

# **NOVI COMMUNITY SCHOOL DISTRICT**

**2009-2010**

**BUDGET**



---

**June, 2009**



**NOVI COMMUNITY SCHOOL DISTRICT  
2009-10 BUDGET**

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**NOVI COMMUNITY SCHOOL DISTRICT  
2009-10 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, 2010; 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, 2010 is as follows:

**REVENUE:**

Local	27,716,845
State	30,831,757
Intermediate	4,710,962
Federal	5,535,595
Other	<u>170,000</u>
<b>TOTAL REVENUE:</b>	<b>68,965,159</b>
Unappropriated Fund Balance	<u>2,642,060</u>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<b>71,607,219</b>

**BE IT FURTHER RESOLVED,** that of the total available to appropriate in the General Fund \$71,607,219 is hereby appropriate in the amounts and for the purposes set forth below:

**EXPENDITURES:**

General Education:	59,433,541
Special Education:	9,932,482
Community Services:	<u>2,241,196</u>
<b>TOTAL APPROPRIATED</b>	<b>71,607,219</b>

**NOVI COMMUNITY SCHOOL DISTRICT  
2009-10 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, 2010 is as follows:

**REVENUE:**

Property Tax	14,754,542
Interest	88,527
Other	<u>0</u>
<b>TOTAL REVENUE:</b>	<b>14,843,069</b>
Unappropriated Fund Balance	<u>(320,191)</u>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<b>14,522,878</b>

**BE IT FURTHER RESOLVED,** that of the total available to appropriate in the Debt Funds \$14,522,878 is hereby appropriate in the amounts and for the purposes set forth below:

**EXPENDITURES:**

Redemption of Principal	8,740,000
Interest of Debt	5,777,878
Dues and Fees/other	<u>5,000</u>
<b>TOTAL APPROPRIATED</b>	<b>14,522,878</b>

**NOVI COMMUNITY SCHOOL DISTRICT  
2009-10 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, 2010 is as follows:

**REVENUE:**

Property Tax	1,139,436
Interest	18,000
Other	<u>0</u>
<b>TOTAL REVENUE:</b>	<b>1,157,436</b>
Unappropriated Fund Balance	<u>135,983</u>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<b>1,293,419</b>

**BE IT FURTHER RESOLVED,** that of the total available to appropriate in the Sinking Fund \$1,293,419 is hereby appropriate in the amounts and for the purposes set forth below:

**EXPENDITURES:**

Maintenance & Repair	<u>1,293,419</u>
<b>TOTAL APPROPRIATED</b>	<b>1,293,419</b>

Approved: 18-Jun-09





## **SUMMARY DATA**



**GENERAL APPROPRIATIONS ACT  
2009-10 Budget**

**SUMMARY STATEMENT OF REVENUES AND DISBURSEMENTS**

	<b>2009-10 BUDGET</b>
<b>RECEIPTS</b>	
Local Sources	27,716,845
State sources	30,831,757
Intermediate Sources	4,710,962
Federal Sources	5,535,594
Other	170,000
	<hr/>
Total Receipts	68,965,158
 <b>DISBURSEMENTS</b>	
General Education	59,433,541
Special Education	9,932,482
Community Services	2,241,196
	<hr/>
Total Disbursements	71,607,219
<b>EXCESS RECEIPTS (DISBURSEMENTS)</b>	(2,642,061)
 <b>June 30, 2009 Equity (Estimated)</b>	
	10,981,754
 <b>June 30, 2010 Equity (Estimated)</b>	
	8,339,693
 <b>% of Projected Equity to Disbursements</b>	
	11.65%

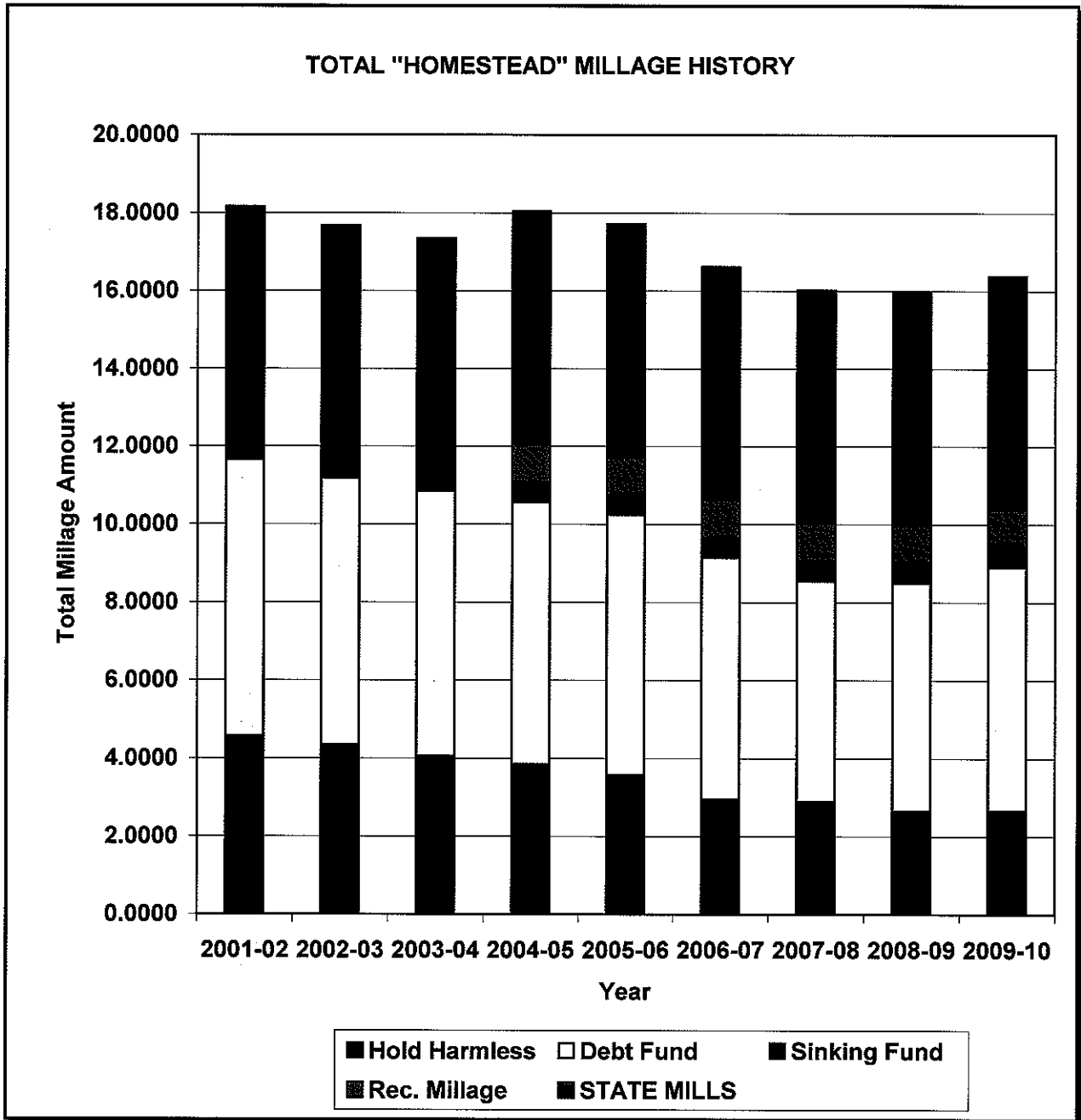
**NOVI COMMUNITY SCHOOL DISTRICT  
2009-10 BUDGET**

<b>MILLAGE ANALYSIS</b>	<b>CURRENT AUTHORIZED</b>	<b>TOTAL HEADLEE DEDUCT</b>	<b>TOTAL HOLD HARM. DEDUCT</b>	<b>TOTAL MBT EXEMPTION</b>	<b>2009-10 ACTUAL LEVY</b>
<b>GENERAL OPERATING:</b>					
<b>HOMESTEADS:</b>					
Local Millage:					
General Operating	0.0000	0.0000	Not Applicable	0.0000	0.0000
Hold Harmless	5.4900	0.0000	2.8432	0.0000	2.6468
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
<b>TOTAL HOMESTEADS:</b>	<b>12.9700</b>	<b>0.0068</b>	<b>2.8432</b>	<b>0.0000</b>	<b>10.1200</b>
<b>INDUSTRIAL- PERSONAL</b>					
Local Millage:					
General Operating	18.0000	0.0000	Not Applicable	18.0000	0.0000
Hold Harmless	5.4900	0.0000	2.8432	0.0000	2.6468
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
<b>TOTAL INDUSTRIAL-PERSONAL</b>	<b>30.9700</b>	<b>0.0068</b>	<b>2.8432</b>	<b>18.0000</b>	<b>10.1200</b>
<b>COMMERCIAL - PERSONAL</b>					
Local Millage:					
General Operating	18.0000	0.0000	Not Applicable	12.0000	6.0000
Hold Harmless	5.4900	0.0000	2.8432	0.0000	2.6468
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
<b>TOTAL COMMERCIAL-PERSONAL</b>	<b>30.9700</b>	<b>0.0068</b>	<b>2.8432</b>	<b>12.0000</b>	<b>16.1200</b>
<b>NON - HOMESTEADS:</b>					
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
<b>TOTAL NON - HOMESTEADS:</b>	<b>25.4800</b>	<b>0.0068</b>	<b>0.0000</b>	<b>0.0000</b>	<b>25.4732</b>
<b>DEBT FUNDS:</b>					
2001 Debt	1.8700	Not Applicable	Not Applicable	Not Applicable	1.8700
2002 Debt (Refinance)	1.1900	Not Applicable	Not Applicable	Not Applicable	1.1900
2005 Debt (Refinance)	0.6400	Not Applicable	Not Applicable	Not Applicable	0.6400
2007 Debt (Ref.-1997 Portion w/ 1993)	0.7200	Not Applicable	Not Applicable	Not Applicable	0.7200
2007 Debt (Ref.-1997 Portion w/o 1993)	0.1400	Not Applicable	Not Applicable	Not Applicable	0.1400
2007 Debt (Refin.-2001 Portion)	1.0000	Not Applicable	Not Applicable	Not Applicable	1.0000
2007 Debt	0.7000	Not Applicable	Not Applicable	Not Applicable	0.7000
<b>TOTAL DEBT:</b>	<b>6.2600</b>				<b>6.2600</b>

