

NOVI COMMUNITY SCHOOL DISTRICT

2017-18 BUDGET



**NOVI COMMUNITY SCHOOL DISTRICT
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2017-18 BUDGET**

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**General Appropriations Resolution
Resolution for Original Budget by the Board of Education
Novi Community School District
General Fund Budget as of June 29, 2017**

RESOLVED, that this resolution shall be the general appropriations of the Novi Community School District for the fiscal year 2017-2018: A resolution to make appropriations; and to provide for the disposition of all income received by the Novi Community School District.

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance be available for appropriations in the **GENERAL FUND** of the Novi Community School District for the fiscal year 2017-2018 as follows:

REVENUE:

Local Revenue	\$	24,106,202
State Revenue		45,736,868
Federal Revenue		1,504,818
Incoming Transfers & Other Transactions		3,626,195
 TOTAL REVENUE AND INCOMING TRANSFERS		 74,974,083
 FUND BALANCE AS OF JULY 1, 2017		 9,511,895
 TOTAL AMOUNT AVAILABLE TO APPROPRIATE	 \$	 84,485,978

BE IT FURTHER RESOLVED, that \$75,877,415 of the total available to appropriate in the **GENERAL FUND** is thereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:

Basic Programs	\$	40,623,031
Added Needs		9,524,135
Adult Education		222,854
Pupil Services		4,676,696
Instructional Support Services		4,667,392
General Administration		544,537
School Administration		3,776,856
Business Services		857,624
Maintenance/Operations & Security		4,390,502
Transportation		2,290,080
Central Services		1,693,392
Athletics and Other Support Services		937,100
Community Services		1,655,038
Payments to Other School Districts		18,178
 TOTAL EXPENDITURES		 75,877,415
 TOTAL APPROPRIATED		 75,877,415
 FUND BALANCE AS OF JUNE 30, 2018	 \$	 8,608,563

**NOVI COMMUNITY SCHOOL DISTRICT
GENERAL FUND
REVENUE ASSUMPTIONS AND GUIDELINES
2017-18 BUDGET**

FALL STUDENT COUNT (OCTOBER 2017)	6,576.10
FALL STUDENT COUNT - INCREASE FROM PRIOR YEAR	40.00
WINTER STUDENT COUNT (FEBRUARY 2017)	6,546.08
STUDENT COUNT BLEND	10%/90%
BLENDED STUDENT COUNT	6,573.10
BLENDED STUDENT COUNT - INCREASE FROM PRIOR YEAR	42.19

FOUNDATION ALLOWANCE	\$8,599
FOUNDATION ALLOWANCE - INCREASE FROM PRIOR YEAR	\$60
STATE REVENUE (147a) - MPSERS COST OFFSET	\$121/pupil
STATE REVENUE (20f) - HOLD HARMLESS GUARANTEE	\$93/pupil

