

NOVI COMMUNITY SCHOOL DISTRICT

2014-15 BUDGET



**NOVI COMMUNITY SCHOOL DISTRICT
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2014-15 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 26, 2014**

RESOLVED, that this resolution shall be the general appropriations of the Novi Community School District for the fiscal year 2014-2015: 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 2014-2015 as follows:

REVENUE:

Local Revenue	\$	22,727,677
State Revenue		41,267,217
Federal Revenue		1,698,794
Incoming Transfers & Other Transactions		3,509,742
 TOTAL REVENUE AND INCOMING TRANSFERS		 69,203,430
 FUND BALANCE AS OF JULY 1, 2014		 6,495,706
 TOTAL AMOUNT AVAILABLE TO APPROPRIATE	 \$	 75,699,136

BE IT FURTHER RESOLVED, that \$68,923,913 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	\$	38,006,830
Added Needs		8,728,266
Adult Education		127,858
Pupil Services		4,266,205
Instructional Support Services		4,396,449
General Administration		514,916
School Administration		3,248,112
Business Services		930,717
Maintenance/Operations & Security		3,916,544
Transportation		1,802,338
Central Services		869,008
Athletics		782,938
Community Services		1,333,732
 TOTAL EXPENDITURES		 68,923,913
 TOTAL APPROPRIATED		 68,923,913
 FUND BALANCE AS OF JUNE 30, 2015	 \$	 6,775,223

**NOVI COMMUNITY SCHOOL DISTRICT
GENERAL FUND
REVENUE ASSUMPTIONS AND GUIDELINES
2014-15 BUDGET**

FALL STUDENT COUNT	6,471.23
FALL STUDENT COUNT-INCREASE FROM PRIOR YEAR	30.00
WINTER STUDENT COUNT (FEB)	6,471.23
WINTER STUDENT COUNT-INCREASE FROM FALL COUNT	0.00
STUDENT COUNT BLEND	90%/10%
BLENDED STUDENT COUNT	6,471.23
BLENDED STUDENT COUNT-INCREASE (DECREASE) FROM PRIOR YEAR	27.46

FOUNDATION ALLOWANCE	\$8,409
STATE REVENUE - BEST PRACTICES	\$50/pupil
STATE REVENUE - MPSERS COST OFFSET	\$82/pupil
STATE REVENUE - PERFORMANCE BASED FUNDING GRANT	\$70/pupil
STATE REVENUE - HOLD HARMLESS GRANT	\$18/pupil

FEDERAL REVENUE-INCREASE (DECREASE) FROM PRIOR YEAR	\$0
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PA-18-INCREASE FROM PRIOR YEAR	\$26,518
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**NOVI COMMUNITY SCHOOL DISTRICT
GENERAL FUND
REVENUE BY CLASS CODE
2014-15 BUDGET**

	2013-14 Budget Amendment 2	2014-15 Budget
<u>Local Sources</u>		
Property Taxes:		
Current Taxes	\$18,092,620	\$18,479,678
Deferred Taxes	50,000	50,000
Tuition	273,503	273,374
Investment Income	8,300	10,000
Athletics:		
Gate Receipts	89,366	100,000
Pay to Participate	255,904	251,300
Pay to Participate-Clubs	42,625	42,625
Community Services:		
Enrichment	315,000	315,000
Pre-School	789,000	889,000
Child Care (C.A.R.E.)/Summer CARE	1,215,000	1,215,000
Rental of Facilities	400,000	400,000
Medicaid Fee for Service	302,300	302,300
Miscellaneous	401,917	399,400
Total Local Sources	22,235,535	22,727,677
<u>State Sources</u>		
Proposal A Obligation	27,625,215	27,306,946
Discretionary Payment	7,127,015	7,482,581
Special Education	2,637,262	2,551,421
MPSERS Section 147c	1,977,439	1,970,422
MPSERS Cost Offset	534,444	537,340
Pupil Performance Grant	450,487	453,178
Best Practices	335,076	323,699
Prior Year Adjustments	288,640	173,640
Sec. 152a Headlee Data Collection	159,430	159,439
Sec. 20f Hold Harmless	118,823	116,531
Adult Education	72,046	72,046
Technology Infrastructure Grant	63,800	63,800
Vocational Education	44,311	44,311
Renaissance Zone	5,300	5,300
First Robotics	14,000	5,000
Bus Driver Safety	1,563	1,563
Total State Sources	41,454,851	41,267,217
<u>Federal Sources</u>		
Special Education Preschool	30,550	30,550
Special Education IDEA	952,437	952,437
Medicaid Outreach AOP	15,958	15,958
Title I-A	307,377	307,377
Title II-A (Training)	148,983	148,983
Title III (English Proficiency)	121,509	121,509
Adult Basic Education/WIA Federal General Instruction	101,980	101,980
Adult Ed. - Workforce Investment Act (EL Civics Grant)	20,000	20,000
Total Federal Sources	1,698,794	1,698,794
<u>Intermediate Sources</u>		
P.A. 18 Funds - Special Education	3,275,194	3,301,712
P.A. 18 Funds - Vocational Education	64,630	64,630
P.A. 18 Funds - Voc. Tech. Transportation	39,400	39,400
Total Intermediate Sources	3,379,224	3,405,742
<u>Other Sources</u>		
Proceeds from Sales of Fixed Assets	0	0
Transfer from Recreation Fund	104,000	104,000
Total Other Sources	104,000	104,000
Total Revenue	\$68,872,404	\$69,203,430