<b>SUMMARY OF 2009-10 TOTAL LEVY</b>					
HOMESTEADS	19.2300	0.0068	2.8432	0.0000	16.3800
INDUSTRIAL-PERSONAL	37.2300	0.0068	2.8432	18.0000	16.3800
COMMERCIAL-PERSONAL	37.2300	0.0068	2.8432	12.0000	22.3800
NON - HOMESTEADS	31.7400	0.0068	0.0000	0.0000	31.7332

<b>COMPARISON TO PREVIOUS YEAR</b>			
	<u>2008-09</u>	<u>2009-10</u>	<u>Increase (Decrease)</u>
HOMESTEADS	15.9724	16.3800	0.4076
INDUSTRIAL-PERSONAL	15.9724	16.3800	0.4076
COMMERCIAL-PERSONAL	21.9724	22.3800	0.4076
NON - HOMESTEADS	31.3332	31.7332	0.4000

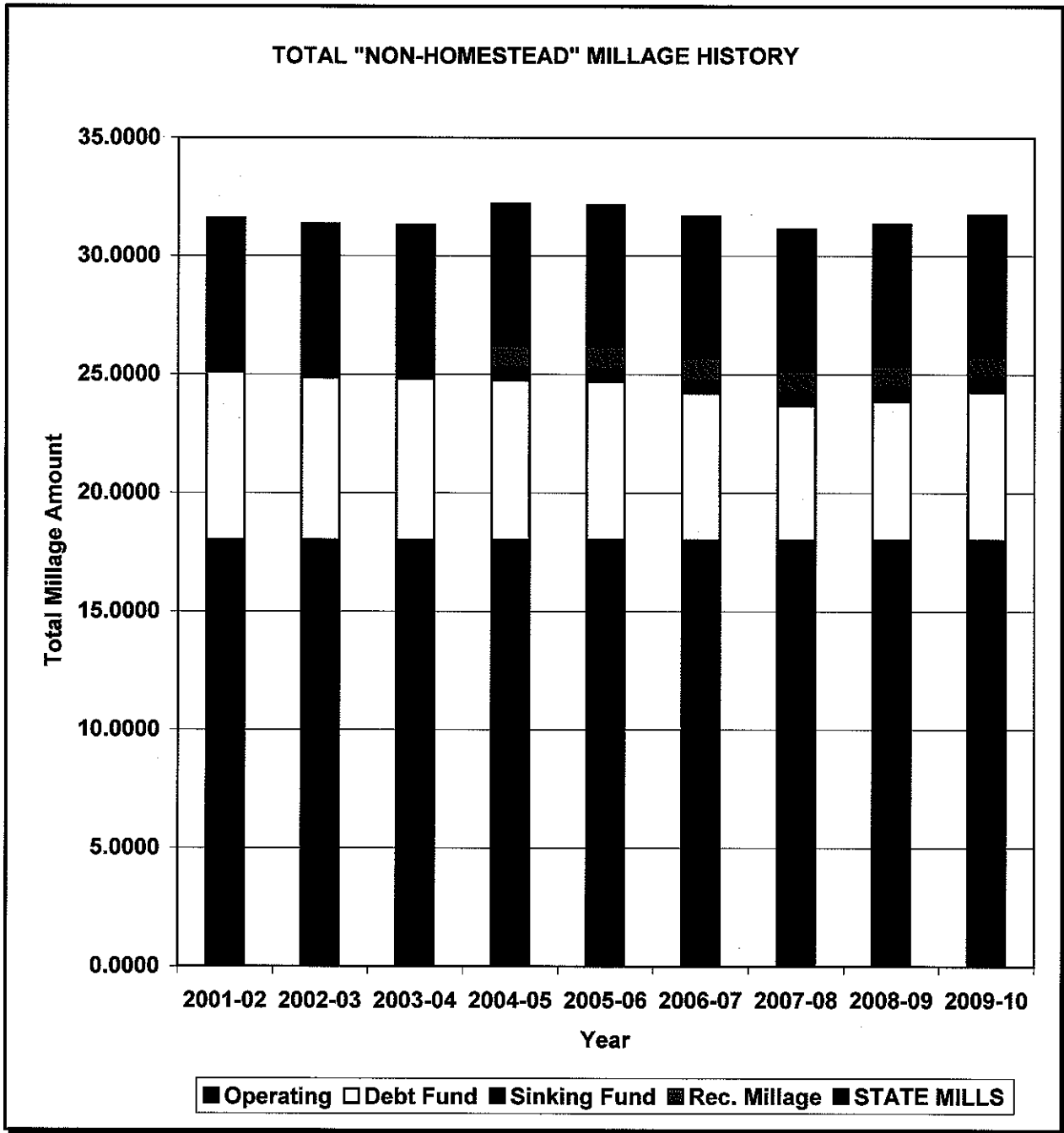
**NOVI COMMUNITY SCHOOL DISTRICT  
2009-10 Budget**



**Total HOMESTEAD Tax Rates**

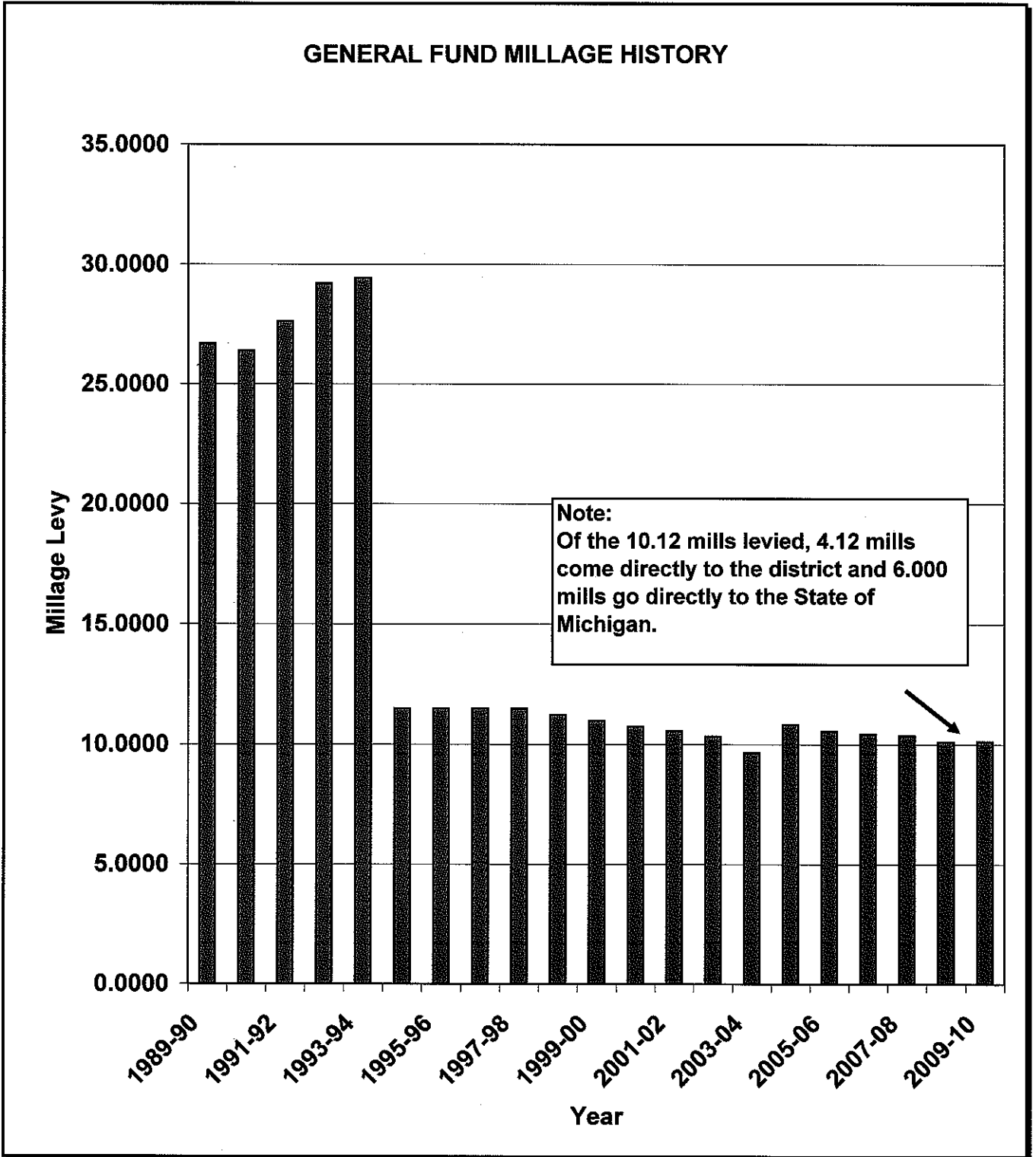
Year	Hold Harmless	Debt Fund	Sinking Fund	Rec. Millage	State Mills	TOTAL
2001-02	4.5574	7.1000	0.5000	0.0000	6.0000	18.1574
2002-03	4.3329	6.8500	0.4953	0.0000	6.0000	17.6782
2003-04	4.0411	6.8100	0.4950	0.0000	6.0000	17.3461
2004-05	3.8381	6.7300	0.4932	0.9800	6.0000	18.0413
2005-06	3.5662	6.6800	0.4932	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
2009-10	2.6468	6.2600	0.4932	0.9800	6.0000	16.3800

**NOVI COMMUNITY SCHOOL DISTRICT  
2009-10 Budget**



<b>Total NON - HOMESTEAD Tax Rates</b>						
<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>
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
2009-10	18.0000	6.2600	0.4932	0.9800	6.0000	31.7332

