



CITY OF RIVERVIEW
PROPOSED OPERATING BUDGET
FISCAL YEAR 2015/16

CITY OF RIVERVIEW, MICHIGAN

PROPOSED OPERATING BUDGET

JULY 1, 2015 – JUNE 30, 2016

Tim Durand

MAYOR

Lynn M. Blanchette

COUNCILMEMBER

Andrew M. Swift

COUNCILMEMBER

James D. Trombley

COUNCILMEMBER

Thomas E. Coffey

COUNCILMEMBER

Elmer E. Trombley

COUNCILMEMBER

Dean E. Workman

MAYOR PRO-TEM

CITY MANAGEMENT TEAM

Douglas W. Drysdale
CITY MANAGER

Robert J. Bobeck
DIRECTOR OF SOLID WASTE

Larry D. Hunter
DIRECTOR OF PUBLIC WORKS

Kirk A. Borger
DIRECTOR / CHILDREN'S LIBRARIAN

Cynthia M. Hutchison
CITY CLERK

Todd M. Dickman
RECREATION DIRECTOR

Carol M. Mayerich
HUMAN RESOURCES DIRECTOR

Douglas W. Drysdale
FINANCE DIRECTOR / TREASURER

Clifford S. Rosebohm Jr.
POLICE / FIRE CHIEF

Scott S. Ford
DIRECTOR OF GOLF COURSE MANAGEMENT & SERVICES

David J. Scurto,
Carlisle/Wortman Associates, Inc.
DIRECTOR OF COMMUNITY DEVELOPMENT / BUILDING & ENGINEERING

Kim T. Harper
INFORMATION TECHNOLOGY / CABLE TV

City of Riverview
Directory of Boards & Commissions

Ad Hoc Audit Committee	Beautification Commission	Ad Hoc Riverview Highlands Facilities Committee	Ad Hoc SummerFest / Cruisin' Downriver Committee	Ad Hoc Environmental Engineering Committee
Douglas Drysdale	Pamela Brown	Lynn Blanchette	Tim Durand	Lynn Blanchette
Cliff Rosebohm	Betty Hajkus	Tim Durand	Rebecca McKinney	Bob Bobeck
James Trombley	Patty Martin	Scott Ford	Rose Mosolgo	Douglas Drysdale
Dean Workman	Andrew Swift	Randall Pentiuk	Andrew Swift	Tim Durand
	5 Vacancies	James Trombley	3 Vacancies	John Menna
		Douglas Drysdale		Andrew Swift
Citizens Community Development Block Grant				
Ad Hoc Civil Engineering Committee	Advisory Committee	Board of Review	City of Riverview Building Authority	Election Commission
Lynn Blanchette	Lynn Blanchette	Kaye Davies	Frank Christensen	Andrew Swift
Tim Durand	James Trombley, Alt.	Mary Jarosz	Jack Kesterson	Cindy Hutchison
Larry Hunter		Deborah Muzzin, Alt	Ronald Miller	Randall Pentiuk
Dave Scurto		Brian Webb	4 Vacancies	James Trombley
James Trombley				Dean Workman
Ad Hoc Land Preserve Committee	City Planning Commission	Parks and Recreation Commission	Library Commission	Board of Zoning Appeals
Robert Bobeck	David Astalos	John Kelley	Judy Duncan	Frank Christensen
Thomas Coffey	Michael Candela	Rebecca McKinney	Heather Dunlop	Mark Drysdale
Douglas Drysdale	Andrew Frazier	David Mizzi	Linda Farrar	Joni Foley, Alt
Randall Pentiuk	Emmanuel Kollias	Rebecca Pelkey	Deborah Helton	Andrew Frazier, Planning Com Liaison
John Menna	Eric Martin	Lynette Prinz	Stacy Kulaszewski	Robert Hohlfelder
Andrew Swift, Alt.	Valli Mohammadi	Cherita Rensi		Mary Jarosz
Elmer Trombley	Theodore Orosz	Adam Tibbs		Michael Pelkey
James Trombley	David Wassick	David Wright		Fredrick Stull
Edward Worrell	1 Vacancy	3 Vacancies		

City of Riverview
Directory of Boards & Commissions

Retirement Board of Trustees	Economic Development Corporation / Brownfield Redevelopment Authority	27th District Court Joint Management Committee	The Taylor Act 179 Authority	Local Officers' Compensation Commission
Gary Chevillet	Gerald Masley	Lynn Blanchette	Robert Bobeck	Michael Capraro
Doug Drysdale	Michael Pelkey	Todd Drysdale	Jason Couture	Robert Hohlfelder
John Girrbach	Gerald Todd	Randy Kalmbach	Douglas Drysdale	Mary Jarosz
Sandra Miller	6 Vacancies	Doug Drysdale, Alternate	Tim Durand, Alternate	Jeri Katai
Karen Orosz			Dave Mackie	
James Pidcock			Elmer Trombley	
Eric Thome				
Jeff Webb				
Joint Recreational Use Committee	Ad Hoc Strategic Vision Committee	Wyandotte / Riverview Reciprocal Agreement	School Liaison	Downspout Disconnection Appeal Committee
Todd Dickman	Vince Ammoscato	Todd Dickman	Shawn Filkins	Inactive
Doug Drysdale	Jeanette Bartlett	Todd Drysdale	James Trombley	
Shawn Filkins	Charles Bedirian	Scott Ford		Board of Massage
Amy Laura-Frazier	Mark Drysdale	Joseph Peterson		Inactive
Allen Gaggini	Joni Foley	Fred Pischke		
Larry Hunter	Al Gaggini	Ken Prygoski		Riverview Historical Commission
Cheryl Irving	Eve Howell	James DeSana		Inactive
Gary Kennedy	Larry Hunter	Andrew Swift		
Gary O'Brien	James Kiturkes	Elmer Trombley		Personnel Board
Michael Pelkey	Bruce Pease	James Trombley		Inactive
Amy Wright	Jerry Perry			
Jeff Stergalas	Karen Roberts			Senior Recreation Commission
Andrew Swift	Cliff Rosebohm			Inactive
James Trombley	Andy Swift, Alt.			
Frank Verhoven	Dean Workman			

CITY MANAGER'S BUDGET MESSAGE



City Manager's Budget Transmittal Letter

April 9, 2015

Dear Mayor Durand, City Council Members and residents:

I am pleased to submit to you the proposed annual operating budget for the City of Riverview for the fiscal year beginning July 1, 2015 and ending June 30, 2016. This budget has been prepared in accordance with the Michigan Uniform Budget Act (PA 2 of 1968 as amended), and Chapter VIII of the City of Riverview's Charter, entitled "General Finance – Budget, Audit". As required by State mandates, each fund within the proposed budget is balanced per estimated revenues and expenditures and available fund balances.

As you all know, this has been a very challenging budget process this year due to the number of changes both in personnel and City operations. Riverview, along with the entire Metro Detroit region, is facing significant challenges in providing the same levels of service to its residents that it has in the past. Revenues for most of the City's funds are flat or show nominal increases, primarily due to the economy in the State of Michigan. In comparison, costs are rising and don't appear to be slowing down.

As in past years, the Governor of the State of Michigan has presented his budget for the State, which includes criteria that municipalities must meet to receive their allocation of revenue sharing payments. The legislature has limited the criteria to only requiring accountability and transparency for City finances; however, we continue to explore sharing of services with our neighboring communities as well as reducing our long-term legacy costs.

In regards to transparency of the City's finances, our City website has made available audit reports, pension reports, and budget reports over the past few years. In addition, other information (including employee compensation) has also been presented. The Governor has created templates for municipalities to use; our staff will be reviewing these and updating the City website with additional information in the upcoming year.

The City has also been working with its neighboring communities for years to reduce costs and provide services to its residents. Under Appendix F, I've provided a list of these services. These shared services allow us to provide services that would otherwise be too expensive for us to fund alone. In recent fiscal years, the City has partnered with the City of Trenton to share emergency dispatch services; the process continues for also sharing jail services with Trenton. In addition, Riverview has joined a consortium with the cities of Southgate and Wyandotte to share assessing services. We will continue to seek opportunities for sharing services with our neighboring communities in order to save costs and provide better service.

In regards to employee compensation, the City has been proactive in managing and reducing costs over the past few years. Many of the employee groups have taken zero percent or nominal wage increases over the past few years, including two groups that took a wage reduction. In addition, we've negotiated with many of the groups that new employees no longer enter our pension system but instead receive a defined contribution plan for their retirement; as of the date of this budget message there is only one bargaining unit that has not agreed to this.

Health insurance costs has also been addressed, with the City entering into high-deductible health insurance plans, self-insuring prescription coverage, changing prescription co-pays to entice users into using lower-cost generic drugs, and moving Medicare-eligible retirees into lower cost coverage. In addition, we have negotiated with the two police units that new employees in those will now contribute towards their retiree healthcare costs with the City also contributing. These changes are being made to begin to cap our legacy costs.

As of the date of this budget message, there is one bargaining unit whose contract has expired. At the end of the current fiscal year, the Public Works group contract expires. We will be working with these groups to meet the criteria established by the Governor. I anticipate these negotiations to be difficult, as employees will be asked for sacrifices.

The proposed operating budgets for the City, excluding enterprise funds, are \$13,812,967, an increase of approximately \$709,000 compared to last year's adopted budget. To balance the budget, a number of unpleasant steps have been proposed; these will be discussed further in the following section.

General Fund

The proposed 2015/16 budget for the General Fund shows a small surplus of \$14,685. Proposed revenues are \$10,494,090, while proposed expenditures are \$10,479,405. In comparison, the 2014/15 General Fund proposed budget included \$10,137,335 of revenues and \$10,133,251, of expenditures, and the 2013/14 audited financials included \$9,598,538 of revenues and \$9,380,084 of expenditures.

The General Fund, which provides the majority of services to residents, is primarily funded by three sources of revenues: (1) property tax revenues, which make up 44.0% of total revenues in 2015/16; (2) state sources of revenues, which make up 11.5% of total revenues; and (3) operating transfers from enterprise funds, which made up 26.0% of total revenues. These three sources, which comprise 81.5% of this year's General Fund revenues, all are facing reductions or nominal increases due to the State economy.

