

NOVI COMMUNITY SCHOOL DISTRICT

2012-13 BUDGET



**NOVI COMMUNITY SCHOOL DISTRICT
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2012-13 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 21, 2012**

RESOLVED, that this resolution shall be the general appropriations of the Novi Community School District for the fiscal year 2012-2013: 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 2012-2013 as follows:

REVENUE:

Local Revenue	\$	21,861,506
State Revenue		38,331,120
Federal Revenue		1,519,176
Incoming Transfers & Other Transactions		3,594,784
 TOTAL REVENUE AND INCOMING TRANSFERS		 65,306,586
 FUND BALANCE AS OF JULY 1, 2012		 8,846,485
 TOTAL AMOUNT AVAILABLE TO APPROPRIATE	 \$	 74,153,071

BE IT FURTHER RESOLVED, that \$67,654,990 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	\$	36,064,155
Added Needs		8,265,902
Adult Education		107,177
Pupil Services		4,574,676
Instructional Support Services		3,967,181
General Administration		428,189
School Administration		3,292,958
Business Services		1,980,060
Maintenance/Operations & Security		3,882,730
Transportation		2,362,350
Central Services		794,784
Athletics		713,269
Community Services		1,221,559
TOTAL EXPENDITURES		67,654,990
 TOTAL APPROPRIATED		 67,654,990
 FUND BALANCE AS OF JUNE 30, 2013	 \$	 6,498,081

**NOVI COMMUNITY SCHOOL DISTRICT
GENERAL FUND
REVENUE ASSUMPTIONS AND GUIDELINES
2012-13 BUDGET**

FALL STUDENT COUNT	6,327.19
FALL STUDENT COUNT-INCREASE (DECREASE) FROM PRIOR YEAR	(30.07)
WINTER STUDENT COUNT (FEB)	6,327.19
WINTER STUDENT COUNT-INCREASE (DECREASE) FROM FALL COUNT	0.00
STUDENT COUNT BLEND	10%/90%
BLENDED STUDENT COUNT	6,333.26
BLENDED STUDENT COUNT-INCREASE (DECREASE) FROM PRIOR YEAR	(19.17)

FOUNDATION ALLOWANCE	\$8,329
FOUNDATION ALLOWANCE-INCREASE (DECREASE) FROM PRIOR YEAR	\$0
STATE REVENUE - BEST PRACTICES	\$52/pupil
STATE REVENUE - MPSERS COST OFFSET	\$123/pupil
STATE REVENUE - PERFORMANCE BASED FUNDING GRANT	\$40/pupil

FEDERAL REVENUE-INCREASE (DECREASE) FROM PRIOR YEAR	(\$52,493)
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PA-18-INCREASE (DECREASE) FROM PRIOR YEAR	(\$159,912)
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**NOVI COMMUNITY SCHOOL DISTRICT
GENERAL FUND
REVENUE BY CLASS CODE
2012-13 BUDGET**

	2011-12 Budget Amendment 3	2012-13 Budget
<u>Local Sources</u>		
Property Taxes:		
Current Taxes	\$21,327,500	\$18,296,044
Deferred Taxes	80,000	80,000
Tuition	215,350	215,350
Investment Income	18,000	18,000
Athletics:		
Gate Receipts	93,000	93,000
Pay to Participate	251,300	251,300
Pay to Participate-Clubs	37,600	37,600
Community Services:		
Enrichment	245,000	245,000
Pre-School (Half Day)	383,000	383,000
Pre-School (All Day)	284,000	282,000
Child Care (C.A.R.E.)/Summer CARE	1,194,000	1,194,000
Rental of Facilities	310,000	310,000
Medicaid Fee for Service	319,000	200,000
Miscellaneous	256,523	256,212
Total Local Sources	25,014,273	21,861,506
<u>State Sources</u>		
Proposal A Obligation	25,595,846	26,302,789
Discretionary Payment	6,827,425	6,713,586
Special Education	2,654,353	2,656,380
MPSERS Cost Offset	783,673	778,981
Best Practices	635,243	329,330
Pupil Performance Grant	0	253,330
Sec. 152a Headlee Data Collection	138,243	138,189
Prior Year Adjustments	1,503,584	1,022,176
Adult Education	64,743	64,743
Vocational Education	62,808	62,808
Renaissance Zone	6,079	6,078
Bus Driver Safety	2,730	2,730
Total State Sources	38,274,727	38,331,120
<u>Federal Sources</u>		
Education Jobs Fund	52,493	0
Special Education Preschool	23,689	23,689
American Recovery and Reinvestment Act-Special Education IDEA	106,828	0
Special Education IDEA	929,764	929,764
Title I-A	197,287	197,287
Title II-A (Training)	135,352	135,352
Title III (English Proficiency)	166,084	166,084
Adult Basic Education/WIA Federal General Instruction	45,000	45,000
Adult Ed. - Workforce Investment Act (EL Civics Grant)	22,000	22,000
Total Federal Sources	1,678,497	1,519,176
<u>Intermediate Sources</u>		
P.A. 18 Funds - Special Education	3,490,221	3,330,309
P.A. 18 Funds - Vocational Education	25,410	25,410
P.A. 18 Funds - Voc. Tech. Transportation	35,427	35,427
Career Technical Education Millage	42,638	42,638
Total Intermediate Sources	3,593,696	3,433,784
<u>Other Sources</u>		
Proceeds from Sales of Fixed Assets	0	15,000
Transfer from Food Service Fund	146,000	146,000
Total Other Sources	146,000	161,000
Total Revenue	68,707,193	65,306,586