NOVI COMMUNITY SCHOOL DISTRICT  
2009-10 Budget



**NOVI COMMUNITY SCHOOL DISTRICT  
2009-10 BUDGET**

<b>ANALYSIS OF TAXABLE VALUE - BY DISTRICT AND BY CLASSIFICATION (GENERAL FUND)</b>				
<b>PROPERTY CLASS</b>	<b>CITY OF NOVI (180)</b>	<b>N'VILLE/NOVI TRANSFER (183)</b>	<b>S. LYON/NOVI TRANSFER (184)</b>	<b>CITY OF WIXOM</b>
Agriculture	0	0	0	0
Developmental	0	0	0	0
Commercial	666,001,250	948,180	0	2,554,100
Industrial	223,989,090	0	0	0
Residential	1,085,603,420	123,679,390	83,555,710	0
Personal-Commercial	150,569,600	0	0	169,410
Personal-Industrial	16,188,340	0	0	0
Personal-Utilities	27,891,610	548,230	0	44,960
<b>TOTAL</b>	<b>2,170,243,310</b>	<b>125,175,800</b>	<b>83,555,710</b>	<b>2,768,470</b>

<b>SUMMARY OF ALL TAXING CLASSIFICATIONS:</b>		
<b>PROPERTY CLASS</b>	<b>TAXABLE VALUE</b>	<b>% OF TOTAL</b>
Agriculture	0	0.00%
Developmental	0	0.00%
Commercial	669,503,530	28.11%
Industrial	223,989,090	9.40%
Residential	1,292,838,520	54.28%
Personal-Commercial	150,739,010	6.33%
Personal-Industrial	16,188,340	0.68%
Personal-Utilities	28,484,800	1.20%
<b>TOTAL</b>	<b>2,381,743,290</b>	<b>100.00%</b>

<b>COMPARISON TO PREVIOUS YEAR</b>	
2008-09 Taxable Value:	2,385,128,390
2009-10 Taxable Value:	2,381,743,290
<b>Increase (Decrease):</b>	<b>-0.142%</b>

<b>ANALYSIS OF TAXABLE VALUE BY CATEGORY (GENERAL FUND)</b>						
<b>TAXING UNIT</b>	<b>HOMESTEAD</b>	<b>COMMERCIAL PERSONAL</b>	<b>INDUSTRIAL PERSONAL</b>	<b>SUBTOTAL</b>	<b>NON-HOMESTEAD</b>	<b>TOTAL TAXABLE VALUE</b>
City of Novi (180)	988,877,280	150,569,600	16,188,340	1,155,635,220	1,014,608,090	2,170,243,310
Novi-Northville Transfer (183)	118,548,120	0	0	118,548,120	6,627,680	125,175,800
S. Lyon-Novu Transfer (184)	72,488,270	0	0	72,488,270	11,067,440	83,555,710
City of Wixom	0	169,410	0	169,410	2,599,060	2,768,470
<b>TOTAL</b>	<b>1,179,913,670</b>	<b>150,739,010</b>	<b>16,188,340</b>	<b>1,346,841,020</b>	<b>1,034,902,270</b>	<b>2,381,743,290</b>
<b>% of Total</b>				<b>56.55%</b>	<b>43.45%</b>	



**NOVI COMMUNITY SCHOOL DISTRICT  
2009-10 BUDGET**

**ANALYSIS OF TAXABLE VALUE LOSSES & ADDITIONS ALL PROPERTIES**

	2008-09 Taxable Value	2008 LOSSES	2009 ADDITIONS	2009-10 Taxable Value
<b>TAXING UNIT:</b>				
<b><u>CITY OF NOVI 180</u></b>				
Agricultural	0	0	0	0
Developmental	0	0	0	0
Commercial	633,053,530	2,516,701	29,180,850	666,001,250
Industrial	214,104,360	1,992	9,188,250	223,989,090
Residential	1,143,424,590	332,267	11,148,550	1,085,603,420
Personal-Commercial	129,072,910	31,385,380	62,062,290	150,569,600
Personal-Industrial	17,981,930	2,400,020	1,559,790	16,188,340
Personal-Utilities	26,708,790	733,410	2,688,640	27,891,610
<b>SUB-TOTAL</b>	<b>2,164,346,110</b>	<b>37,369,770</b>	<b>115,828,370</b>	<b>2,170,243,310</b>
<b><u>NORTH/NOVI TRANS 183</u></b>				
Agricultural	0	0	0	0
Developmental	0	0	0	0
Commercial	940,210	0	0	948,180
Industrial	0	0	0	0
Residential	129,942,930	0	181,850	123,679,390
Personal-Commercial	0	0	0	0
Personal-Industrial	0	0	0	0
Personal-Utilities	556,420	144,740	165,540	548,230
<b>SUB-TOTAL</b>	<b>131,439,560</b>	<b>144,740</b>	<b>347,390</b>	<b>125,175,800</b>
<b><u>S. LYON/NOVI TRANS 184</u></b>				
Agricultural	0	0	0	0
Developmental	0	0	0	0
Commercial	0	0	0	0
Industrial	0	0	0	0
Residential	86,793,640	0	1,566,600	83,555,710
Personal-Commercial	0	0	0	0
Personal-Industrial	0	0	0	0
Personal-Utilities	0	0	0	0
<b>SUB-TOTAL</b>	<b>86,793,640</b>	<b>0</b>	<b>1,566,600</b>	<b>83,555,710</b>
<b><u>CITY OF WIXOM</u></b>				
Agricultural	0	0	0	0
Developmental	0	0	0	0
Commercial	2,258,850	0	297,200	2,554,100
Industrial	0	0	0	0
Residential	0	0	0	0
Personal-Commercial	244,450	59,760	0	169,410
Personal-Industrial	0	0	0	0
Personal-Utilities	45,780	260	1,730	44,960
<b>SUB-TOTAL</b>	<b>2,549,080</b>	<b>60,020</b>	<b>298,930</b>	<b>2,768,470</b>
<b>GRAND TOTAL</b>	<b>2,385,128,390</b>	<b>37,574,530</b>	<b>118,041,290</b>	<b>2,381,743,290</b>
<b><u>TOTAL DISTRICT</u></b>				
Agricultural	0	0	0	0
Developmental	0	0	0	0
Commercial	636,252,590	2,516,701	29,478,050	669,503,530
Industrial	214,104,360	1,992	9,188,250	223,989,090
Residential	1,360,161,160	332,267	12,897,000	1,292,838,520
Personal-Commercial	129,317,360	31,445,140	62,062,290	150,739,010
Personal-Industrial	17,981,930	2,400,020	1,559,790	16,188,340
Personal-Utilities	27,310,990	878,410	2,855,910	28,484,800
<b>TOTAL</b>	<b>2,385,128,390</b>	<b>37,574,530</b>	<b>118,041,290</b>	<b>2,381,743,290</b>

**NOVI COMMUNITY SCHOOL DISTRICT  
2009-10 BUDGET**

**2009-10 HEADLEE CALCULATION - CURRENT LAW  
ALL PROPERTIES**

<u>TAXING UNIT</u>	<u>2008 TAX VALUE</u>	<u>LOSSES</u>	<u>ADDITIONS</u>	<u>2009 TAX VALUE</u>
City of Novi	2,164,346,110	37,369,770	115,828,370	2,170,243,310
North/Novi 183	131,439,560	144,740	347,390	125,175,800
S. Lyon/Novi 184	86,793,640	0	1,566,600	83,555,710
City of Wixom	2,549,080	60,020	298,930	2,768,470
<b>TOTAL</b>	<b>2,385,128,390</b>	<b>37,574,530</b>	<b>118,041,290</b>	<b>2,381,743,290</b>

<b>SUMMARY:</b>	<b>ADDITIONS</b>	<b>118,041,290</b>
	<b>LOSSES</b>	<b>37,574,530</b>
	<b>INFLATION RATE:</b>	<b>1.0440</b>

**CALCULATION:**

$\frac{2008 \text{ Tax Value} - \text{Losses}}{2009 \text{ Tax Value} - \text{Additions}} \times \text{Inflation Rate} = \text{2009 Millage Reduction Factor}$

$\frac{2,385,128,390 - 37,574,530}{2,381,743,290 - 118,041,290} \times 1.0440 =$

$\frac{2,450,846,230}{2,263,702,000} =$

**1.0827      2009 Millage Reduction Factor**

**NOTE:**  
*If greater than 1.000, Headlee does not apply*

**GENERAL FUND AFFECT:**

For 2009-10, the district's General Fund is NOT affected by Headlee.  
Thus,  
2009 Millage Reduction Factor (MRF) X 5.0344 mills = 2009-10 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.

