

NOVI COMMUNITY SCHOOL DISTRICT

2008-09

BUDGET



Original
June, 2008



PAGE

APPROPRIATIONS ACT

i - iii

SUMMARY DATA:

Summary Statement of Revenues and Disbursements	Summary 1
Millage Analysis	Summary 2
Total "Homestead" Millage History (Chart)	Summary 3
Total "Non - Homestead" Millage History (Chart)	Summary 4
General Operating Millage History (Chart)	Summary 5
Analysis of Taxable Value - by Classification	Summary 6
Taxable Value Analysis - All Properties	Summary 7
Headlee Calculation - All Properties	Summary 8
Taxable Value Analysis - Non-Homestead Properties	Summary 9
Headlee Calculation - Non-Homestead Properties	Summary 10
Taxable Value History (Chart)	Summary 11
Enrollment	Summary 12
Enrollment History (Charts)	Summary 13
Grant-In-Aid Calculation/Tax Calculation	Summary 14-20
Summary of Federal Grant Allocations	Summary 21

STATEMENT OF RECEIPTS:

Summary of Receipts	Revenue 1 - 3
---------------------	---------------

STATEMENT OF DISBURSEMENTS:

Summary of Disbursements	Page 1 - 3
General Fund - General Education	Page 4 - 35
General Fund - Special Education	Page 36 - 44
General Fund - Community Services	Page 45 - 48

SCHOOL SERVICE FUNDS:

ATHLETIC FUND	Page 49
FOOD SERVICE FUND	Page 50

SINKING FUND:

Sinking Fund

DEBT FUNDS:

Taxable Value Analysis	Debt 1
Debt Schedules	Debt 2 - 3
Debt Millages	Debt 4

**NOVI COMMUNITY SCHOOL DISTRICT
2008-09 BUDGET
General Appropriations Act**

RESOLVED, that this resolution shall be the general appropriations act of the Novi Community School District for the fiscal year ending June 30, 2009; AN ACT to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the Novi Community School District

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the general fund of the Novi Community School District for the fiscal year ending June 30, 2009 is as follows:

REVENUE:

Local	27,681,832
State	36,505,486
Intermediate	5,193,106
Federal	1,196,453
Other	<u>555,000</u>
TOTAL REVENUE:	71,131,877
Unappropriated Fund Balance	<u>2,396,701</u>
TOTAL AVAILABLE TO APPROPRIATE	73,528,578

BE IT FURTHER RESOLVED, that of the total available to appropriate in the General Fund \$73,528,578 is hereby appropriate in the amounts and for the purposes set forth below:

EXPENDITURES:

General Education:	61,173,819
Special Education:	9,952,243
Community Services:	<u>2,402,516</u>
TOTAL APPROPRIATED	73,528,578

**NOVI COMMUNITY SCHOOL DISTRICT
2008-09 BUDGET
General Appropriations Act**

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Debt funds of the Novi Community School District for the fiscal year June 30, 2009 is as follows:

REVENUE:

Property Tax	13,976,946
Interest	126,000
Other	<u>0</u>
TOTAL REVENUE:	14,102,946
Unappropriated Fund Balance	<u>(128,974)</u>
TOTAL AVAILABLE TO APPROPRIATE	13,973,972

BE IT FURTHER RESOLVED, that of the total available to appropriate in the Debt Funds \$13,973,972 is hereby appropriate in the amounts and for the purposes set forth below:

EXPENDITURES:

Redemption of Principal	7,900,000
Interest of Debt	6,069,472
Dues and Fees/other	<u>4,500</u>
TOTAL APPROPRIATED	13,973,972

**NOVI COMMUNITY SCHOOL DISTRICT
2008-09 BUDGET
General Appropriations Act**

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Sinking Fund of the Novi Community School District for the fiscal year June 30, 2009 is as follows:

REVENUE:

Property Tax	1,141,063
Interest	12,000
Other	<u>0</u>
TOTAL REVENUE:	1,153,063
Unappropriated Fund Balance	<u>(639,063)</u>
TOTAL AVAILABLE TO APPROPRIATE	514,000

BE IT FURTHER RESOLVED, that of the total available to appropriate in the Sinking Fund \$514,000 is hereby appropriate in the amounts and for the purposes set forth below:

EXPENDITURES:

Maintenance & Repair	<u>514,000</u>
TOTAL APPROPRIATED	514,000

Approved:
19-Jun-08

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100

**GENERAL APPROPRIATIONS ACT
2008-09**

SUMMARY STATEMENT OF REVENUES AND DISBURSEMENTS

	2008-09 BUDGET
RECEIPTS	
Local Sources	27,681,832
State sources	36,505,486
Intermediate Sources	5,193,106
Federal Sources	1,196,453
Other	555,000
Total Receipts	71,131,877
DISBURSEMENTS	
General Education	61,173,819
Special Education	9,952,243
Community Services	2,402,516
Total Disbursements	73,528,578
EXCESS RECEIPTS (DISBURSEMENTS)	(2,396,701)
June 30, 2008 Equity (Estimated)	11,334,864
June 30, 2009 Equity (Projected)	8,938,163
% of Projected Equity to Disbursements	12.16%

**NOVI COMMUNITY SCHOOL DISTRICT
2008-09 BUDGET**

MILLAGE ANALYSIS

	<u>CURRENT AUTHORIZED</u>	<u>TOTAL HEADLEE DEDUCT</u>	<u>TOTAL HOLD HARM. DEDUCT</u>	<u>TOTAL MBT EXEMPTION</u>	<u>2008-09 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	2.8508	0.0000	2.6392
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	2.8508	0.0000	10.1124

INDUSTRIAL - PERSONAL

Local Millage:					
General Operating	18.0000	0.0000	Not Applicable	18.0000	0.0000
Hold Harmless	5.4900	0.0000	2.8508	0.0000	2.6392
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	2.8508	18.0000	10.1124

COMMERCIAL - PERSONAL

Local Millage:					
General Operating	18.0000	0.0000	Not Applicable	12.0000	6.0000
Hold Harmless	5.4900	0.0000	2.8508	0.0000	2.6392
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	2.8508	12.0000	16.1124

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:

1993 Debt	0.0000	Not Applicable	Not Applicable	Not Applicable	0.0000
2001 Debt	1.8200	Not Applicable	Not Applicable	Not Applicable	1.8200
2002 Debt (Refinance)	1.1500	Not Applicable	Not Applicable	Not Applicable	1.1500
2005 Debt (Refinance)	0.6400	Not Applicable	Not Applicable	Not Applicable	0.6400
2007 Debt (Refinance)	1.6700	Not Applicable	Not Applicable	Not Applicable	1.6700
2007 Debt	0.5800	Not Applicable	Not Applicable	Not Applicable	0.5800
TOTAL DEBT:	5.8600				5.8600

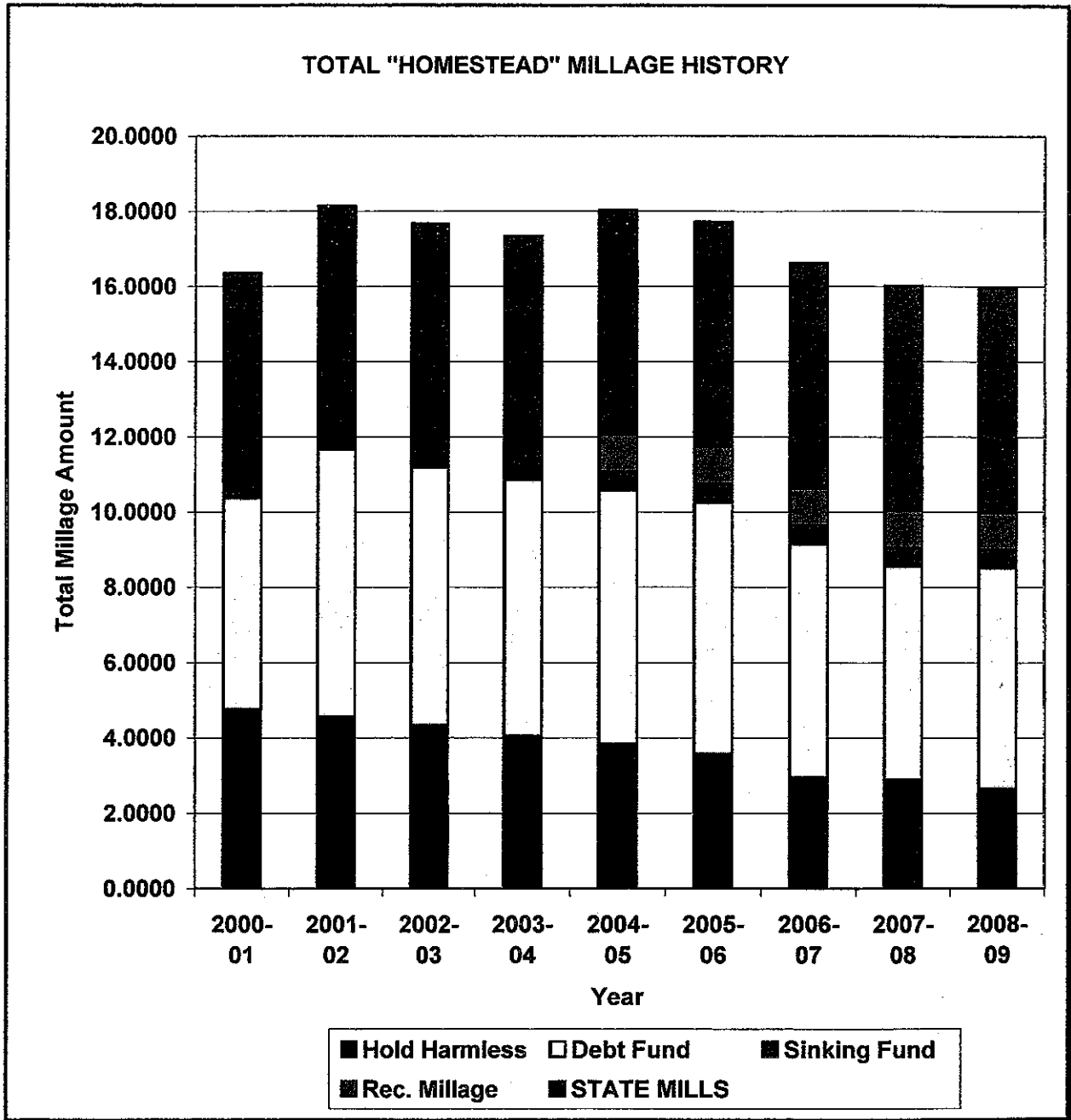
SUMMARY OF 2008-09 TOTAL LEVY

HOMESTEADS	18.8300	0.0068	2.8508	0.0000	15.9724
INDUSTRIAL-PERSONAL	36.8300	0.0068	2.8508	18.0000	15.9724
COMMERCIAL-PERSONAL	36.8300	0.0068	2.8508	12.0000	21.9724
NON - HOMESTEADS	31.3400	0.0068	0.0000	0.0000	31.3332

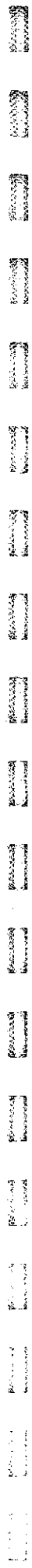
COMPARISON TO PREVIOUS YEAR

	<u>2007-08</u>	<u>2008-09</u>	<u>Increase (Decrease)</u>
HOMESTEADS	16.0181	15.9724	(0.0457)
INDUSTRIAL-PERSONAL	31.1332	15.9724	(15.1608)
COMMERCIAL-PERSONAL	31.1332	21.9724	(9.1608)
NON - HOMESTEADS	31.1332	31.3332	0.2000

