

NOVI COMMUNITY SCHOOL DISTRICT

2013-14 BUDGET



**NOVI COMMUNITY SCHOOL DISTRICT
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2013-14 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 20, 2013**

RESOLVED, that this resolution shall be the general appropriations of the Novi Community School District for the fiscal year 2013-2014: 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 2013-2014 as follows:

REVENUE:

Local Revenue	\$	22,294,756
State Revenue		40,880,906
Federal Revenue		1,434,354
Incoming Transfers & Other Transactions		3,586,748
 TOTAL REVENUE AND INCOMING TRANSFERS		 68,196,764
 FUND BALANCE AS OF JULY 1, 2013		 7,071,954
 TOTAL AMOUNT AVAILABLE TO APPROPRIATE	 \$	 75,268,718

BE IT FURTHER RESOLVED, that \$68,628,286 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	\$	37,903,530
Added Needs		8,466,287
Adult Education		110,528
Pupil Services		4,473,239
Instructional Support Services		4,147,449
General Administration		449,289
School Administration		3,260,725
Business Services		1,299,430
Maintenance/Operations & Security		3,515,948
Transportation		1,959,765
Central Services		946,915
Athletics		775,253
Community Services		1,319,928
 TOTAL EXPENDITURES		 68,628,286
 TOTAL APPROPRIATED		 68,628,286
 FUND BALANCE AS OF JUNE 30, 2014	 \$	 6,640,432

**NOVI COMMUNITY SCHOOL DISTRICT
GENERAL FUND
REVENUE ASSUMPTIONS AND GUIDELINES
2013-14 BUDGET**

FALL STUDENT COUNT	6,396.61
FALL STUDENT COUNT-INCREASE FROM PRIOR YEAR	20.00
WINTER STUDENT COUNT (FEB)	6,396.61
WINTER STUDENT COUNT-INCREASE FROM FALL COUNT	17.84
STUDENT COUNT BLEND	90%/10%
BLENDED STUDENT COUNT	6,396.61
BLENDED STUDENT COUNT-INCREASE (DECREASE) FROM PRIOR YEAR	24.94

FOUNDATION ALLOWANCE	\$8,359
STATE REVENUE - BEST PRACTICES	\$52/pupil
STATE REVENUE - MPSERS COST OFFSET	\$82/pupil
STATE REVENUE - PERFORMANCE BASED FUNDING GRANT	\$70/pupil
STATE REVENUE - HOLD HARMLESS GRANT	\$19/pupil

FEDERAL REVENUE-INCREASE (DECREASE) FROM PRIOR YEAR	\$0
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PA-18-INCREASE FROM PRIOR YEAR	\$25,928
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**NOVI COMMUNITY SCHOOL DISTRICT
GENERAL FUND
REVENUE BY CLASS CODE
2013-14 BUDGET**