Property tax revenues continue to be impacted by lower home values. Assessed values rebounded nicely in 2015, with Riverview having the highest year-to-year increase in Wayne County. Assessed values in Riverview increased 21% from last year's values while taxable

values increased only 2.2%. This resulted in a nominal increase in property tax revenues of \$60,000 as compared to the previous adopted budget. Due to the previous declines in property tax revenue along with the slow recovery, the City operating millage directly affects the General Fund and services such as public safety, public works, recreation, and general government administration, are proposed to remain at the same levels.

In addition to the overall decline in property tax revenues, the City's revenue-sharing payments from the State of Michigan continue to be flat as the State attempts to balance their own budget. Over the past few years, the State has been able to balance their budgets by reducing the amount of funds they pass on to the municipalities through revenue-sharing payments. As recently as fiscal year 2003/04, Riverview received \$1,332,264 in revenue-sharing payments. For the upcoming budget, we are only projecting to receive \$1,183,550, a loss of almost \$150,000 compared to 2003/04. In total, Riverview has lost nearly \$5 million of revenue sharing due to cuts implemented by the State of Michigan.

Finally, operating transfers from the Land Preserve have been slightly increased in this year's proposed budget. Revenues at the Land Preserve are directly impacted by the economy, and volume has increased significantly as the economy recovers. However, there are no assurances that this waste will continue and so we have not budgeted with that expectation.

Steps that have already been taken over the past few years to offset these reductions in revenues include the following:

- Eliminated five clerical positions in City Hall.
- Eliminated the full-time building inspector and outsourced the community development and building department administration, including inspections.
- Conversion of the animal control officer, code enforcement officer, and fire marshal positions from full-time to part-time employees with no benefits.
- Locked out the majority of new employees from joining the City's pension system, and instead offered defined contribution plans.
- Adjusted the health insurance provided to employees to a high-deductible insurance plan, and subsequently reducing premiums.
- Required the majority of employees to contribute a portion of their wages to their health insurance coverage.
- Self-insured the prescription coverage for all employees and retirees, and adjusting co-pays to increase usage of generic drugs.

- Negotiated a three-year wage freeze with the fire department, and no wage increases with administrative personnel since July 2007.
- Transferred Medicare-eligible retirees to an alternate health insurance plan that reduced premiums significantly.

Unfortunately, these measures will only provide the City with enough savings for this budget; based on future projections, the City will need to look to increase revenues or reduced expenditures beginning with next year's budget. This may result in further staffing reductions, as well as reducing services provided to the residents. My staff and I will continue to explore savings throughout the year and will bring forward options for the Mayor and City Council to consider. In spite of these savings, the City will strive to continue to provide the high level of service that our residents have become accustomed.

Budget Process

The annual budget of the City of Riverview is a one year plan for financing the operation and programs of the City government. The most significant elements in the budgetary process are:

- The City Charter requires the City Manager to prepare and present a proposed budget for the succeeding fiscal year. It is the responsibility of the City Council, based upon the City Manager's proposed budget, to deliberate upon and adopt the annual budget. In fact, the City Charter stipulates that, should the City Council fail to adopt the budget by the second Monday in June, the City Manager's proposed budget is deemed adopted without further action by the City Council.
- The City Council approves the annual budget in the form of a resolution which authorizes the City Manager to proceed with the budget implementation. Also, per resolution, the City Council adopts the annual tax levies which establish real and personal property taxes for the forthcoming fiscal year. The City Clerk certifies the adopted tax levies to the City Assessor within three days of the budget adoption.
- The City's fiscal year commences on July 1 of each year.
- The City of Riverview operates on what is commonly called a "line item" budget. However, the emphasis in the budgetary process should be to analyze the effectiveness of the programs relative to impact on citizens and businesses.

Proposed Tax Levies

Under Proposal A, the State Tax Commission has determined a 1.6% rate increase for property taxable valuation. However, as property values begin to rise, their taxable values are only increasing by the percentage calculated by the State Tax Commission. In addition, the State legislature has passed new tax laws that exempt small businesses from personal property taxes. Beginning in 2016, personal property taxes will begin to be phased out and eventually eliminated, to be replaced by an "essential services assessment". Municipalities have been promised to be made whole for their personal property tax losses, but guidance from the State has been slow in how that will be done.

Due to this continued decline in property values and revenues, I am recommending that the City Council approve the millage rate as follows as in the previous fiscal year:

Description	Proposed 2015/16	Adopted 2014/15	Change
General Operations	14.71	14.71	-
Local Road Repairs	0.75	0.75	-
Library Operation	0.80	0.55	0.25
Library Debt	-	0.25	(0.25)
Road Bond (Voter-Approved)	1.00	-	1.00
Sewer Debt Judgment Levy (Local)	-	1.85	(1.85)
Sewer Debt Judgment Levy (County)	1.85	1.85	-
Total	19.11	19.96	(0.85)

Under the Headlee roll-back provisions, the City's maximum available millage to meet constitutional requirements is 16.34 mils. The proposed operating millage for 2015/16 is 16.26 mils (the two sewer debt judgment levy and the voter-approved road bond levy do not count against the City's operating millage). This equates to available millage of 0.08 mils to meet the maximum limits of 16.34 mils, the same as last year.

In addition, the City does not levy a tax for rubbish collection, as allowed under Public Act 290 of 1932. The City has approximately 2.4 mils available for this service; levying of 1.20 mils of this tax would cover the rubbish collection costs incurred by the City. The City has elected to fund waste collection through a transfer from the Land Preserve.

It should be noted that millage rates as compared to last year have been impacted by two separate events:

- On May 6, 2014, the City has placed a ballot proposal requesting that bonds in the amount of \$8 million be issued for repairs and replacement to City roads and water mains. The bonds are expected to be sold in April 2015; the proposed road bond tax levy is projected to be sufficient to pay the interest only on the first year of the bonds. This levy will increase in future years as bond principal is also paid.
- The local sewer debt judgment levy has been removed as the City-issued bonds related to EPA improvements have been paid off. The county sewer debt judgment levy will also begin decreasing as these bonds are paid off.
- The library debt levy, which falls under the City's authorized operating millage, was paid off in September 2014. This levy has been added to the library operating millage to replace a portion of the millage that was reduced in 2010.

The anticipated total tax levy is anticipated to decrease in future years as the sewer debt judgment levy bonds are paid off, to be partially offset by the increase in the levy for the road bonds.

Budget Issues

Each year, in the budget adoption process, the City Council addresses a series of budget issues, as presented by the City Manager, which are intended to highlight the major policy decisions under consideration in the budget proposal. By accenting these policy decisions, the work of the City Council is directed at allocating their time effectively to significant policy matters and less to line item review of individual budgets. On the other hand, the full line item presentation is provided in the budget document, allowing the City Council to ask questions about individual expense items during budget review sessions when City personnel are represented and available for questioning.

The budget issues for the fiscal year 2015/16 are abbreviated below with specific commentary and supplemental information provided following this budget message:

- Property Tax Revenues
- Health Care
- Retirement System
- Administrator's Compensation Plan
- State Shared Revenues
- Water and Sewer rates
- Golf Course and Golf Course Practice Facility Revenues and Expenses
- Staff Reduction
- Land Preserve Transfers
- Other budget issues as presented by City Council

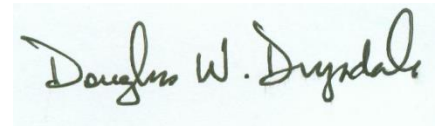
I invite readers of this budget message to review the budget issues in this document to gain an insight into key policy deliberations pending before the City Council in this particular budget adoption process.

Working Towards Final Adoption

The staff and I look forward to working with the City Council over the next several weeks. We are excited to work cooperatively with City Council to further refine and improve the budget process. Budget review meetings present a welcome opportunity to share information, adjust perspectives, clarify priorities, review resources, and develop strategies of achieving the common goal of providing quality service to our community.

Thanks

I would like to thank the Budget Team, along with all the City department heads and staff for their genuine dedication and their invaluable contributions.

A handwritten signature in black ink that reads "Douglas W. Drysdale". The signature is written in a cursive, flowing style.

Douglas W. Drysdale
City Manager

BUDGET ISSUES



ISSUE NO. 1 – PROPERTY TAX REVENUES

The primary source of revenues for the City's governmental funds is property tax revenues. Home values have been dropping over the past few years, causing the City's tax revenues to drop dramatically. As the home values dropped, the taxable values also dropped significantly, causing massive reductions in revenues.

Below is a table with property value and tax information over the past ten years (assuming no change in the millage rate):

	Assessed Value	% Change	Taxable Value	% Change	Property Tax Revenue	Change
2015	\$ 347,177,300	15.1%	\$ 300,346,909	2.2%	\$ 4,871,490	\$ 61,320
2014	301,619,870	1.7%	293,993,867	0.5%	4,810,170	35,850
2013	296,623,614	-4.2%	292,457,737	-3.3%	4,774,320	442,290
2012	309,650,250	-8.2%	302,446,766	-7.2%	4,332,030	(348,089)
2011	337,351,300	-8.3%	325,787,964	-6.9%	4,680,119	(453,653)
2010	368,072,700	-9.3%	349,907,856	-7.4%	5,133,772	(468,414)
2009	405,726,610	-8.8%	377,677,240	-2.2%	5,602,186	(86,905)
2008	445,000,800	-4.1%	386,248,826	-0.2%	5,689,091	12,363
2007	463,947,300	1.1%	387,142,937	2.0%	5,676,728	101,638
2006	458,870,700		379,659,921		5,575,090	

Note: Property tax revenue shown above is only for the City's governmental funds, and excludes the sewer debt levies.

The increase in budgeted property tax revenues for fiscal year 2013/14 is directly attributable to the two-mill increase in the City operating millage rate. Excluding the proposed increase in the millage rate, property taxes for the General Fund would have decreased by \$127,000 due to the decline in tax values.

Home values (i.e., assessed values) are anticipated to continue to increase over the next few years as the housing market continues its recovery. However, tax revenues are anticipated to take up to ten years to return to the 2009 levels due to the limits on increasing taxable values imposed by Proposal A.