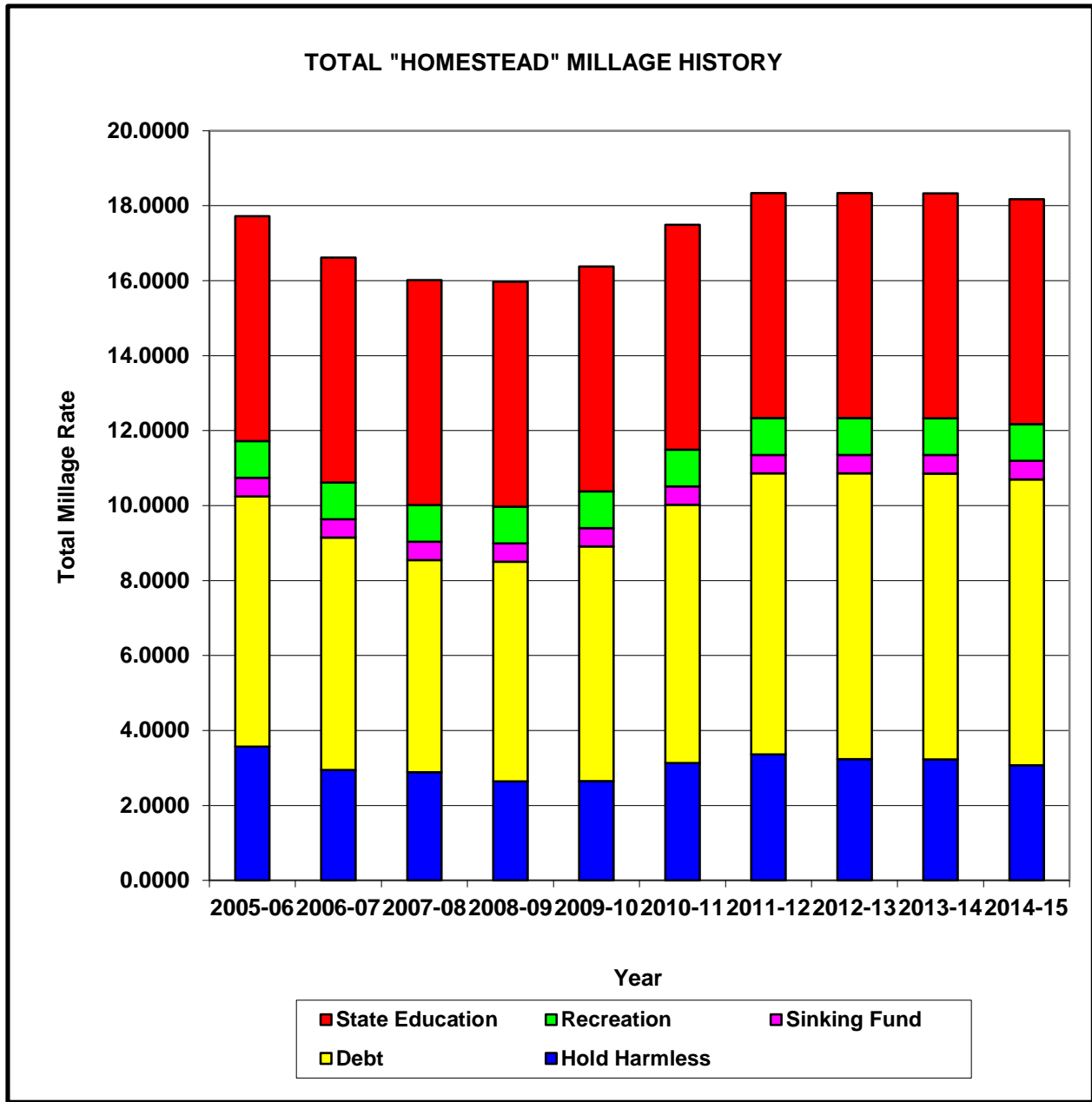
**NOVI COMMUNITY SCHOOL DISTRICT
MILLAGE RATES
2014-15 BUDGET**

	Current Authorized	Total Headlee Deduct	Total Hold Harmless Deduct	Total MBT Exemption	2014-15 Actual Millage Rate
GENERAL OPERATING:					
HOMESTEADS:					
Local Millage:					
General Operating	0.0000	0.0000	Not Applicable	0.0000	0.0000
Hold Harmless	5.4900	0.0000	2.4181	0.0000	3.0719
Recreational Millage	0.9800	0.0000	Not Applicable	Not Applicable	0.9800
Sinking Fund	0.5000	0.0068	Not Applicable	Not Applicable	0.4932
State Millage:	6.0000				6.0000
TOTAL HOMESTEADS:	12.9700	0.0068	2.4181	0.0000	10.5451
INDUSTRIAL- PERSONAL					
Local Millage:					
General Operating	18.0000	0.0000	Not Applicable	18.0000	0.0000
Hold Harmless	5.4900	0.0000	2.4181	0.0000	3.0719
Recreational Millage	0.9800	0.0000	Not Applicable	Not Applicable	0.9800
Sinking Fund	0.5000	0.0068	Not Applicable	Not Applicable	0.4932
State Millage:	6.0000				6.0000
TOTAL INDUSTRIAL-PERSONAL	30.9700	0.0068	2.4181	18.0000	10.5451
COMMERCIAL - PERSONAL					
Local Millage:					
General Operating	18.0000	0.0000	Not Applicable	12.0000	6.0000
Hold Harmless	5.4900	0.0000	2.4181	0.0000	3.0719
Recreational Millage	0.9800	0.0000	Not Applicable	Not Applicable	0.9800
Sinking Fund	0.5000	0.0068	Not Applicable	Not Applicable	0.4932
State Millage:	6.0000				6.0000