	2012-13 Budget Amendment 2	2013-14 Budget
<u>Local Sources</u>		
Property Taxes:		
Current Taxes	\$18,393,390	\$18,296,043
Deferred Taxes	100,000	140,000
Tuition	191,042	191,150
Investment Income	10,000	10,000
Athletics:		
Gate Receipts	85,300	85,000
Pay to Participate	245,000	251,300
Pay to Participate-Clubs	42,400	42,400
Community Services:		
Enrichment	380,000	380,000
Pre-School (Half Day)	380,000	380,000
Pre-School (All Day)	381,000	381,000
Child Care (C.A.R.E.)/Summer CARE	1,185,700	1,185,700
Rental of Facilities	353,000	353,000
Medicaid Fee for Service	190,000	190,000
Miscellaneous	428,163	409,163
Total Local Sources	22,364,995	22,294,756
<u>State Sources</u>		
Proposal A Obligation	26,919,292	27,083,439
Discretionary Payment	6,781,335	6,946,466
Special Education	2,703,760	2,757,835
MPSERS Section 147c	763,260	1,942,974
MPSERS Cost Offset	805,961	526,696
Principal Educator Evaluation	3,308	0
Best Practices	331,642	332,623
Pupil Performance Grant	254,102	447,763
Sec. 152a Headlee Data Collection	156,378	156,378
Prior Year Adjustments	955,505	555,505
Adult Education	67,333	67,333
Vocational Education	45,182	45,182
MiAccount Payment	2,744	2,744
Renaissance Zone	14,405	14,405
Bus Driver Safety	1,563	1,563
Total State Sources	39,805,770	40,880,906
<u>Federal Sources</u>		
Special Education Preschool	27,887	27,887
Special Education IDEA	961,512	961,512
Title I-A	177,461	126,170
Title II-A (Training)	131,715	131,715
Title III (English Proficiency)	120,070	120,070
Adult Basic Education/WIA Federal General Instruction	67,009	45,000
Adult Ed. - Workforce Investment Act (EL Civics Grant)	22,000	22,000
Total Federal Sources	1,507,654	1,434,354
<u>Intermediate Sources</u>		
P.A. 18 Funds - Special Education	3,330,372	3,356,300
P.A. 18 Funds - Vocational Education	68,048	68,048
P.A. 18 Funds - Voc. Tech. Transportation	39,400	39,400
Total Intermediate Sources	3,437,820	3,463,748
<u>Other Sources</u>		
Proceeds from Sales of Fixed Assets	34,700	0
Transfer from Food Service Fund	123,000	123,000
Total Other Sources	157,700	123,000
Total Revenue	\$67,273,939	\$68,196,764

**NOVI COMMUNITY SCHOOL DISTRICT
TAXABLE VALUE SUMMARY
2013-14 BUDGET**

ANALYSIS OF TAXABLE VALUE - BY DISTRICT AND BY CLASSIFICATION (GENERAL FUND)				
PROPERTY CLASS	CITY OF NOVI (180)	N'VILLE/NOVI TRANSFER (183)	S. LYON/NOVI TRANSFER (184)	CITY OF WIXOM
Agriculture	0	0	0	0
Developmental	0	0	0	0
Commercial	590,248,723	632,050	0	2,941,460
Industrial	34,975,133	0	0	0
Residential	933,329,870	107,474,570	97,725,790	0
Personal-Commercial	138,881,990	0	0	208,280
Personal-Industrial	11,861,400	0	0	0
Personal-Utilities	32,103,310	690,510	0	81,250
TOTAL	1,741,400,426	108,797,130	97,725,790	3,230,990

SUMMARY OF ALL TAXING CLASSIFICATIONS:		
PROPERTY CLASS	TAXABLE VALUE	% OF TOTAL
Agriculture	0	0.00%
Developmental	0	0.00%
Commercial	593,822,233	30.43%
Industrial	34,975,133	1.79%
Residential	1,138,530,230	58.35%
Personal-Commercial	139,090,270	7.13%
Personal-Industrial	11,861,400	0.61%
Personal-Utilities	32,875,070	1.68%
TOTAL	1,951,154,336	100.00%

COMPARISON TO PREVIOUS YEAR	
2012 (2012-13) Taxable Value	1,927,945,510
2013 (2013-14) Taxable Value	1,951,154,336
Increase (Decrease):	1.204%

ANALYSIS OF TAXABLE VALUE BY CATEGORY (GENERAL FUND)						
TAXING UNIT	HOMESTEAD	COMMERCIAL PERSONAL	INDUSTRIAL PERSONAL	SUBTOTAL	NON-HOMESTEAD	TOTAL TAXABLE VALUE
City of Novi (180)	843,069,900	138,881,990	11,861,400	993,813,290	747,587,136	1,741,400,426
Novi-Northville Transfer (183)	102,866,150	0	0	102,866,150	5,930,980	108,797,130
S. Lyon-Novu Transfer (184)	94,127,380	0	0	94,127,380	3,598,410	97,725,790
City of Wixom (180)	0	208,280	0	208,280	3,022,710	3,230,990
TOTAL	1,040,063,430	139,090,270	11,861,400	1,191,015,100	760,139,236	1,951,154,336
Adjustment	0	0	0	0	0	0
TOTAL (Adjusted)	1,040,063,430	139,090,270	11,861,400	1,191,015,100	760,139,236	1,951,154,336
% of Total				61.04%	38.96%	