<u>Maximum Allowable Levy:</u>	
2008-09 Hold Harmless Levy	5.0344
2009-10 Hold Harmless Levy	<u>5.0344</u>
DIFFERENCE:	0.0000

**SINKING FUND AFFECT:**

Also, for 2009-10 the district's Sinking Fund is NOT affected by Headlee.  
Thus,  
2009 Millage Reduction Factor (MRF) X .4932 mills = 2009-10 Levy  
(LEVY SAME AS PREVIOUS YEAR)      **0.4932**

**RECREATION MILLAGE AFFECT**

Also, for 2009-10 the district's Recreational Millage is NOT affected by Headlee.  
Thus,  
2009 Millage Reduction Factor (MRF) X .98 mills = 2009-10 Levy  
(LEVY SAME AS PREVIOUS YEAR)      **0.9800**

**NOVI COMMUNITY SCHOOL DISTRICT  
2009-10 BUDGET**

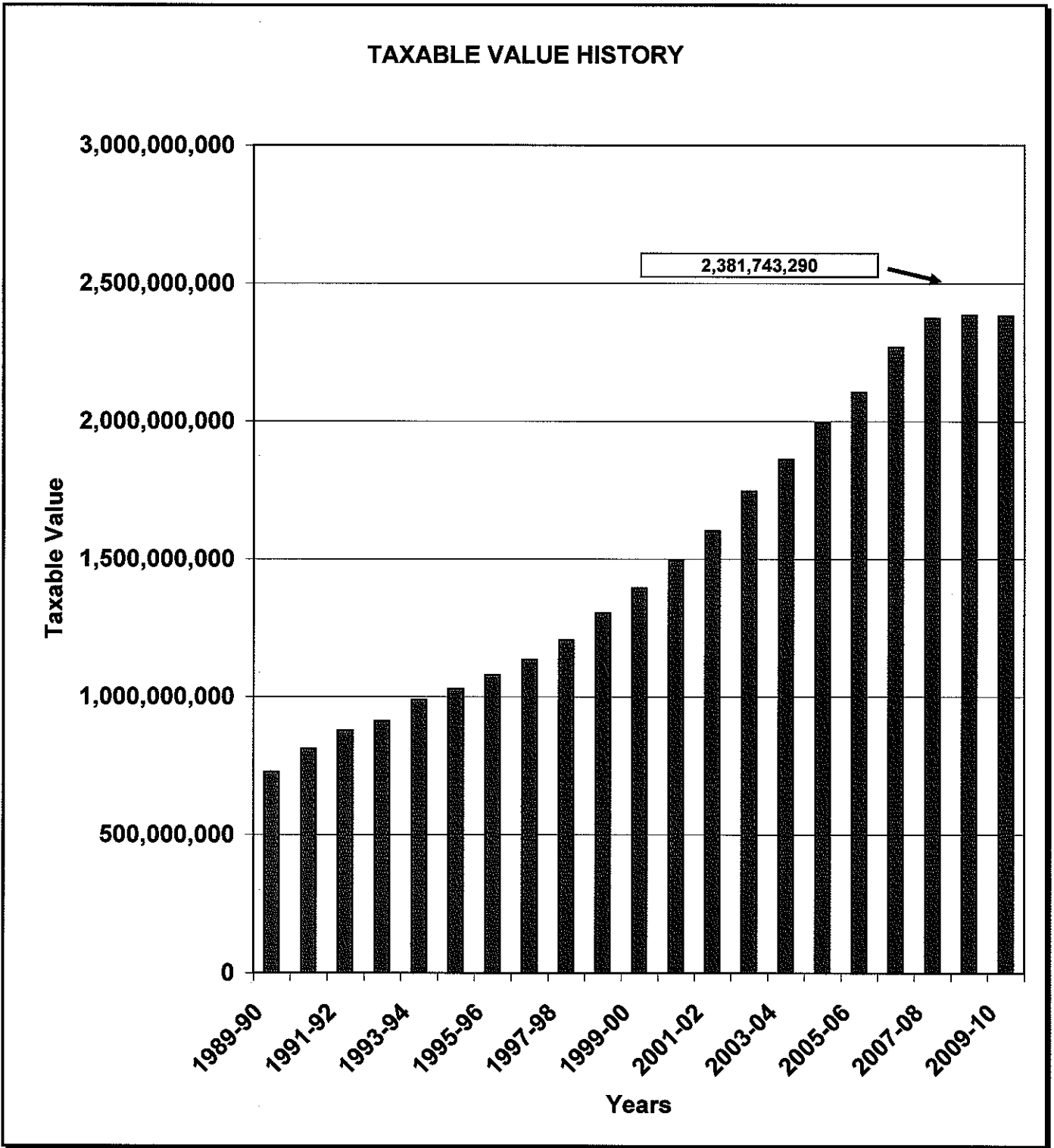
**ANALYSIS OF TAXABLE VALUE LOSSES & ADDITIONS NON-HOMESTEAD**

TAXING UNIT:	2008-09 Taxable Value	2008 LOSSES	2009 ADDITIONS	2009-10 Taxable Value
<b><u>CITY OF NOVI</u></b>				
Agricultural	0	0	0	0
Developmental	0	0	0	0
Commercial	631,114,110	2,516,701	29,180,850	664,154,720
Industrial	213,977,170	1,992	9,188,250	223,806,120
Residential	101,674,480	93,221	3,616,050	98,755,640
Personal-Commercial	0	135,750	0	0
Personal-Industrial	0	0	0	0
Personal-Utilities	26,708,790	733,410	2,688,640	27,891,610
<b>SUB-TOTAL</b>	<b>973,474,550</b>	<b>3,481,074</b>	<b>44,673,790</b>	<b>1,014,608,090</b>
<b><u>NORTH/NOVI TRANS 183</u></b>				
Agricultural	0	0	0	0
Developmental	0	0	0	0
Commercial	940,210	0	0	948,180
Industrial	0	0	0	0
Residential	5,434,890	0	9,900	5,131,270
Personal-Commercial	0	0	0	0
Personal-Industrial	0	0	0	0
Personal-Utilities	556,420	144,740	165,540	548,230
<b>SUB-TOTAL</b>	<b>6,931,520</b>	<b>144,740</b>	<b>175,440</b>	<b>6,627,680</b>
<b><u>S. LYON/NOVI TRANS 184</u></b>				
Agricultural	0	0	0	0
Developmental	0	0	0	0
Commercial	0	0	0	0
Industrial	0	0	0	0
Residential	11,086,510	0	265,500	11,067,440
Personal-Commercial	0	0	0	0
Personal-Industrial	0	0	0	0
Personal-Utilities	0	0	0	0
<b>SUB-TOTAL</b>	<b>11,086,510</b>	<b>0</b>	<b>265,500</b>	<b>11,067,440</b>
<b><u>CITY OF WIXOM</u></b>				
Agricultural	0	0	0	0
Developmental	0	0	0	0
Commercial	2,258,850	0	297,200	2,554,100
Industrial	0	0	0	0
Residential	0	0	0	0
Personal-Commercial	0	0	0	0
Personal-Industrial	0	0	0	0
Personal-Utilities	45,780	260	1,730	44,960
<b>SUB-TOTAL</b>	<b>2,304,630</b>	<b>260</b>	<b>298,930</b>	<b>2,599,060</b>
<b>GRAND TOTAL</b>	<b>993,797,210</b>	<b>3,626,074</b>	<b>45,413,660</b>	<b>1,034,902,270</b>
<b><u>TOTAL DISTRICT</u></b>				
Agricultural	0	0	0	0
Developmental	0	0	0	0
Commercial	634,313,170	2,516,701	29,478,050	667,657,000
Industrial	213,977,170	1,992	9,188,250	223,806,120
Residential	118,195,880	93,221	3,891,450	114,954,350
Personal-Commercial	0	135,750	0	0
Personal-Industrial	0	0	0	0
Personal-Utilities	27,310,990	878,410	2,855,910	28,484,800
<b>TOTAL</b>	<b>993,797,210</b>	<b>3,626,074</b>	<b>45,413,660</b>	<b>1,034,902,270</b>

<b>LESS 2008-09 PERSONAL PROPERTY:</b>				
Personal-IFT	0	0	0	0
Personal-Commercial	0	135,750	0	0
Personal-Industrial	0	0	0	0
	0	135,750	0	0
	<b>993,797,210</b>	<b>3,490,324</b>	<b>45,413,660</b>	<b>1,034,902,270</b>



NOVI COMMUNITY SCHOOL DISTRICT  
2009-10 Budget



NOVI COMMUNITY SCHOOL DISTRICT  
2009-10 BUDGET

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

Grade EC/SE	Novi	Orchard		Village		TOTAL
	Woods	Hills	Parkview	Oaks	Deerfield	
						0.00
K- 1/2 day	13.00	0.00	15.00	10.00	0.00	38.00
K- full day	60.00	68.00	63.00	63.00	77.00	331.00
1	78.00	72.00	84.00	77.00	81.00	392.00
2	93.00	72.00	71.00	86.00	91.00	413.00
3	94.00	88.00	95.00	111.00	99.00	487.00
4	88.00	90.00	99.00	80.00	110.00	467.00
<b>Total</b>	<b>426.00</b>	<b>390.00</b>	<b>427.00</b>	<b>427.00</b>	<b>458.00</b>	<b>2,128.00</b>

Novi	
Grade	Meadows
EC/SE	16.00
Grade 5	477.00
Grade 6	510.00
<b>Total</b>	<b>1,003.00</b>

Novi	
Grade	Midd. School
Grade 7	466.00
Grade 8	481.00
<b>Total</b>	<b>947.00</b>