ISSUE NO. 2 – STATE OF MICHIGAN REVENUE SHARING

The State of Michigan's Revenue Sharing program distributes sales tax collected by the State of Michigan to local governments as unrestricted revenues. Revenue Sharing payments are distributed by the State, using constitutional and statutory formulas, from revenues derived at the State level primarily from the 6% state sales tax rate. This revenue source appears to be stabilizing; however the amount that the City has lost over the years is significant and will not be replaced.

Below is a chart showing the City's revenue sharing payments over the past ten years:

Fiscal Year	Revenue Sharing Payment	\$\$ Change from Prior Yr	% Change from Prior Yr	\$\$ Change from Base Yr	% Change from Base Yr
2016 Budgeted	\$ 1,183,550	\$ 30,216	2.6%	\$ (119,530)	-7.4%
2015 Projected	1,153,334	37,852	3.4%	(149,746)	-9.2%
2014 Actuals	1,115,482	29,681	2.7%	(187,598)	-11.5%
2013 Actuals	1,085,801	29,939	2.8%	(217,279)	-13.4%
2012 Actuals	1,055,862	(21,934)	-2.0%	(247,218)	-15.2%
2011 Actuals	1,077,796	-	0.0%	(225,284)	-13.9%
2010 Actuals	1,077,796	(134,028)	-11.1%	(225,284)	-13.9%
2009 Actuals	1,211,824	(52,450)	-4.1%	(91,256)	-5.6%
2008 Actuals	1,264,274	-	0.0%	(38,806)	-2.4%
2007 Actuals	1,264,274	(38,806)	-3.0%	(38,806)	-2.4%
2006 Actuals	1,303,080	(14,662)	-1.1%	-	0.0%

In 2011, Governor Snyder eliminated the statutory portion of revenue sharing and replaced it with the Economic Vitality Incentive Program. A key component of this change was to reduce the total amounts due the municipalities by approximately \$100 million, or 33%. In addition, communities must meet certain criteria established by the Governor to be eligible for these payments. Failure to meet these criteria will cause the municipality to lose a portion of their statutory revenue sharing.

As shown above, the City is budgeting approximately \$30,000 more in fiscal year 2015/16 than what is projected for 2014/15. This is based on a proposed increase in the amount to be paid out to the municipalities in the Governor's preliminary budget. At this time, there is no guarantees that the amount budgeted will actually be received by the City.



ISSUE NO. 3 – STAFFING REDUCTIONS

The City of Riverview currently has 63 full-time positions budgeted in fiscal year 2015/16 as compared to 79 positions in fiscal year 2009/10, a reduction of over 20%. These reductions have been in response to anticipated losses in property tax revenues (primarily the closing of the Taminco plant and falling home values) and State revenue sharing payments, as well as increasing costs for healthcare and pension. Prior to 2009/10, the City had been reducing staff through retirements and attrition; however, beginning in 2008/09 the City was forced to eliminate the following positions in order to balance the budget:

- In 2008/09, the full-time building official position was eliminated and inspections were outsourced to part-time contract employees. Savings were realized by eliminating the wages and benefits of the employee, offset by paying the contract employees a percentage of the permit fees. Also, a building department clerk was eliminated and the position not replaced.
- In 2009/10, the community development department and engineering/building departments were outsourced to a private contractor, eliminating two full-time positions. In addition, two full-time clerks in the finance department and one full-time clerk in the city clerk's department were laid off; these positions were part of an organization-wide reorganization that resulted in the golf course's clerical position being reclassified to part-time and the finance department and water/sewer department sharing an employee.
- In 2010/11, three utility servicemen, one mechanic, and the assistant library director were not filled. In addition, one clerical position was reclassified from full-time to part-time. Also, the fire chief duties were assumed by the police chief, and purchasing duties were assigned to the finance department. Assessing services have been outsourced to the Downriver Consolidated Assessing Group, a consortium with the cities of Southgate and Wyandotte.

Going forward, the City will evaluate every department and determine the appropriate staffing levels.

ISSUE NO. 4 – HEALTH INSURANCE

The City of Riverview offers health insurance benefits (including prescription coverage) to its full-time employees only. Since fiscal year 2006/07, the City's expenditures for health insurance have grown approximately \$925,000 despite reductions by the City in staffing levels and also changes to the benefits provided to the employees.

Over the previous fiscal years, the City has attempted to reduce the cost of these benefits in the following ways:

- Removing the prescription coverage from our healthcare insurer and self-insuring the cost. In addition, employee co-pays for prescriptions have been increased for all bargaining units and retirees.

Fiscal Year	Active Employees	Retiree	Total
	Healthcare	Healthcare	Healthcare Expense
2016 Budgeted	\$ 1,179,811	\$ 1,283,430	\$ 2,463,241
2015 Projected	1,010,602	1,299,050	2,309,652
2014 Actuals	1,064,517	1,191,756	2,256,273
2013 Actuals	1,291,695	1,045,619	2,337,314
2012 Actuals	1,234,821	1,064,275	2,299,096
2011 Actuals	1,081,186	859,750	1,940,936
2010 Actuals	1,144,982	856,307	2,001,289
2009 Actuals	1,104,750	813,921	1,918,671
2008 Actuals	1,051,305	756,201	1,807,506
2007 Actuals	918,171	621,626	1,539,797

- Two-tier health insurance plans have been implemented for most of the bargaining units, with new employees having higher deductibles for their healthcare coverage.
- Most of the bargaining units and all administrative staff now contribute a portion of their wages toward their health insurance premiums.
- An overall health insurance wrap plan was instituted beginning in the spring of 2010, whereby deductibles were increased for all employees except police unit members. Because of this, the premium portion of the health insurance was reduced approximately 21% from the previous year.
- Medicare-eligible retirees have been transferred to an alternate health insurer with savings to the City of approximately \$200,000 annually.

Going forward, health care costs are anticipated to continue to increase significantly.



ISSUE NO. 5 – EMPLOYEE’S RETIREMENT SYSTEM

The City of Riverview provides for its employees a Retirement System. The System is funded by both employee and employer contributions; these funds are invested according to the investment policy adopted by the Retirement Board (per Public Act 345).

Beginning in 2003, the City negotiated with the DPW, Clerical, and Administrative groups to exclude new employees from joining the System. In 2013, the Police Patrol and Command units also agreed to this provision. Since 2003, new employees in these groups have been placed into a defined contribution plan which allows the employee to make voluntary contributions. Because of this change, the number of active employees in the Retirement System has decreased from 97 in fiscal year 2002/03 to 47 employees in the upcoming fiscal year. Further decreases are anticipated in future years as members of the Retirement System retire.

Since fiscal year 2002/03, the City of Riverview began experiencing significant increases in their contributions to the Retirement System primarily due to lower than assumed investment results. These increases are primarily tied to the stock market volatility over the past ten years.

Contributions are expected to gradually decline due to the closing of the System to new employees. As retirees leave the System, the pension benefit liability will continue to decrease. In addition, market returns are expected to stabilize and provide a constant source of revenue that will offset the City's contributions.

Fiscal Year	City		Active	
	Contribution	Members	Retirees	
2016 Budget	\$ 1,227,038	44	98	
2015 Projected	1,377,176	45	97	
2014 Actuals	1,477,292	47	95	
2013 Actuals	1,494,747	58	89	
2012 Actuals	1,295,766	62	86	
2011 Actuals	1,082,935	63	86	
2010 Actuals	973,805	68	81	
2009 Actuals	986,548	70	78	
2008 Actuals	949,677	73	77	
2007 Actuals	975,612	77	76	
2006 Actuals	801,016	82	74	
2005 Actuals	610,664	90	69	
2004 Actuals	543,966	94	67	
2003 Actuals	431,105	97	64	
2002 Actuals	43,016	100	59	

ISSUE NO. 6 – WATER / SEWER RATES

The City provides water and sewer service to its residents, purchasing the water from the Detroit Water & Sewerage Department (DWSD) and treating the sewage at the Wyandotte Wastewater Treatment Plant (operated by Wayne County).

Rates for these services, especially the water rate charged by DWSD, have steadily increased each year, in some instances by double-digits. These large increases can primarily be tied to costly capital improvements being undertaken by DWSD and Wayne County to upgrade their plants.

The City has taken every effort to keep their increases to a minimum, while still being able to make necessary improvements to the City's system. The table below illustrates the increases in rates from DWSD and the City's rates charged to its residents.

Fiscal Year	DWSD Implied		City Combined		Consumption (MCF)
	Rate	% Change	Rate	% Change	
2016 Budget	\$ 21.30	10.8%	\$ 14.30	4.0%	50,129.5
2015 Projected	19.22	21.0%	13.75	13.2%	44,786.6
2014 Actuals	17.16	8.0%	12.15	11.5%	46,362.1
2013 Actuals	15.89	10.7%	10.90	21.1%	50,125.6
2012 Actuals	14.36	10.6%	9.00	21.5%	53,900.7
2011 Actuals	12.98	14.5%	7.41	15.4%	56,852.3
2010 Actuals	11.34	11.3%	6.42	8.8%	64,216.1
2009 Actuals	10.19	6.3%	5.90	9.1%	62,629.7
2008 Actuals	9.59	4.7%	5.41	3.4%	66,293.3

One item to note is that overall consumption by the City continues to decrease dramatically over the past few years. A primary reason is the closure of the Arkema plant; however, vacant homes and businesses also contribute to the decline, as well as the wet weather conditions experienced by the region. Along with the increases from DWSD, additional bond obligations for capital improvements at the wastewater treatment plant represent the primary reasons for the combined rate increase.

The rates proposed above will allow the City to cover its costs for the Water & Sewer Fund, along with meeting needed improvements and regulatory requirements.



ISSUE NO. 7 – CITY INFRASTRUCTURE

Streets

The City completed a much needed three-year project of street replacement and restoration in 2006, at an approximate cost of \$8 million. Funding for this project was obtained through the issuance of bonds in February 2004, and annual debt payments are approximately \$850,000 per year. These bonds were paid off in November 2013.

Due to recent declines in Act 51 funding from the State of Michigan and lower property tax revenues as well as the continued debt service of the bonds, funds have not been available for street sectioning which would have extended the life of City streets. However, with the 2004 street bonds fully paid off, funds have been appropriated in the proposed 2014/15 budget to reinstate the street sectioning program. However, it should be noted that the funds available are insufficient to provide all the repairs and replacement that is necessary.