**NOVI COMMUNITY SCHOOL DISTRICT
TAXABLE VALUE SUMMARY
2012-13 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	609,716,920	667,200	0	2,915,340
Industrial	38,283,240	0	0	0
Residential	902,647,210	105,125,740	84,989,540	0
Personal-Commercial	136,171,630	0	0	225,780
Personal-Industrial	13,812,930	0	0	0
Personal-Utilities	32,510,960	731,950	0	147,070
TOTAL	1,733,142,890	106,524,890	84,989,540	3,288,190

SUMMARY OF ALL TAXING CLASSIFICATIONS:		
PROPERTY CLASS	TAXABLE VALUE	% OF TOTAL
Agriculture	0	0.00%
Developmental	0	0.00%
Commercial	613,299,460	31.81%
Industrial	38,283,240	1.99%
Residential	1,092,762,490	56.68%
Personal-Commercial	136,397,410	7.07%
Personal-Industrial	13,812,930	0.72%
Personal-Utilities	33,389,980	1.73%
TOTAL	1,927,945,510	100.00%

COMPARISON TO PREVIOUS YEAR	
2011-12 Taxable Value, Beginning of Year	1,981,217,310
2012-13 Taxable Value, Beginning of Year	1,927,945,510
% Decrease	-2.689%

ANALYSIS OF TAXABLE VALUE BY CATEGORY (GENERAL FUND)					
TAXING UNIT	HOMESTEAD	COMMERCIAL PERSONAL	INDUSTRIAL PERSONAL	SUBTOTAL	NON-HOMESTEAD
City of Novi (180)	822,145,905	136,171,630	13,812,930	972,130,465	761,012,425
Novi-Northville Transfer (183)	100,856,510	0	0	100,856,510	5,668,380
S. Lyon-Novu Transfer (184)	81,324,710	0	0	81,324,710	3,664,830
City of Wixom (180)	0	225,780	0	225,780	3,062,410
TOTAL	1,004,327,125	136,397,410	13,812,930	1,154,537,465	773,408,045
% of Total				59.88%	40.12%