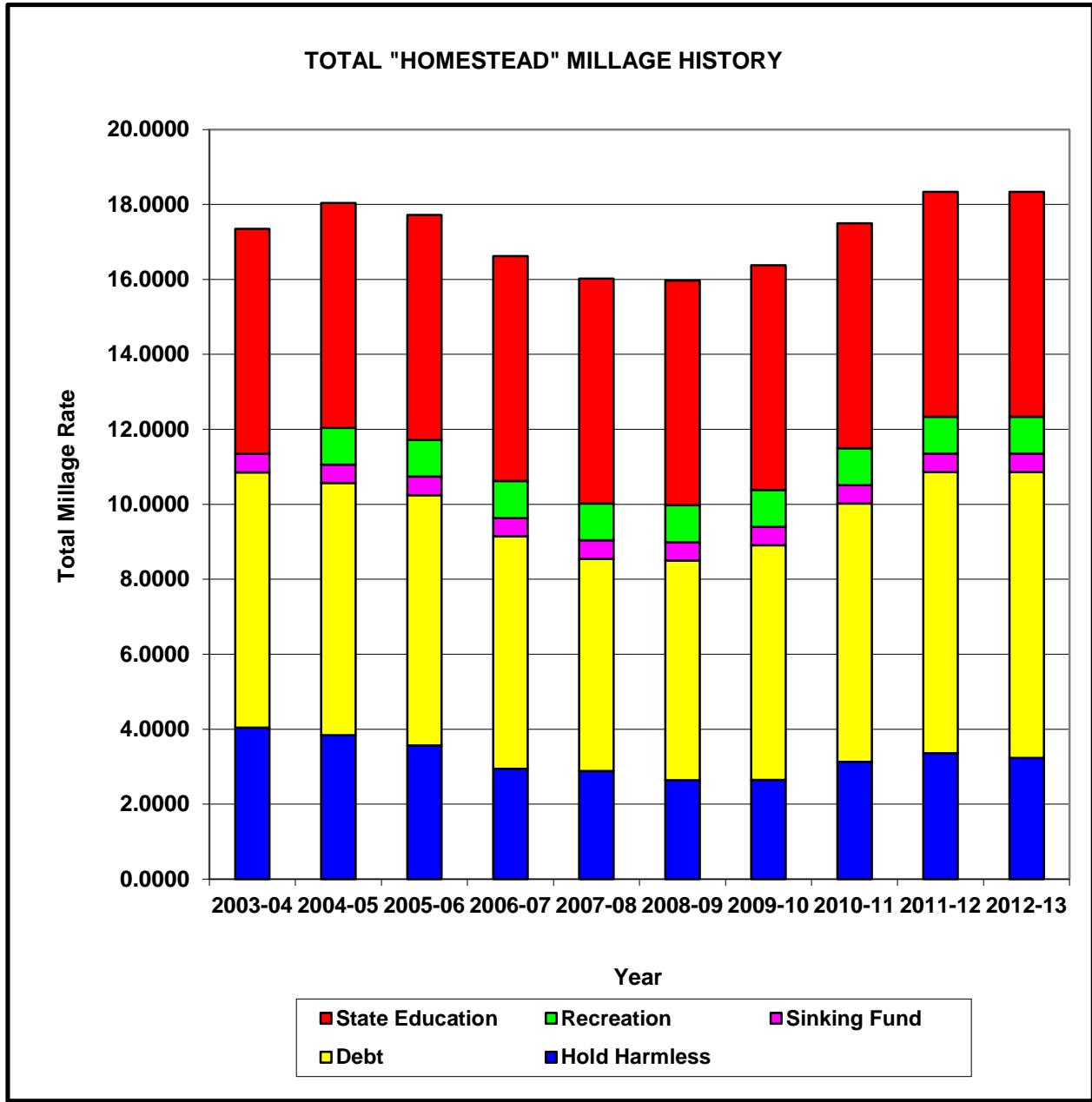
**NOVI COMMUNITY SCHOOL DISTRICT
MILLAGE RATES
2013-14 BUDGET**

	<u>CURRENT AUTHORIZED</u>	<u>TOTAL HEADLEE DEDUCT</u>	<u>TOTAL HOLD HARMLESS DEDUCT</u>	<u>TOTAL MBT EXEMPTION</u>	<u>2013-14 ACTUAL LEVY</u>
GENERAL OPERATING:					
HOMESTEADS:					
Local Millage:					
General Operating	0.0000	0.0000	Not Applicable	0.0000	0.0000
Hold Harmless	5.4900	0.0000	2.2614	0.0000	3.2286
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	2.2614	0.0000	10.7018
INDUSTRIAL- PERSONAL					
Local Millage:					
General Operating	18.0000	0.0000	Not Applicable	18.0000	0.0000
Hold Harmless	5.4900	0.0000	2.2614	0.0000	3.2286
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	2.2614	18.0000	10.7018
COMMERCIAL - PERSONAL					
Local Millage:					
General Operating	18.0000	0.0000	Not Applicable	12.0000	6.0000
Hold Harmless	5.4900	0.0000	2.2614	0.0000	3.2286
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	2.2614	12.0000	16.7018
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)	0.7400	Not Applicable	Not Applicable	Not Applicable	0.7800
2007 Debt (Ref-1997 Portion w/ 1993)	0.9200	Not Applicable	Not Applicable	Not Applicable	0.9600
2007 Debt (Ref-1997 Portion w/o 1993)	0.1400	Not Applicable	Not Applicable	Not Applicable	0.2200
2007 Debt (Ref-2001 Portion)	3.3800	Not Applicable	Not Applicable	Not Applicable	3.6000
2007 Debt	1.2878	Not Applicable	Not Applicable	Not Applicable	1.2478
2012 Debt (Ref portion of 2002)	1.1600	Not Applicable	Not Applicable	Not Applicable	0.8200
TOTAL DEBT:	7.6278				7.6278

SUMMARY OF 2013-14 TOTAL LEVY					
HOMESTEADS	20.5978	0.0068	2.2614	0.0000	18.3296
INDUSTRIAL-PERSONAL	38.5978	0.0068	2.2614	18.0000	18.3296
COMMERCIAL-PERSONAL	38.5978	0.0068	2.2614	12.0000	24.3296
NON-HOMESTEADS	33.1078	0.0068	0.0000	0.0000	33.1010