TOTAL COMMERCIAL-PERSONAL	30.9700	0.0068	2.4181	12.0000	16.5451
NON-HOMESTEADS:					
Local Millage:					
General Operating	18.0000	0.0000	Not Applicable	0.0000	18.0000
Hold Harmless	0.0000	0.0000	Not Applicable	0.0000	0.0000
Recreational Millage	0.9800	0.0000	Not Applicable	Not Applicable	0.9800
Sinking Fund	0.5000	0.0068	Not Applicable	Not Applicable	0.4932
State Millage:	6.0000				6.0000
TOTAL NON-HOMESTEADS:	25.4800	0.0068	0.0000	0.0000	25.4732
DEBT FUNDS:					
2005 Debt (Refinance)	0.7800	Not Applicable	Not Applicable	Not Applicable	0.6400
2007 Debt (Ref-1997 Portion w/ 1993)	0.9600	Not Applicable	Not Applicable	Not Applicable	0.7700
2007 Debt (Ref-1997 Portion w/o 1993)	0.2200	Not Applicable	Not Applicable	Not Applicable	0.0600
2007 Debt (Ref-2001 Portion)	3.6000	Not Applicable	Not Applicable	Not Applicable	3.0600
2007 Debt	1.2478	Not Applicable	Not Applicable	Not Applicable	1.1778
2012 Debt (Ref portion of 2002)	0.8200	Not Applicable	Not Applicable	Not Applicable	0.9700
2014 Debt		Not Applicable	Not Applicable	Not Applicable	0.9500
TOTAL DEBT:	7.6278				7.6278

SUMMARY OF 2014-15 MILLAGE RATES					
HOMESTEADS	20.5978	0.0068	2.4181	0.0000	18.1729
INDUSTRIAL-PERSONAL	38.5978	0.0068	2.4181	18.0000	18.1729
COMMERCIAL-PERSONAL	38.5978	0.0068	2.4181	12.0000	24.1729
NON-HOMESTEADS	33.1078	0.0068	0.0000	0.0000	33.1010