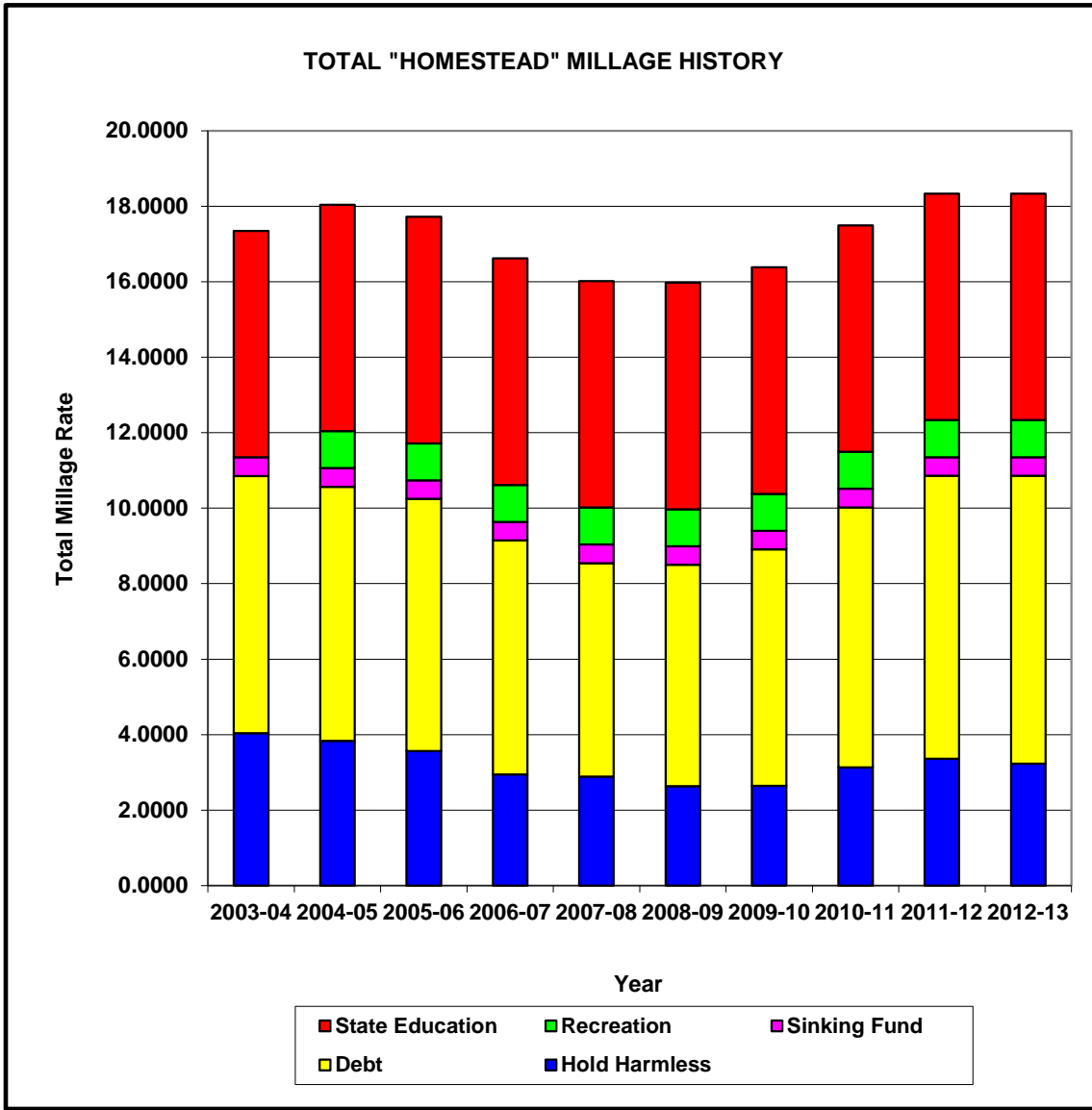
**NOVI COMMUNITY SCHOOL DISTRICT
MILLAGE RATES
2012-13 BUDGET**

	<u>CURRENT AUTHORIZED</u>	<u>TOTAL HEADLEE DEDUCT</u>	<u>TOTAL HOLD HARMLESS DEDUCT</u>	<u>TOTAL MBT EXEMPTION</u>	<u>2012-13 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	2.2579	0.0000	3.2321
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	2.2579	0.0000	10.7053
INDUSTRIAL- PERSONAL					
Local Millage:					
General Operating	18.0000	0.0000	Not Applicable	18.0000	0.0000
Hold Harmless	5.4900	0.0000	2.2579	0.0000	3.2321
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	2.2579	18.0000	10.7053
COMMERCIAL - PERSONAL					
Local Millage:					
General Operating	18.0000	0.0000	Not Applicable	12.0000	6.0000
Hold Harmless	5.4900	0.0000	2.2579	0.0000	3.2321
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	2.2579	12.0000	16.7053
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	0.7800
2007 Debt (Ref-1997 Portion w/ 1993)	0.9600	Not Applicable	Not Applicable	Not Applicable	0.9600
2007 Debt (Ref-1997 Portion w/o 1993)	0.2200	Not Applicable	Not Applicable	Not Applicable	0.2200
2007 Debt (Ref-2001 Portion)	3.6000	Not Applicable	Not Applicable	Not Applicable	3.6000
2007 Debt	1.2478	Not Applicable	Not Applicable	Not Applicable	1.2478
2012 Debt (Ref portion of 2002)	0.8200	Not Applicable	Not Applicable	Not Applicable	0.8200
TOTAL DEBT:	7.6278				7.6278