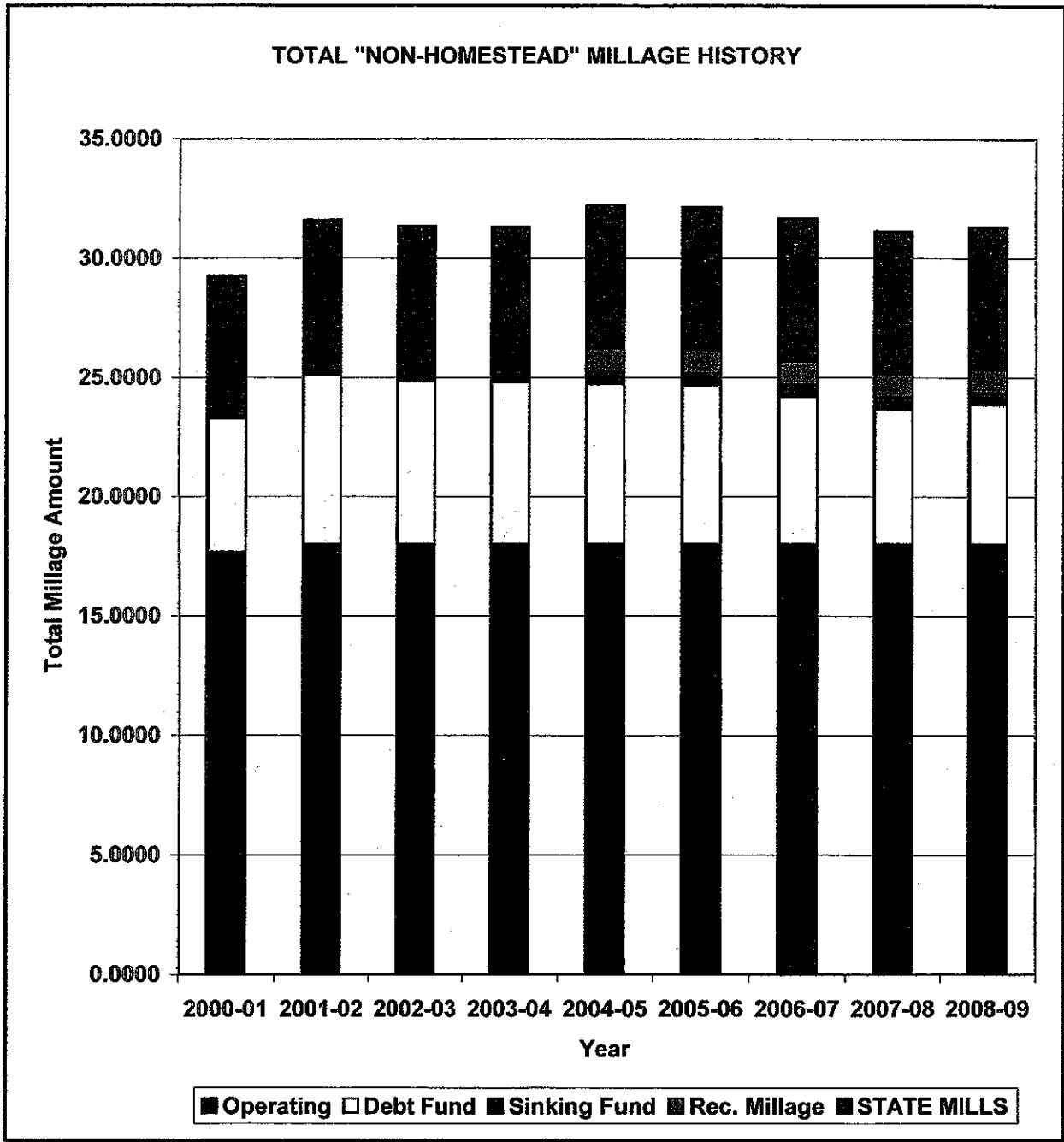
**NOVI COMMUNITY SCHOOL DISTRICT
2008-09 Budget**



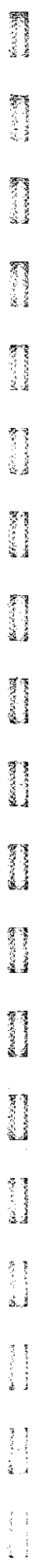
Total HOMESTEAD Tax Rates						
<u>Year</u>	<u>Hold Harmless</u>	<u>Debt Fund</u>	<u>Sinking Fund</u>	<u>Rec. Millage</u>	<u>STATE MILLS</u>	<u>TOTAL</u>
2000-01	4.7582	5.6000	0.0000	0.0000	6.0000	16.3582
2001-02	4.5574	7.1000	0.5000	0.0000	6.0000	18.1574
2002-03	4.3329	6.8500	0.4953	0.0000	6.0000	17.6782
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



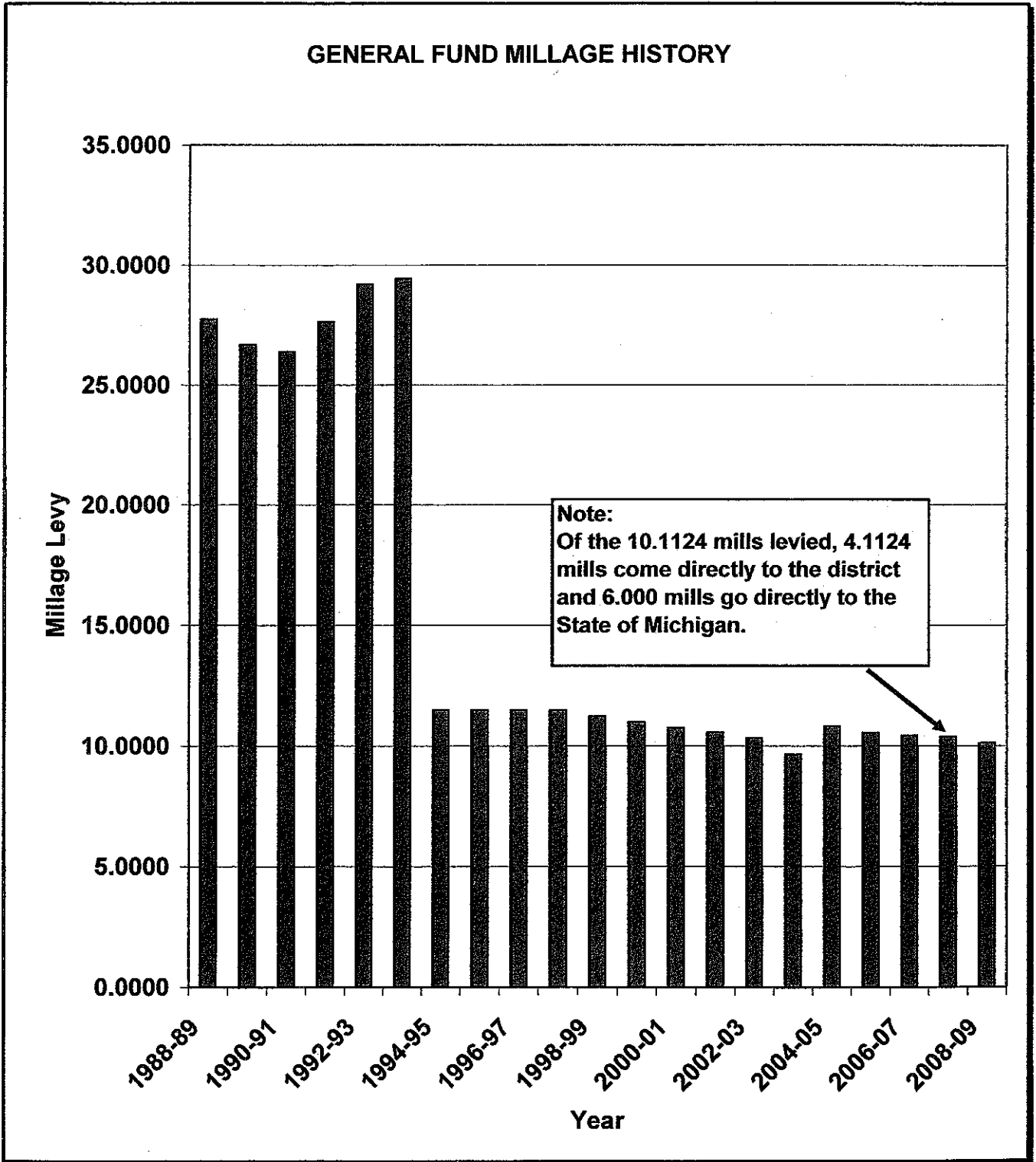
**NOVI COMMUNITY SCHOOL DISTRICT
2008-09 Budget**

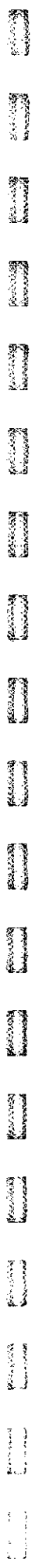


Total NON - HOMESTEAD Tax Rates						
<u>Year</u>	<u>Operating</u>	<u>Debt Fund</u>	<u>Sinking Fund</u>	<u>Rec. Millage</u>	<u>STATE MILLS</u>	<u>TOTAL</u>
2000-01	17.6663	5.6000	0.0000	0.0000	6.0000	29.2663
2001-02	18.0000	7.1000	0.5000	0.0000	6.0000	31.6000
2002-03	18.0000	6.8500	0.4953	0.0000	6.0000	31.3453
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



NOVI COMMUNITY SCHOOL DISTRICT
2008-09 Budget





**NOVI COMMUNITY SCHOOL DISTRICT
2008-09 BUDGET**

ANALYSIS OF TAXABLE VALUE - BY CLASSIFICATION (GENERAL FUND)					
<u>PROPERTY CLASS</u>	<u>CITY OF NOVI (180)</u>	<u>N'VILLE/NOVI TRANSFER (183)</u>	<u>S. LYON/NOVI TRANSFER (184)</u>	<u>CITY OF WIXOM</u>	
Agriculture	0	0	0	0	0
Developmental	0	0	0	0	0
Commercial	633,053,530	940,210	0	2,258,850	0
Industrial	214,104,360	0	0	0	0
Residential	1,143,424,590	129,942,930	86,793,640	0	0
Personal-Commercial	129,088,830	0	0	244,450	0
Personal-Industrial	17,981,930	0	0	0	0
Personal-Utilities	26,708,790	556,420	0	45,780	0
TOTAL	2,164,362,030	131,439,560	86,793,640	2,549,080	0

SUMMARY OF ALL TAXING CLASSIFICATIONS:		
<u>PROPERTY CLASS</u>	<u>TAXABLE VALUE</u>	<u>% OF TOTAL</u>
Agriculture	0	0.00%
Developmental	0	0.00%
Commercial	636,252,590	26.68%
Industrial	214,104,360	8.98%
Residential	1,360,161,160	57.03%
Personal-Commercial	129,333,280	5.42%
Personal-Industrial	17,981,930	0.75%
Personal-Utilities	27,310,990	1.15%
TOTAL	2,385,144,310	100.00%

