$ 66,360,399	$ 69,010,669	62.7%	$38,698,856	$25,554,364	$2,436,368	$1,891,263	$55,162	$374,656
SUPPORT SERVICES										
PUPIL SERVICES	21x	7,979,131	7,993,031	7.3%	4,208,224	2,965,932	597,615	217,872	3,388	-
INSTRUCTIONAL SERVICES	22x	5,259,941	5,326,544	4.8%	2,221,088	1,083,725	1,551,358	427,871	11,695	30,807
GENERAL ADMINISTRATION	23x	1,072,347	1,094,900	1.0%	430,634	226,397	348,305	19,080	52,521	17,963
SCHOOL ADMINISTRATION	24x	5,172,143	5,347,673	4.9%	3,229,987	1,932,213	114,818	51,530	7,500	11,625
BUSINESS SERVICES	25x	1,192,098	1,227,875	1.1%	672,118	362,099	84,345	-	-	109,313
OPER & MAINTENANCE	26x	10,080,538	10,629,535	9.7%	909,073	577,574	5,306,624	3,328,530	305,234	202,500
TRANSPORTATION	27x	3,998,631	4,129,449	3.8%	39,170	6,451	3,674,202	238,265	163,408	7,953
CENTRAL SERVICES	28x	2,874,256	2,933,228	2.7%	1,330,832	887,448	592,323	60,303	61,932	390
ATHLETICS	29x	1,522,270	1,544,832	1.4%	377,276	398,910	549,329	156,619	30,410	32,288
COMMUNITY SERV	37x	307,642	315,865	0.3%	185,861	112,797	13,695	3,512	-	-
CAPITAL IMPROVEMENTS	45x	469,045	469,045	0.4%	-	-	10,000	459,045	-	-
TOTAL EXPENSES		$ 106,288,441	$ 110,022,646	100.0%	$52,303,119	$34,107,910	$15,278,982	$6,853,890	$691,250	$787,495
REVENUE OVER/(UNDER)		(2,198,596)	(4,567,539)							
BEGIN FUND BALANCE		33,350,439	31,151,843							
ENDING FUND BALANCE		$ 31,151,843	$ 26,584,304							

Operating Cost Structure

General Fund	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Amendmnet	2026-27 Initial Budget
Total Revenues (Incl. Net Transfers)	$ 87,575,227	$98,596,781	$101,520,689	$ 99,896,170	$ 104,089,845	$ 105,455,107
Expenditures						
Salaries & Wages	$ 41,890,748	$43,003,637	$ 43,877,841	$ 47,666,423	$ 49,871,442	$ 52,303,119
Benefits	29,420,545	36,035,049	33,291,719	31,958,438	33,436,401	34,107,910
Purchased Services	10,256,025	11,453,590	12,723,466	13,490,621	15,230,348	15,278,982
Supplies & Materials	3,803,448	4,311,342	5,320,267	4,765,569	6,008,960	6,394,845
Capital Outlays	1,341,688	211,062	1,724,811	1,146,018	953,795	1,150,295
All Other Expenditures	588,358	704,694	534,110	631,705	787,495	787,495
Total Expenditures	$ 87,300,812	$95,719,374	$ 97,472,215	$ 99,658,774	$ 106,288,441	$ 110,022,646
Surplus / (Deficit)	$ 274,415	$ 2,877,407	$ 4,048,474	$ 237,396	$ (2,198,596)	$ (4,567,539)
Memo: % of Revenue a/						
Salaries & Wages	47.8%	43.6%	43.2%	47.7%	47.9%	49.6%
Benefits	33.6%	36.5%	32.8%	32.0%	32.1%	32.3%
Purchased Services	11.7%	11.6%	12.5%	13.5%	14.6%	14.5%
Supplies & Materials	4.3%	4.4%	5.2%	4.8%	5.8%	6.1%
Capital Outlays	1.5%	0.2%	1.7%	1.1%	0.9%	1.1%
All Other Expenditures	0.7%	0.7%	0.5%	0.6%	0.8%	0.7%
	99.7%	97.1%	96.0%	99.8%	102.1%	104.3%