Water Mains & Sanitary Sewers

A recent water study indicated a number of water mains are in dire need of replacement. The estimated cost to replace these water mains is \$5.5 million. However, funding for these projects is not available at this time, and these projects have been pushed into future years. One of the primary issues is that these water mains are beneath the streets, requiring complete street replacement as well as the water mains.

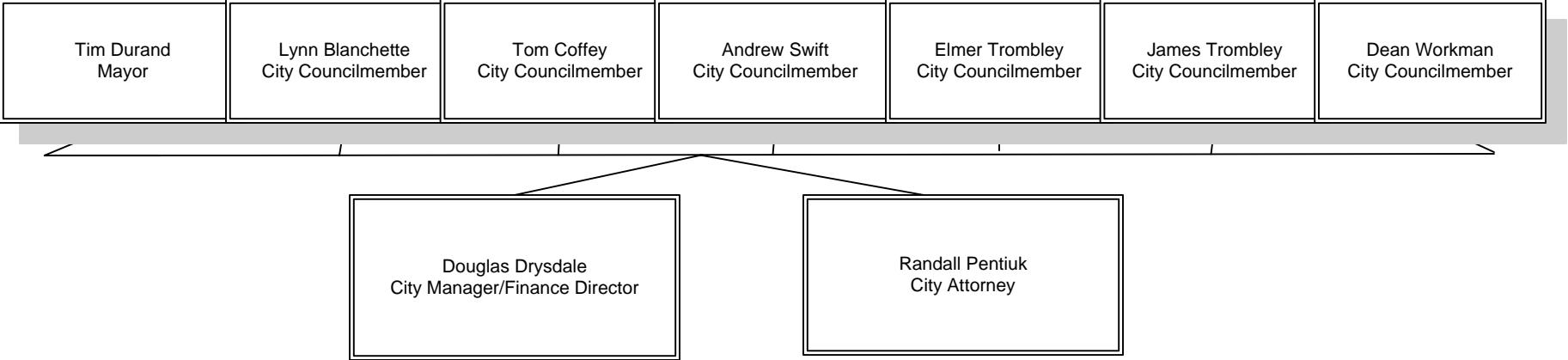
City-issued bonds for sewer improvements related to the EPA judgment levy were paid off in fiscal year 2014/15; annual debt service for these two bonds was approximately \$850,000 and funds are collected via a tax levy. With these bonds being paid off, this tax levy will be reduced accordingly.

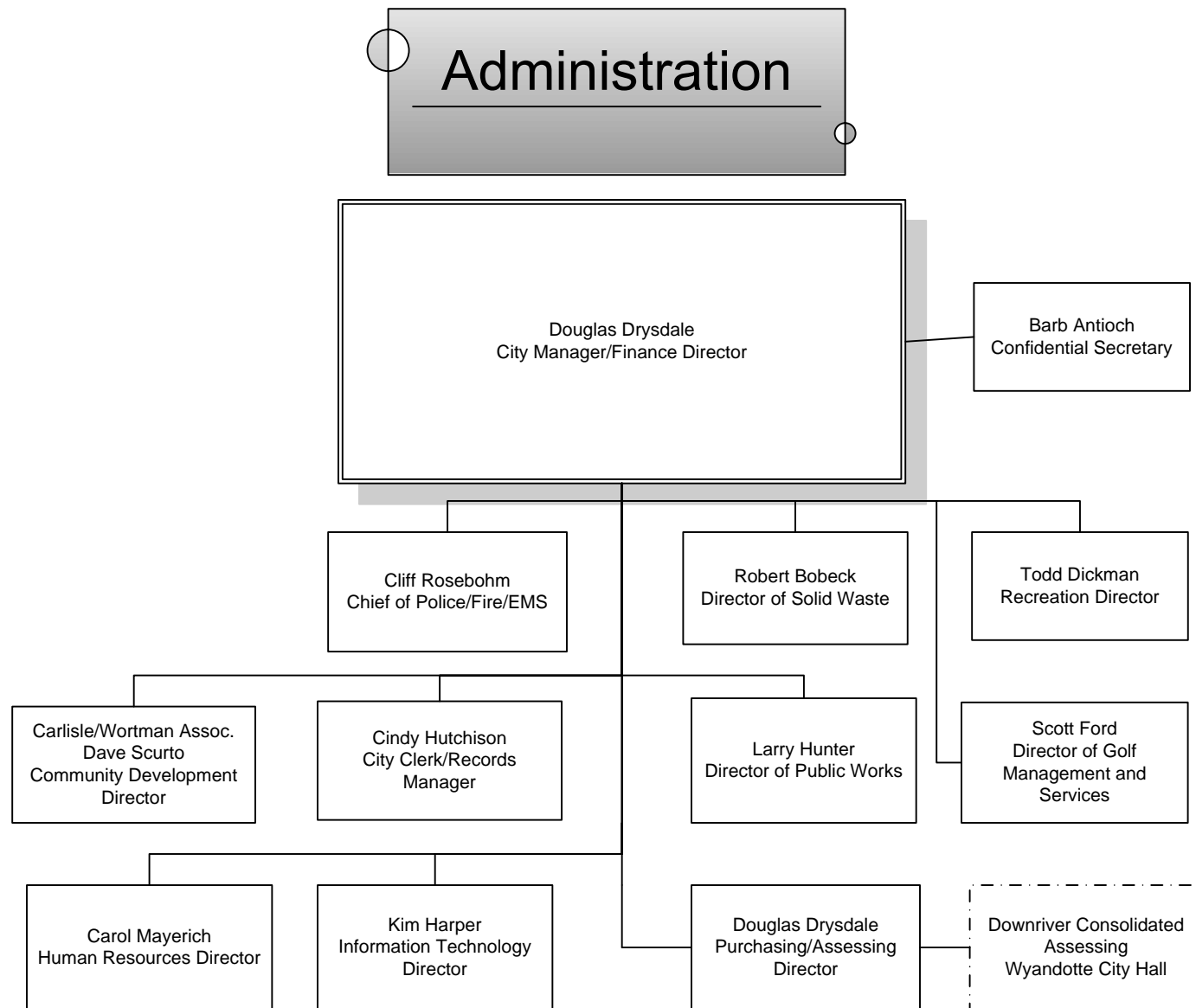
On May 6, 2014, the voters of the City approved the issuance of bonds up to \$8 million for water main and road replacement. These funds will be used to upgrade our infrastructure throughout the City beginning in the spring of 2015. It should be noted, however, that even with these funds the City will not be able to address all the needs for improvement. We intend to continue making repairs as needed and search for grants to supplement these bond proceeds.

