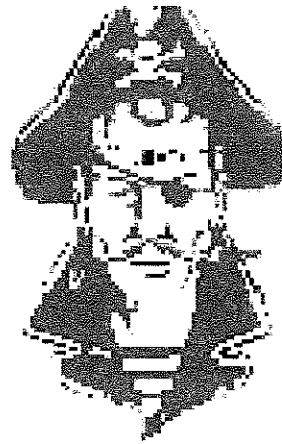


# RIVERVIEW COMMUNITY SCHOOLS

## 2013-2014 BUDGET



JUNE 25, 2013

**2013 Tax Rate Request (This form must be completed and submitted on or before September 30, 2013)**

**MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS**

Carefully read the instructions on page 2.

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes  
**Wayne**

2013 Taxable Value of ALL Properties in the Unit as of 5-28-13  
**317,038,267**

Local Government Unit Requesting Millage Levy  
**Riverview Community School District**

For LOCAL School Districts: 2013 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.  
**106,615,641 includes util personal**

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2013 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5)** 2012 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2013 Current Year "Headlee" Millage Reduction Fraction	(7) 2013 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth In Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Voted	oper. NH	05/02/06	18	18	1.0	18	1.0	18	9	9	12/2016
Bond	debt srv	09/21/12	4.2	N/A	1.0	N/A	1.0	4.2	2.1	2.1	06/2021

Prepared by  
**Frank J. Verhoven**

Telephone Number  
**734-285-9666**

Title of Preparer  
**Director of Finance**

Date  
**6/25/2013**

**CERTIFICATION:** As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

<input type="checkbox"/> Clerk	Signature	Print Name	Date
<input checked="" type="checkbox"/> Secretary		<b>Cynthia Houdek</b>	<b>6/25/2013</b>
<input checked="" type="checkbox"/> Chairperson	Signature	Print Name	Date
<input type="checkbox"/> President		<b>Shawn Filkins</b>	<b>6/25/2013</b>
Total School District Operating Rates to be Levied (HI/Supp and NH Oper ONLY)		Rate	
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal		<b>0</b>	
For Commercial Personal		<b>6</b>	
For all Other		<b>18</b>	

\* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

**\*\* IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

**Riverview Community School District  
2013-2014 Budget Assumptions  
25-Jun-13**

\* Enrollment budget at 2012-2013 levels. Blend is 90% Fall and 10% following Spring

	FTE
Fall	2,873.88
Spring	2,830.00
Blend	2,869.51

\* Foundaton allowance increased \$10 per FTE. New rate \$7,798.

\* Foundation of "homedistrict" is received for out of district students

\* Terms of all settled contracts are included

\* Pending the settlement of their contract, the teachers have been budgeted at 2012-2013 salaries.

\* Retirement Contribution rate is 29.35%. The State of Michigan will provide funding through retirement stabilization for a net cost to the District of 24.79%. The Retirement Stabilizaton funds are budgeted as Distict Revenue in accordance with State of Michigan Guidance dated June 6, 2014

\* Health insurance will increase by 3%

\* Facility/Technology Upgrade Budget has been maintained at \$600,000

\* Impact of the Federal Health Care Act has been budgeted as a \$200,000 Expenditure

\* Grants have been budgeted at 2012-2013 levels.

Recap of Budget

Riverview Community School District  
 Recap 2013-2014 Budget  
 25-Jun-14

**Revenue**

Transfer from Technology Fund	\$ (104,000)	
Retirement Stabilization Funding	\$ 356,713	
Foundation per pupil increase	\$ 28,700	
Foundation change due to prior yr taxes writtenoff	\$ (229,930)	
Ed jobs grant	\$ (34,085)	
At Risk		
Other Grants Adjustments		<u>\$ 17,398</u>

**Expenditures:**

Retirement Rate Increase offset by Retirement Stabilization Funding	\$ 356,713	
2 Retirees replaced with BA step 2	\$ (103,467)	
Taxes Abated and written off	\$ (229,930)	
Health ins full year of change and 3% increase	\$ (152,975)	
Bus Purchase	\$ (20,000)	
Affordable Health Care Act	\$ 200,000	
Principal payment on energy improvement loan	\$ 14,000	
Other expenses	\$ 21,195	
<b>Total Expenditures</b>		<u><b>\$ 85,536</b></u>