a/ Structural balance at 100% of revenue



2026-27 Budget

Other Funds

2026-27 Budget – Food Service, Early Childhood, Special Education (Act 18) Funds

	FOOD SERVICE			EARLY CHILDHOOD			SPECIAL EDUCATION - CENTER		
	2024-25 Actual	2025-26 Final Budget	2026-27 Initial Budget	2024-25 Actual	2025-26 Final Budget	2026-27 Initial Budget	2024-25 Actual	2025-26 Final Budget	2026-27 Initial Budget
REVENUE									
LOCAL	$929,491	$ 850,000	$ 875,500	$4,761,217	$ 3,841,498	$4,418,575	$ 125,600	$ 125,000	$ 130,000
STATE	3,134,699	2,700,000	$ 2,781,000	5,332.00	1,043,354.00	905,438	6,318,176	7,164,000	7,200,000
FEDERAL	820,919	1,200,000	$ 1,236,000	-	-	-	-	-	-
INTERDISTRICT	-	-	-	-	-	-	6,813,326	6,193,000	6,300,000
OPERATING TRANSFRS	(230,000)	(450,000)	(450,000)	(30,000)	(75,000)	(75,000)	(250,000)	(580,000)	(600,000)
TOTAL REVENUE	$4,655,109	$ 4,300,000	$ 4,442,500	$4,736,549	$ 4,809,852	$5,249,013	$ 13,007,102	$ 12,902,000	$ 13,030,000
EXPENSE									
INSTRUCTION									
BASIC PROGRAMS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ADDED NEEDS	-	-	-	-	-	-	8,499,922	8,600,000	8,940,000
SUBTOTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,499,922	$ 8,600,000	$ 8,940,000
SUPPORT SERVICES									
PUPIL SERVICES	-	-	-	-	-	-	2,253,802	2,150,000	2,250,000
INSTRUCTIONAL SERVICES	-	-	-	-	-	-	413,904	319,000	330,000
GENERAL ADMINISTRATION	-	-	-	-	-	-	-	-	-
SCHOOL ADMINISTRATION	-	-	-	-	-	-	539,455	624,000	650,000
BUSINESS SERVICES	-	-	-	-	-	-		-	-
OPER & MAINTENANCE	-			-	-	-	-	-	-
TRANSPORTATION	-	-	-	-	-	-	-	100,000.00	100,000.00
CENTRAL SERVICES	-	-	-	-	-	-	13,830	18,000.00	18,000.00
ATHLETICS	-	-	-	-	-	-	-	-	-
FOOD SERVICES	4,481,386	4,256,000	4,383,680						
SPECIAL EDUCATION									
OTHER					4,504,975				
COMMUNITY SERV	-	-	-	4,449,653		5,163,793	-	-	-
CAPITAL IMPROVEMENTS	63,359			246,639	-	10,000.00	41,550	72,000.00	72,000.00
TOTAL EXPENSES	$4,544,745	$ 4,256,000	$ 4,383,680	$4,696,292	$ 4,504,975	$5,173,793	$ 11,762,463	$ 11,883,000	$ 12,360,000
REVENUE OVER/(UNDER)	110,364	44,000	58,820	$ 40,257	304,877	75,220	1,244,639	1,019,000	670,000
BEGIN FUND BALANCE	1,613,427	1,723,791	1,767,791	3,525,574	3,565,831	3,870,708	2,810,571	4,055,210	5,074,210
ENDING FUND BALANCE	$1,723,791	$ 1,767,791	$ 1,826,611	$3,565,831	$ 3,870,708	$3,945,928	$ 4,055,210	$ 5,074,210	$ 5,744,210

2026-27 Budget – Student Activities, Sinking Fund, Public Improvement Funds

	STUDENT ACTIVITIES		SINKING FUND (A Fund)		PUBLIC IMPROVEMENT	
	2025-26 Final Budget	2026-27 Initial Budget	2025-26 Final Budget	2026-27 Initial Budget	2025-26 Final Budget	2026-27 Initial Budget
REVENUE						
LOCAL	$2,600,000	$2,600,000	$ 4,326,234	$ 4,100,000	$ -	$ -
STATE	-	-			-	-
FEDERAL	-	-			-	-
INTERDISTRICT	-	-			-	-
OPERATING TRANSFRS	-	-			-	-
TOTAL REVENUE	$2,600,000	$2,600,000	$ 4,326,234	$ 4,100,000	$ -	$ -
EXPENSE						
INSTRUCTION						
BASIC PROGRAMS	$ -	$ -			$ -	$ -
ADDED NEEDS	-	-			-	-
SUBTOTAL	$ -	$ -			$ -	$ -
SUPPORT SERVICES						
PUPIL SERVICES	-	-			-	-
INSTRUCTIONAL SERVICES	-	-			-	-
GENERAL ADMINISTRATION	-	-			-	-
SCHOOL ADMINISTRATION	-	-			-	-
BUSINESS SERVICES	-	-			160,000.00	-
OPER & MAINTENANCE	-	-			-	-
TRANSPORTATION	-	-			-	-
CENTRAL SERVICES	2,600,000	2,600,000			-	-
ATHLETICS	-	-			-	-
FOOD SERVICES	-	-				
SPECIAL EDUCATION						
OTHER						
COMMUNITY SERV	-	-				
CAPITAL IMPROVEMENTS	-	-	3,687,148	4,100,000	-	-
TOTAL EXPENSES	$2,600,000	$2,600,000	$ 3,687,148	$ 4,100,000	$ 160,000	$ -
REVENUE OVER/(UNDER)	-	-	639,086	-	(160,000)	-
BEGIN FUND BALANCE	1,905,589	1,905,589	9,440,850	10,079,936	1,061,545	901,545
ENDING FUND BALANCE	$1,905,589	$1,905,589	$10,079,936	$10,079,936	$ 901,545	$ 901,545