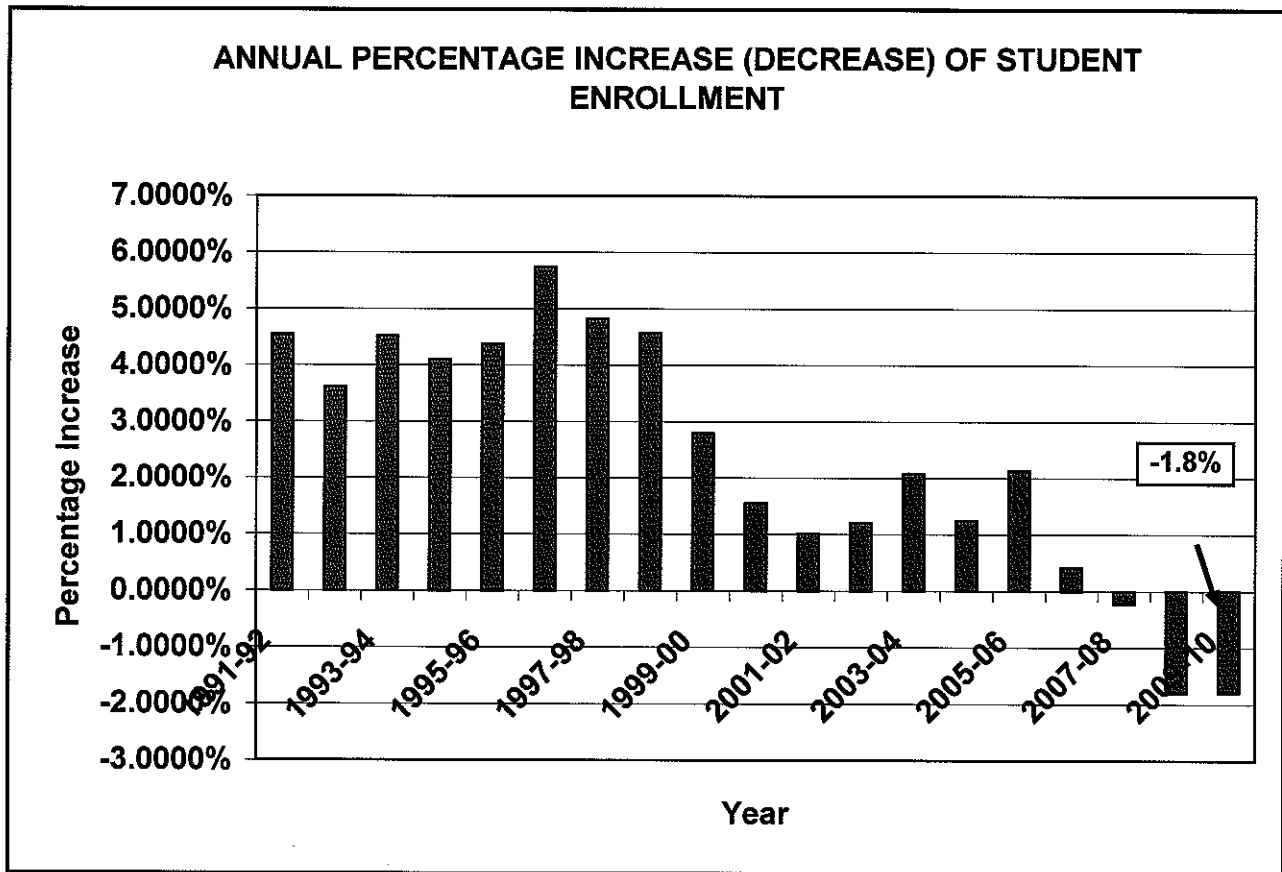
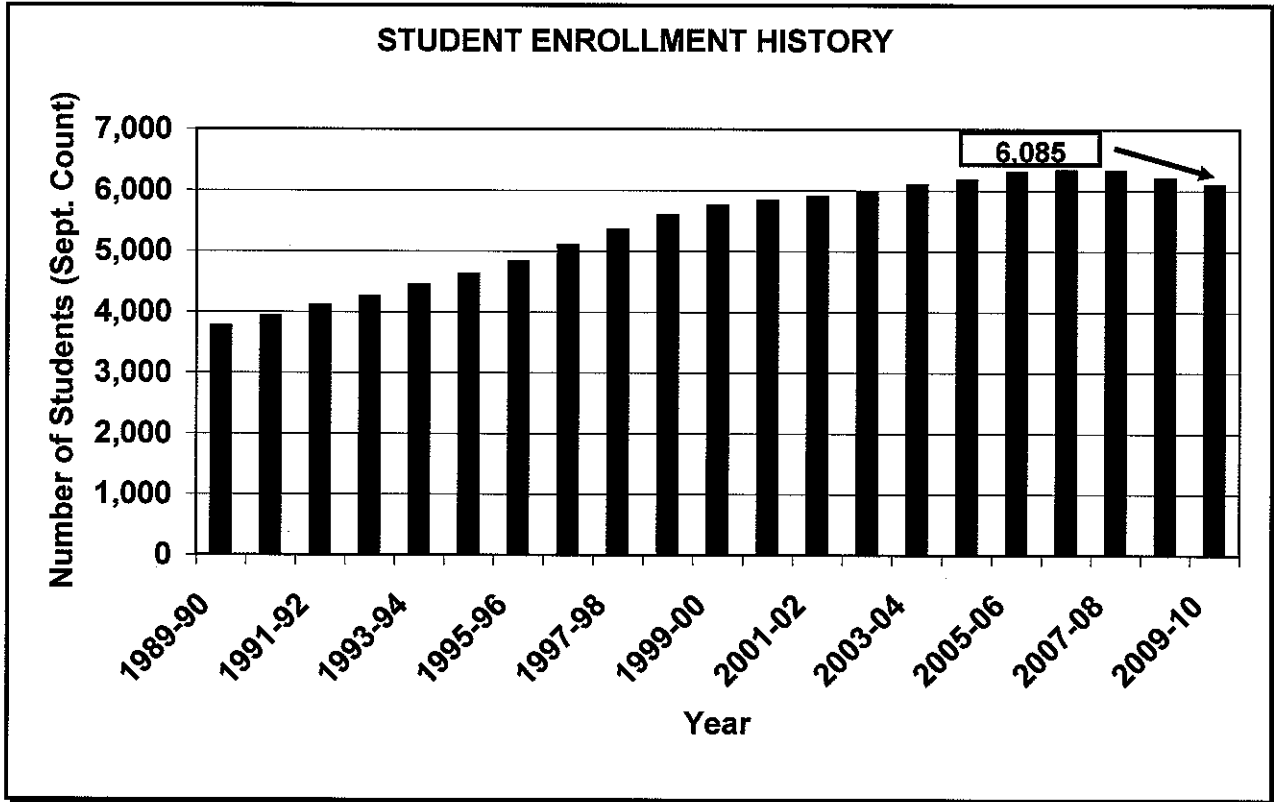
Novi	
Grade	High School
Grade 9	480.00
Grade 10	528.00
Grade 11	507.00
Grade 12	469.00
<b>Total</b>	<b>1,984.00</b>

Alternative Education - Walled Lake	0.00 (include in H.S. Count)
Evening Adult Education	<u>23.00</u>
<b>Total</b>	<b>23.00</b>

**GRAND TOTAL: 6,085.00**

COMPARISON TO PREVIOUS YEAR:	
2008-09 Enrollment	6,196.00
2009-10 Enrollment (estimated):	6,085.00
Increase (Decrease)	(111.00)
Percent Change:	<u>-1.79%</u>

NOVI COMMUNITY SCHOOL DISTRICT  
2009-10 Budget



**NOVI COMMUNITY SCHOOL DISTRICT  
2009-10 BUDGET**

**STATE AID CALCULATION**

<b>I Tax Data:</b>		<b>2009-10</b>	
<b>Taxable Value Growth:</b>		<b>-0.142%</b>	
2008-09 T.V.:	2,385,128,390		2,381,743,290
Homestead:		1,346,841,020	56.55%
Non-Homestead:		<u>1,034,902,270</u>	43.45%
		2,381,743,290	

<b>II Membership Data:</b>				
September 2008 Count		6,196		
September 2009 Count (estimated)		6,085		
Student increase (decrease)		<u>(111)</u>		
		<u>Gen. Ed.</u>	<u>Sp. Ed.</u>	<u>Total</u>
2009 FEBRUARY Count		6,071.06	107.79	6,178.85
2009 SEPTEMBER Count (estimated)		<u>5,977.21</u>	<u>107.79</u>	<u>6,085.00</u>
Blended Count Data:		6,000.67	107.79	6,108.46
February:	<u>25.00%</u>			
September:	<u>75.00%</u>		<u>Inc. (Dec.)</u>	<u>(93.85)</u>

<b>III Grant-In-Aid Data (Total - all sections, see below):</b>		<b>32,322,063</b>	
<b>Section 20 Data:</b>			
The 2009-10 Foundation Allowance will be increased by (estimated):			<u>\$0.00</u>
The 2008-09 Foundation Allowance was:		<u>\$8,799.00</u>	
Thus, the 2009-10 Foundation Allowance is:		<u>\$8,799.00</u>	

**Thus, the INCREASE in State Aid for 2008-09 equates to: \$0.00**

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:	56.00
2009-10 Increase:	<u>0.00</u>
Sub-total:	8,208.42

General Ed. Students:	6,000.67	
Non-homestead TV	1,034,902,270	
Per Student:	172,464.38	
Non-homestead tax rate:	18.00	
Total Non-homestead Revenue per student:	3,104.36	
Commercial Personal TV	150,739,010	
Per Student:	25,120.35	
General Oper. Tax Rate	6.00	
Total Comm Personal Revenue Per Student	<u>150.72</u>	
Total Revenue Per Student		<u>3,255.08</u>

*STATE'S PER PUPIL (General Ed.):* 4,953.34

**SECTION 20 STATE AID: 29,723,365**



**NOVI COMMUNITY SCHOOL DISTRICT  
2009-10 BUDGET**

**STATE AID CALCULATION (Continued)**

**Section 20j Calculation:**

(The total 1999-00 Foundation Allowance increase PLUS the total 2000-01 through 2009-10 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:	56.00
Total 2009-10 Foundation Allowance Increase:	<u>0.00</u>
Sub-total	1,527.00

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:	(56.00)
State portion of 2009-10 Foundation Allowance:	<u>0.00</u>
Sub-total	(1,246.42)

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

<b>SECTION 20j STATE AID:</b>	<b>1,683,668.69</b>
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**Special Education Calculation (Section 51a.2):**

Special Education membership x \$8,489.00

<b>SPECIAL EDUCATION STATE AID:</b>	<b>915,029.31</b>
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<b>TOTAL STATE AID:</b>	<b>32,322,063.24</b>
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**Supplemental (Reduction):**

American Recovery and Reinvestment Act (ARRA)

Estimated Per-Pupil Amount of State Aid Funded by Federal Funds

-\$600.00
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Multiply by Blended Pupil Count

6,000.67
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Total Estimated Supplemental (Reduction)

**-3,600,403.50**

(Note: This amount shifts to Federal Revenue)

<b>ADJUSTED TOTAL STATE AID</b>	<b>28,721,659.74</b>
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**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:	56.00
2009-10 Increase: (estimated)	0.00
Section 20j:	<u>280.58</u>
<b>TOTAL 2008-09 FOUNDATION ALLOWANCE:</b>	<b>8,489.00</b>

**NOVI COMMUNITY SCHOOL DISTRICT  
2009-10 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.

2008-09 Special education costs	(estimated)	8,956,657	A
2008-09 Transportation Special education costs (esti	(estimated)	428,666	B
Sp. ed. costs proration		0.286138	C
Sp. ed. transportation costs proration		0.704165	D
Maximum Foundation Allowance		8,489	F
Sp. Ed. FTE.:		107.79	G

**Calculation:**

(A x C) + (B x D) - F x G

2,562,840	<u>PLUS</u>	301,852	<u>MINUS</u>	915,029
1,949,662	CALCULATED AMOUNT			

NOVI COMMUNITY SCHOOL DISTRICT  
2009-10 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	\$56.00	0.6641%	\$8,489.00	\$591.00	\$9,080.00
2009-10 (est.)	\$0.00	0.0000%	\$8,489.00	\$591.00	\$9,080.00

Average Increase since 1995-96 =	1.8059%	Average C.P.I. since 1995-96 =	2.7127%
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**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.