**NOVI COMMUNITY SCHOOL DISTRICT
GENERAL FUND
REVENUE BY CLASS CODE
2017-18 BUDGET**

	2016-17 Budget Amendment 1	2017-18 Original Budget
<u>Local Sources</u>		
Property Taxes:		
Current Taxes	\$18,950,000	\$19,416,000
Delinquent Taxes	20,000	0
Tuition	331,000	331,000
Investment Income	6,000	6,000
Athletics:		
Gate Receipts	85,000	80,000
Pay to Participate	240,000	258,000
Pay to Participate-Clubs	46,745	46,745
Community Education:		
Enrichment	340,000	340,000
Child Care (CARE)	1,385,000	1,385,000
Preschool	1,260,000	1,260,000
Rental of Facilities	475,000	475,000
Medicaid Fee for Service	230,036	190,170
Miscellaneous	312,948	318,287
Total Local Sources	23,681,729	24,106,202
<u>State Sources</u>		
Proposal A Obligation	27,290,713	27,133,355
Discretionary Payment	8,678,753	8,884,798
MPSERS Section 147c	4,822,343	4,822,343
Special Education	2,634,770	2,757,125
Sec. 20f Hold Harmless Guarantee	609,204	613,640
MPSERS Cost Offset	544,175	794,175
Sec. 152a Headlee Data Collection	165,035	165,035
Adult Education	159,297	159,297
Great Start Readiness Program (GSRP)	124,327	130,932
Technology Readiness	116,963	116,963
Early Literacy Targeted Instruction	72,765	72,765
Vocational Education	44,468	44,468
Computer Adaptive Tests	20,806	0
Educator Evaluation	19,221	19,221
Financial Analytic Tools	10,644	10,644
First Robotics	7,000	7,000
Renaissance Zone	4,044	4,044
Prior Year Adjustments/Other	(46,590)	1,063
Total State Sources	45,277,938	45,736,868
<u>Federal Sources</u>		
Special Education Preschool	31,381	31,381
Special Education IDEA	953,102	949,397
Medicaid Outreach AOP	15,298	10,821
Title I-A	184,380	209,256
Title II-A (Training)	79,992	118,468
Title III (English Proficiency)	43,587	76,386
Adult Basic Education/WIA Federal General Instruction	98,000	91,109
Adult Ed. - Workforce Investment Act (EL Civics Grant)	18,000	18,000
Total Federal Sources	1,423,740	1,504,818
<u>Intermediate Sources</u>		
P.A. 18 Funds - Special Education	3,700,580	3,446,000
P.A. 18 Funds - Vocational Education	47,000	47,000
P.A. 18 Funds - Voc. Tech. Transportation	20,338	20,338
Total Intermediate Sources	3,767,918	3,513,338
<u>Other Sources</u>		
Proceeds from Sales of Fixed Assets	68,800	0
Transfer from Recreation Fund	112,857	112,857
Total Other Sources	181,657	112,857
Total Revenue	\$74,332,982	\$74,974,083