ISSUE NO. 8 – OTHER BUDGET ISSUES AS PRESENTED BY CITY COUNCIL

ORGANIZATIONAL CHARTS

Mayor and City Council



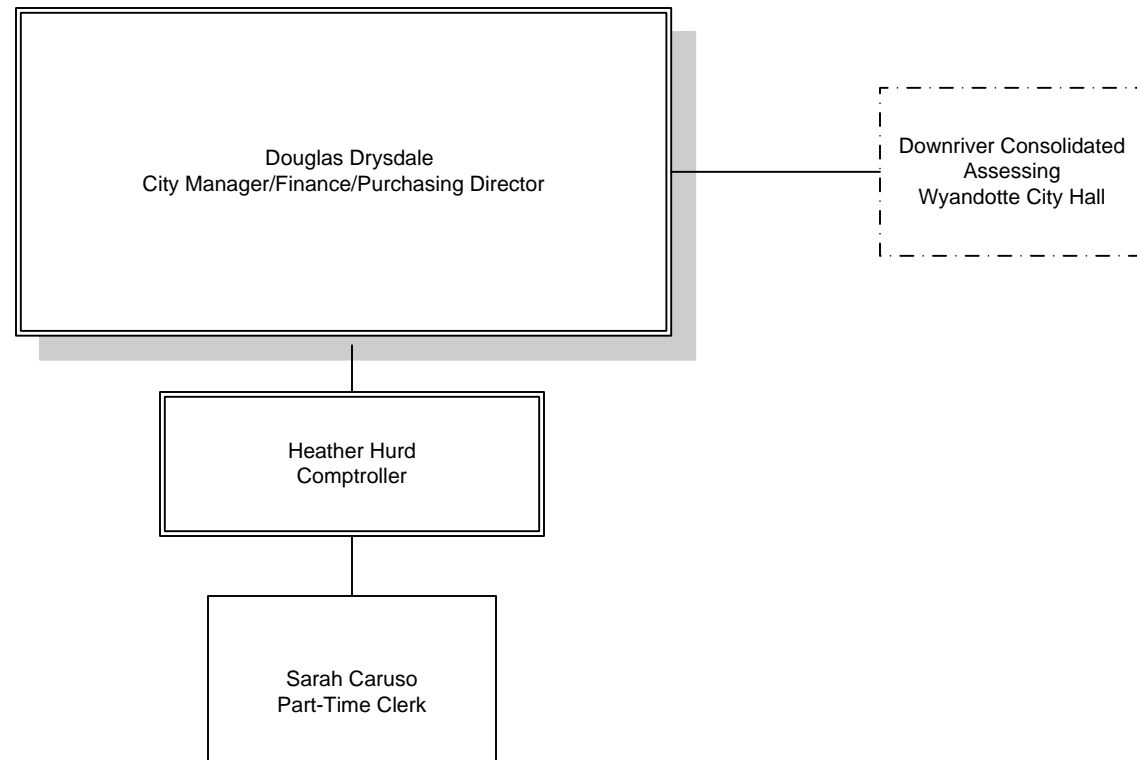


City Manager's Office

Douglas Drysdale
City Manager/Finance Director

Barb Antioch
Confidential Secretary

Purchasing/Assessing

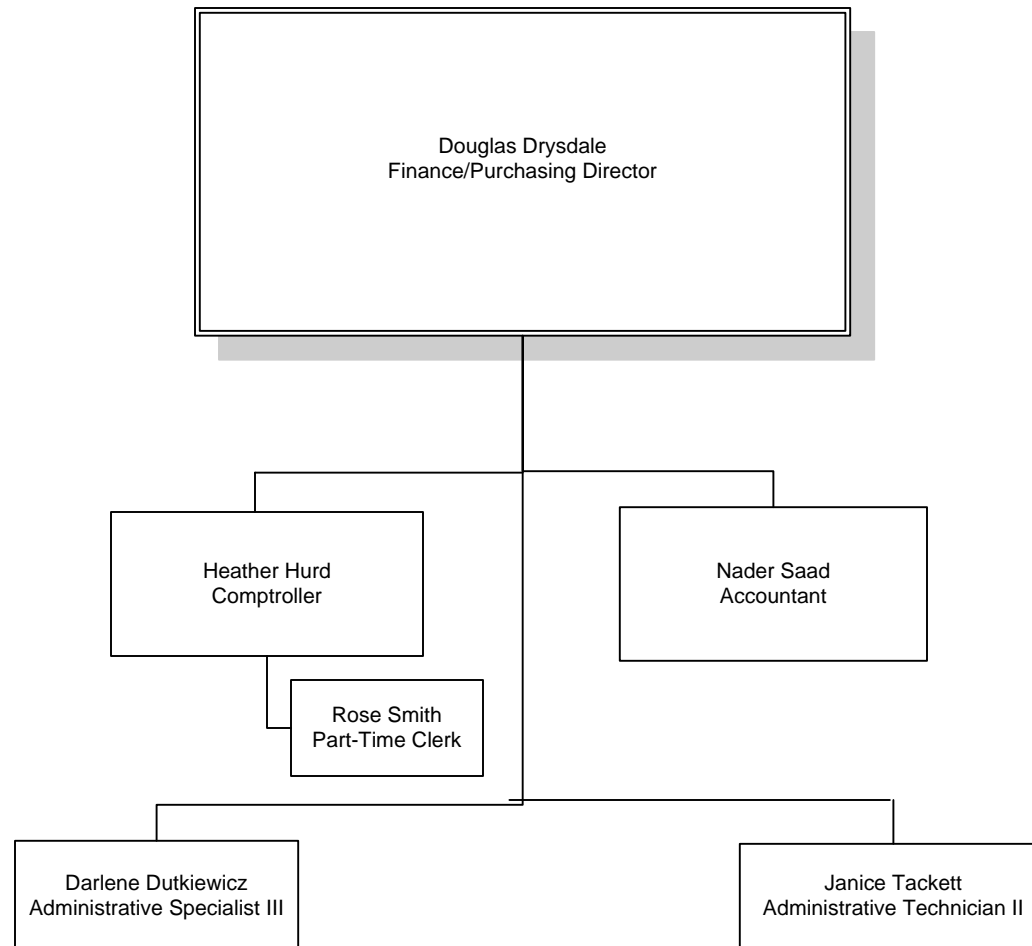


City Clerk

Cindy Hutchison
City Clerk/Records Manager

Cindy Nagy
Administrative Technician II

Finance Department



Human Resources

Carol Mayerich
Human Resources Director

Police Department

Clifford Rosebohm
Police Chief & Fire
Full Time

Deputy Chief of Police
Full Time
Vacant

Lieutenant
Joseph Jakubus
Full Time

Lieutenant
Rosanne Prucka
Full Time

Lieutenant
Matthew Klavon
Full Time

Lieutenant
Laura LeClair
Full Time

Detective
Sergeant
John Doyle
Full Time

Vacant
Days Traffic Officer
Full Time
Afternoon K9 Officer
Eric Thome
Full time

Sandy Miller
Admin Specialist III
Full Time

Sergeant
John Price
Full Time

Sergeant
Mark Diebold
Full Time

Sergeant
Craig Sowards
Full Time

Sergeant
Dade Pepin
Full Time

Detectives
Derek Gentry
Sean Brown
Full Time

Crossing Guards
Chief Crossing
Guard
12 Crossing Guards
Part Time

Sarah Keller
Maryanne
Robideau
Records Clerk
Part Time

Police Officers
Richard Troup
Chris Merritt
K-9 Eric Thome
3p-3a
Full Time

Police Officers
Robert Bemis
Sean O'Neil
Bruce Herrick
3p-3a
Full Time

Police Officers
Frank Mandernach
Rory Miller
Dillan Parran
Full Time

Police Officers
Jason Fell
Michael Buccinna
1 Vacant
Full Time

Police Officers
Vacant
DRANO
Tom McClendon
DEA
Full Time

Dispatchers
Part Time
Transferred to
Trenton

ACO
Lisa Hudok
Part Time
Vacant
Sub ACO

Community Services
School Liaison
Vacant
Full Time

Fire Department

CHIEF OF POLICE/FIRE/EMS
Clifford Rosebohm

DEPUTY CHIEF OF FIRE
Michael Pool

CAPTAIN
Fire Services
Don Meyer
Personnel/Fire Training/Equipment

LIEUTENANTS
Rocky Papalia
Bob Malo
Patrick Coakley
Rodney Branham

SERGEANTS
Dan Garnick
Derek Wilson
Ken Boyea

FIRE FIGHTERS
Richard Cadoura
Justin Massey
Eric Miracle (I/C)
Joel Albright
Joel Pisarzewski
Adam Schwier
Chris Davenport
Steven Glab
Amy Dunn
4 Vacancies

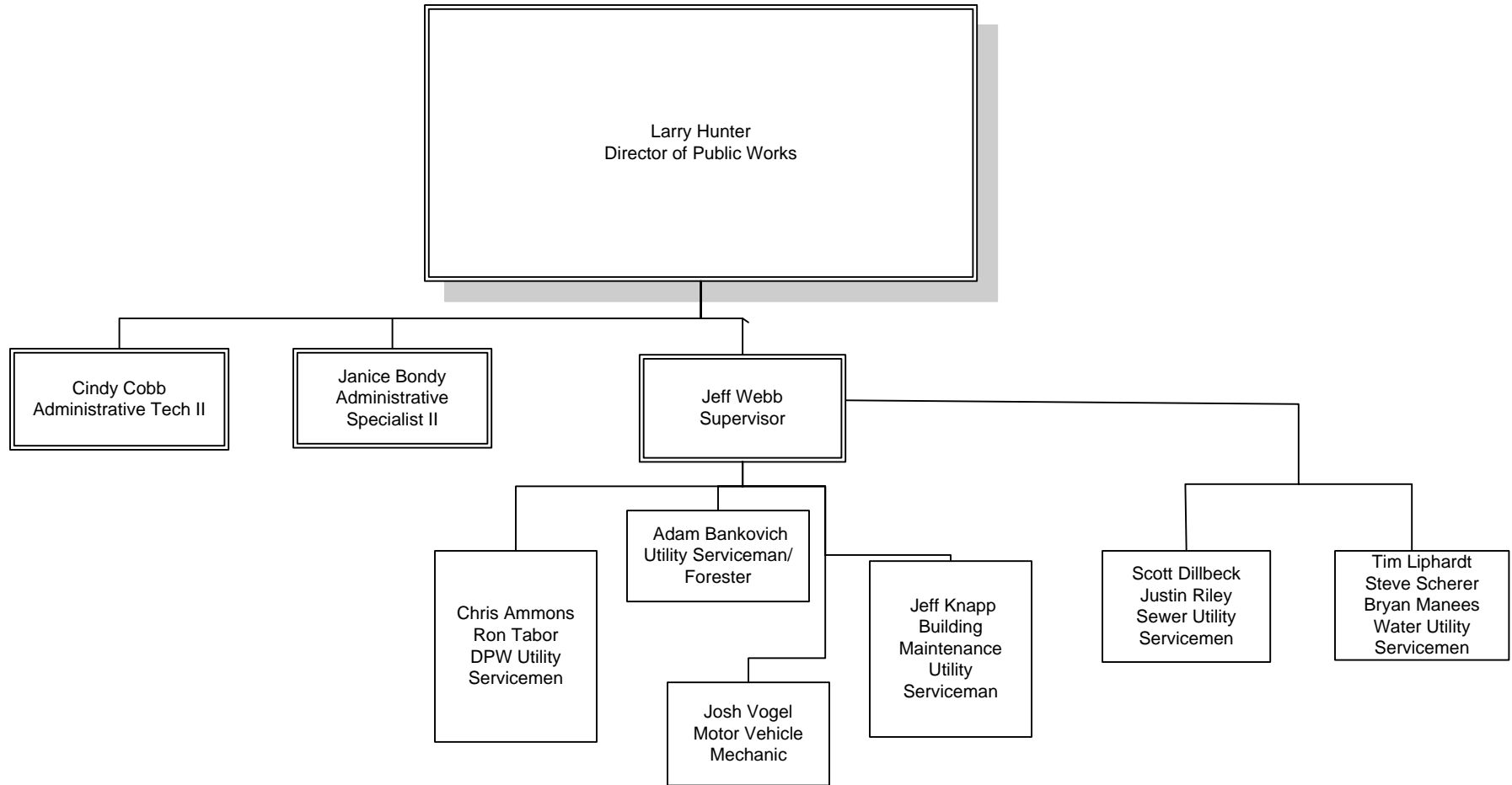
CAPTAIN
EMS Division
John Wilson
EMS Training/Equipment