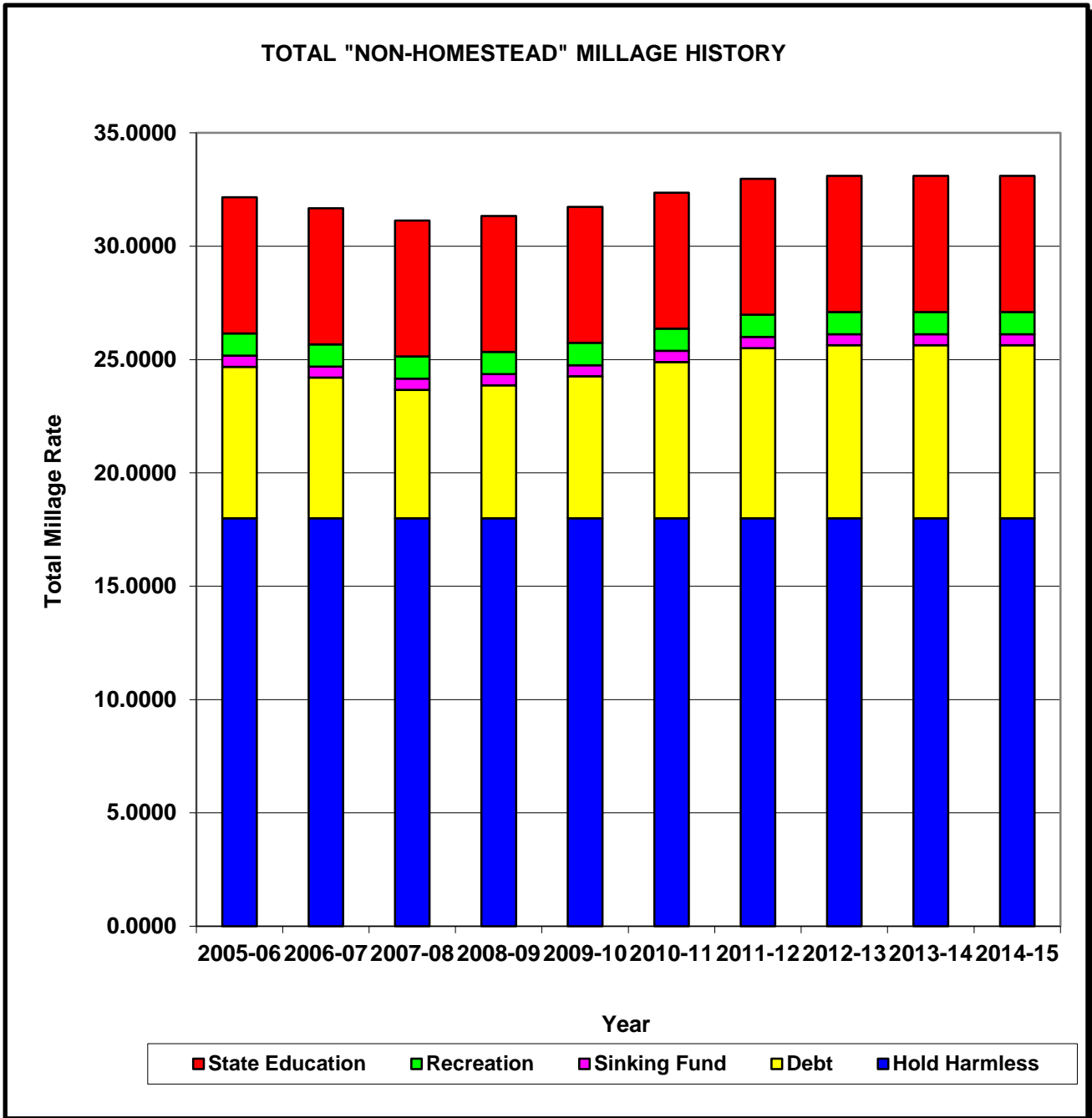
COMPARISON TO 2013-14 TOTAL LEVY			
	2013-14	2014-15	Increase (Decrease)
HOMESTEADS	18.3296	18.1729	(0.1567)
INDUSTRIAL-PERSONAL	18.3296	18.1729	(0.1567)
COMMERCIAL-PERSONAL	24.3296	24.1729	(0.1567)
NON-HOMESTEADS	33.1010	33.1010	0.0000