SUMMARY OF 2012-13 TOTAL LEVY					
HOMESTEADS	20.5978	0.0068	2.2579	0.0000	18.3331
INDUSTRIAL-PERSONAL	38.5978	0.0068	2.2579	18.0000	18.3331
COMMERCIAL-PERSONAL	38.5978	0.0068	2.2579	12.0000	24.3331
NON-HOMESTEADS	33.1078	0.0068	0.0000	0.0000	33.1010

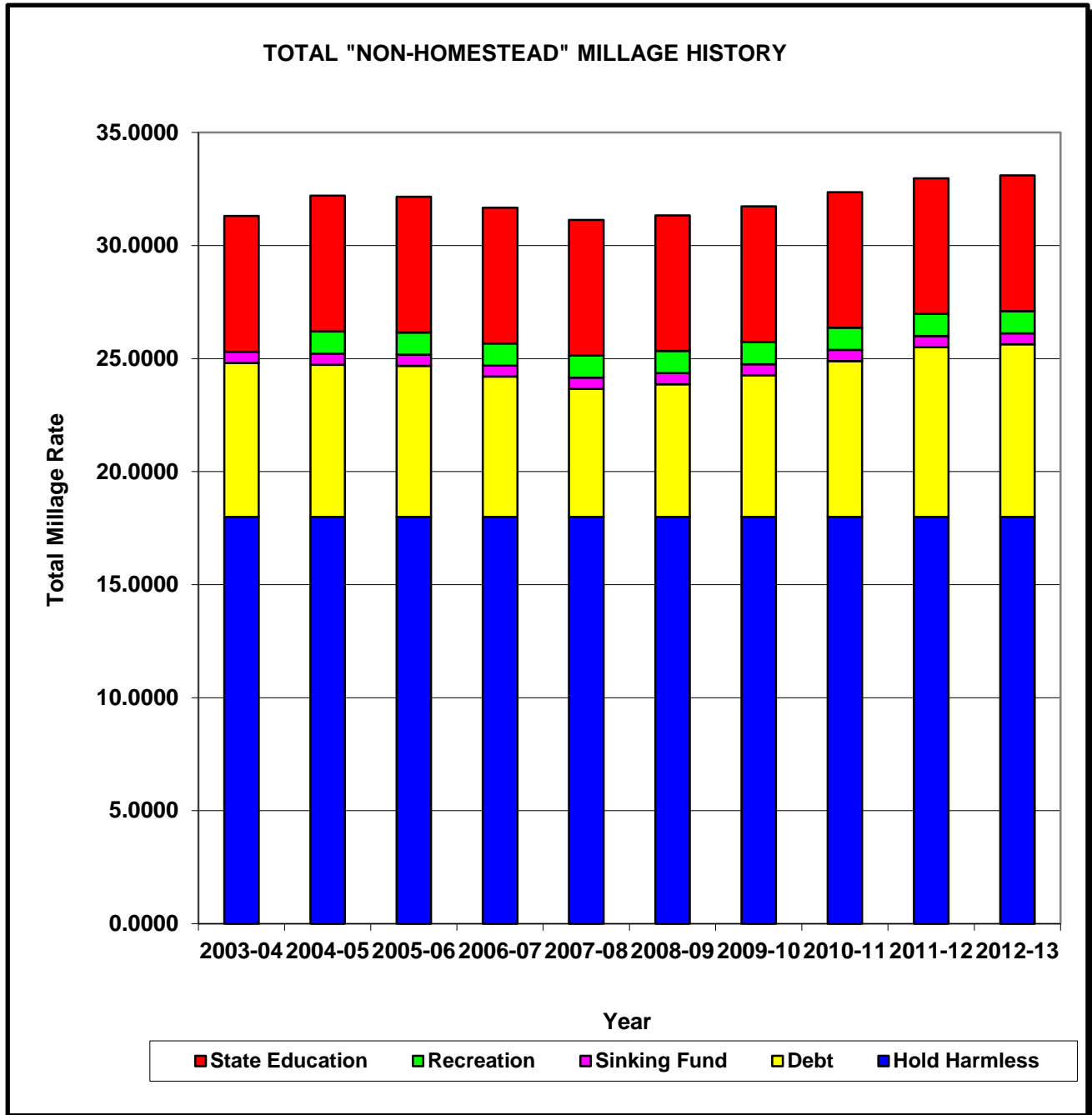
COMPARISON TO 2011-12 TOTAL LEVY			
	2011-12	2012-13	Increase (Decrease)
HOMESTEADS	18.3331	18.3331	0.0000
INDUSTRIAL-PERSONAL	18.3331	18.3331	0.0000
COMMERCIAL-PERSONAL	24.3331	24.3331	0.0000
NON-HOMESTEADS	32.9732	33.1010	0.1278