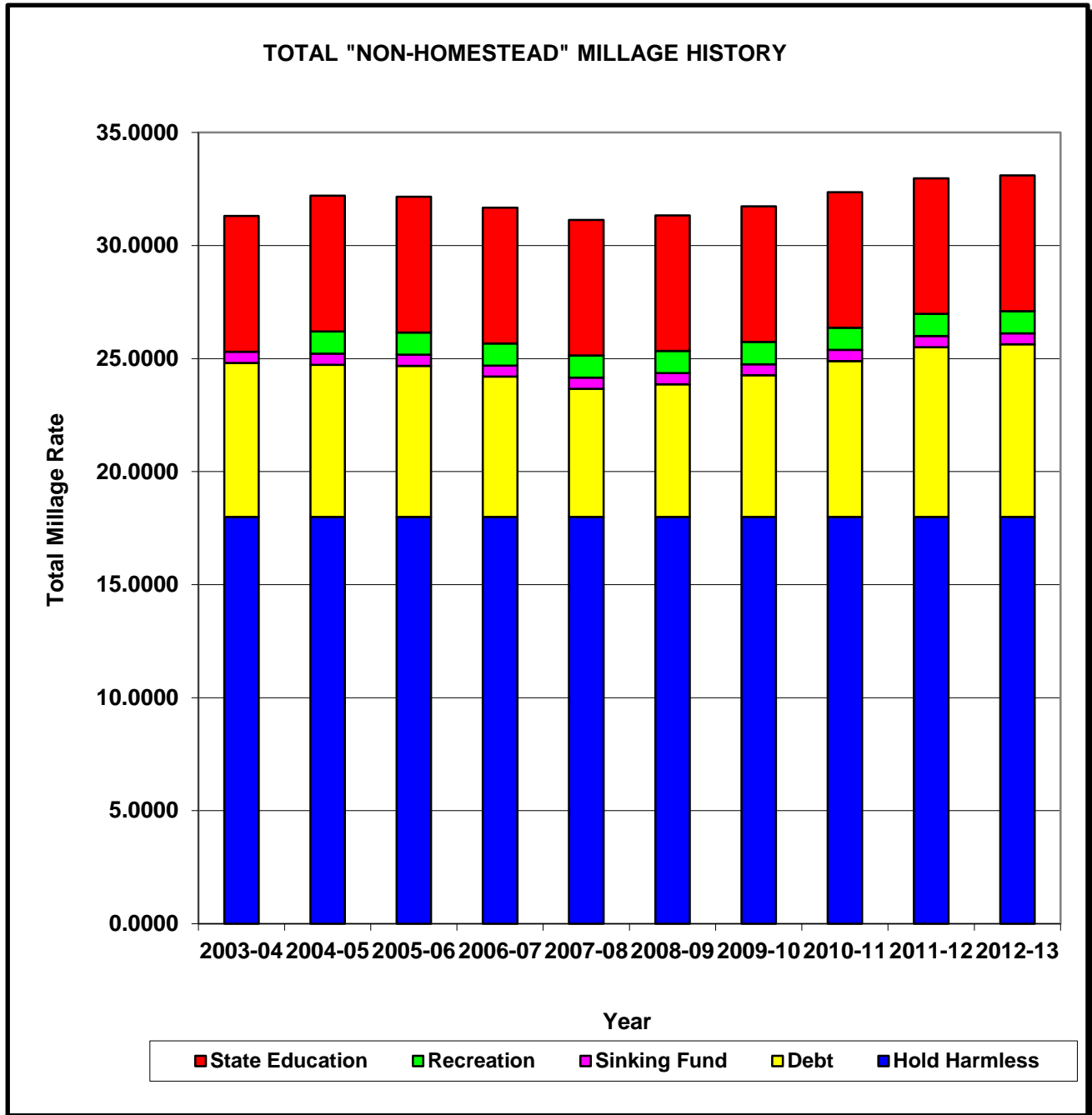
COMPARISON TO 2012-13 TOTAL LEVY			
	<u>2012-13</u>	<u>2013-14</u>	<u>Increase (Decrease)</u>
HOMESTEADS	18.3331	18.3296	(0.0035)
INDUSTRIAL-PERSONAL	18.3331	18.3296	(0.0035)
COMMERCIAL-PERSONAL	24.3331	24.3296	(0.0035)
NON-HOMESTEADS	33.1010	33.1010	0.0000

**NOVI COMMUNITY SCHOOL DISTRICT
MILLAGE CHARTS
2013-14 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>
2003-04	4.0411	6.8100	0.4950	0.0000	6.0000	17.3461
2004-05	3.8381	6.7300	0.4932	0.9800	6.0000	18.0413
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

**NOVI COMMUNITY SCHOOL DISTRICT
MILLAGE CHARTS
2013-14 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>
2003-04	18.0000	6.8100	0.4950	0.0000	6.0000	31.3050
2004-05	18.0000	6.7300	0.4932	0.9800	6.0000	32.2032
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

**NOVI COMMUNITY SCHOOL DISTRICT
ENROLLMENT ASSUMPTIONS
2013-14 BUDGET**

ENROLLMENT (EQUATED TO F.T.E.) - October 2013 (Estimated)