**NOVI COMMUNITY SCHOOL DISTRICT
MILLAGE CHARTS
2014-15 BUDGET**



Total Homestead Tax Rates						
<u>Year</u>	<u>Hold Harmless</u>	<u>Debt Fund</u>	<u>Sinking Fund</u>	<u>Recreation</u>	<u>State Education</u>	<u>TOTAL</u>
2005-06	3.5662	6.6800	0.4932	0.9800	6.0000	17.7194
2006-07	2.9450	6.2000	0.4932	0.9800	6.0000	16.6182
2007-08	2.8849	5.6600	0.4932	0.9800	6.0000	16.0181
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

NOVI COMMUNITY SCHOOL DISTRICT MILLAGE CHARTS 2014-15 BUDGET



Total Non-Homestead Tax Rates						
<u>Year</u>	<u>Operating</u>	<u>Debt Fund</u>	<u>Sinking Fund</u>	<u>Recreation</u>	<u>State Education</u>	<u>TOTAL</u>
2005-06	18.0000	6.6800	0.4932	0.9800	6.0000	32.1532
2006-07	18.0000	6.2000	0.4932	0.9800	6.0000	31.6732
2007-08	18.0000	5.6600	0.4932	0.9800	6.0000	31.1332
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

**NOVI COMMUNITY SCHOOL DISTRICT
ENROLLMENT ASSUMPTIONS
2014-15 BUDGET**

ENROLLMENT (EQUATED TO F.T.E.) - October 2014 (Estimated)

Grade	Village Oaks	Orchard Hills	Novi Woods	Parkview	Deerfield	TOTAL
KDG	71.00	68.00	73.00	100.00	71.00	383.00
1	100.00	71.00	88.00	106.00	97.00	462.00
2	89.00	86.00	105.00	126.00	83.00	489.00
3	98.00	77.00	100.00	95.00	84.00	454.00
4	98.00	84.00	99.00	104.00	98.00	483.00
Total	456.00	386.00	465.00	531.00	433.00	2,271.00

Grade	Novi Meadows
Grade 5	520.00
Grade 6	480.00
Total	1,000.00

Grade	Novi Middle School
Grade 7	505.00
Grade 8	565.00
Total	1,070.00

Grade	Novi High School
Grade 9	509.00
Grade 10	503.00
Grade 11	510.00
Grade 12	485.00
Total	2,007.00

Other	
ECSE	20.00
VLAC	3.00
Way	3.00
Alternative Ed.	27.00

GRAND TOTAL **6,401.00**

Shared Time Students **70.23**

GRAND TOTAL WITH SHARED TIME STUDENTS **6,471.23**

COMPARISON TO PREVIOUS YEAR:	
2013-14 Enrollment (October-Actual)	6,441.23
2014-15 Enrollment (October-Estimated)	6,471.23
Increase (Decrease)	30.00
Percent Change	0.466%

**NOVI COMMUNITY SCHOOL DISTRICT
GENERAL FUND
EXPENDITURE ASSUMPTIONS AND GUIDELINES
2014-15 BUDGET**

SALARIES (INCREASE/DECREASE)	
TEACHERS (ON SCHEDULE)	0.00%
TEACHERS (OFF SCHEDULE)	0.00%
ADMINISTRATORS (ON SCHEDULE)	0.00%
ADMINISTRATORS (OFF SCHEDULE)	0.00%
SECRETARIES/ADMIN SUPPORT/PARAS	0.00%
TRANSPORTATION	0.00%
MAINTENANCE	0.00%
FOOD SERVICE	0.00%
NON-REP/OTHER	0.00%