COMPARISON TO PREVIOUS YEAR	
2007-08 Taxable Value:	2,372,679,920
2008-09 Taxable Value:	2,385,144,310
Increase (Decrease):	0.525%

ANALYSIS OF TAXABLE VALUE BY CATEGORY (GENERAL FUND)						
<u>TAXING UNIT</u>	<u>HOMESTEAD</u>	<u>COMMERCIAL PERSONAL</u>	<u>INDUSTRIAL PERSONAL</u>	<u>SUBTOTAL</u>	<u>NON-HOMESTEAD</u>	<u>TOTAL TAXABLE VALUE</u>
City of Novi (180)	1,047,885,800	129,088,830	17,981,930	1,194,956,560	969,405,470	2,164,362,030
Novi-Northville Transfer (183)	124,650,270	0	0	124,650,270	6,789,290	131,439,560
S. Lyon-Novl Transfer (184)	75,238,530	0	0	75,238,530	11,555,110	86,793,640
City of Wixom	0	244,450	0	244,450	2,304,630	2,549,080
TOTAL	1,247,774,600	129,333,280	17,981,930	1,395,089,810	990,054,500	2,385,144,310
% of Total				58.49%	41.51%	

**NOVI COMMUNITY SCHOOL DISTRICT
2008-09 BUDGET**

ANALYSIS OF TAXABLE VALUE LOSSES & ADDITIONS ALL PROPERTIES

TAXING UNIT:	2007-08 Taxable Value	2007 LOSSES	2008 ADDITIONS	2008-09 Taxable Value
CITY OF NOVI 180				
Agricultural	0	0	0	0
Developmental	0	0	0	0
Commercial	616,888,040	799,725	21,142,450	633,053,530
Industrial	207,281,290	513,213	5,078,200	214,104,360
Residential	1,164,221,150	521,885	13,925,500	1,143,424,590
Personal-Commercial	163,215,160	23,275,410	40,968,060	129,088,830
Personal-Industrial	0	1,165,220	1,639,880	17,981,930
Personal-Utilities	0	495,980	3,863,330	26,708,790
SUB-TOTAL	2,151,605,640	26,771,433	86,617,420	2,164,362,030
NORTH/NOVI TRANS 183				
Agricultural	0	0	0	0
Developmental	0	0	0	0
Commercial	936,660	0	0	940,210
Industrial	0	0	0	0
Residential	133,229,510	0	184,450	129,942,930
Personal-Commercial	554,260	0	0	0
Personal-Industrial	0	0	0	0
Personal-Utilities	0	0	18,600	556,420
SUB-TOTAL	134,720,430	0	203,050	131,439,560
S. LYON/NOVI TRANS 184				
Agricultural	0	0	0	0
Developmental	0	0	0	0
Commercial	0	0	0	0
Industrial	0	0	0	0
Residential	83,905,180	0	5,911,350	86,793,640
Personal-Commercial	0	0	0	0
Personal-Industrial	0	0	0	0
Personal-Utilities	0	0	0	0
SUB-TOTAL	83,905,180	0	5,911,350	86,793,640
CITY OF WIXOM				
Agricultural	0	0	0	0
Developmental	0	0	0	0
Commercial	2,208,140	0	0	2,258,850
Industrial	0	0	0	0
Residential	0	0	0	0
Personal-Commercial	240,530	0	59,610	244,450
Personal-Industrial	0	0	0	0
Personal-Utilities	0	2,560	14,330	45,780
SUB-TOTAL	2,448,670	2,560	73,940	2,549,080
GRAND TOTAL	2,372,679,920	26,773,993	92,805,760	2,385,144,310
TOTAL DISTRICT				
Agricultural	0	0	0	0
Developmental	0	0	0	0
Commercial	620,032,840	799,725	21,142,450	636,252,590
Industrial	207,281,290	513,213	5,078,200	214,104,360
Residential	1,381,355,840	521,885	20,021,300	1,360,161,160
Personal-Commercial	164,009,950	23,275,410	41,027,670	129,333,280
Personal-Industrial	0	1,165,220	1,639,880	17,981,930
Personal-Utilities	0	498,540	3,896,260	27,310,990
TOTAL	2,372,679,920	26,773,993	92,805,760	2,385,144,310

**NOVI COMMUNITY SCHOOL DISTRICT
2008-09 BUDGET**

**2008-09 HEADLEE CALCULATION - CURRENT LAW
ALL PROPERTIES**

<u>TAXING UNIT</u>	<u>2007 TAX VALUE</u>	<u>LOSSES</u>	<u>ADDITIONS</u>	<u>2008 TAX VALUE</u>
City of Novi	2,151,605,640	26,771,433	86,617,420	2,164,362,030
North/Novi 183	134,720,430	0	203,050	131,439,560
S. Lyon/Novi 184	83,905,180	0	5,911,350	86,793,640
City of Wixom	2,448,670	2,560	73,940	2,549,080
TOTAL	2,372,679,920	26,773,993	92,805,760	2,385,144,310

SUMMARY:	ADDITIONS	92,805,760
	LOSSES	26,773,993
	INFLATION RATE:	1.0230

CALCULATION:

$\frac{2007 \text{ Tax Value} - \text{Losses}) \times \text{Inflation Rate}}{2008 \text{ Tax Value} - \text{Additions}} = 2008 \text{ Millage Reduction Factor}$

$\frac{2007 \text{ Tax Value} - \text{Losses}) \times \text{Inflation Rate}}{2008 \text{ Tax Value} - \text{Additions}} = \frac{(2,372,679,920 - 26,773,993)(1.0230)}{(2,385,144,310 - 92,805,760)}$

$\frac{2007 \text{ Tax Value} - \text{Losses}) \times \text{Inflation Rate}}{2008 \text{ Tax Value} - \text{Additions}} = \frac{2,399,861,763}{2,292,338,550}$

1.0469 2008 Millage Reduction Factor

NOTE:
If greater than 1.000, Headlee does not apply

GENERAL FUND AFFECT:

For 2008-09, the district's General Fund is NOT affected by Headlee. Thus,

2008 Millage Reduction Factor (MRF) X 5.0344 mills = 2008-09 Levy
(LEVY SAME AS PREVIOUS YEAR) 5.0344

This is a decrease of 0 mills from the previous year or a decrease of .4560 from the original authorized levy of 5.4900 mills.

2007-08 Hold Harmless Levy:	5.0344
2008-09 Hold Harmless Levy:	5.0344
DIFFERENCE:	0.0000

SINKING FUND AFFECT:

Also, for 2008-09 the district's Sinking Fund is NOT affected by Headlee. Thus,

2008 Millage Reduction Factor (MRF) X .4934 mills = 2008-09 Levy
(LEVY SAME AS PREVIOUS YEAR) 0.4932

RECREATION MILLAGE AFFECT

Also, for 2008-09 the district's Recreational Millage is NOT affected by Headlee. Thus,

2008 Millage Reduction Factor (MRF) X .98 mills = 2008-09 Levy
(LEVY SAME AS PREVIOUS YEAR) 0.9800

**NOVI COMMUNITY SCHOOL DISTRICT
2008-09 BUDGET**

ANALYSIS OF TAXABLE VALUE LOSSES & ADDITIONS NON-HOMESTEAD

TAXING UNIT:	2007-08	2007	2008	2008-09
	Taxable Value	LOSSES	ADDITIONS	Taxable Value
CITY OF NOVI				
Agricultural	0	0	0	0
Developmental	0	0	0	0
Commercial	615,116,220	690,625	21,142,450	631,241,010
Industrial	207,109,950	469,913	5,078,200	213,929,090
Residential	101,958,070	139,308	4,142,150	97,526,580
Personal-Commercial	120,192,030	135,750	0	0
Personal-Industrial	18,675,210	0	0	0
Personal-Utilities	24,347,920	495,980	3,863,330	26,708,790
SUB-TOTAL	1,087,399,400	1,931,576	34,226,130	969,405,470
NORTH/NOVI TRANS 183				
Agricultural	0	0	0	0
Developmental	0	0	0	0
Commercial	936,660	0	0	940,210
Industrial	0	0	0	0
Residential	5,551,960	0	0	5,292,660
Personal-Commercial	0	0	0	0
Personal-Industrial	0	0	0	0
Personal-Utilities	554,260	0	18,600	556,420
SUB-TOTAL	7,042,880	0	18,600	6,789,290
S. LYON/NOVI TRANS 184				
Agricultural	0	0	0	0
Developmental	0	0	0	0
Commercial	0	0	0	0
Industrial	0	0	0	0
Residential	11,967,210	0	1,176,600	11,555,110
Personal-Commercial	0	0	0	0
Personal-Industrial	0	0	0	0
Personal-Utilities	0	0	0	0
SUB-TOTAL	11,967,210	0	1,176,600	11,555,110
CITY OF WIXOM				
Agricultural	0	0	0	0
Developmental	0	0	0	0
Commercial	2,208,140	0	0	2,258,850
Industrial	0	0	0	0
Residential	0	0	0	0
Personal-Commercial	0	0	0	0
Personal-Industrial	0	0	0	0
Personal-Utilities	240,530	2,560	14,330	45,780
SUB-TOTAL	2,448,670	2,560	14,330	2,304,630
GRAND TOTAL	1,108,858,160	1,934,136	35,435,660	990,054,500
TOTAL DISTRICT				
Agricultural	0	0	0	0
Developmental	0	0	0	0
Commercial	618,261,020	690,625	21,142,450	634,440,070
Industrial	207,109,950	469,913	5,078,200	213,929,090
Residential	119,477,240	139,308	5,318,750	114,374,350
Personal-Commercial	120,192,030	135,750	0	0
Personal-Industrial	18,675,210	0	0	0
Personal-Utilities	25,142,710	498,540	3,896,260	27,310,990
TOTAL	1,108,858,160	1,934,136	35,435,660	990,054,500

LESS 2007-08 PERSONAL PROPERTY:			
Personal-IFT	0	0	0
Personal-Commercial	120,192,030	135,750	0
Personal-Industrial	18,675,210	0	0
	<u>138,867,240</u>	<u>135,750</u>	<u>0</u>
	969,990,920	1,798,386	35,435,660
			990,054,500

**NOVI COMMUNITY SCHOOL DISTRICT
2008-09 BUDGET**

**2008-09 HEADLEE CALCULATION - CURRENT LAW
NON-HOMESTEAD**

<u>TAXING UNIT</u>	<u>2007 TAX VALUE</u>	<u>LOSSES</u>	<u>ADDITIONS</u>	<u>2008 TAX VALUE</u>
City of Novi	1,087,399,400	1,931,576	34,226,130	969,405,470
North/Novi 183	7,042,880	0	18,600	6,789,290
S. Lyon/Novi 184	11,967,210	0	1,176,600	11,555,110
City of Wixom	<u>2,448,670</u>	<u>2,560</u>	<u>14,330</u>	<u>2,304,630</u>
TOTAL	1,108,858,160	1,934,136	35,435,660	990,054,500

LESS 2007-08 PERSONAL PROPERTY:				
Industrial IFT				
Personal-Commercial	120,192,030	135,750	0	0
Personal-Industrial	<u>18,675,210</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>138,867,240</u>	<u>135,750</u>	<u>0</u>	<u>0</u>
	969,990,920	1,798,386	35,435,660	990,054,500