<b>Summary:</b>	
The full "Novi Foundation Allowance" of \$9,080.00 per pupil can be derived as follows:	
Total Non-homestead tax amount per student:	\$3,255.08
Total State Aid per student amount:	\$4,953.34
Hold Harmless per student amount:	\$590.58
Section 20j per student amount:	<u>\$280.58</u>
<b>TOTAL</b>	<b>\$8,799.58</b>
The "Basic Foundation Allowance" of \$8,489.00 per pupil can be derived as follows:	
Total Non-homestead tax amount per student:	\$3,255.08
Total State Aid per student amount:	\$4,953.34
Section 20j per student amount:	<u>\$280.58</u>
<b>TOTAL</b>	<b>\$8,489.00</b>
The amount of <span style="border: 1px solid black; padding: 2px;">\$8,799.00</span> as shown above is the "Foundation Allowance" as shown on the monthly State Aid Status Reports.	

**NOVI COMMUNITY SCHOOL DISTRICT  
2009-10 BUDGET**

**CALCULATION OF "HOLD HARMLESS" LEVY**

**I Tax Data:**

	<u>2008-09</u>	<u>2009-10</u>	<u>General Operating Tax</u>	<u>General Operating Tax Rate</u>	<u>Supplemental Tax</u>	<u>Supplemental Tax Rate</u>
<b>Taxable Value Growth</b>		<b>-0.1419%</b>				
Taxable Value	2,385,128,390	2,381,743,290				
Homestead		1,179,913,670	0	<b>0.0000</b>	3,122,946	<b>2.6468</b>
Personal-Commercial		150,739,010	904,434	<b>6.0000</b>	398,970	<b>2.6468</b>
Personal-Industrial		16,188,340	0	<b>0.0000</b>	42,847	<b>2.6468</b>
Subtotal		1,346,841,020	904,434		3,564,762	
Non-Homestead:		1,034,902,270	18,628,241	<b>18.0000</b>	0	<b>0.0000</b>
<b>TOTALS</b>		2,381,743,290	<b>19,532,675</b>		<b>3,564,762</b>	

**II Supplemental Millage**

The tax revenue generated can only equal the total membership count x \$590.58  
 Estimated membership: 6,108.46  
 Hold Harmless Factor: 590.58

**Total capped tax yield: 3,607,535.78**

<b>Hold Harmless Millage Levy Derivation - Homestead</b>	
2009-10 Hold Harmless Calculation:	2.6785
2008-09 Adjustment:	(0.0318)
<b>TOTAL 2009-10 Millage:</b>	<b>2.6468</b>

**History of Supplemental Hold Harmless Levies:**

<u>Year</u>	<u>Levy</u>	<u>Cumulative Reduction</u>	<u>Year</u>	<u>Levy</u>	<u>Cumulative Reduction</u>
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	2009-10	2.6468	2.8432
2001-02	4.5574	0.9326			
2002-03	4.3329	1.1571			

**NOVI COMMUNITY SCHOOL DISTRICT  
2009-10 BUDGET**

**RECREATIONAL MILLAGE - GENERAL FUND**

**Tax Calculation:**

Homestead Valuation: 1,346,841,020  
 Non-Homestead Valuation: 1,034,902,270  
 TOTAL VALUATION: 2,381,743,290

2008-09 Millage Levy: 0.9800

**Tax Calculation:** 2,334,108

**TAX SUMMARY:**

	<u>Total Yield</u>	Uncollectable Factor: 0.1500% <u>Uncollectable</u>	<u>Budget</u>
Hold Harmless			
General Operating	19,532,675	29,299	<b>19,503,376</b>
Supplemental	3,564,762	5,347	<b>3,559,415</b>
Rec. Millage	<u>2,334,108</u>	<u>3,501</u>	<u>2,330,607</u>
<b>TOTAL</b>	<b>25,431,545</b>	<b>38,147</b>	<b>25,393,398</b>

**SINKING FUND MILLAGE**

**Tax Calculation:**

Homestead Valuation: 1,346,841,020  
 Non-Homestead Valuation: 1,034,902,270  
 TOTAL VALUATION: 2,381,743,290

2008-09 Millage Levy: 0.4932

**Tax Calculation:** 1,174,676

**NOVI COMMUNITY SCHOOL DISTRICT  
2009-10 BUDGET**

**EFFECT OF HEADLEE - GENERAL FUND**

Estimated General Education Membership:	6,000.67		
<u>Calculation as required by law:</u>			
2008-09 Foundation Allowance under Section 20:		8,208.42	
Non-homestead Taxable Value:	1,034,902,270		
Per Student:	172,464.38		
Non-homestead tax rate:	18.0000		
Non-homestead Revenue Per Student		<u>3,104.36</u>	
Commercial Personal TV	150,739,010		
Per Student:	25,120.35		
General Oper. Tax Rate	6.00		
Commercial Personal TV Per Student		<u>150.72</u>	
Total Revenue Per Student		<u>3,255.08</u>	
STATE'S PER PUPIL (General Ed.):		4,953.34	
<b>TOTAL STATE AID:</b>			<b>29,723,365</b>
<u>Calculation with Headlee Effect:</u>			
2008-09 Foundation Allowance under Section 20:		8,208.42	
Non-homestead Taxable Value:	1,034,902,270		
Estimated General Ed. Students:	6,000.67		
Per Student:	172,464.38		
Non-homestead tax rate:	18.0000		
Revenue per student:		3,104.36	
Commercial Personal TV	150,739,010		
Estimated General Ed. Students:	6,000.67		
Per Student:	25,120		
General Oper. Tax Rate	6.00		
Revenue per student:		<u>150.72</u>	
			<u>3,255.08</u>
STATE'S PER PUPIL (General Ed.):		4,953.34	
<b>TOTAL STATE AID:</b>			<b>29,723,365</b>

**LOSS TO DISTRICT: 0**

<u>History of Headlee Loss to District</u>		
<u>Year</u>	<u>Loss</u>	<u>Cumulative Loss</u>
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

<u>History of C.P.I. Factors used for Headlee Calculations</u>			
<u>Year</u>	<u>C.P.I.</u>	<u>Year</u>	<u>C.P.I.</u>
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%	2009-10	4.4900%
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%		
		<b>Average C.P.I.</b>	
		<b>since 1995-96</b>	<b>2.7127%</b>

**NOVI COMMUNITY SCHOOL DISTRICT  
2009-10 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 Service Supplies		Other			
<b>Fund 110 - General Fund - General Education</b>										
2010	Title I, Part A - Improving Basic Programs	119	3,072	745	0	0		3,817		
	Title I, Part A - Improving Basic Programs	125	48,136	32,750	6,000	9,786		96,672		
	Title I, Part A - Improving Basic Programs	220	2,303	558	5,000			7,861		
	Title I, Part A - Improving Basic Programs	271	1,440	349	5,000			6,789	115,139	
2010	Title II, Pt. A-Teach/Prin Training	221			88,957	5,000		93,957		
	Title II, Pt. A-Teach/Prin Training	280			21,106	0		21,106		
	Title II, Pt. A-Teach/Prin Training	371			16,921	0		16,921		
	Title II, Pt. A-Teach/Prin Training	221			9,392		0	9,392	141,376	
2010	Title II, Pt. D-Enhancing Ed via Technology	110	0	0	747			747		
	Title II, Pt. D-Enhancing Ed via Technology	221			250			250	997	
2010	Title III-Limited English Proficiency	125	10,776	2,140		7,500		20,416		
	Title III-Limited English Proficiency	221				34,015		34,015		
	Title III-Limited English Proficiency	227	0	0				0	54,431	
2010	Adult Basic Education	131	16,758	4,097	966	1,845		23,666		
	Adult Basic Education	132			9,000	0		9,000		
	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		800		4,396	48,699	
2010	WIA EL Civics	131	14,639	3,580		0		18,219		
	WIA EL Civics	221						0		
	WIA EL Civics	226	628	153				781	19,000	
	Subtotal - Fund 110		102,075	45,924	172,697	58,946	0	0	379,642	379,642
<b>Fund 112 - General Fund - Special Education</b>										
2010	IDEA	113	34,083	8,262	49,650	50,229		142,224		
	IDEA	122	572,106	233,833	0	0		805,939	948,163	
	American Recovery and Reinvestment Act (50%)								579,223	
2010	IDEA Part B - Transition	122			500			500	500	
2010	Preschool	122	18,070	9,592				27,662	27,662	
	Subtotal - Fund 112		624,259	251,687	50,150	50,229	0	0	976,325	1,555,548
<b>American Recovery and Reinvestment Act (Reduction from State Aid)</b>									3,600,404	
<b>TOTAL FEDERAL GRANTS</b>			726,334	297,611	222,847	109,175	0	0	1,355,967	5,535,594