<u>Grade</u>	<u>Novi Woods</u>	<u>Orchard Hills</u>	<u>Parkview</u>	<u>Village Oaks</u>	<u>Deerfield</u>	<u>TOTAL</u>
KDG	91.00	76.00	89.00	87.00	82.00	425.00
1	100.00	80.00	107.00	100.00	80.00	467.00
2	93.00	74.00	88.00	99.00	73.00	427.00
3	93.00	73.00	94.00	97.00	94.00	451.00
4	95.00	93.00	84.00	110.00	94.00	476.00
Total	472.00	396.00	462.00	493.00	423.00	2,246.00

<u>Grade</u>	<u>Novi Meadows</u>
Grade 5	470.00
Grade 6	470.00
Total	940.00

<u>Grade</u>	<u>Novi Middle School</u>
Grade 7	577.80
Grade 8	512.00
Total	1,089.80

<u>Grade</u>	<u>Novi High School</u>
Grade 9	483.39
Grade 10	508.81
Grade 11	505.99
Grade 12	481.37
Total	1,979.56

ECSE	18.24
OOA	5.00
Way	3.00
Alternative Education	28.11
Shared Time Students	86.90

Total	6,396.61
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Comparison to Previous Year:	
2012-13 Enrollment (October-Actual)	6,376.61
2013-14 Enrollment (October-Estimated)	6,396.61
Increase (Decrease)	20.00
Percent Change	0.314%

**NOVI COMMUNITY SCHOOL DISTRICT
GENERAL FUND
EXPENDITURE ASSUMPTIONS AND GUIDELINES
2013-14 BUDGET**

SALARIES (INCREASE/DECREASE)	
TEACHERS (ON SCHEDULE)	-1.00%
TEACHERS (OFF SCHEDULE)	0.00%
ADMINISTRATORS (ON SCHEDULE)	-1.00%
ADMINISTRATORS (OFF SCHEDULE)	0.00%
SECRETARIES/ADMIN SUPPORT/PARAS	-1.00%
TRANSPORTATION	0.00%
MAINTENANCE	0.00%
FOOD SERVICE	0.00%
NON-REP/OTHER	-1.00%

STEPS:	
TEACHERS	NO
SECRETARIES/ADMIN SUPPORT/PARAS	NO
TRANSPORTATION	YES
MAINTENANCE	YES
FOOD SERVICE	NO
ADMINISTRATORS/NON-REP/OTHER	N/A

FURLOUGH DAYS	0
TEACHER RETIREMENTS	16.50

RETIREMENT RATE	24.91%
FICA RATE	7.65%
INSURANCE BENEFITS	Hard Cap

SUPPLIES & PURCHASED SERVICES	Same as 2012-13
UTILITIES	+\$20,000 vs. 2012-13
TAX TRIBUNALS (GENERAL FUND PORTION)	\$800,000
BUS PURCHASES	\$87,000