LIEUTENANTS
Dan Wood
Scott Brighton
1 Vacancy

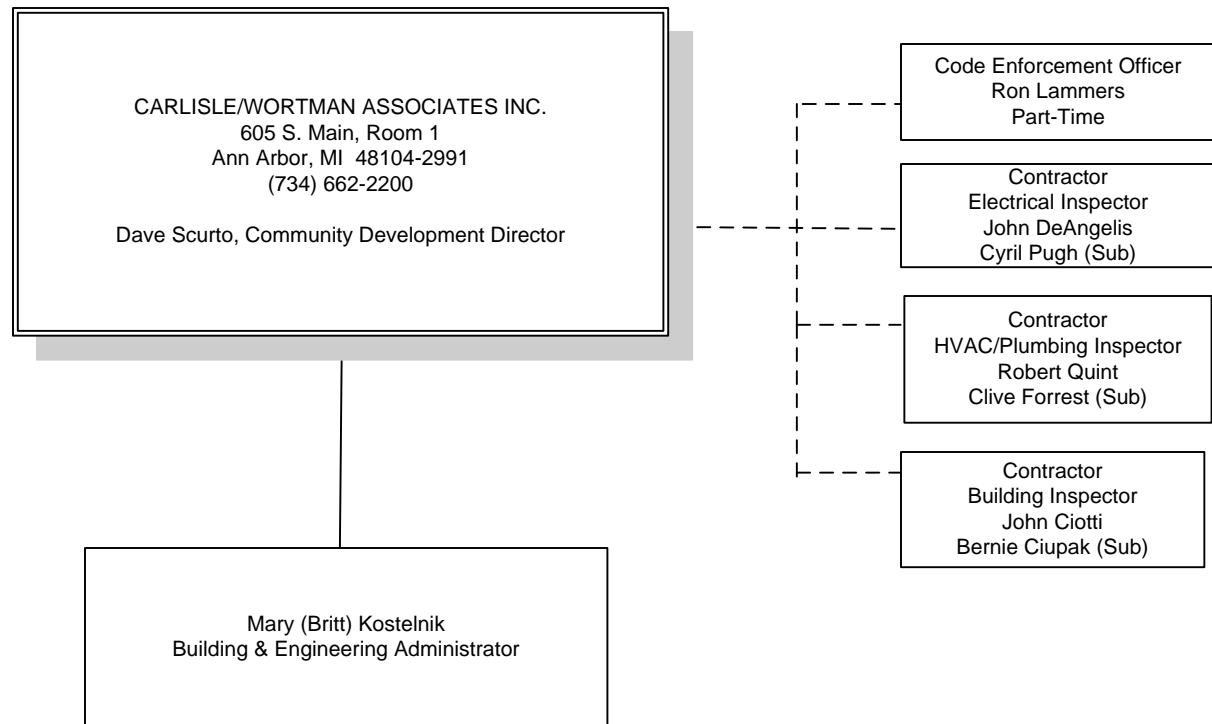
SERGEANTS
Gregory Wooliver
Justin Massey
Ryan Croft
1 Vacancy

FIRE FIGHTERS
James Thimmes
Norman Fabian
David Murray
Damon Sutton (I/C)
Brian Davenport
Patrick Payne
Jeff Denys
Jeremy Wiggins
Frank Palumbo
Thomas Erickson
3 Vacancies