**Net Change** \$ (68,138)

Beginning Fund Balance increased \$802,832 as a results of the annual audit

**Fund Balance June 30, 2014** **\$ 604,178**  
**Percent of Expenses** **2.32%**

**RIVERVIEW COMMUNITY SCHOOL DISTRICT  
GENERAL FUND BUDGET  
2013/2014  
JUNE 25, 2013**

	<b>2013/2014 Adopted June 25, 2013</b>	<b>2012/2013 Amendment #2 June 25, 2013</b>	<b>Change</b>
<b>REVENUES:</b>			
LOCAL	\$ 2,548,332	\$ 2,652,332	\$ (104,000)
STATE	21,623,387	21,467,903	155,484
FEDERAL	783,681	817,766	(34,085)
TOTAL REVENUES	24,955,400	24,938,001	17,399
INCOMING REVENUES AND OTHER TRANSACTIONS	29,894	29,894	-
TOTAL REVENUES AND OTHER TRANSACTIONS	<b>24,985,294</b>	<b>24,967,895</b>	<b>17,399</b>
<b>EXPENSES:</b>			
INSTRUCTION-			
BASIC PROGRAMS	13,455,957	13,201,570	254,387
ADDED NEEDS	2,512,886	2,487,631	25,256
SUPPORT SERVICES-			
PUPIL	1,367,284	1,349,681	17,603
INSTRUCTION	638,347	647,241	(8,894)
GENERAL ADMINISTRATION	495,137	491,731	3,407
SCHOOL ADMINISTRATION	1,625,783	1,613,641	12,141
FISCAL SERVICES	614,928	840,549	(225,621)
OPERATION / MAINTENANCE & SECURITY	2,895,996	2,870,291	25,705
TRANSPORTATION	587,312	607,207	(19,895)
PERSONNEL SERV. & TECHNOLOGY	1,109,717	1,130,890	(21,174)
ATHELTICS	538,298	531,222	7,076
COMMUNITY SERVICE	100,328	98,782	1,546
SUB-TOTAL EXPENSES	<b>25,941,972</b>	<b>25,870,436</b>	<b>71,536</b>
OUTGOING TRANSFERS AND MISC.	97,002	83,002	14,000
TOTAL EXPENDITURES APPROPRIATED	<b>26,038,974</b>	<b>25,953,438</b>	<b>85,536</b>
EXCESS REVENUE (DEFICIT) FROM OPER.	<b>(1,053,680)</b>	<b>(985,543)</b>	<b>(68,137)</b>
<b>CAPITAL PROJECT EXPENDITURES:</b>			
PREVENTATIVE MAINT.	-	-	-
TECHNOLOGY	-	-	-
TOTAL CAPITAL PROJECT EXPENDITURES	-	-	-
EXCESS REVENUE (DEFICIT) OVER EXPENSES & CAPITAL PROJECTS	<b>(1,053,680)</b>	<b>(985,543)</b>	<b>(68,137)</b>
FUND BALANCE - BEGINNING OF YEAR	1,657,859	2,643,402	(985,543)
FUND BALANCE - END OF YEAR	<b>\$ 604,178</b>	<b>\$ 1,657,859</b>	<b>\$ (1,053,680)</b>
% OF FUND BALANCE TO EXPENDITURES	<u>2.32%</u>	<u>6.39%</u>	
<b>FUND BALANCE SUMMARY :</b>			
RESERVES - WORKING CAPITAL 15% EXP	\$ 3,905,846	\$ 3,400,000	\$ 505,846
			-
UNRESERVED FUNDS	(3,301,668)	(1,742,141)	(1,559,527)
FUND BALANCE - END OF YEAR JUNE 30,	<b>\$ 604,178</b>	<b>\$ 1,657,859</b>	<b>\$ (1,053,680)</b>

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION  
OF THE RIVERVIEW COMMUNITY SCHOOL DISTRICT  
2013-2014 BUDGET**

**BE IT RESOLVED**, that this shall be the general appropriations of the Riverview Community School District for the fiscal year 2013 / 2014: A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the Riverview 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 school district for fiscal year 2013 / 2014 is as follows:

REVENUE:	
LOCAL	\$ 2,548,332
STATE	21,623,387
FEDERAL	783,681
INCOMING TRANSFERS AND OTHER TRANSACTIONS	<u>29,894</u>
TOTAL REVENUE	24,985,294
FUND BALANCE, JULY 1,	2,643,402
LESS APPROPRIATED FUND BALANCE	<u>                    </u>
FUND BALANCE AVAILABLE TO APPROPRIATE	<u>2,643,402</u>
TOTAL AVAILABLE TO APPROPRIATE	<u>\$ 27,628,696</u>

**BE IT FURTHER RESOLVED**, that **\$26,031,898** of the total available to appropriate in the **GENERAL FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:	
INSTRUCTION-	
BASIC PROGRAM	\$ 13,455,957
ADDED NEEDS	2,512,886
SUPPORT SERVICES-	
PUPIL	1,367,284
INSTRUCTION	638,347
GENERAL ADMINISTRATIVE	495,137
SCHOOL ADMINISTRATION	1,625,783
FISCAL SERVICES	614,928
OPERATION / MAINTENANCE & SECURITY	2,895,996
TRANSPORTATION	587,312
PERSONNEL SERV. & TECHNOLOGY	1,109,717
ATHLETICS	531,222
COMMUNITY SERVICES	100,328
OUTGOING TRANSFERS & OTHER TRANSACTIONS	97,002
CAPITAL PROJECT EXPENDITURES	<u>                    </u>
TOTAL APPROPRIATED	<u>\$ 26,031,898</u>

**BE IT FURTHER RESOLVED**, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **SPECIAL REVENUE FUND (Cafeteria, and Latch Key)** of the Riverview Community School District for the fiscal year 201 / 2013 is as follows:

REVENUE:	
LOCAL SOURCES	\$ 338,152
STATE SOURCES	33,644
FEDERAL SOURCES	391,792
INCOMING TRANSFERS AND OTHER TRANSACTIONS	<u>                    </u>
TOTAL REVENUE	763,588
FUND BALANCE, JULY 1,	51,540
LESS APPROPRIATED FUND BALANCE	-
FUND BALANCE AVAILABLE TO APPROPRIATE	-
TOTAL AVAILABLE TO APPROPRIATE	<u>\$ 815,128</u>

**BE IT FURTHER RESOLVED**, that **\$763,588** of the total available to appropriate in the **SPECIAL REVENUE FUND (Cafeteria, and Latch Key)** is hereby appropriated in the amounts and for the purpose set forth below:

EXPENDITURES:	
FOOD SERVICE	\$ 631,538
LATCH KEY	<u>132,050</u>
TOTAL APPROPRIATIONS	<u>\$ 763,588</u>