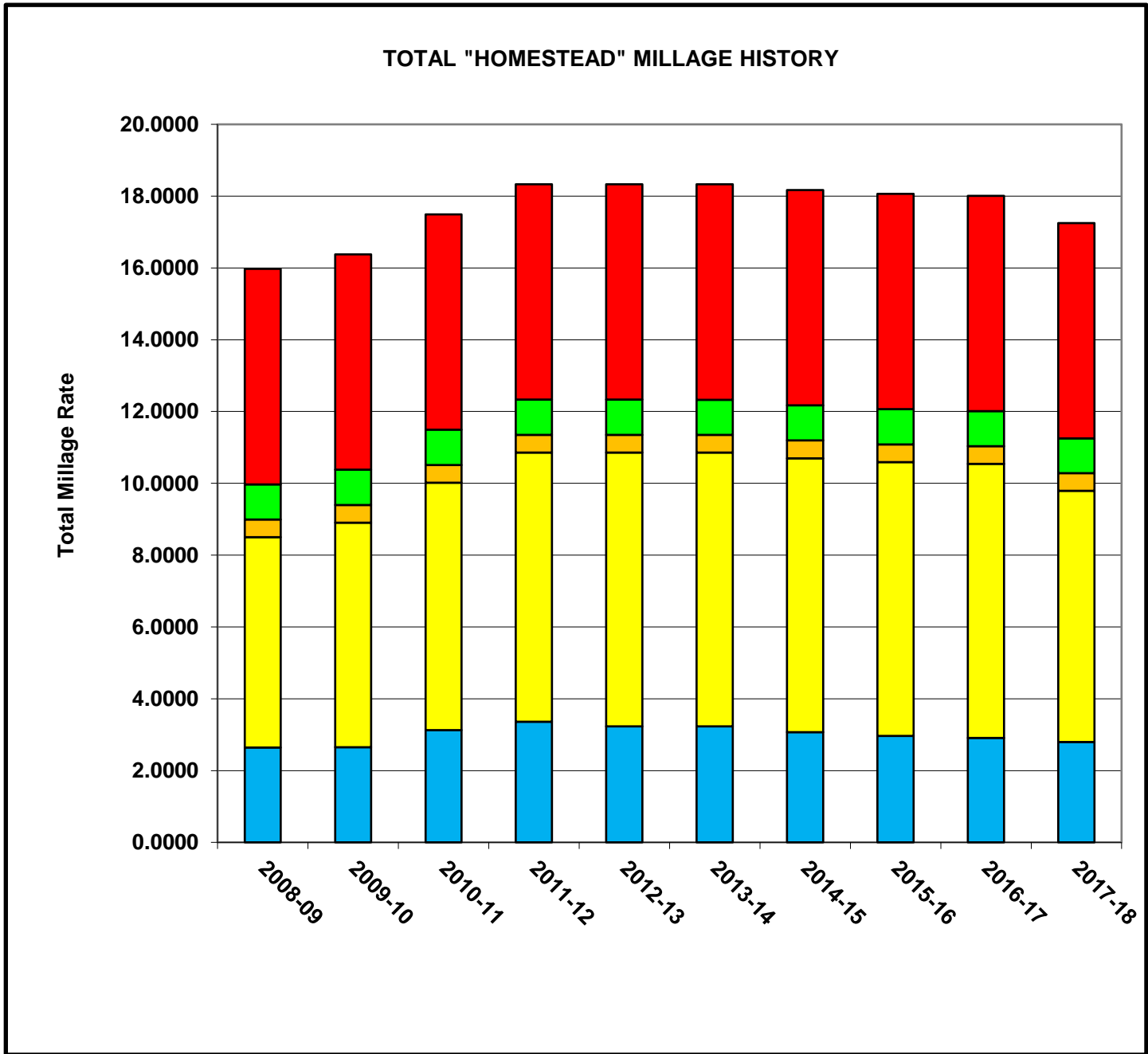
**NOVI COMMUNITY SCHOOL DISTRICT
MILLAGE RATES
2017-18 BUDGET**

	Current Authorized	Total Headlee Deduct	Total Hold Harmless Deduct	Total MBT Exemption	2017-18 Actual Millage Rate
GENERAL OPERATING:					
HOMESTEADS:					
Local Millage:					
General Operating	0.0000	0.0000	Not Applicable	0.0000	0.0000
Hold Harmless	5.4900	-0.0066	2.6949	0.0000	2.7951
Recreational Millage	0.9800	-0.0105	Not Applicable	Not Applicable	0.9695
Sinking Fund	0.4932	-0.0053	Not Applicable	Not Applicable	0.4879
State Education Tax Millage	6.0000				6.0000
TOTAL HOMESTEADS:	12.9632	-0.0224	2.6949	0.0000	10.2525
INDUSTRIAL- PERSONAL					
Local Millage:					
General Operating	18.0000	0.0000	Not Applicable	18.0000	0.0000
Hold Harmless	5.4900	0.0000	2.6949	0.0000	2.7951
Recreational Millage	0.9800	-0.0105	Not Applicable	Not Applicable	0.9695
Sinking Fund	0.4932	-0.0053	Not Applicable	Not Applicable	0.4879
State Education Tax Millage	6.0000				6.0000
TOTAL INDUSTRIAL-PERSONAL	30.9632	-0.0158	2.6949	18.0000	10.2525
COMMERCIAL - PERSONAL					
Local Millage:					
General Operating	18.0000	-0.1456	Not Applicable	12.0000	5.8544
Hold Harmless	5.4900	0.0000	2.6949	0.0000	2.7951
Recreational Millage	0.9800	-0.0105	Not Applicable	Not Applicable	0.9695
Sinking Fund	0.4932	-0.0053	Not Applicable	Not Applicable	0.4879
State Education Tax Millage	6.0000				6.0000
TOTAL COMMERCIAL-PERSONAL	30.9632	-0.1614	2.6949	12.0000	16.1069
NON-HOMESTEADS:					
Local Millage:					
General Operating	18.0000	-0.1456	Not Applicable	0.0000	17.8544
Recreational Millage	0.9800	-0.0105	Not Applicable	Not Applicable	0.9695
Sinking Fund	0.4932	-0.0053	Not Applicable	Not Applicable	0.4879
State Education Tax Millage	6.0000				6.0000
TOTAL NON-HOMESTEADS:	25.4732	-0.1614	0.0000	0.0000	25.3118
DEBT FUNDS:					
2012 Debt (Ref portion of 2002)	0.9600	Not Applicable	Not Applicable	Not Applicable	0.9600
2014 Debt	1.3600	Not Applicable	Not Applicable	Not Applicable	1.3600
2015 Debt (Ref portion of 2005)	0.5100	Not Applicable	Not Applicable	Not Applicable	0.5100
2016 Debt	0.2600	Not Applicable	Not Applicable	Not Applicable	0.2600
2016 Debt (Ref portion of 2007)	0.5700	Not Applicable	Not Applicable	Not Applicable	0.5700
2017-1997 w/1993 Ref	2.9600	Not Applicable	Not Applicable	Not Applicable	2.9600
2017	0.3800	Not Applicable	Not Applicable	Not Applicable	0.3800
TOTAL DEBT:	7.0000				7.0000