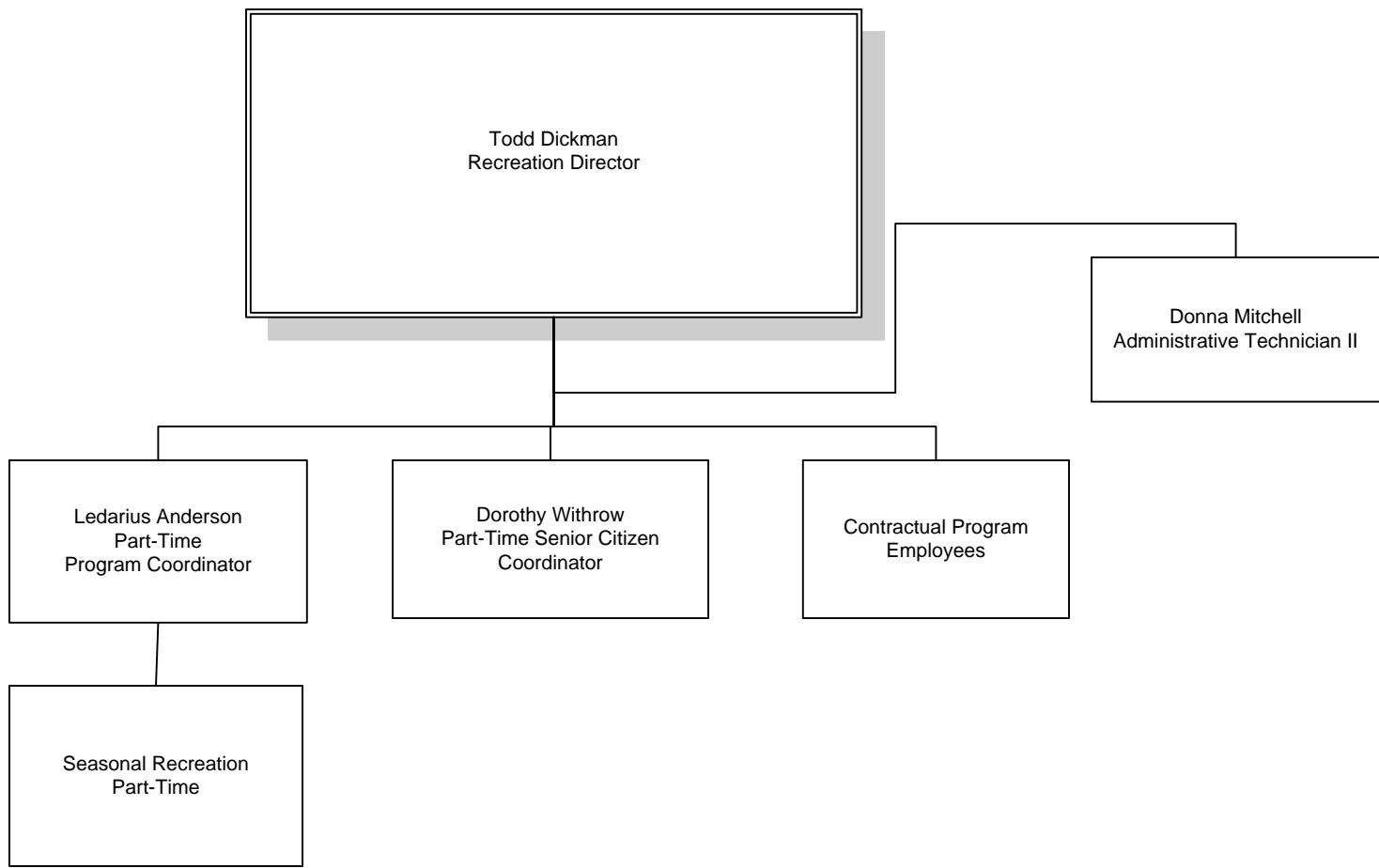
Department of Public Works



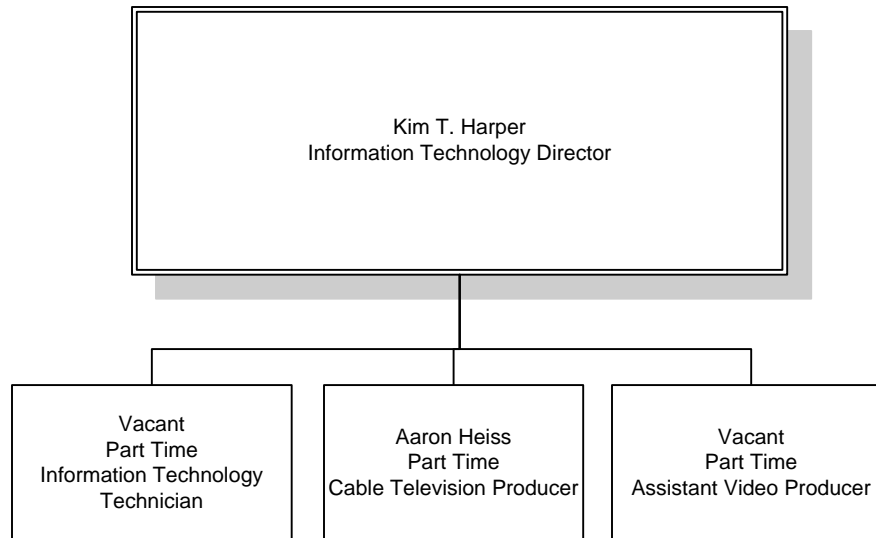
Community Development



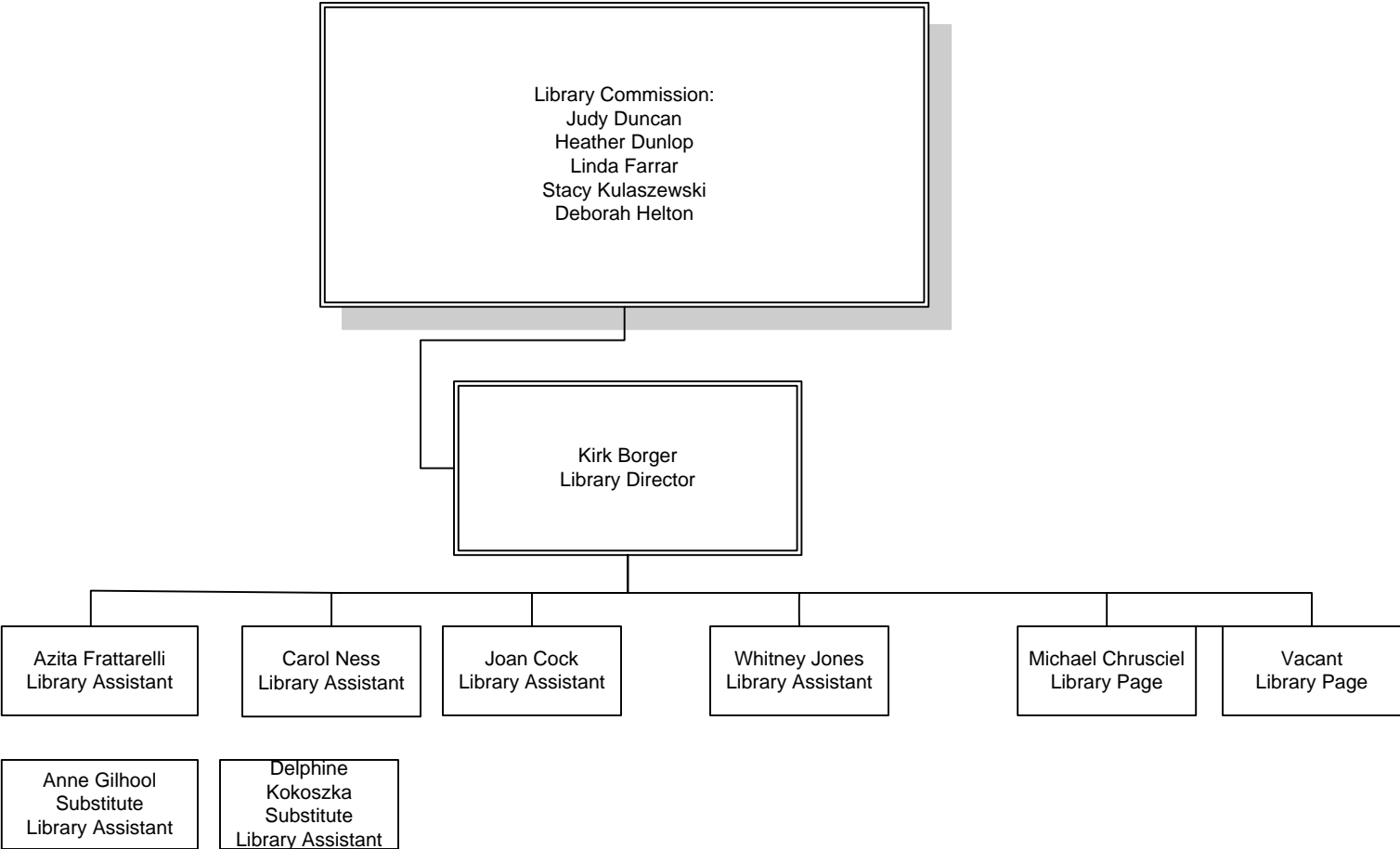
Recreation Department



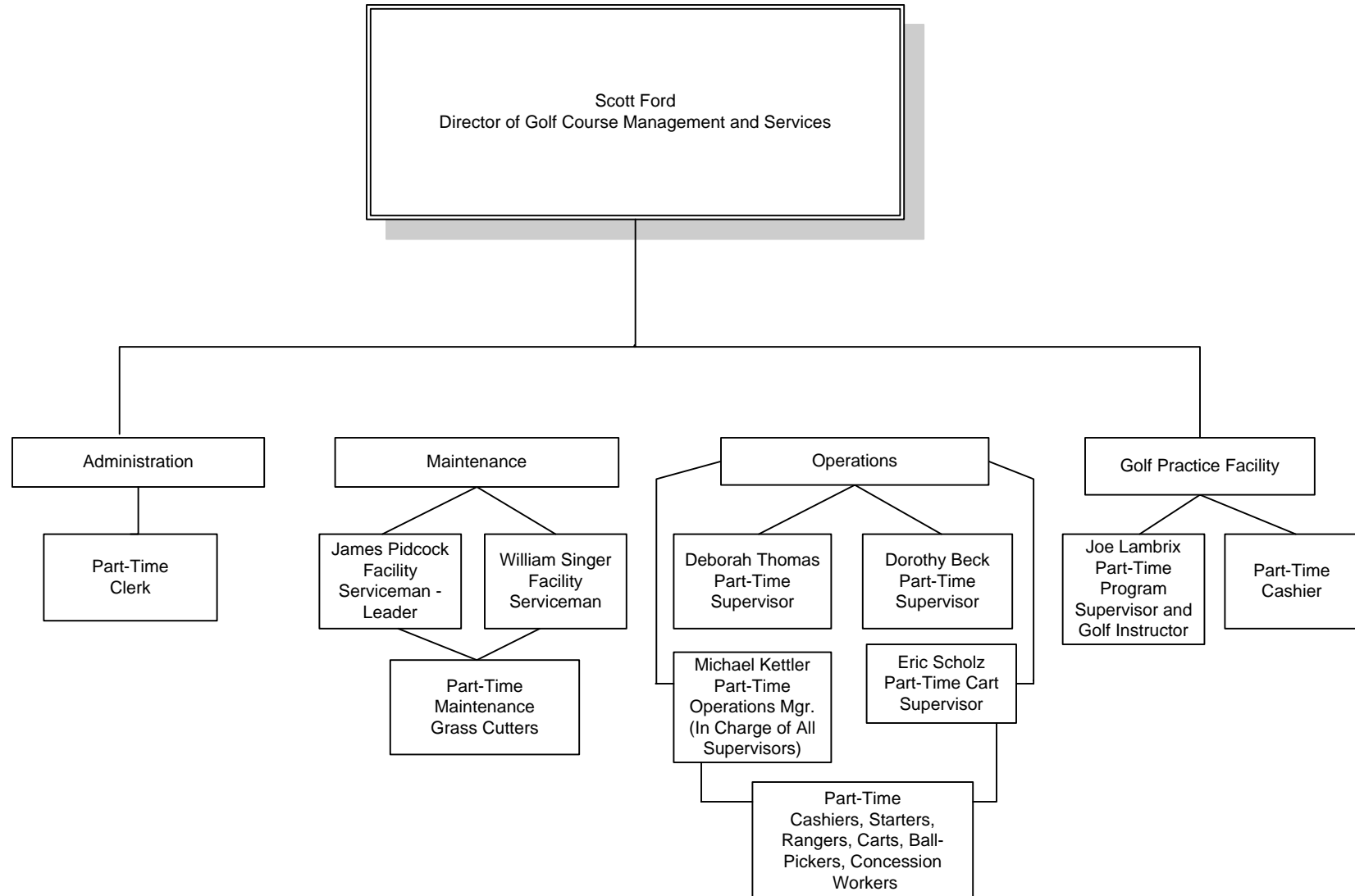
Information Technology



Riverview Public Library



Riverview Highlands Golf Course



Land Preserve

Robert J. Bobeck
Director of Solid Waste

John Menna
Sales and Marketing
Solid Waste Services

Karley Weber
Administrative Assistant
Solid Waste

Edward Worrell
Lead Operator

Amanda Harrington
Administrative
Technician II

Dya Weber
Lisa Ritch
Haley Dhans
Data Entry/Cashier

Chris Jackson
Dan Johnson
James King
Robert Potfora
John Stickel
William Anderson
Mario Mignano
Bernard Bodette
Dennis Brown
Tim Plummer
Heavy Equipment
Operators

Dean Lindemann
Facility Serviceman

Cody Smith
Chad Carpenter
Derrick Witz
Garrett Ritch
Part-Time Laborers

SUMMARY OF ESTIMATED FUND BALANCES

City of Riverview
Summary of Estimated Fund Balances
Fiscal Year 2015/16

	101	202	203	226	243	265	271	275
	General Fund	Major Streets Fund	Local Streets Fund	Garbage & Rubbish Fund	Cable & Telecomm Fund	Drug Law Enforcement Fund	Library Fund	Comm Dev Block Grant Fund
Revenues:								
Property Taxes	\$ 4,614,771	\$ -	\$ 226,060	\$ -	\$ -	\$ -	\$ 240,680	\$ -
Licenses & Permits	165,565	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	90,000
State Sources	1,211,450	461,005	228,260	-	-	-	5,000	-
Charges for Services	612,846	-	-	-	297,125	-	-	-
Fine & Forfeitures	110,000	-	-	-	-	92,000	23,000	-
Recreation	125,118	-	-	-	-	-	-	-
Interest & Investment Income	(5,000)	-	-	-	-	-	-	-
Other Revenue	37,985	-	-	4,000	75,300	-	-	-
Charges to Other Funds	896,355	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Operating Transfers (In)	2,725,000	-	150,000	357,131	-	-	70,000	-
Total Revenues	<u>\$ 10,494,090</u>	<u>\$ 461,005</u>	<u>\$ 604,320</u>	<u>\$ 361,131</u>	<u>\$ 372,425</u>	<u>\$ 92,000</u>	<u>\$ 338,680</u>	<u>\$ 90,000</u>
Expenditures:								
General Government	1,905,691	-	-	-	283,910	-	-	-
Public Safety	5,905,851	-	-	-	-	162,065	-	-
Public Works	1,651,446	285,723	580,920	361,131	-	-	-	90,000
Community & Economic Development	418,970	-	-	-	-	-	-	-
Recreation & Culture	527,447	-	-	-	-	-	336,960	-
Land Preserve	-	-	-	-	-	-	-	-
Water & Sewer	-	-	-	-	-	-	-	-
Golf Course	-	-	-	-	-	-	-	-
Golf Practice Facility	-	-	-	-	-	-	-	-
Operating Transfers (Out)	70,000	150,000	-	-	125,000	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Total Expenditures	<u>\$ 10,479,405</u>	<u>\$ 435,723</u>	<u>\$ 580,920</u>	<u>\$ 361,131</u>	<u>\$ 408,910</u>	<u>\$ 162,065</u>	<u>\$ 336,960</u>	<u>\$ 90,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,685	25,282	23,400	-	(36,485)	(70,065)	1,720	-
Fund Balance (Reserved & Unreserved) - Beginning of Year (unaudited)	<u>488,289</u>	<u>334,638</u>	<u>322,494</u>	<u>56,228</u>	<u>157,891</u>	<u>443,370</u>	<u>11,834</u>	<u>38,619</u>
Fund Balance (Reserved & Unreserved) - End of Year (unaudited)	<u>\$ 502,974</u>	<u>\$ 359,920</u>	<u>\$ 345,894</u>	<u>\$ 56,228</u>	<u>\$ 121,406</u>	<u>\$ 373,305</u>	<u>\$ 13,554</u>	<u>\$ 38,619</u>

**City of Riverview
Summary of Estimated Fund Balances
Fiscal Year 2015/16**

	301	302	303	393	401	402 Cap	499	584
	Gen Obligation Debt Fund	Street and Water Main Debt Fund	Building Authority Fund	Economic Dev Corp Fund	Capital Projects Fund	Imprvmt/Equipmt Fund	Dev Revolving Fund	Golf Course Fund
Revenues:								
Property Taxes	\$ -	\$ 299,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-
State Sources	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	1,319,300
Fine & Forfeitures	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-
Interest & Investment Income	-	-	-	-	-	3,000	-	-
Other Revenue	-	-	-	-	-	-	-	10,000
Charges to Other Funds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	323,500	-	-
Operating Transfers (In)	-	-	-	-	-	325,600	-	-
Total Revenues	\$ -	\$ 299,600	\$ -	\$ -	\$ -	\$ 652,100	\$ -	\$ 1,329,300
Expenditures:								
General Government	-	-	-	-	-	103,300	-	-
Public Safety	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	561,220	-	-
Community & Economic Development	-	-	-	-	-	-	-	-
Recreation & Culture	-	-	-	-	-	-	-	-
Land Preserve	-	-	-	-	-	-	-	-
Water & Sewer	-	-	-	-	-	-	-	-
Golf Course	-	-	-	-	-	-	-	1,215,343
Golf Practice Facility	-	-	-	-	-	-	-	-
Operating Transfers (Out)	-	-	-	-	-	-	-	-
Debt Service	-	293,333	-	-	-	-	-	95,358
Total Expenditures	\$ -	\$ 293,333	\$ -	\$ -	\$ -	\$ 664,520	\$ -	\$ 1,310,701
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	6,267	-	-	-	(12,420)	-	18,599
Fund Balance (Reserved & Unreserved) - Beginning of Year (unaudited)	59,727	7,493,800	62,185	-	15,495	148,086	-	477,745
Fund Balance (Reserved & Unreserved) - End of Year (unaudited)	\$ 59,727	\$ 7,500,067	\$ 62,185	\$ -	\$ 15,495	\$ 135,666	\$ -	\$ 496,344