SUMMARY:	ADDITIONS	35,435,660
	LOSSES	1,798,386
	INFLATION RATE:	1.0230

CALCULATION:

$\frac{2007 \text{ Tax Value} - \text{Losses}) \times \text{Inflation Rate}}{2008 \text{ Tax Value} - \text{Additions}} = 2008 \text{ Millage Reduction Factor}$

$\frac{2007 \text{ Tax Value} - \text{Losses}) \times \text{Inflation Rate}}{2008 \text{ Tax Value} - \text{Additions}} = \frac{(969,990,920 - 1,798,386)(1.0230)}{990,054,500 - 35,435,660}$

$\frac{2007 \text{ Tax Value} - \text{Losses}) \times \text{Inflation Rate}}{2008 \text{ Tax Value} - \text{Additions}} = \frac{990,460,962}{954,618,840}$

1.0375	2008 Millage Reduction Factor
--------	-------------------------------

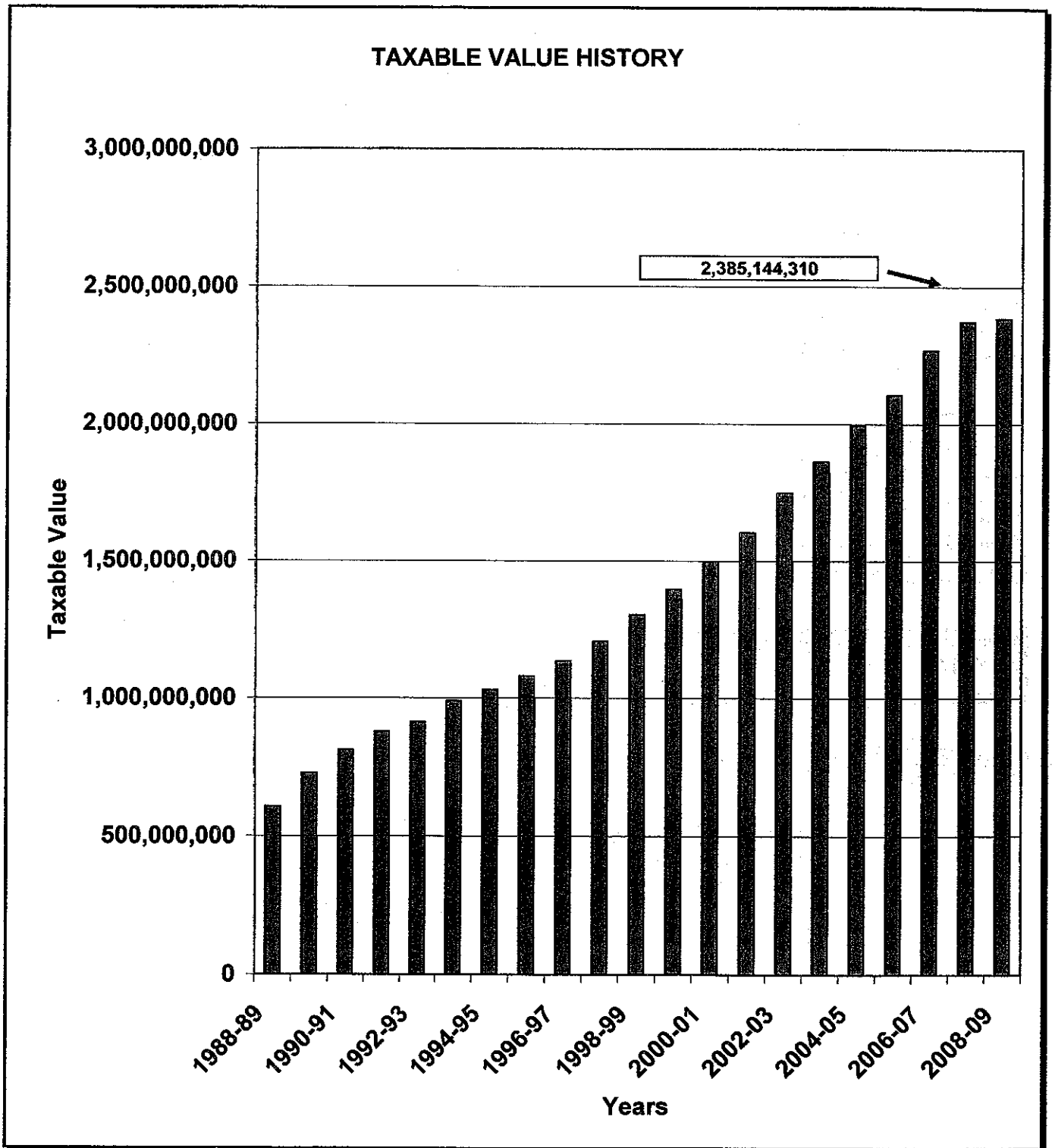
NOTE: <i>If greater than 1.000, Headlee does NOT apply.</i>

For 2008-09, the district is NOT affected by Headlee, but can still levy the full 18.00 mills because of the "Headlee Override" ballot as approved on June 11, 2001 as shown below:

2003-04 MAXIMUM Headlee Levy (Mills):	17.4497	
Potential Increase (Mills):		1.0000
2008-09 Millage Reduction Factor:		
(2007-08 Millage Rate) X (2008 Millage Reduction Factor)		
Thus,		
17.4497 x 1.00 =	SAME AS 2007	<u>17.4497</u>
1.00 X 1.0 =	SAME AS 2007	<u>0.9943</u>
Decrease in millage:	0.0000	(0.0057)
Balance to bring to 18.00 mills:	0.5503	(0.5503)
MAXIMUM Headlee Millage Rate:	18.0000	
Remaining balance of potential increase :		0.4440

NOTE:
Had the "Headlee Override" proposal not passed the millage rate would have been 17.4497
This would have been derived by:
2008 Millage Reduction Factor X the 2007-08 levy
OR
1.0 X 17.4497 = 17.4497

NOVI COMMUNITY SCHOOL DISTRICT
2008-09 Budget



**NOVI COMMUNITY SCHOOL DISTRICT
2008-09 BUDGET**

ENROLLMENT (EQUATED TO F.T.E.) - September, 2009 (Estimated)

Grade EC/SE	Novi	Orchard	Parkview	Village	Deerfield	TOTAL
	Woods	Hills		Oaks		
K	88.00	66.00	88.00	66.00	88.00	0.00
1	86.00	73.00	82.00	85.00	96.00	396.00
2	88.00	85.00	92.00	117.00	97.00	422.00
3	95.00	78.00	95.00	82.00	106.00	479.00
4	103.00	102.00	77.00	78.00	108.00	456.00
Total	460.00	404.00	434.00	428.00	495.00	2,221.00

Novi	
Grade	Meadows
EC/SE	14.00
Grade 5	510.00
Grade 6	473.00
Total	997.00

Novi	
Grade	Midd. School
Grade 7	492.00
Grade 8	532.00
Total	1,024.00

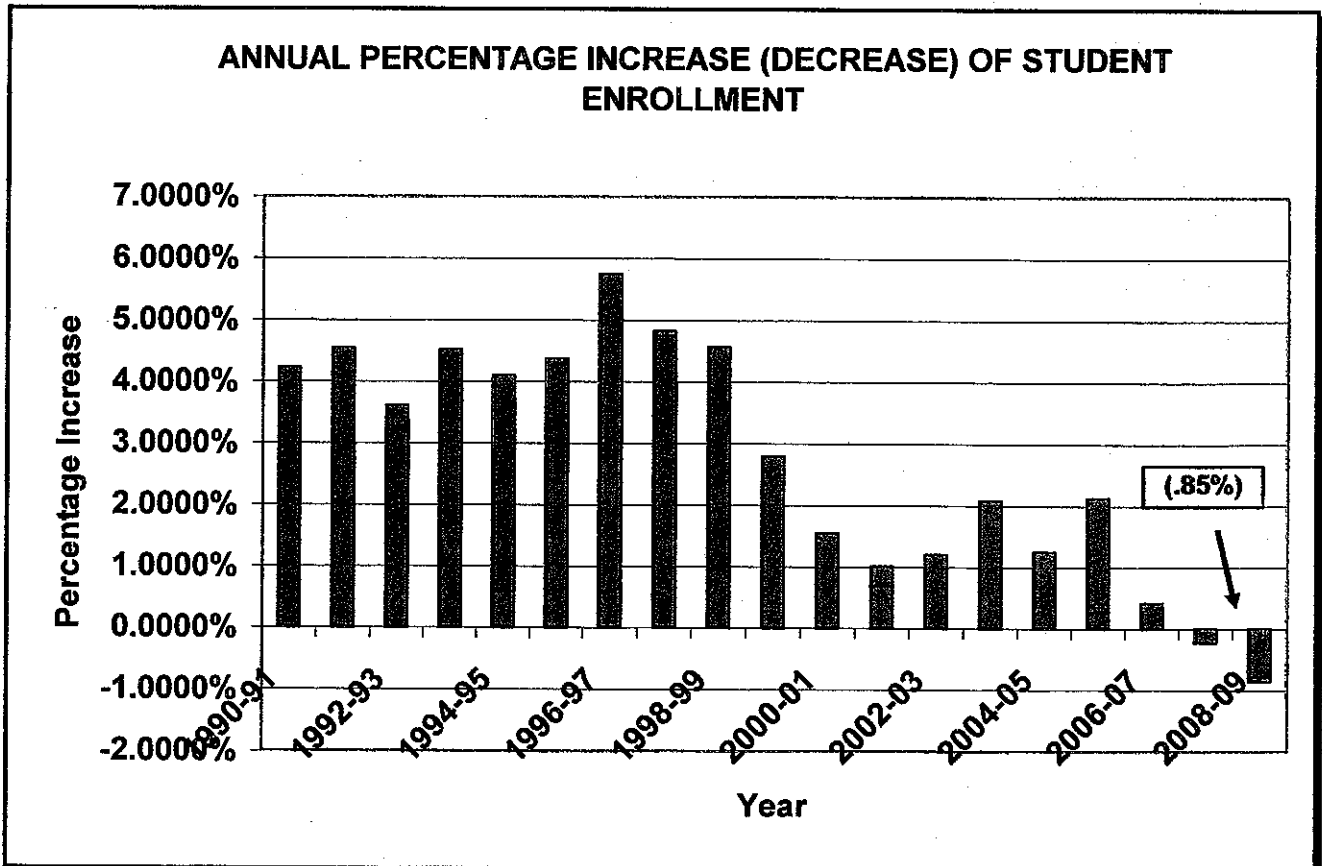
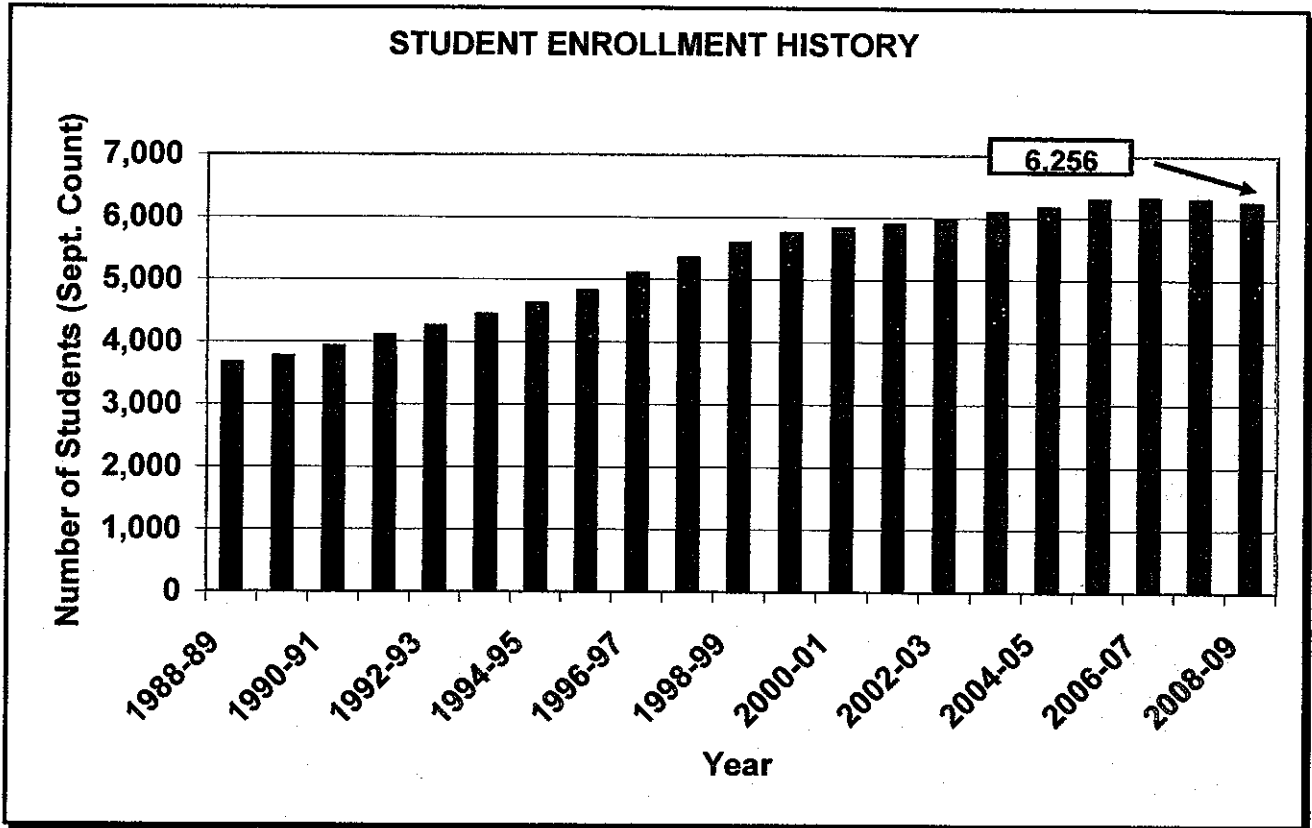
Novi	
Grade	High School
Grade 9	553.00
Grade 10	499.00
Grade 11	481.00
Grade 12	466.00
Total	1,999.00