**GENERAL FUND**

**Statement of  
Receipts**



**NOVI COMMUNITY SCHOOL DISTRICT  
2009-10 BUDGET**

**STATEMENT OF RECEIPTS**

	<u>2009-10 BUDGET</u>
<b>LOCAL SOURCES:</b>	
Taxes Levied:	
Current Property Taxes (Supplemental-Hold harmless)	3,559,415
Current Property Taxes (General Operating) 25,483,398	19,503,376
Current Property Taxes (Recreational millage)	2,330,607
Deferred Tax Collections	90,000
Tuition	0
Investment Income	200,000
Rental of Facilities	50,000
Community Services:	
Community Education Fees	467,215
Pre-School (Half Day)	336,196
Pre-School (All Day)	121,379
Child Care (C.A.R.E.)/Infant Care	894,176
Insurance Rebate	44,481
Miscellaneous	120,000
<b>TOTAL - LOCAL SOURCES:</b>	<b>27,716,845</b>

**STATE SOURCES:**

Unrestricted:	
State Membership Aid (Sec. 20; 22a)	29,723,365
State Membership Aid (Sec. 20j; 22b)	1,683,669
Prior Year Adjustments	0
Supplemental (Reduction) for American Recovery and Reinvestment Act (ARRA)	(3,600,404)
Restricted:	
Special Education (Sec. 51a.2; 51c)	915,029
Subtotal	28,721,660
Special Education (Sec. 51a; 51c)	1,949,662
Prior Year Adjustments	0
Declining Enrollment (Sec. 29)	40,457
Adult Education	63,819
Vocational Education (Sec 61a.1)	56,159
Bus Safety	0
<b>TOTAL - STATE SOURCES:</b>	<b>30,831,757</b>

**INTERMEDIATE SOURCES:**

Medicaid Reimbursement	11,568
P.A.-18 Funds - Special Education	4,584,963
P.A.-18 Funds - Prior Year Adjustments	0
P.A. - 18 Funds - Vocational Education	45,660
P.A. - 18 Funds - Voc. Tech. Transportation	21,400
CTE Voc. Millage	47,371
<b>TOTAL - INTERMEDIATE SOURCES:</b>	<b>4,710,962</b>

**FEDERAL SOURCES:**

American Recovery and Reinvestment Act (Reduction from State Aid)	3,600,404
Medicaid Outreach	0
Special Education Pre-school	27,662
American Recovery and Reinvestment Act-Special Education IDEA	579,223
Special Education IDEA	948,163
Special Education Transition Grant	500
Title I-A	115,139
Title II-A (Training)	141,376
Title III (English Proficiency)	54,431
Title III (Immigrant)	0
Title VI	997
A.B.E. Grant	48,700
Adult Ed. - Workforce Investment Act (EL Civics Grant)	19,000
<b>TOTAL - FEDERAL SOURCES:</b>	<b>5,535,595</b>

NOVI COMMUNITY SCHOOL DISTRICT  
2009-10 BUDGET

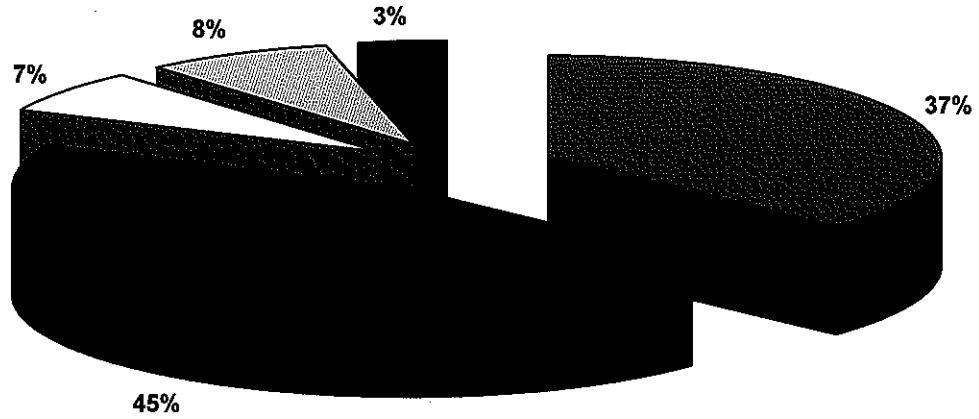
**OTHER SOURCES:**

Bus Loans	0
Sale of Fixed Assets	0
Transfer from Food Service Fund	170,000
<b>TOTAL - OTHER SOURCES:</b>	<b>170,000</b>

<b>GRAND TOTAL - ALL SOURCES</b>	<b>68,965,158</b>
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**NOVI COMMUNITY SCHOOL DISTRICT  
2009-10 Budget**

**General Fund Revenues - by Category**



■ Property Taxes ■ State Aid □ Intermediate School District ▨ Federal Aid ■ Other

Property Taxes	25,483,398
State Aid	30,831,757
Intermediate School District	4,710,962
Federal Aid	5,535,594
Other	2,403,447
<b>TOTAL</b>	<b>68,965,158</b>



# **GENERAL FUND**

## **Statement of Disbursements**

**General Fund – General Education  
General Fund – Special Education  
General fund – Community Services**



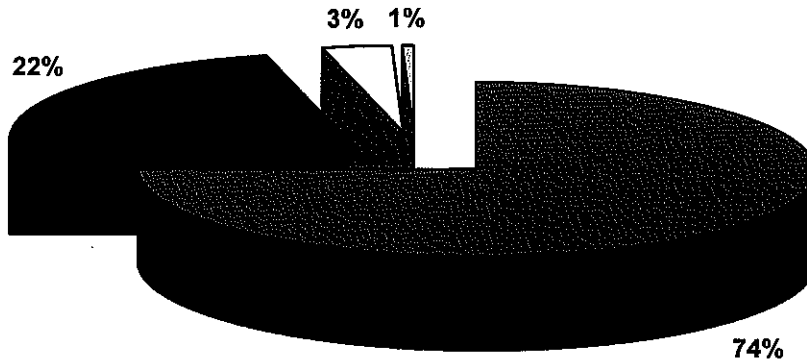


		2008-09 AMENDED BUDGET	2008-09 FINAL BUDGET	FTE	2009-10 PRELIMINARY BUDGET
<b>GENERAL FUND</b>					
<b>110 GENERAL FUND - GENERAL EDUCATION</b>					
<b>INSTRUCTIONAL SERVICES</b>					
111	Elementary	20,045,886	19,942,468	164.00	19,851,973
112	Middle School	6,076,796	6,094,038	53.91	6,215,012
113	High School	9,928,044	9,970,382	89.07	10,348,851
119	Preschool	5,964	3,817	0.00	3,817
125	Compensatory Education	28,587	111,089	1.66	111,089
127	Career & Technical Education	2,009,096	2,009,006	18.00	2,063,059
131	Adult Education - Basic	48,945	46,445	0.00	46,444
132	Adult Education - Secondary	41,205	41,088	0.00	41,164
	<b>Total Instructional Services</b>	<b>38,184,523</b>	<b>38,218,332</b>	<b>326.64</b>	<b>38,681,409</b>
<b>SUPPORT SERVICES</b>					
212	Guidance Services	1,267,448	1,287,020	14.91	1,313,695
216	Social Work Services	107,768	107,768	1.12	113,014
219	Other Pupil Support	335,137	325,807	0.00	309,514
221	Improvement of Instruction	653,999	679,525	3.25	718,022
222	Educational Media Service	1,167,509	1,163,528	13.00	1,164,195
225	Computer-Assisted Instruction	810,732	800,824	6.00	849,511
226	Supv. & Direction of Instructional Staff	258,886	253,933	2.92	261,857
227	Academic Student Assessment	248,917	161,618	1.48	176,629
231	Board of Education	160,522	160,522	0.00	107,014
232	Executive Administration	333,373	332,848	1.75	330,218
241	Office of Principal	3,478,925	3,442,743	29.22	3,296,060
249	Other School Administration	41,399	41,399	0.00	10,799
252	Fiscal Services	628,601	627,736	6.62	633,036
259	Other Business Services	399,861	274,861	0.00	348,593
261	Operating Buildings Services	6,956,649	6,928,498	50.00	6,918,707
266	Security Services	64,306	64,306	0.00	69,141
271	Pupil Transportation	3,112,406	3,002,767	38.05	2,540,432
282	Communication Services	163,282	179,683	0.00	144,871
283	Personnel Services	313,824	299,824	1.00	292,866
284	Information Management Services	212,470	212,470	2.00	201,472
289	Other Central Services	150,391	146,736	2.00	149,012
291	Other Pupil Services	0	1,022	0.00	0
299	Other Support Services	196,388	196,388	0.25	184,854
371	Non-Public School Pupils	16,921	16,921	0.00	16,921
391	Community Services	2,000	2,000	0.00	2,000
	<b>Total Support Services</b>	<b>21,081,715</b>	<b>20,710,749</b>	<b>173.57</b>	<b>20,152,432</b>
<b>OTHER TRANSACTIONS</b>					
600	Other Transactions	698,380	698,281	0.00	599,700
	<b>Total Other Transactions</b>	<b>698,380</b>	<b>698,281</b>	<b>0.00</b>	<b>599,700</b>
<b>TOTAL GENERAL FUND - GENERAL EDUCATION</b>		<b>59,964,618</b>	<b>59,627,361</b>	<b>500.20</b>	<b>59,433,541</b>