SUMMARY OF 2017-18 MILLAGE RATES					
HOMESTEADS	19.9632	-0.0224	2.6949	0.0000	17.2525
INDUSTRIAL-PERSONAL	37.9632	-0.0158	2.6949	18.0000	17.2525
COMMERCIAL-PERSONAL	37.9632	-0.1614	2.6949	12.0000	23.1069
NON-HOMESTEADS	32.4732	-0.1614	0.0000	0.0000	32.3118

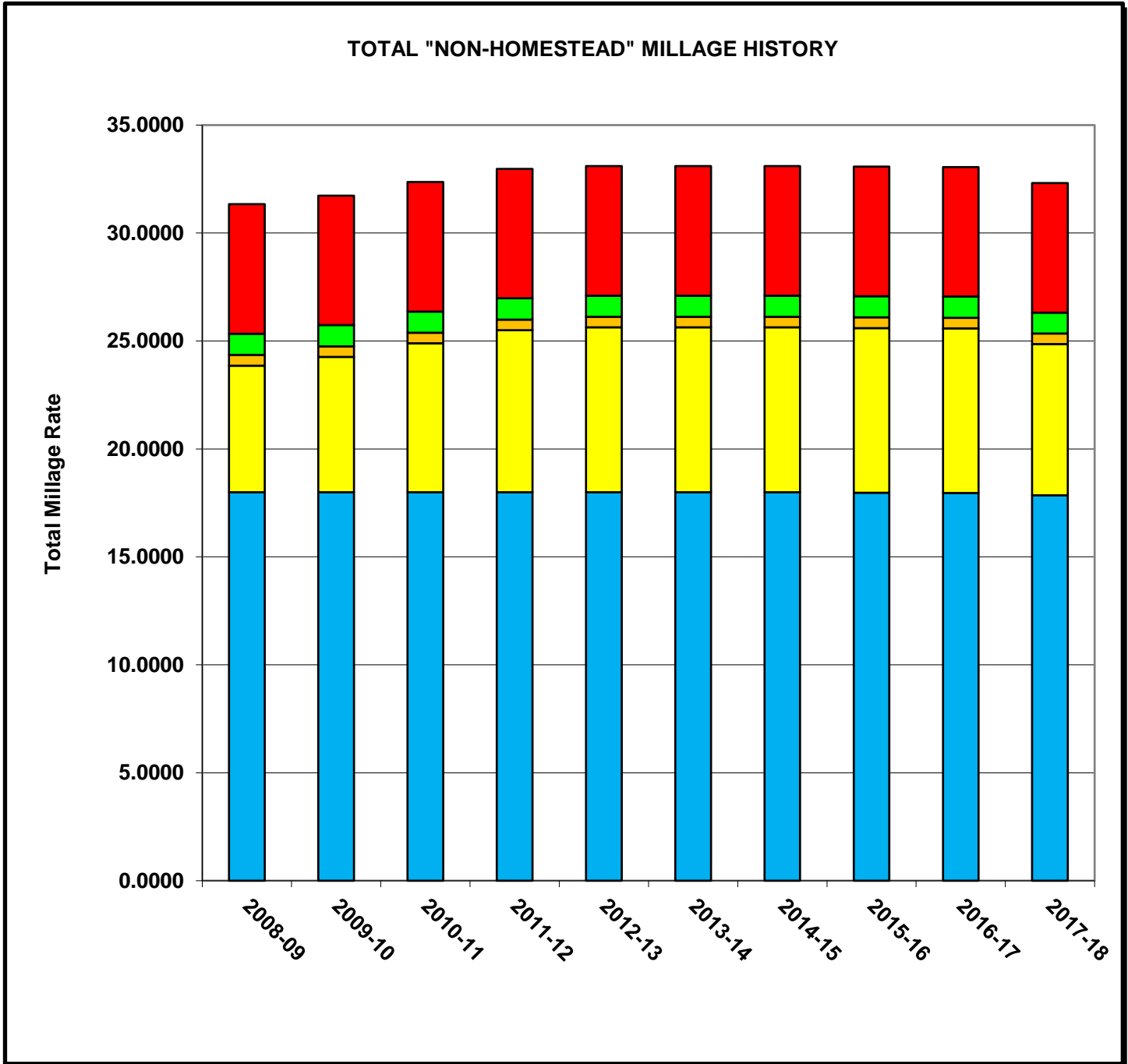
COMPARISON TO 2016-17 TOTAL LEVY			
	2016-17	2017-18	Increase (Decrease)
HOMESTEADS	18.0109	17.2525	(0.7584)
INDUSTRIAL-PERSONAL	18.0109	17.2525	(0.7584)
COMMERCIAL-PERSONAL	23.9677	23.1069	(0.8608)
NON-HOMESTEADS	33.0560	32.3118	(0.7442)