Alternative Education - Walled Lake	0.00 (include in H.S. Count)
Evening Adult Education	15.00
Total	15.00

GRAND TOTAL: 6,256.00

COMPARISON TO PREVIOUS YEAR:	
2007-08 Enrollment:	6,310.00
2008-09 Enrollment:	6,256.00
Increase (Decrease)	(54.00)
Percent Change:	-0.86%

NOVI COMMUNITY SCHOOL DISTRICT
2008-09 Budget



**NOVI COMMUNITY SCHOOL DISTRICT
2008-09 BUDGET**

STATE AID CALCULATION

I Tax Data:		2008-09	
Taxable Value Growth:		0.525%	
2007-08 T.V.:	2,372,679,920	2,385,144,310	
Homestead:		1,395,089,810	58.49%
Non-Homestead:		<u>990,054,500</u>	41.51%
		2,385,144,310	

II Membership Data:				
September 2007 Count		6,310		
September 2008 Count (estimated)		6,256		
Student increase (decrease)		<u>(54)</u>		
		<u>Gen. Ed.</u>	<u>Sp. Ed.</u>	<u>Total</u>
2008 FEBRUARY Count		6,186.74	126.25	6,312.99
2008 SEPTEMBER Count (estimated)		<u>6,114.75</u>	<u>126.25</u>	<u>6,241.00</u>
Average Count Data:		6,132.75	126.25	6,259.00
February:	<u>25.00%</u>			
September:	<u>75.00%</u>		<u>Inc. (Dec.)</u>	<u>(71.99)</u>

III Grant-In-Aid Data (Total - all sections, see below): 34,629,534

Section 20 Data:		
The 2008-09 Foundation Allowance will be increased by (estimated):		<u>\$71.00</u>
The 2007-09 Foundation Allowance was:	<u>\$8,743.00</u>	
Thus, the 2008-09 Foundation Allowance is:	<u>\$8,814.00</u>	

Thus, the INCREASE in State Aid for 2008-09 equates to: \$71.00

Calculation of the State's "Per Pupil" portion of the Foundation Allowance:
(The 1998-99 Base Foundation Allowance PLUS the increase for each succeeding year.)

1998-99 Base Foundation Allowance:	6,962.00
1999-00 Increase:	120.84
2000-01 Increase:	169.58
2001-02 Increase:	267.00
2002-03 Increase:	200.00
2003-04 Increase:	0.00
2004-05 Increase:	0.00
2005-06 Increase:	175.00
2006-07 Increase:	210.00
2007-08 Increase:	48.00
2008-09 Increase:	<u>71.00</u>
Sub-total:	8,223.42
General Ed. Students:	6,132.75
Non-homestead TV	990,054,500
Per Student:	161,437.35
Non-homestead tax rate:	18.00
Total Non-homestead Revenue per student:	2,905.87
Commercial Personal TV	129,333,280
Per Student:	21,088.96
General Oper. Tax Rate	6.00
Total Comm Personal Revenue Per Student	<u>126.53</u>
Total Revenue Per Student	<u>3,032.41</u>
STATE'S PER PUPIL (General Ed.):	5,191.01

SECTION 20 STATE AID: 31,835,178

**NOVI COMMUNITY SCHOOL DISTRICT
2008-09 BUDGET**

STATE AID CALCULATION (Continued)

Section 20j Calculation:

(The total 1999-00 Foundation Allowance increase PLUS the total 2000-01 through 2007-08 Foundation Allowances Increases MINUS the State's portion of the increases for the same years).

Calculation:

Total 1999-00 Foundation Allowance Increase:	238.00
Total 2000-01 Foundation Allowance Increase:	300.00
Total 2001-02 Foundation Allowance Increase:	300.00
Total 2002-03 Foundation Allowance Increase:	200.00
Total 2003-04 Foundation Allowance Increase:	0.00
Total 2004-05 Foundation Allowance Increase:	0.00
Total 2005-06 Foundation Allowance Increase:	175.00
Total 2006-07 Foundation Allowance Increase:	210.00
Total 2007-08 Foundation Allowance Increase:	48.00
Total 2008-09 Foundation Allowance Increase:	<u>71.00</u>
Sub-total	1,542.00

State portion of 1999-00 Foundation Allowance:	(120.84)
State portion of 2000-01 Foundation Allowance:	(169.58)
State portion of 2001-02 Foundation Allowance:	(267.00)
State portion of 2002-03 Foundation Allowance:	(200.00)
State portion of 2003-04 Foundation Allowance:	0.00
State portion of 2004-05 Foundation Allowance:	0.00
State portion of 2005-06 Foundation Allowance:	(175.00)
State portion of 2006-07 Foundation Allowance:	(210.00)
State portion of 2007-08 Foundation Allowance:	(48.00)
State portion of 2008-09 Foundation Allowance:	<u>(71.00)</u>
Sub-total	(1,261.42)

STATE'S PER PUPIL (General Ed.): 280.58

SECTION 20j STATE AID:	1,720,726.29
-------------------------------	---------------------

Special Education Calculation (Section 51a.2):

Special Education membership x \$8,504.00

SPECIAL EDUCATION STATE AID:	1,073,630.00
-------------------------------------	---------------------

TOTAL STATE AID:	34,629,534.06
-------------------------	----------------------

Note:

State Aid Foundation Allowance derivation:

1998-99 Base Foundation Allowance:	6,962.00
1999-00 Increase:	120.84
2000-01 Increase:	169.58
2001-02 Increase:	267.00
2002-03 Increase:	200.00
2003-04 Increase:	0.00
2004-05 Increase:	0.00
2005-06 Increase:	175.00
2006-07 Increase:	210.00
2007-08 Increase:	48.00
2008-09 Increase: (estimated)	71.00
Section 20j:	280.58
TOTAL 2008-09 FOUNDATION ALLOWANCE:	8,504.00

**NOVI COMMUNITY SCHOOL DISTRICT
2008-09 BUDGET**

STATE AID CALCULATION (Continued)

Special Education Calculation (Section 51a):

This is calculated by multiplying the special education costs as submitted on the 2006-07 Actual Cost Report (Form 4096) times the State's allotted proration PLUS the product of the special education transportation costs (also from the 4096) and the State's allotted proration MINUS the maximum foundation allowance times the special education membership.

2006-07 Actual Special education costs	9,639,484	A
2006-07 Actual Transportation Special education costs	412,873	B
Increase (decrease) factor for 2008-09:	-7.00%	
2007-08 Special education costs (estimated)	8,964,720	A
2007-08 Transportation Special education costs (estimated)	383,972	B
Sp. ed. costs proration	0.286138	C
Sp. ed. transportation costs proration	0.704165	D
Maximum Foundation Allowance	8,504	F
Sp. Ed. FTE.:	126.25	G

Calculation:

(A x C) + (B x D) - F x G				
2,565,147	PLUS	270,380	MINUS	1,073,630
1,761,897	CALCULATED AMOUNT			

**NOVI COMMUNITY SCHOOL DISTRICT
2008-09 BUDGET**

HISTORY OF STATE AID FOUNDATION ALLOWANCE INCREASES:

<u>Year</u>	<u>Annual Increase</u>	<u>% Increase</u>	<u>Base Foundation Allowance</u>	<u>Hold Harmless</u>	<u>Total Novi Foundation Allowance</u>
1994-95			\$6,500.00	\$591.00	\$7,091.00
1995-96	\$153.00	2.3538%	\$6,653.00	\$591.00	\$7,244.00
1996-97	\$155.00	2.3298%	\$6,808.00	\$591.00	\$7,399.00
1997-98	\$154.00	2.2620%	\$6,962.00	\$591.00	\$7,553.00
1998-99	\$0.00	0.0000%	\$6,962.00	\$591.00	\$7,553.00
1999-2000	\$238.00	3.4186%	\$7,200.00	\$591.00	\$7,791.00
2000-01	\$300.00	4.1667%	\$7,500.00	\$591.00	\$8,091.00
2001-02	\$300.00	4.0000%	\$7,800.00	\$591.00	\$8,391.00
2002-03	\$200.00	2.5641%	\$8,000.00	\$591.00	\$8,591.00
2003-04	\$0.00	0.0000%	\$8,000.00	\$591.00	\$8,591.00
2004-05	\$0.00	0.0000%	\$8,000.00	\$591.00	\$8,591.00
2005-06	\$175.00	2.1875%	\$8,175.00	\$591.00	\$8,766.00
2006-07	\$210.00	2.5688%	\$8,385.00	\$591.00	\$8,976.00
2007-08	\$48.00	0.5725%	\$8,433.00	\$591.00	\$9,024.00
2008-09	\$71.00	0.8419%	\$8,504.00	\$591.00	\$9,095.00

Average Increase since 1995-96 =	1.9475%	Average C.P.I. since 1995-96 =	2.5857%
----------------------------------	---------	--------------------------------	---------

Note - 1:
In 1998-99 ONLY there was an "off-schedule" increase of \$51.00 allocated to each Michigan district.