	<u>2008-09 AMENDED BUDGET</u>	<u>2008-09 FINAL BUDGET</u>	<u>FTE</u>	<u>2009-10 PRELIMINARY BUDGET</u>
<b>GENERAL FUND</b>				
<b>112 GENERAL FUND - SPECIAL EDUCATION</b>				
<b>INSTRUCTIONAL SERVICES</b>				
113 HS Instruction	0	46,200	0.00	142,224
119 Summer School	6,869	6,682	3.00	6,887
122 Special Education	6,756,185	6,596,492	69.64	6,986,579
<b>Total Instructional Services</b>	<u>6,763,053</u>	<u>6,603,174</u>	<u>72.64</u>	<u>6,993,466</u>
<b>SUPPORT SERVICES</b>				
213 Health Services	208,500	208,500	0.00	208,500
214 Psychological Services	260,487	260,487	0.50	100,211
215 Speech Pathology & Auditory Services	1,078,212	1,078,212	10.00	1,099,686
216 Social Work Services	487,445	487,445	5.48	520,658
218 Teacher Consultant	794,325	795,980	6.50	811,873
226 Supv. & Direction of Instructional Staff	193,952	193,952	1.00	197,588
271 Pupil Transportation	500	500	0.00	500
<b>Total Support Services</b>	<u>3,023,422</u>	<u>3,025,077</u>	<u>23.48</u>	<u>2,939,016</u>
<b>TOTAL GENERAL FUND - SPECIAL EDUCATION</b>	<u>9,786,476</u>	<u>9,628,252</u>	<u>96.12</u>	<u>9,932,482</u>
<b>GENERAL FUND</b>				
<b>113 GENERAL FUND - COMMUNITY SERVICES</b>				
118 Preschool	449,810	446,816	16.47	448,959
311 Community Services	308,008	308,237	3.00	313,011
321 Community Recreation	523,552	521,224	13.00	480,154
351 Care of Children	1,068,384	1,004,639	11.00	999,073
<b>TOTAL GENERAL FUND - COMMUNITY EDUCATION</b>	<u>2,349,755</u>	<u>2,280,916</u>	<u>43.47</u>	<u>2,241,196</u>
<b>GRAND TOTAL - GENERAL FUND</b>	<u>72,124,684</u>	<u>71,536,529</u>	<u>639.79</u>	<u>71,607,219</u>

NOVI COMMUNITY SCHOOL DISTRICT  
2009-10 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 – General Education**



**GENERAL FUND**

110 GENERAL FUND - GENERAL EDUCATION INSTRUCTIONAL SERVICES 111 Elementary		2008-09 AMENDED BUDGET	2008-09 FINAL BUDGET	FTE	2009-10 PRELIMINARY BUDGET
<b>1000 SALARIES</b>					
	Classroom Teachers	13,196,026	13,101,318	163.00	13,183,262
	Paraprofessional	84,735	81,154	1.00	26,341
	Teacher Contingency	0	0	0.00	0
	Substitute Teachers	65,912	49,912		59,895
	Outdoor Education Staff	37,082	37,082		37,082
	Other	60,840	60,840		51,776
	<b>Total Salaries</b>	<b>13,444,595</b>	<b>13,330,306</b>	<b>164.00</b>	<b>13,358,356</b>
<b>2000 EMPLOYEE BENEFITS</b>					
	Non-Mandatory Benefits	2,369,747	2,349,729		2,272,477
	Mandatory Benefits	3,269,546	3,265,671		3,322,105
	<b>Total Employee Benefits</b>	<b>5,639,293</b>	<b>5,615,400</b>		<b>5,594,582</b>
<b>3000 PURCHASED SERVICES</b>					
	Travel/Conferences	1,350	1,350		0
	Contracted Services	0	0		0
	Contracted Personnel	230,870	290,870		349,044
	Copier Lease	74,205	70,058		70,058
	Outdoor Education Fees	0	0		0
	Miscellaneous	4,747	1,497		1,497
	<b>Total Purchased Services</b>	<b>311,172</b>	<b>363,775</b>		<b>420,599</b>
<b>5000 SUPPLIES &amp; MATERIALS</b>					
	Teaching Supplies	463,747	445,907		302,343
	Textbooks (Building Allocation)	7,000	7,000		0
	Textbooks (Central Allocation)	177,580	177,580		157,671
	<b>Total Supplies &amp; Materials</b>	<b>648,327</b>	<b>630,487</b>		<b>460,014</b>
	<b>CAPITAL OUTLAY</b>				
<b>6000</b>	Instructional Equipment	2,500	2,500		18,422
	<b>Total Capital Outlay</b>	<b>2,500</b>	<b>2,500</b>		<b>18,422</b>
	<b>OTHER</b>				
<b>7000</b>	Dues/Memberships	0	0		0
	<b>Total Other</b>	<b>0</b>	<b>0</b>		<b>0</b>

PORTION OF THIS PAGE FUNDED BY FEDERAL GRANT(S)	
Title IId	747
<b>Total</b>	<b>747</b>

<b>TOTAL</b>	2,045,886	19,942,468	164.00	19,851,973
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**GENERAL FUND**

110 GENERAL FUND - GENERAL EDUCATION INSTRUCTIONAL SERVICES 112 Middle School	2008-09 AMENDED BUDGET	2008-09 FINAL BUDGET	FTE	2008-09 PRELIMINARY BUDGET
<b>1000 SALARIES</b>				
Classroom Teachers	4,028,595	4,029,880	53.91	4,167,902
Teacher Contingency	0	0	0.00	0
Paraprofessional	10,995	12,050	0.00	0
Substitute Teachers	14,549	14,549		17,459
Other	38,279	38,279		38,279
Total Salaries	<u>4,092,418</u>	<u>4,094,758</u>	<u>53.91</u>	<u>4,223,640</u>
<b>2000 EMPLOYEE BENEFITS</b>				
Non-Mandatory Benefits	713,677	713,730		700,514
Mandatory Benefits	1,004,722	1,005,308		1,051,330
Total Employee Benefits	<u>1,718,400</u>	<u>1,719,038</u>		<u>1,751,844</u>
<b>3000 PURCHASED SERVICES</b>				
Travel/Conferences	1,170	1,170		600
Contracted Services	0	0		0
Contracted Personnel	77,913	87,913		93,496
Copier Lease	22,603	21,813		21,813
Miscellaneous	13,706	13,706		13,706
Total Purchased Services	<u>115,392</u>	<u>124,602</u>		<u>129,615</u>
<b>5000 SUPPLIES &amp; MATERIALS</b>				
Teaching Supplies	95,766	100,820		96,913
Textbooks (Building Allocation)	27,000	27,000		10,000
Textbooks (Central Allocation)	0	0		0
Total Supplies & Materials	<u>122,766</u>	<u>127,820</u>		<u>106,913</u>
<b>6000 CAPITAL OUTLAY</b>				
Instructional Equipment	27,820	27,820		3,000
Total Capital Outlay	<u>27,820</u>	<u>27,820</u>		<u>3,000</u>
<b>7000 OTHER</b>				
Dues/Memberships	0	0		0
		0		

<b>TOTAL</b>	<b>6,076,796</b>	<b>6,094,038</b>	<b>53.91</b>	<b>6,215,012</b>
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GENERAL FUND

110 GENERAL FUND - GENERAL EDUCATION INSTRUCTIONAL SERVICES 113 High School	2008-09 AMENDED BUDGET	2008-09 FINAL BUDGET	FTE	2008-09 PRELIMINARY BUDGET
<b>1000 SALARIES</b>				
Classroom Teachers	6,480,204	6,509,272	89.07	6,586,067
Teacher Contingency	0	0	0.00	0
Substitute Teachers	20,000	20,000		24,000
Other	164,434	164,434		158,263
Total Salaries	<u>6,664,638</u>	<u>6,693,706</u>	<u>89.07</u>	<u>6,768,330</u>
<b>2000 EMPLOYEE BENEFITS</b>				
Non-Mandatory Benefits	1,107,978	1,102,880		1,051,932
Mandatory Benefits	1,639,399	1,646,502		1,688,677
Total Employee Benefits	<u>2,747,376</u>	<u>2,749,382</u>		<u>2,740,609</u>
<b>3000 PURCHASED SERVICES</b>				
Travel/Conferences	6,250	6,250		1,160
Contracted Services	0	0		0
Contracted Personnel	127,373	137,373		164,848
Alternative Ed Tuition	20,231	20,231		20,231
Copier Lease	44,417	45,681		45,681
Miscellaneous	27,135	24,135		23,946
Total Purchased Services	<u>225,406</u>	<u>233,670</u>		<u>255,866</u>
<b>5000 SUPPLIES &amp; MATERIALS</b>				
Teaching Supplies	143,762	146,762		175,843
Textbooks (Building Allocation)	13,500	13,500		0
Textbooks (Central and Grant Allocation)	31,220	31,220		283,420
Other Supplies	36,144	36,144		48,102
Total Supplies & Materials	<u>224,626</u>	<u>227,626</u>		<u>507,365</u>
<b>6000 CAPITAL OUTLAY</b>				
Instructional Equipment	13,402	13,402		40,085
Total Capital Outlay	<u>13,402</u>	<u>13,402</u>		<u>40,085</u>
<b>7000 OTHER</b>				
Dues/Memberships	32,596	32,596		16,596
Other	20,000	20,000		20,000
Total Other	<u>52,596</u>	<u>52,596</u>		<u>36,596</u>
<b>TOTAL</b>	<u>9,928,044</u>	<u>9,970,382</u>	<u>89.07</u>	<u>10,348,851</u>

**GENERAL FUND**

110 GENERAL FUND - GENERAL EDUCATION INSTRUCTIONAL SERVICES 119 Summer School	2008-09 AMENDED BUDGET	2008-09 FINAL BUDGET	FTE	2009-10 PRELIMINARY BUDGET
<b>1000 SALARIES</b>				
Classroom Teachers	4,800	3,072	0.00	3,072
Total Salaries	4,800	3,072	0.00	3,072
<b>2000 EMPLOYEE BENEFITS</b>				
Non-Mandatory Benefits	0	0		0
Mandatory Benefits	1,164	745		745
Total Employee Benefits	1,164	745		745
<b>3000 PURCHASED SERVICES</b>				
Insurance	0	0		0
Contracted Personnel	0	0		0
Rental of Vehicles	0	0		0
Miscellaneous	0	0		0
Total Purchased Services	0	0		0
<b>5000 SUPPLIES &amp; MATERIALS</b>				
Teaching Supplies	0	0		0
Textbooks	0	0		0
Gasoline	0	0		0
Total Supplies & Materials	0	0		0

PORTION OF THIS PAGE FUNDED BY FEDERAL GRANT(S)	
Title Ia	3,817
Total	3,817

<b>TOTAL</b>	5,964	3,817	0.00	3,817
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