**NOVI COMMUNITY SCHOOL DISTRICT
MILLAGE CHARTS
2017-18 BUDGET**



Total Homestead Tax Rates						
Year	Hold Harmless	Debt Fund	Sinking Fund	Recreation	State Education	TOTAL
2008-09	2.6392	5.8600	0.4932	0.9800	6.0000	15.9724
2009-10	2.6468	6.2600	0.4932	0.9800	6.0000	16.3800
2010-11	3.1299	6.8900	0.4932	0.9800	6.0000	17.4931
2011-12	3.3599	7.5000	0.4932	0.9800	6.0000	18.3331
2012-13	3.2321	7.6278	0.4932	0.9800	6.0000	18.3331
2013-14	3.2286	7.6278	0.4932	0.9800	6.0000	18.3296
2014-15	3.0719	7.6278	0.4932	0.9800	6.0000	18.1729
2015-16	2.9646	7.6278	0.4932	0.9800	6.0000	18.0656
2016-17	2.9117	7.6278	0.4926	0.9788	6.0000	18.0109
2017-18	2.7951	7.0000	0.4879	0.9695	6.0000	17.2525

**NOVI COMMUNITY SCHOOL DISTRICT
MILLAGE CHARTS
2017-18 BUDGET**



Total Non-Homestead Tax Rates						
Year	Operating	Debt Fund	Sinking Fund	Recreation	State Education	TOTAL
2008-09	18.0000	5.8600	0.4932	0.9800	6.0000	31.3332
2009-10	18.0000	6.2600	0.4932	0.9800	6.0000	31.7332
2010-11	18.0000	6.8900	0.4932	0.9800	6.0000	32.3632
2011-12	18.0000	7.5000	0.4932	0.9800	6.0000	32.9732
2012-13	18.0000	7.6278	0.4932	0.9800	6.0000	33.1010
2013-14	18.0000	7.6278	0.4932	0.9800	6.0000	33.1010
2014-15	18.0000	7.6278	0.4932	0.9800	6.0000	33.1010
2015-16	17.9712	7.6278	0.4932	0.9800	6.0000	33.0722
2016-17	17.9568	7.6278	0.4926	0.9788	6.0000	33.0560
2017-18	17.8544	7.0000	0.4879	0.9695	6.0000	32.3118