Note - 2:
In Fiscal Year 2002-03 the State imposed a pro-ration reduction which amounted to \$294,563 of funds being reduced from our original State Aid allocation.

Summary:	
The full "Novi Foundation Allowance" of \$9,095.00 per pupil can be derived as follows:	
Total Non-homestead tax amount per student:	\$3,032.41
Total State Aid per student amount:	\$5,191.01
Hold Harmless per student amount:	\$590.58
Section 20j per student amount:	\$280.58
TOTAL	\$9,094.58
The "Basic Foundation Allowance" of \$8,504.00 per pupil can be derived as follows:	
Total Non-homestead tax amount per student:	\$3,032.41
Total State Aid per student amount:	\$5,191.01
Section 20j per student amount:	\$280.58
TOTAL	\$8,504.00
The amount of	\$8,814.00 as shown above is the "Foundation Allowance" as shown on the monthly State Aid Status Reports.

**NOVI COMMUNITY SCHOOL DISTRICT
2008-09 BUDGET**

CALCULATION OF "HOLD HARMLESS" LEVY

I Tax Data:			General	General	Supplemental	
	2007-08	2008-09	Operating Tax	Operating Tax Rate	Supplemental Tax	Tax Rate
Taxable Value Growth:		0.5253%				
2007-08 T.V.:	2,372,679,920	2,385,144,310				
Homestead		1,247,774,600	0	0.0000	3,293,080	2.6392
Personal-Commercial		129,333,280	776,000	6.0000	341,336	2.6392
Personal-Industrial		17,981,930	0	0.0000	47,458	2.6392
Subtotal		1,395,089,810	776,000		3,681,874	
Non-Homestead:		990,054,500	17,820,981	18.0000	0	0.0000
TOTALS		2,385,144,310	18,596,981		3,681,874	

II Supplemental Millage
The tax revenue generated can only equal the total membership count x \$590.58

Estimated membership:	6,259.00
Hold Harmless Factor:	590.58
Total capped tax yield:	3,696,438.74

Hold Harmless Millage Levy Derivation - Homestead	
2008-09 Hold Harmless Calculation:	2.6496
2007-08 Adjustment:	(0.0104)
TOTAL 2008-09 Millage:	2.6392

History of Supplemental Hold Harmless Levies:

Year	Levy	Cumulative Reduction	Year	Levy	Cumulative Reduction
1994-95	5.4900	0.0000	2003-04	4.0411	1.4489
1995-96	5.4900	0.0000	2004-05	3.8381	1.6519
1996-97	5.4900	0.0000	2005-06	3.5662	1.9238
1997-98	5.4783	0.0117	2006-07	2.9450	2.5450
1998-99	5.2263	0.2637	2007-08	2.8849	2.6051
1999-00	4.9785	0.5115	2008-09	2.6392	2.8508
2000-01	4.7500	0.7400			
2001-02	4.5574	0.9326			
2002-03	4.3329	1.1571			

**NOVI COMMUNITY SCHOOL DISTRICT
2008-09 BUDGET**

RECREATIONAL MILLAGE - GENERAL FUND

Tax Calculation:

Homestead Valuation: 1,395,089,810
 Non-Homestead Valuation: 990,054,500
 TOTAL VALUATION: 2,385,144,310

2008-09 Millage Levy: **0.9800**

Tax Calculation: 2,337,441

TAX SUMMARY:

	Total Yield	Uncollectable Factor: 0.1500%	Budget
Hold Harmless			
General Operating	18,596,981	27,895	18,569,085
Supplemental	3,681,874	5,523	3,676,351
Rec. Millage	<u>2,337,441</u>	<u>3,506</u>	<u>2,333,935</u>
TOTAL	24,616,296	36,924	24,579,372

SINKING FUND MILLAGE

Tax Calculation:

Homestead Valuation: 1,395,089,810
 Non-Homestead Valuation: 990,054,500
 TOTAL VALUATION: 2,385,144,310

2008-09 Millage Levy: **0.4932**

Tax Calculation: 1,176,353

**NOVI COMMUNITY SCHOOL DISTRICT
2008-09 BUDGET**

EFFECT OF HEADLEE - GENERAL FUND

Estimated General Education Membership:	6,132.75		
<u>Calculation as required by law:</u>			
2008-09 Foundation Allowance under Section 20:		8,223.42	
Non-homestead Taxable Value:	990,054,500		
Per Student:	161,437.35		
Non-homestead tax rate:	18.0000		
Non-homestead Revenue Per Student		<u>2,905.87</u>	
Commercial Personal TV	129,333,280		
Per Student:	21,088.96		
General Oper. Tax Rate	6.00		
Commercial Personal TV Per Student		<u>126.53</u>	
Total Revenue Per Student		<u>3,032.41</u>	
STATE'S PER PUPIL (General Ed.):		5,191.01	
TOTAL STATE AID:			31,835,178

Calculation with Headlee Effect:

2008-09 Foundation Allowance under Section 20:		8,223.42	
Non-homestead Taxable Value:	990,054,500		
Estimated General Ed. Students:	6,132.75		
Per Student:	161,437.35		
Non-homestead tax rate:	18.0000		
Revenue per student:		2,905.87	
Commercial Personal TV	129,333,280		
Estimated General Ed. Students:	6,132.75		
Per Student:	21,089		
General Oper. Tax Rate	6.00		
Revenue per student:		<u>126.53</u>	
		<u>3,032.41</u>	
STATE'S PER PUPIL (General Ed.):		5,191.01	
TOTAL STATE AID:			31,835,178

LOSS TO DISTRICT: 0

History of Headlee Loss to District

Year	Loss	Cumulative Loss
1999-00	54,042	54,042
2000-01	248,630	302,672
2001-02	0	302,672
2002-03	0	302,672
2003-04	0	302,672
2004-05	0	302,672
2005-06	0	302,672
2006-07	0	302,672
2007-08	0	302,672
2008-09	0	302,672

History of C.P.I. Factors used for Headlee Calculations

Year	C.P.I.	Year	C.P.I.
1995-96	2.6000%	2006-07	3.3000%
1996-97	2.8000%	2007-08	3.7000%
1997-98	2.8000%	2008-09	2.3000%
1998-99	2.7000%		
1999-00	1.6000%		
2000-01	1.9000%		
2001-02	3.2000%		
2002-03	3.2000%		
2003-04	1.5000%		
2004-05	2.3000%		
2005-06	2.3000%		
		Average C.P.I.	
		since 1995-96	2.5857%

**NOVI COMMUNITY SCHOOL DISTRICT
2008-09 BUDGET**

SUMMARY OF FEDERAL GRANT ALLOCATIONS

Grant Yea	Grant Name	Budget Function Number	Budget Category					Indirect Cost	Function Total	Total by Grant
			Salaries	Benefits	Purchased		Other			
					Service	Supplies				
Fund 110 - General Fund - General Education										
2009	Title II, Pt. A-Teach/Prin Training	221			110,144	289			110,433	
	Title II, Pt. A-Teach/Prin Training	371					16,921		16,921	127,354
2009	Title III-Limited English Proficiency	125	18,311	8,321		1,000			27,632	
	Title III-Limited English Proficiency	227	5,025	1,229					6,254	33,886
2009	Safe & Drug-Free Schools & Communities	111					1,266		1,266	
	Safe & Drug-Free Schools & Communities	112			10,000		95		10,095	
	Safe & Drug-Free Schools & Communities	391			2,000				2,000	
	Safe & Drug-Free Schools & Communities	371			1,905				1,905	15,266
2009	Perkins	127			700	23,916	5,121		29,737	
	Perkins	221	2,244	558	4,103				6,905	36,642
2009	Adult Basic Education	131	16,758	4,097	966	1,824			23,645	
	Adult Basic Education	132			9,000	500			9,500	
	Adult Basic Education	221			9,358				9,358	
	Adult Basic Education	226	1,740	539					2,280	
	Adult Basic Education	227	2,583	1,013		322			3,918	48,700
2009	WIA EL Civics	131	16,148	3,951		1,250			21,349	
	WIA EL Civics	221							0	
	WIA EL Civics	226	622	193					815	22,164
	Subtotal - Fund 110		63,431	19,901	148,176	30,462	22,042	0	284,012	284,012
Fund 112 - General Fund - Special Education										
2009	IDEA	122	619,522	260,849					880,371	880,371
2009	IDEA Part B - Transition	122			500				500	500
2009	Preschool	122	20,357	11,213					31,570	31,570
	Subtotal - Fund 112		639,879	272,062	500	0	0	0	912,441	912,441
TOTAL FEDERAL GRANTS			703,310	291,963	148,676	30,462	22,042	0	1,196,453	1,196,453

**NOVI COMMUNITY SCHOOL DISTRICT
2008-09 BUDGET**

STATEMENT OF RECEIPTS

**2008-09
BUDGET**

LOCAL SOURCES:

Taxes Levied:			
Current Property Taxes (Supplemental-Hold harmless)			3,676,351
Current Property Taxes (General Operating)	24,669,372	}	18,569,085
Current Property Taxes (Recreational millage)			2,333,935
Deferred Tax Collections			90,000
Tuition			5,000
Investment Income			240,000
Rental of Facilities			25,000
Community Services:			
Community Education Fees			598,000
Pre-School (Half Day)			336,196
Pre-School (All Day)			176,764
Child Care (C.A.R.E.)/Infant Care			1,142,470
Insurance Rebate			44,481
Energy Guarantee			259,848
Miscellaneous			184,701
TOTAL - LOCAL SOURCES:			27,681,832

STATE SOURCES:

Unrestricted:			
State Membership Aid (Sec. 20; 22a)			31,835,178
State Membership Aid (Sec. 20j; 22b)			1,720,726
Prior Year Adjustments			0
Restricted:			
Adult Education			63,819
Special Education (Sec. 51a; 51c)			1,761,897
Special Education (Sec. 51a.2; 51c)			1,073,630
Vocational Education (Sec 61a.1)			50,076
Bus Safety			160
TOTAL - STATE SOURCES:			36,505,486

INTERMEDIATE SOURCES:

Medicaid Reimbursement		15,424
P.A.-18 Funds - Special Education		5,125,616
P.A.-18 Funds - Prior Year Adjustments		0
P.A. - 18 Funds - Vocational Education		38,552
P.A. - 18 Funds - Voc. Tech. Transportation		13,514
TOTAL - INTERMEDIATE SOURCES:		5,193,106

**NOVI COMMUNITY SCHOOL DISTRICT
2008-09 BUDGET**

FEDERAL SOURCES:

Medicaid Outreach	0
Special Education Pre-school	31,570
Special Education IDEA	880,371
Special Education Transition Grant	500
Title II-A (Training)	127,354
Title III (English Proficiency)	33,886
Title V, Part A - Innovative Programs	0
A.B.E. Grant	48,700
Drug Free	15,266
Perkins Grant	36,642
Adult Ed. - Workforce Investment Act (EL Civics Grant)	22,164

TOTAL - FEDERAL SOURCES:	1,196,453
---------------------------------	------------------

OTHER SOURCES:

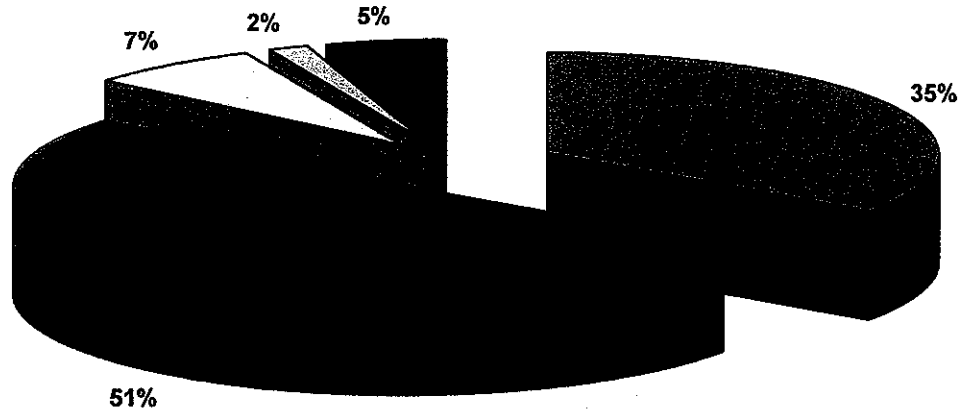
Bus Loans	385,000
Sale of Fixed Assets	0
Transfer from Food Service Fund	170,000

TOTAL - OTHER SOURCES:	555,000
-------------------------------	----------------

GRAND TOTAL - ALL SOURCES	71,131,876
----------------------------------	-------------------

**NOVI COMMUNITY SCHOOL DISTRICT
2008-09 Budget**

General Fund Revenues - by Category



Property Taxes
 State Aid
 Intermediate School District
 Federal Aid
 Other

Property Taxes	24,669,372
State Aid	36,505,486
Intermediate School District	5,193,106
Federal Aid	1,196,453
Other	3,567,459
TOTAL	71,131,876

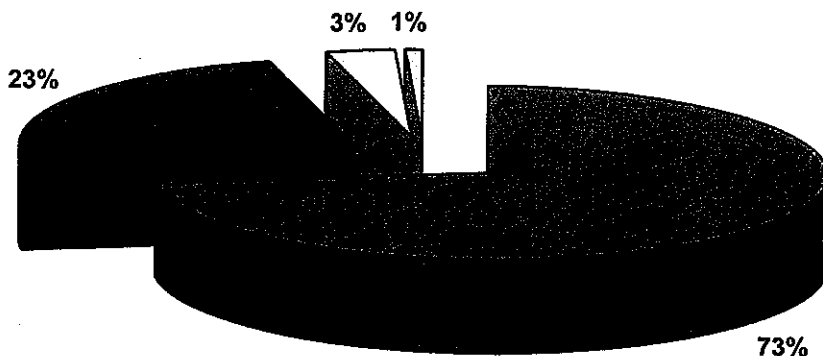
GENERAL FUND
110 GENERAL FUND - GENERAL EDUCATION

	2007-08 AMENDED BUDGET	2007-08 FINAL BUDGET	FTE	2008-09 PRELIMINARY BUDGET
INSTRUCTIONAL SERVICES				
111 Elementary	19,489,116	19,334,800	167.50	20,083,401
112 Middle School	6,098,574	6,043,596	55.24	6,301,411
113 High School	9,252,257	9,431,484	91.86	10,041,742
125 Compensatory Education	99,749	109,244	0.93	27,629
127 Career & Technical Education	1,995,594	1,975,171	18.00	2,053,926
131 Adult Education - Basic	41,645	55,246	0.00	48,922
132 Adult Education - Secondary	32,190	37,205	0.00	41,705
Total Instructional Services	37,009,124	36,986,747	333.53	38,598,736
SUPPORT SERVICES				
212 Guidance Services	1,351,298	1,364,358	14.14	1,374,151
216 Social Work Services	129,928	129,928	1.30	131,577
219 Other Pupil Support	321,004	321,004	0.00	332,272
221 Improvement of Instruction	759,941	738,989	3.50	765,618
222 Educational Media Service	1,175,442	1,174,202	13.00	1,188,318
225 Computer-Assisted Instruction	822,292	811,165	6.00	816,781
226 Supv. & Direction of Instructional Staff	273,564	276,745	2.86	250,963
227 Academic Student Assessment	154,230	149,145	1.30	232,406
231 Board of Education	131,109	122,859	0.00	114,339
232 Executive Administration	329,722	329,722	1.75	328,667
241 Office of Principal	3,399,591	3,394,665	34.72	3,398,218
249 Other School Administration	33,040	33,040	0.00	41,399
252 Fiscal Services	636,003	659,351	6.63	642,648
259 Other Business Services	1,043,185	1,043,185	0.00	418,610
261 Operating Buildings Services	7,218,525	7,171,377	49.50	7,412,401
266 Security Services	61,488	60,724	0.00	61,937
271 Pupil Transportation	2,627,807	2,703,200	38.25	3,235,625
282 Communication Services	171,160	171,900	0.23	172,388
283 Personnel Services	296,049	296,049	1.00	294,843
284 Information Management Services	201,084	201,084	2.00	213,157
289 Other Central Services	149,988	141,856	2.00	139,592
299 Other Support Services	214,205	214,205	0.25	205,568
371 Non-Public School Pupils	18,997	18,997	0.00	18,826
391 Community Services	2,000	2,000	0.00	2,000
Total Support Services	21,521,652	21,529,749	178.43	21,792,303
OTHER TRANSACTIONS				
600 Other Transactions	688,716	682,892	0.00	782,779
Total Other Transactions	688,716	682,892	0.00	782,779
TOTAL GENERAL FUND - GENERAL EDUCATION	59,219,492	59,199,388	511.96	61,173,819

	2007-08 AMENDED BUDGET	2007-08 FINAL BUDGET	FTE	2008-09 PRELIMINARY BUDGET
GENERAL FUND				
112 GENERAL FUND - SPECIAL EDUCATION				
INSTRUCTIONAL SERVICES				
119 Summer School	6,366	6,366	3.00	6,871
122 Special Education	6,300,364	6,291,987	72.00	6,864,375
Total Instructional Services	6,306,731	6,298,354	75.00	6,871,246
SUPPORT SERVICES				
213 Health Services	211,640	211,640	0.00	208,500
214 Psychological Services	264,999	264,999	2.00	258,522
215 Speech Pathology & Auditory Services	1,119,493	1,120,257	10.00	1,080,438
216 Social Work Services	515,630	515,630	5.10	517,004
218 Teacher Consultant	778,249	778,249	6.60	790,967
226 Supv. & Direction of Instructional Staff	223,352	223,352	2.00	225,065
271 Pupil Transportation	500	500	0.00	500
Total Support Services	3,113,864	3,114,628	25.70	3,080,996
TOTAL GENERAL FUND - SPECIAL EDUCATION	9,420,594	9,412,981	100.70	9,952,243
GENERAL FUND				
113 GENERAL FUND - COMMUNITY SERVICES				
118 Preschool	468,035	485,598	16.47	450,093
311 Community Services	285,137	274,611	3.00	307,152
321 Community Recreation	587,591	587,591	13.00	528,245
351 Care of Children	974,069	977,762	10.00	1,117,026
TOTAL GENERAL FUND - COMMUNITY EDUCATION	2,314,832	2,325,562	42.47	2,402,516
GRAND TOTAL - GENERAL FUND	70,954,919	70,937,930	655.13	73,528,578

NOVI COMMUNITY SCHOOL DISTRICT
2008-09 Budget

General Fund Expenditures - by Category



■ Instruction and Pupil/Instructional Support Services ■ Other Support Services
□ Community Services □ Transfer to Athletic Fund

Definitions of General Fund Categories

Instruction and Pupil/Instructional Support Services - Instructional costs include those activities dealing directly with the teaching of students in the classroom or in a classroom situation. Pupil/Instructional support services include those activities which are designed to assess and improve the well-being of pupils, supplement the teaching process, and assist the instructional staff with the content and process of providing learning experiences for pupils. These activities include such services as guidance, psychological, speech, social work and library/media, and computer-based instruction, curriculum development, supervision and direction of instructional staff, and academic student assessment.

Other Supporting Services - Other support services include those general administration activities concerned with establishing policy and operating schools and the school system; those school administration activities associated with the principal's office; those business activities concerned with budgeting, accounting, payroll, purchasing and internal services; those operations and maintenance activities concerned with keeping school buildings open, comfortable, and safe for use, including payment of utility costs; those pupil transportation activities concerned with the conveyance of pupils to and from school; and activities other than those listed above which support each of the instructional and supporting service programs, including research, personnel and data processing. This category also includes principal and interest payments on bus loans and capital outlay expense, primarily for purchase of buses.

Community Services - Community Services consist of those activities that are not directly related to providing education for pupils in a school system. These include services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, and programs for the care and custody of children.

Transfer to Athletic Fund - The athletic fund finances the interscholastic athletic programs which are under the supervision of the local school board. The athletic fund is not self-supporting and requires a contribution from the general fund to maintain the program.

GENERAL FUND

110 GENERAL FUND - GENERAL EDUCATION INSTRUCTIONAL SERVICES 111 Elementary		2007-08 AMENDED BUDGET	2007-08 FINAL BUDGET	FTE	2008-09 PRELIMINARY BUDGET
1000 SALARIES					
	Classroom Teachers	12,859,126	12,861,548	166.50	13,240,875
	Paraprofessional	24,026	23,182	1.00	26,940
	Teacher Contingency	0	0	0.00	0
	Substitute Teachers	40,000	58,675		43,851
	Outdoor Education Staff	34,000	34,000		33,999
	Other	60,103	60,103		62,247
	Total Salaries	13,017,255	13,037,508	167.50	13,407,912
2000 EMPLOYEE BENEFITS					
	Non-Mandatory Benefits	2,361,994	2,359,380		2,433,360
	Mandatory Benefits	3,254,069	3,259,155		3,292,875
	Total Employee Benefits	5,616,063	5,618,534		5,726,235
3000 PURCHASED SERVICES					
	Travel/Conferences	450	450		1,350
	Contracted Services	238,784	241,292		230,870
	Copier Lease	159,790	90,641		74,205
	Outdoor Education Fees	0	0		0
	Miscellaneous	2,037	11,467		500
	Total Purchased Services	401,061	343,850		306,925
5000 SUPPLIES & MATERIALS					
	Teaching Supplies	442,737	334,908		456,749
	Textbooks (Building Allocation)	0	0		5,500
	Textbooks (Central Allocation)	12,000	0		177,580
	Total Supplies & Materials	454,737	334,908		639,829
CAPITAL OUTLAY					
6000	Instructional Equipment	0	0		2,500
	Total Capital Outlay	0	0		2,500
OTHER					
7000	Dues/Memberships	0	0		0
	Total Other	0	0		0

PORTION OF THIS PAGE FUNDED BY FEDERAL GRANT(S)	
Safe & Drug-Free Schools	1,266
Total	1,266