**NOVI COMMUNITY SCHOOL DISTRICT
MILLAGE CHARTS
2012-13 BUDGET**



<u>Total Homestead Tax Rates</u>						
<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
2012-13 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
2012-13 BUDGET**

ENROLLMENT (EQUATED TO F.T.E.) - October 2012 (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- 1/2 day	17.00	0.00	0.00	0.00	0.00	17.00
KDG- full day	59.00	62.00	86.00	90.00	67.00	364.00
1	80.00	76.00	84.00	98.00	71.00	409.00
2	85.00	75.00	89.00	94.00	93.00	436.00
3	97.00	90.00	76.00	106.00	96.00	465.00
4	96.00	89.00	81.00	74.00	102.00	442.00
Total	434.00	392.00	416.00	462.00	429.00	2,133.00

<u>Grade</u>	<u>Novi Meadows</u>
EC/SE	16.19
Grade 5	452.00
Grade 6	547.00
Total	1,015.19

<u>Grade</u>	<u>Novi Middle School</u>
Grade 7	492.00
Grade 8	517.00
Total	1,009.00

<u>Grade</u>	<u>Novi High School</u>
Grade 9	550.00
Grade 10	498.00
Grade 11	489.00
Grade 12	519.00
Alternative Ed.	28.00
Total	2,084.00

GRAND TOTAL 6,241.19

Shared Time Students 86.00

GRAND TOTAL WITH SHARED TIME STUDENTS 6,327.19

COMPARISON TO PREVIOUS YEAR:	
2011-12 Enrollment (October-Actual)	6,357.26
2012-13 Enrollment (October-Estimated)	6,327.19
Increase (Decrease)	(30.07)
Percent Change	-0.473%

**NOVI COMMUNITY SCHOOL DISTRICT
GENERAL FUND
EXPENDITURES BY FUNCTION CODE
2012-13 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%

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

FURLOUGH DAYS	0
TEACHER RETIREMENTS	11

RETIREMENT RATE	24.46%
FICA RATE	7.65%
INSURANCE BENEFITS	+0%/Hard Cap

SUPPLIES & PURCHASED SERVICES	Same as 2011-12
UTILITIES	+\$150,000 vs. 2011-12
TAX TRIBUNALS (GENERAL FUND PORTION)	\$1,300,000
BUS PURCHASES	\$504,113