FURLOUGH DAYS	0
TEACHER RETIREMENTS	12.00

RETIREMENT RATE	29.91%
FICA RATE	7.65%
INSURANCE BENEFITS	Hard Cap

**NOVI COMMUNITY SCHOOL DISTRICT
GENERAL FUND
EXPENDITURES BY FUNCTION CODE
2014-15 BUDGET**

	2013-14 Budget Amendment 2	2014-15 Budget
Instruction:		
111 Elementary	\$20,126,836	\$20,541,086
112 Middle School	5,822,178	5,829,107
113 High School	10,946,610	10,920,810
118 Preschool	598,844	558,205
119 Summer School	144,594	157,622
122 Special Education	7,001,449	6,739,032
125 Compensatory Education	945,906	945,906
127 Career & Technical Education	1,043,328	1,043,328
131 Adult Education - Basic	60,339	60,339
132 Adult Education - Secondary	67,519	67,519
Total Instruction	46,757,603	46,862,954
Support Services:		
212 Guidance Services	1,225,322	1,160,530
213 Health Services	259,500	259,500
214 Psychological Services	49,025	49,025
215 Speech & Language Services	1,102,407	1,102,407
216 Social Work Services	587,109	587,109
218 Teacher Consultant	837,623	837,623
219 Other Pupil Support	270,011	270,011
221 Improvement of Instruction	1,658,471	1,498,760
222 Educational Media Service	1,167,346	1,167,346
225 Computer-Assisted Instruction	765,823	813,023
226 Supv. & Direction of Instructional Staff	582,537	583,233
227 Academic Student Assessment	333,940	334,087
231 Board of Education	163,250	163,250
232 Executive Administration	361,796	351,666
241 Office of Principal	3,348,491	3,223,525
249 Other School Administration	24,587	24,587
252 Fiscal Services	646,277	626,367
259 Other Business Services	405,725	304,350
261 Operating Buildings Services	3,745,049	3,833,901
266 Security Services	82,643	82,643
271 Pupil Transportation	1,925,131	1,802,338
282 Communication Services	45,000	45,000
283 Personnel Services	447,897	371,030
284 Information Management Services	156,028	149,851
289 Other Central Services	133,410	130,609
293 Athletics	785,938	782,938
299 Other Support Services	161,616	172,518
Total Support Services	21,271,952	20,727,227
Community Services:		
311 Community Services Direction	205,233	205,933
321 Community Recreation	29,420	15,000
331 Community Activities	79,590	79,590
351 Child Care	1,027,793	997,993
361 Welfare Activities	400	400
371 Non-Public School Pupils	16,425	16,425
Total Community Services	1,358,861	1,315,341
Payments to Other Governmental Agencies:		
411 Payments to Other Public Schools	18,391	18,391
Total Payments to Other Governmental Agencies	18,391	18,391
Total Expenditures	\$69,406,807	\$68,923,913

**General Appropriations Resolution
Resolution for Original Budget by the Board of Education
Novi Community School District
Recreation Fund Budget as of June 26, 2014**

RESOLVED, that this resolution shall be the general appropriations of the Novi Community School District for the fiscal year 2014-2015: 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 2014-2015 as follows:

REVENUE:

Property Tax	\$ 1,953,238
TOTAL REVENUE	1,953,238
FUND BALANCE AS OF JULY 1, 2014	<u>316,220</u>
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	<u><u>\$ 2,269,458</u></u>

BE IT FURTHER RESOLVED, that \$1,760.141 of the total available to appropriate in the **RECREATION FUND** is thereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:

Basic Programs	\$ 20,500
Maintenance/Operations & Security	947,386
Transportation	22,900
Central Services	27,800
Community Services	491,555
Capital Outlay	150,000
Transfer General Fund	<u>100,000</u>
TOTAL EXPENDITURES	1,760,141
TOTAL APPROPRIATED	<u>1,760,141</u>
FUND BALANCE AS OF JUNE 30, 2015	<u><u>\$ 509,317</u></u>

**General Appropriations Resolution
 Resolution for Original Budget by the Board of Education
 Novi Community School District
 Food Service Budget as of June 26, 2014**

RESOLVED, that this resolution shall be the general appropriations of the Novi Community School District for the fiscal year 2014-2015: 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 2014-2015 as follows:

REVENUE:

Local Revenue	\$ 1,911,021
State Revenue	61,900
Federal Revenue	<u>418,000</u>

TOTAL REVENUE AND INCOMING TRANSFERS	2,390,921
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FUND BALANCE AS OF JULY 1, 2014	<u>456,778</u>
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TOTAL AMOUNT AVAILABLE TO APPROPRIATE	<u><u>\$ 2,847,699</u></u>
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BE IT FURTHER RESOLVED, that \$2,370,670 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>\$ 2,370,670</u>

TOTAL EXPENDITURES	2,370,670
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OUTGOING TRANSFERS	<u>-</u>
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TOTAL APPROPRIATED	<u>2,370,670</u>
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FUND BALANCE AS OF JUNE 30, 2015	<u><u>\$ 477,029</u></u>
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