**NOVI COMMUNITY SCHOOL DISTRICT
ENROLLMENT ASSUMPTIONS
2017-18 BUDGET**

ENROLLMENT (EQUATED TO F.T.E.) - October 2017 (Estimated)

Grade	Village Oaks	Orchard Hills	Novi Woods	Parkview	Deerfield	TOTAL
KDG	95.00	63.00	70.00	95.00	80.00	403.00
1	114.00	71.00	70.00	120.00	75.00	450.00
2	85.00	81.00	88.00	110.00	82.00	446.00
3	96.00	69.00	97.00	105.00	90.00	457.00
4	110.00	80.00	92.00	127.00	120.00	529.00
Total	500.00	364.00	417.00	557.00	447.00	2,285.00

Grade	Novi Meadows
Grade 5	554.00
Grade 6	508.00
Total	1,062.00

Grade	Novi Middle School
Grade 7	523.00
Grade 8	551.00
Total	1,074.00

Grade	Novi High School
Grade 9	489.00
Grade 10	478.00
Grade 11	540.00
Grade 12	522.39
Total	2,029.39

<u>Other</u>	
ECSE	30.00
VLAC	2.00
ATC	8.00
OOA	1.00
Shared Time	58.00
Career Prep.	26.71

GRAND TOTAL	6,576.10
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COMPARISON TO PRIOR YEAR:	
2017-18 Enrollment (October-Estimated)	6,576.10
2016-17 Enrollment (October-Actual)	6,536.10
Increase (Decrease)	40.00

**NOVI COMMUNITY SCHOOL DISTRICT
GENERAL FUND
EXPENDITURE ASSUMPTIONS AND GUIDELINES
2017-18 BUDGET**

SALARIES (INCREASE/DECREASE)	%	STEPS	OFF SCHEDULE
TEACHERS (TENTATIVE AGREEMENT)	In Process	YES	N/A
ADMINISTRATORS (TENTATIVE AGREEMENT)	In Process	N/A	N/A
SECRETARIES/ADMIN SUPPORT/PARAS	1.00%	YES	\$225-\$600
TRANSPORTATION	1.00%	YES	\$125-\$250
MAINTENANCE	1.00%	YES	N/A
NON-REP/OTHER	1.50%	N/A	N/A

INCREASE IN GENERAL EDUCATION TEACHING STAFF	2.00
INCREASE IN ELL TEACHING STAFF	1.50
TEACHER RETIREMENTS	17.00

RETIREMENT RATE (~25.56% PAID BY DISTRICT)	37.50%
FICA RATE	7.65%
INSURANCE BENEFITS	Hard Cap (+3.30%)