**NOVI COMMUNITY SCHOOL DISTRICT
GENERAL FUND
EXPENDITURES BY FUNCTION CODE
2012-13 BUDGET**

	2011-12 Budget Amendment 3	2012-13 Budget
Instruction:		
111 Elementary	\$20,695,545	\$19,695,719
112 Middle School	5,605,636	5,315,032
113 High School	10,808,453	10,448,104
118 Preschool	490,320	457,593
119 Summer School	145,121	147,707
122 Special Education	6,618,307	6,631,453
125 Compensatory Education	320,720	339,161
127 Career & Technical Education	1,289,146	1,295,288
131 Adult Education - Basic	61,858	61,858
132 Adult Education - Secondary	45,319	45,319
Total Instruction	46,080,425	44,437,234
Support Services:		
212 Guidance Services	1,237,465	1,245,054
213 Health Services	264,293	263,239
214 Psychological Services	50,382	57,566
215 Speech & Language Services	1,134,919	1,134,764
216 Social Work Services	642,529	650,463
218 Teacher Consultant	819,324	862,579
219 Other Pupil Support	363,770	361,011
221 Improvement of Instruction	1,268,327	1,291,822
222 Educational Media Service	1,201,326	1,183,372
225 Computer-Assisted Instruction	782,939	768,513
226 Supv. & Direction of Instructional Staff	436,353	462,797
227 Academic Student Assessment	183,083	260,677
231 Board of Education	76,350	78,050
232 Executive Administration	346,899	350,139
241 Office of Principal	3,338,469	3,268,299
249 Other School Administration	24,659	24,659
252 Fiscal Services	651,961	618,455
259 Other Business Services	2,082,305	1,361,605
261 Operating Buildings Services	4,548,329	3,805,909
266 Security Services	84,821	76,821
271 Pupil Transportation	2,253,724	2,362,350
282 Communication Services	60,804	58,088
283 Personnel Services	354,447	318,200
284 Information Management Services	151,737	148,406
289 Other Central Services	134,950	113,835
293 Athletics	741,841	713,269
299 Other Support Services	219,734	156,255
Total Support Services	23,455,740	21,996,197
311 Community Services Direction	391,727	164,073
321 Community Recreation	292,247	0
331 Community Activities	33,558	34,327
351 Child Care	1,048,458	999,922
361 Welfare Activities	3,460	3,460
371 Non-Public School Pupils	19,777	19,777
Total Community Services	1,789,227	1,221,559
Other Transactions:		
511 Debt Service	62,417	0
Total Other Transactions	62,417	0
Total Expenditures	\$71,387,809	\$67,654,990

**NOVI COMMUNITY SCHOOL DISTRICT
GENERAL FUND
EXPENDITURES BY FUNCTION CODE
2012-13 BUDGET**

**General Appropriations Resolution
Resolution for Original Budget by the Board of Education
Novi Community School District
Recreation Fund Budget as of June 21, 2012**

RESOLVED, that this resolution shall be the general appropriations of the Novi Community School District for the fiscal year 2012-2013: 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 MILLAGE FUND of the Novi Community School District for the fiscal year 2012-2013 as follows:

REVENUE:

Property Tax	\$ 1,870,493
Interest	-
	-
 TOTAL REVENUE	 1,870,493
 FUND BALANCE AS OF JULY 1, 2012	 -
	-
 TOTAL AMOUNT AVAILABLE TO APPROPRIATE	 \$ 1,870,493
	-

BE IT FURTHER RESOLVED, that \$1,450,709 of the total available to appropriate in the **DEBT FUND** is thereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:

Basic Programs	\$ 46,663
Maintenance/Operations & Security	792,500
Transportation	22,900
Central Services	74,227
Community Services	514,419
TOTAL EXPENDITURES	1,450,709
 TOTAL APPROPRIATED	 1,450,709
 FUND BALANCE AS OF JUNE 30, 2013	 \$ 419,784
	-

**NOVI COMMUNITY SCHOOL DISTRICT
GENERAL FUND
EXPENDITURES BY FUNCTION CODE
2012-13 BUDGET**

**General Appropriations Resolution
Resolution for Original Budget by the Board of Education
Novi Community School District
Food Service Budget as of June 21, 2012**

RESOLVED, that this resolution shall be the general appropriations of the Novi Community School District for the fiscal year 2012-2013: 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 2012-2013 as follows:

REVENUE:

Local Revenue	\$ 2,045,350
State Revenue	60,990
Federal Revenue	359,000
Incoming Transfers & Other Transactions	-
 TOTAL REVENUE AND INCOMING TRANSFERS	 2,465,340
 FUND BALANCE AS OF JULY 1, 2012	 528,927
 TOTAL AMOUNT AVAILABLE TO APPROPRIATE	 \$ 2,994,267

BE IT FURTHER RESOLVED, that \$2,436,288 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:

Business Services	\$ 10,000
Food Service	2,280,288
TOTAL EXPENDITURES	2,290,288
Outgoing Transfers	146,000
TOTAL APPROPRIATED	2,436,288
 FUND BALANCE AS OF JUNE 30, 2013	 \$ 557,979