**NOVI COMMUNITY SCHOOL DISTRICT
GENERAL FUND
EXPENDITURES BY FUNCTION CODE
2013-14 BUDGET**

	2012-13 Budget Amendment 2	2013-14 Budget
Instruction:		
111 Elementary	\$20,165,786	\$20,769,044
112 Middle School	5,390,494	5,506,234
113 High School	11,165,872	10,912,014
118 Preschool	552,341	558,916
119 Summer School	159,450	157,322
122 Special Education	6,509,555	6,591,780
125 Compensatory Education	566,055	603,987
127 Career & Technical Education	1,285,890	1,270,520
131 Adult Education - Basic	61,408	65,209
132 Adult Education - Secondary	47,578	45,319
Total Instruction	45,904,429	46,480,345
Support Services:		
212 Guidance Services	1,237,329	1,206,424
213 Health Services	266,525	266,525
214 Psychological Services	58,091	58,091
215 Speech & Language Services	1,155,199	1,141,490
216 Social Work Services	623,948	615,473
218 Teacher Consultant	844,779	838,225
219 Other Pupil Support	369,027	347,011
221 Improvement of Instruction	1,322,070	1,317,583
222 Educational Media Service	1,172,682	1,161,039
225 Computer-Assisted Instruction	804,613	813,618
226 Supv. & Direction of Instructional Staff	463,847	548,234
227 Academic Student Assessment	309,384	306,975
231 Board of Education	99,820	99,800
232 Executive Administration	356,594	349,489
241 Office of Principal	3,308,435	3,236,066
249 Other School Administration	24,659	24,659
252 Fiscal Services	609,083	599,430
259 Other Business Services	1,000,000	800,000
261 Operating Buildings Services	3,643,867	3,429,127
266 Security Services	86,821	86,821
271 Pupil Transportation	2,401,065	1,959,765
282 Communication Services	43,670	43,670
283 Personnel Services	388,811	430,295
284 Information Management Services	162,224	153,424
289 Other Central Services	91,662	89,044
293 Athletics	775,253	775,253
299 Other Support Services	239,089	230,482
Total Support Services	21,858,547	20,928,013
Community Services:		
311 Community Services Direction	75,076	69,910
321 Community Recreation	73,583	72,429
331 Community Activities	76,632	49,814
351 Child Care	1,002,474	987,587
361 Welfare Activities	945	945
371 Non-Public School Pupils	24,503	24,503
Total Community Services	1,253,213	1,205,188
Payments to Other Governmental Agencies:		
411 Payments to Other Public Schools	34,740	14,740
Total Payments to Other Governmental Agencies	34,740	14,740
Total Expenditures	\$69,050,929	\$68,628,286

**General Appropriations Resolution
Resolution for Original Budget by the Board of Education
Novi Community School District
Recreation Fund Budget as of June 20, 2013**

RESOLVED, that this resolution shall be the general appropriations of the Novi Community School District for the fiscal year 2013-2014: 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 2013-2014 as follows:

REVENUE:

Property Tax	\$ 1,870,493
TOTAL REVENUE	1,870,493
FUND BALANCE AS OF JULY 1, 2013	<u>203,709</u>
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	<u><u>\$ 2,074,202</u></u>

BE IT FURTHER RESOLVED, that \$1,645,743 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	\$ 46,663
Maintenance/Operations & Security	1,008,114
Transportation	22,900
Central Services	27,791
Community Services	<u>540,275</u>
TOTAL EXPENDITURES	1,645,743
TOTAL APPROPRIATED	<u>1,645,743</u>
FUND BALANCE AS OF JUNE 30, 2014	<u><u>\$ 428,459</u></u>

**General Appropriations Resolution
Resolution for Original Budget by the Board of Education
Novi Community School District
Food Service Budget as of June 20, 2013**

RESOLVED, that this resolution shall be the general appropriations of the Novi Community School District for the fiscal year 2013-2014: 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 2013-2014 as follows:

REVENUE:

Local Revenue	\$ 1,920,000
State Revenue	72,500
Federal Revenue	<u>377,000</u>

TOTAL REVENUE AND INCOMING TRANSFERS	2,369,500
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FUND BALANCE AS OF JULY 1, 2013	<u>422,882</u>
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TOTAL AMOUNT AVAILABLE TO APPROPRIATE	<u><u>\$ 2,792,382</u></u>
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BE IT FURTHER RESOLVED, that \$2,359,783 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:

Salaries	\$ 580,610
Benefits	475,589
Purchased Services	55,566
Supplies and Materials	1,104,994
Capital Outlay	4,000
Other	<u>16,024</u>

TOTAL EXPENDITURES	2,236,783
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OUTGOING TRANSFERS	<u>123,000</u>
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TOTAL APPROPRIATED	<u><u>2,359,783</u></u>
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FUND BALANCE AS OF JUNE 30, 2014	<u><u>\$ 432,599</u></u>
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