2026-27 Budget

Watch Points

Watch Points

- **There is currently no approved State Aid Budget**
  - **Majority of our revenue is unknown**
- **May Revenue Consensus revenues came in stable from January for School State Aid Fund but less for State General Fund**
- **State Aid Fund Still in good condition but stressed.**
- **One-Time Grants**
  - **Slowly being eliminated**

Watch Points

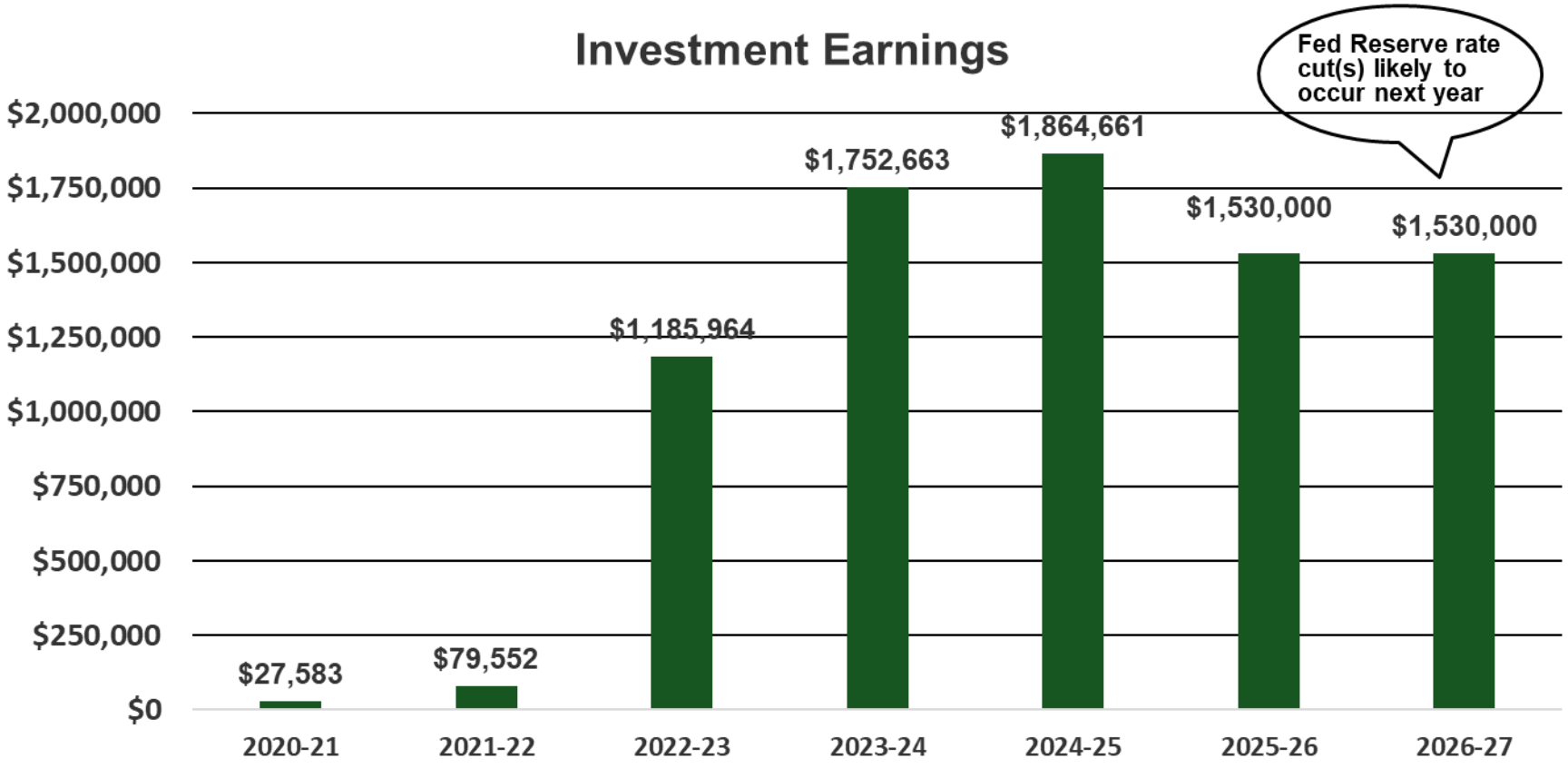
- **Enrollment**
  - **Expected birthrate decline expected to continue in 26-27 & 27-28.**

- **MPSERS SEC Rate Cut of 1.72%**
  - **Cost savings but cost still increasing.**

- **Pension Unfunded Actuarial Accrued Liability (UAAL)**
  - **Initial 2026-27 Budget assumes no change to UAAL rates**

- **Investment Income**
  - **Federal Reserve rates have mixed projections. There's a case to raise and lower rates.**

Investment Income



Watch Points

- **Fund Balance**
  - **Regulating reductions in fund balance to avoid operational borrowing or impact on credit ratings**