TOTAL	19,489,116	19,334,800	167.50	20,083,401
--------------	------------	------------	--------	------------

GENERAL FUND

110 GENERAL FUND - GENERAL EDUCATION INSTRUCTIONAL SERVICES 112 Middle School	2007-08 AMENDED BUDGET	2007-08 FINAL BUDGET	FTE	2008-09 PRELIMINARY BUDGET
1000 SALARIES				
Classroom Teachers	4,023,565	4,016,804	55.24	4,158,520
Teacher Contingency	0	0	0.00	0
Substitute Teachers	7,000	7,519		14,549
Other	34,308	34,308		37,430
Total Salaries	4,064,873	4,058,631	55.24	4,210,499
2000 EMPLOYEE BENEFITS				
Non-Mandatory Benefits	743,827	740,505		752,891
Mandatory Benefits	1,018,540	1,016,942		1,038,188
Total Employee Benefits	1,762,367	1,757,447		1,791,079
3000 PURCHASED SERVICES				
Travel/Conferences	500	500		1,170
Contracted Services	97,936	80,292		87,913
Copier Lease	39,265	21,152		22,603
Miscellaneous	3,456	7,876		13,456
Total Purchased Services	141,157	109,820		125,142
5000 SUPPLIES & MATERIALS				
Teaching Supplies	91,315	81,971		97,371
Textbooks (Building Allocation)	38,862	35,727		27,000
Textbooks (Central Allocation)	0	0		0
Total Supplies & Materials	130,177	117,698		124,371
6000 CAPITAL OUTLAY				
Instructional Equipment	0	0		50,320
Total Capital Outlay	0	0		50,320
7000 OTHER				
Dues/Memberships	0	0		0
Total Other	0	0		0

PORTION OF THIS PAGE FUNDED BY FEDERAL GRANT(S)	
Safe & Drug-Free Schools	10,095
Total	10,095

TOTAL	6,098,574	6,043,596	55.24	6,301,411
--------------	-----------	-----------	-------	-----------

GENERAL FUND

110 GENERAL FUND - GENERAL EDUCATION INSTRUCTIONAL SERVICES 113 High School		2007-08 AMENDED BUDGET	2007-08 FINAL BUDGET	FTE	2008-09 PRELIMINARY BUDGET
1000 SALARIES					
	Classroom Teachers	5,958,390	6,033,836	91.86	6,561,526
	Teacher Contingency	0	0	0.00	0
	Substitute Teachers	20,000	17,790		27,485
	Other	164,828	164,828		168,823
	Total Salaries	6,143,218	6,216,454	91.86	6,757,834
2000 EMPLOYEE BENEFITS					
	Non-Mandatory Benefits	1,078,148	1,082,671		1,118,978
	Mandatory Benefits	1,540,704	1,559,327		1,666,467
	Total Employee Benefits	2,618,852	2,641,997		2,785,446
3000 PURCHASED SERVICES					
	Travel/Conferences	3,168	3,168		6,250
	Contracted Services	120,782	116,859		127,373
	Alternative Ed Tuition	1,965	1,965		2,379
	Copier Lease	78,691	50,051		44,417
	Miscellaneous	18,613	19,183		24,135
	Total Purchased Services	223,218	191,225		204,554
5000 SUPPLIES & MATERIALS					
	Teaching Supplies	158,614	131,231		147,046
	Textbooks (Building Allocation)	13,500	13,500		13,500
	Textbooks (Central and Grant Allocation)	42,185	184,408		31,220
	Other Supplies	3,719	3,719		36,144
	Total Supplies & Materials	218,018	332,858		227,910
6000 CAPITAL OUTLAY					
	Instructional Equipment	0	0		13,402
	Total Capital Outlay	0	0		13,402
7000 OTHER					
	Dues/Memberships	28,951	28,951		32,596
	Other	20,000	20,000		20,000
	Total Other	48,951	48,951		52,596
TOTAL		9,252,257	9,431,484	91.86	10,041,742

GENERAL FUND

110 GENERAL FUND - GENERAL EDUCATION INSTRUCTIONAL SERVICES 125 Compensatory Education	2007-08 AMENDED BUDGET	2007-08 FINAL BUDGET	FTE	2008-09 PRELIMINARY BUDGET
1000 SALARIES				
Administrators	0	0	0.00	0
Classroom Teachers	5,262	5,263	0.00	0
Paraprofessionals	52,160	61,895	0.93	18,311
Other Salaries	0	0	0.00	0
Total Salaries	57,422	67,158	0.93	18,311
2000 EMPLOYEE BENEFITS				
Non-Mandatory Benefits	11,956	11,580		3,841
Mandatory Benefits	14,251	16,637		4,477
Total Employee Benefits	26,206	28,217		8,318
3000 PURCHASED SERVICES				
Travel/Conferences	0	0		0
Other	0	0		0
Total Purchased Services	0	0		0
5000 SUPPLIES & MATERIALS				
Teaching Supplies	16,121	13,869		1,000
Miscellaneous Supplies	0	0		0
Total Supplies & Materials	16,121	13,869		1,000

PORTION OF THIS PAGE FUNDED BY FEDERAL GRANT(S)	
Title III-Limited English Profic.	27,629
Total	27,629

TOTAL	99,749	109,244	0.93	27,629
--------------	--------	---------	------	--------

GENERAL FUND

110 GENERAL FUND - GENERAL EDUCATION INSTRUCTIONAL SERVICES 127 Career & Technical Education		2007-08 AMENDED BUDGET	2007-08 FINAL BUDGET	FTE	2008-09 PRELIMINARY BUDGET
1000 SALARIES					
	Teacher Salary	1,337,814	1,323,522	18.00	1,390,477
	Substitute Teachers	0	706		0
	Paraprofessional	0	0	0.00	0
	Total Salaries	1,337,814	1,324,228	18.00	1,390,477
2000 EMPLOYEE BENEFITS					
	Non-Mandatory Benefits	214,723	213,492		218,352
	Mandatory Benefits	333,357	329,909		341,016
	Total Employee Benefits	548,080	543,401		559,369
3000 PURCHASED SERVICES					
	Travel/Conferences	0	0		0
	Contracted Services	29,782	27,923		24,266
	Other	700	700		700
	Total Purchased Services	30,482	28,623		24,966
5000 SUPPLIES & MATERIALS					
	Teaching Supplies	60,598	37,883		60,194
	Miscellaneous Supplies	18,620	41,036		18,920
	Total Supplies & Materials	79,218	78,919		79,114
CAPITAL OUTLAY					
6000	Instructional Equipment	0	0		0
	Total Capital Outlay	0	0		0

PORTION OF THIS PAGE FUNDED BY FEDERAL GRANT(S)	
CTE Perkins	29,738
Total	<u>29,738</u>

TOTAL	1,995,594	1,975,171	18.00	2,053,926
--------------	-----------	-----------	-------	-----------

GENERAL FUND

110 GENERAL FUND - GENERAL EDUCATION INSTRUCTIONAL SERVICES 131 Adult Education - Basic		2007-08 AMENDED BUDGET	2007-08 FINAL BUDGET	FTE	2008-09 PRELIMINARY BUDGET
1000 SALARIES					
	Administrator	0	0	0.00	0
	Teachers (Part time)	26,756	36,774	0.00	32,906
	Secretary	0	0	0.00	0
	Aides	0	0	0.00	0
	Total Salaries	<u>26,756</u>	<u>36,774</u>	<u>0.00</u>	<u>32,906</u>
2000 EMPLOYEE BENEFITS					
	Non-Mandatory Benefits	0	0		0
	Mandatory Benefits	6,623	9,136		8,047
	Total Employee Benefits	<u>6,623</u>	<u>9,136</u>		<u>8,047</u>
3000 PURCHASED SERVICES					
	Travel/Conferences	0	0		863
	Copier Lease	0	0		966
	Other	5,669	6,413		2,738
	Total Purchased Services	<u>5,669</u>	<u>6,413</u>		<u>4,567</u>
	SUPPLIES & MATERIALS				
5000	Teaching Supplies	2,597	2,923		3,206
	Textbooks	0	0		163
	Office Supplies	0	0		0
	Miscellaneous	0	0		33
	Total Supplies & Materials	<u>2,597</u>	<u>2,923</u>		<u>3,402</u>
	CAPITAL OUTLAY				
6000	Instructional Equipment	0	0		0
	Total Capital Outlay	<u>0</u>	<u>0</u>		<u>0</u>
	OTHER				
7000	Dues/Memberships	0	0		0
	Other	0	0		0
	Total Other	<u>0</u>	<u>0</u>		<u>0</u>

PORTION OF THIS PAGE FUNDED BY FEDERAL GRANT(S)

Adult Basic Education	23,645
WIA EL Civics	21,348
Total	<u>44,993</u>

TOTAL	41,645	55,246	0.00	48,922
--------------	--------	--------	------	--------

GENERAL FUND

110 GENERAL FUND - GENERAL EDUCATION INSTRUCTIONAL SERVICES 132 Adult Education - Secondary		2007-08 AMENDED BUDGET	2007-08 FINAL BUDGET	FTE	2008-09 PRELIMINARY BUDGET
1000 SALARIES					
	Administrator	0	0	0.00	0
	Teachers (Part time)	20,135	20,135	0.00	21,576
	Secretary	0	0	0.00	0
	Aides	0	0	0.00	0
	Total Salaries	20,135	20,135	0.00	21,576
2000 EMPLOYEE BENEFITS					
	Non-Mandatory Benefits	0	0		0
	Mandatory Benefits	5,002	5,002		7,814
	Total Employee Benefits	5,002	5,002		7,814
3000 PURCHASED SERVICES					
	Travel/Conferences	0	0		619
	Copier Lease	0	0		692
	Other	6,694	11,726		10,269
	Total Purchased Services	6,694	11,726		11,580
SUPPLIES & MATERIALS					
5000	Teaching Supplies	359	342		95
	Textbooks	0	0		617
	Office Supplies	0	0		0
	Miscellaneous	0	0		23
	Total Supplies & Materials	359	342		735
CAPITAL OUTLAY					
6000	Instructional Equipment	0	0		0
	Total Capital Outlay	0	0		0
OTHER					
7000	Dues/Memberships	0	0		0
	Other	0	0		0
	Total Other	0	0		0

PORTION OF THIS PAGE FUNDED BY FEDERAL GRANT(S)	
Adult Basic Education	9,500
Total	<u>9,500</u>

TOTAL	32,190	37,205	0.00	41,705
--------------	--------	--------	------	--------

GENERAL FUND

110 GENERAL FUND - GENERAL EDUCATION SUPPORT SERVICES 212 Guidance Services	2007-08 AMENDED BUDGET	2007-08 FINAL BUDGET	FTE	2008-09 PRELIMINARY BUDGET
1000 SALARIES				
Counselors - Elementary	141,180	141,180	2.00	137,504
Counselors - Middle School	235,935	235,935	3.00	236,019
Counselors - High School	450,147	450,755	6.00	478,657
Secretary - Elementary	9,591	12,210	0.36	8,938
Secretary - Middle School	36,799	36,799	1.00	36,823
Secretary - High School	28,229	28,229	1.00	30,027
Other	17,802	17,802	0.78	18,990
Total Salaries	919,683	922,910	14.14	946,958
2000 EMPLOYEE BENEFITS				
Non-Mandatory Benefits	200,643	209,671		196,345
Mandatory Benefits	229,770	230,576		229,646
Total Employee Benefits	430,414	440,247		425,992
4000 PURCHASED SERVICES				
Purchased Services	1,050	1,050		1,050
Total Supplies & Materials	1,050	1,050		1,050
5000 SUPPLIES & MATERIALS				
Miscellaneous Supplies	151	151		151
Total Supplies & Materials	151	151		151
TOTAL	1,351,298	1,364,358	14.14	1,374,151