**NOVI COMMUNITY SCHOOL DISTRICT
GENERAL FUND
EXPENDITURES BY FUNCTION CODE
2017-18 BUDGET**

	2016-17 Budget Amendment 1	2017-18 Original Budget
Instruction:		
111 Elementary	\$21,134,993	\$21,932,999
112 Middle School	5,994,104	6,001,111
113 High School	11,133,988	11,420,452
118 Preschool	1,076,230	1,096,014
119 Summer School	171,574	172,455
122 Special Education	7,216,933	7,387,309
125 Compensatory Education	1,121,595	1,184,880
127 Career & Technical Education	931,203	951,946
131 Adult Education - Basic	81,034	81,824
132 Adult Education - Secondary	136,197	136,097
133 Adult Education - Secondary Vocational	3,863	3,863
135 Adult Education - Occupational Training	8,192	1,070
Total Instruction	49,009,906	50,370,020
Support Services:		
212 Guidance Services	1,172,251	1,198,412
213 Health Services	378,500	378,500
214 Psychological Services	140,241	138,783
215 Speech & Language Services	1,198,676	1,226,155
216 Social Work Services	810,357	829,541
218 Teacher Consultant	423,424	428,033
219 Other Pupil Support	471,587	477,272
221 Improvement of Instruction	1,588,762	1,659,835
222 Educational Media Service	1,266,580	1,294,121
225 Computer-Assisted Instruction	527,630	497,679
226 Supv. & Direction of Instructional Staff	852,061	862,966
227 Academic Student Assessment	348,791	352,791
231 Board of Education	135,060	135,010
232 Executive Administration	401,749	409,527
241 Office of Principal	3,691,591	3,752,787
249 Other School Administration	24,069	24,069
252 Fiscal Services	825,451	838,144
259 Other Business Services	19,480	19,480
261 Operating Buildings Services	4,200,617	4,307,859
266 Security Services	82,643	82,643
271 Pupil Transportation	2,254,637	2,290,080
282 Communication Services	210,392	254,462
283 Personnel Services	468,831	474,969
284 Information Management Services	836,047	806,044
285 Pupil Accounting	2,365	2,400
289 Other Central Services	152,817	155,517
293 Athletics	751,423	754,810
299 Other Support Services	180,545	182,290
Total Support Services	23,416,577	23,834,179
Community Services:		
311 Community Services Direction	260,979	264,513
321 Community Recreation	29,500	29,685
331 Community Activities	28,029	28,029
351 Child Care	1,301,270	1,332,811
371 Non-Public School	7,256	18,178
Total Community Services	1,627,034	1,673,216
Total Expenditures	\$74,053,517	\$75,877,415

**General Appropriations Resolution
Resolution for Original Budget by the Board of Education
Novi Community School District
Recreation Fund Budget as of June 29, 2017**

RESOLVED, that this resolution shall be the general appropriations of the Novi Community School District for the fiscal year 2017-2018: A resolution to make appropriations; and to provide for the disposition of all income received by the Novi Community School District.

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance be available for appropriations in the **RECREATION FUND** of the Novi Community School District for the fiscal year 2017-2018 as follows:

REVENUE:

Property Tax	\$ 2,122,781
TOTAL REVENUE	2,122,781
FUND BALANCE AS OF JULY 1, 2017	378,591
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	\$ 2,501,372

BE IT FURTHER RESOLVED, that \$1,850,469 of the total available to appropriate in the **RECREATION FUND** is thereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:

Maintenance/Operations & Security	\$ 1,174,132
Central Services	21,000
Community Services	545,337
Capital Outlay	-
Transfer to General Fund	110,000
TOTAL EXPENDITURES	1,850,469
TOTAL APPROPRIATED	1,850,469
FUND BALANCE AS OF JUNE 30, 2018	\$ 650,903

**General Appropriations Resolution
 Resolution for Original Budget by the Board of Education
 Novi Community School District
 Food Service Budget as of June 29, 2017**

RESOLVED, that this resolution shall be the general appropriations of the Novi Community School District for the fiscal year 2017-2018: A resolution to make appropriations; and to provide for the disposition of all income received by the Novi Community School District.

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance be available for appropriations in the **FOOD SERVICE FUND** of the Novi Community School District for the fiscal year 2017-2018 as follows:

REVENUE:

Local Revenue	\$ 1,777,998
State Revenue	78,130
Federal Revenue	<u>388,413</u>

TOTAL REVENUE AND INCOMING TRANSFERS	<u>2,244,541</u>
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FUND BALANCE AS OF JULY 1, 2017	<u>32,395</u>
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TOTAL AMOUNT AVAILABLE TO APPROPRIATE	<u><u>\$ 2,276,936</u></u>
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BE IT FURTHER RESOLVED, that \$2,193,729 of the total available to appropriate in the **FOOD SERVICE FUND** is thereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:

Non-Instruction:	
Food Service	<u>\$ 2,193,729</u>

TOTAL EXPENDITURES	<u>2,193,729</u>
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TOTAL APPROPRIATED	<u>2,193,729</u>
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FUND BALANCE AS OF JUNE 30, 2018	<u><u>\$ 83,207</u></u>
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