City of Riverview
Summary of Estimated Fund Balances
Fiscal Year 2015/16

	585	592	596	677	680	
	<u>Golf Practice Fund</u>	<u>Water & Sewer Fund</u>	<u>Land Preserve Fund</u>	<u>Self-Insurance Fund</u>	<u>Retiree Insurance Fund</u>	<u>Total All Funds</u>
Revenues:						
Property Taxes	\$ -	\$ 563,810	\$ -	\$ -	\$ -	\$ 5,944,921
Licenses & Permits	-	-	-	-	-	165,565
Federal Sources	-	-	-	-	-	90,000
State Sources	-	-	-	-	-	1,905,715
Charges for Services	117,710	4,603,524	10,591,000	-	-	17,541,505
Fine & Forfeitures	-	-	-	-	-	225,000
Recreation	-	-	-	-	-	125,118
Interest & Investment Income	-	22,050	887,000	-	-	907,050
Other Revenue	-	1,000	626,000	50,000	18,063	822,348
Charges to Other Funds	-	-	-	311,681	1,345,540	2,553,576
Other Financing Sources	-	-	-	-	-	323,500
Operating Transfers (In)	-	-	9,995,662	-	-	13,623,393
Total Revenues	<u>\$ 117,710</u>	<u>\$ 5,190,384</u>	<u>\$ 22,099,662</u>	<u>\$ 361,681</u>	<u>\$ 1,363,603</u>	<u>\$ 44,227,691</u>
Expenditures:						
General Government	-	-	-	361,681	1,311,130	\$ 3,965,712
Public Safety	-	-	-	-	-	6,067,916
Public Works	-	-	-	-	-	3,530,440
Community & Economic Development	-	-	-	-	-	418,970
Recreation & Culture	-	-	-	-	-	864,407
Land Preserve	-	-	20,061,053	-	-	20,061,053
Water & Sewer	-	3,468,480	-	-	-	3,468,480
Golf Course	-	-	-	-	-	1,215,343
Golf Practice Facility	129,491	-	-	-	-	129,491
Operating Transfers (Out)	-	-	3,157,131	-	-	3,502,131
Debt Service	-	1,059,677	119,870	-	-	1,568,238
Total Expenditures	<u>\$ 129,491</u>	<u>\$ 4,528,157</u>	<u>\$ 23,338,054</u>	<u>\$ 361,681</u>	<u>\$ 1,311,130</u>	<u>\$ 44,792,181</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,781)	662,227	(1,238,392)	-	52,473	(564,490)
Fund Balance (Reserved & Unreserved) - Beginning of Year (unaudited)	<u>1,896,032</u>	<u>16,951,093</u>	<u>19,157,525</u>	<u>247,897</u>	<u>100,135</u>	<u>48,463,083</u>
Fund Balance (Reserved & Unreserved) - End of Year (unaudited)	<u>\$ 1,884,251</u>	<u>\$ 17,613,320</u>	<u>\$ 17,919,133</u>	<u>\$ 247,897</u>	<u>\$ 152,608</u>	<u>\$ 47,898,593</u>

GENERAL FUND

OVERVIEW OF GENERAL FUND REVENUES

Overview

General Fund revenues are comprised of the following sources:

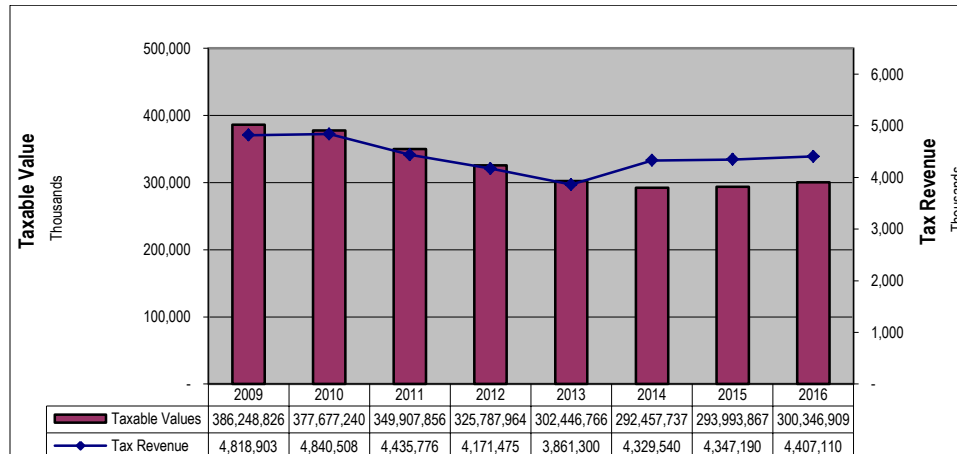
- Property taxes & fees - \$4,614,771
- State sources of revenue, including revenue sharing - \$1,211,450
- Operating transfers (in) - \$2,725,000
- Charge to other funds - \$896,355
- Licenses and permits - \$165,565
- Charges for services, including ambulance billings - \$612,846
- Other revenue - \$37,985
- Recreation fees - \$125,118

The total revenues budgeted for the General Fund in fiscal year 2015/16 is \$10,494,090, as compared to \$10,175,238 in the 2014/15 amended budget.

Property Tax Revenue

Property tax revenues represent 44.0% of General Fund revenues, an increase from the previous year of approximately 1.7%. The increase from prior year is primarily due to a slight increase in the taxable values for real property. This increase offsets losses in personal property caused by the recent legislation exempting certain taxpayers from personal property taxes. The estimated impact on the City of Riverview is approximately a loss of \$30,000.

Taxable values increased slightly for 2015/16, with an anticipated increase of approximately 2.2% from last year. The result is a gain of property tax revenue of approximately \$60,000 for the General Fund over last year.



It is expected that taxable values should continue to increase by the change in CPI (as calculated by the State) or five percent, whichever is less. This means that it will be a slow climb to get back to the property tax levels in previous years.

A table has been provided in the Supplemental Information section that shows the City's taxable value, by category, since 2003.

Federal Sources of Revenue

Federal sources of revenue are typically grants received by the City for public safety, primarily in the form of equipment received through the Department of Homeland Security. For 2014/15, the City budgeted for a COPS Rehiring Grant that was originally awarded in 2009. This grant reimbursed the City for entry-level wages and benefits for replacing a retiring police officer. Funds from this grant expired in 2014/15; the City will continue to pursue additional grants, and if awarded will amend the budget.

State Sources of Revenue

State sources of revenue, primarily revenue sharing payments, make up 11.5% of the General Fund budgeted revenues. The State Revenue Sharing program distributes to local governments the sales tax collected by the State of Michigan as unrestricted revenues.

There are two types of revenue sharing payments – constitutional and EVIP. Constitutional revenue sharing is distributed on a per capita basis (i.e., population). Since 2000, the City has been receiving constitutional revenue sharing based on the US Census figure of 13,272. The 2010 US Census figures have recently been released, showing the City with a population of 12,486, a decrease of approximately 6%. This means that the City will receive a smaller portion of sales tax collected by the State.

The other type of revenue sharing is the statutory portion, which is subject to annual appropriation by the State of Michigan. Statutory revenue sharing was eliminated in 2012, and replaced by the Economic Vitality Incentive Program (EVIP).

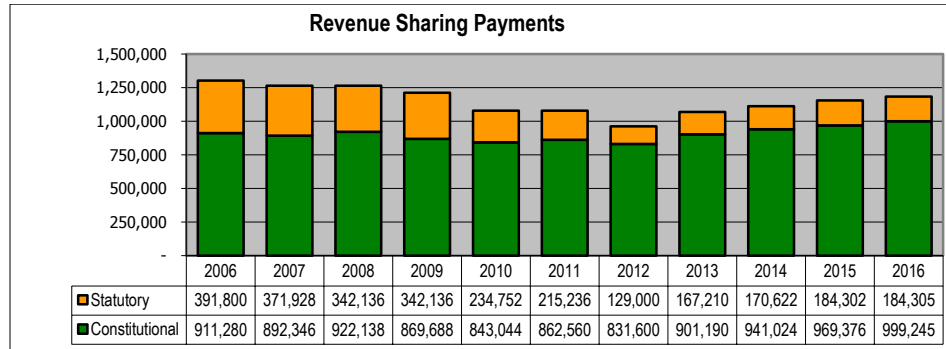
In February 2012, Governor Snyder eliminated the statutory revenue sharing allocation from the State budget. As a partial replacement, Governor Snyder has proposed that \$225 million be appropriated as an incentive-based revenue source for local units of government that adopt or continue best fiscal management practices and aggressively pursue employee cost-reducing measures.

Governor Snyder proposed a set of three criteria in order to receive statutory revenue sharing – accountability and transparency, sharing of services, and addressing employee compensation. Even if a community attains all three criteria, they are still expected to receive approximately 40% less revenue than in 2010/11.

As recently as 2006, the City received total revenue sharing payments of over \$1,300,000. For the upcoming fiscal year, the City is projecting total revenue sharing payments to be \$1,183,550, an overall reduction of nearly \$120,000.

OVERVIEW OF GENERAL FUND REVENUES

The following table shows the history of revenue sharing payments received by the City since 2006:



It is not anticipated that revenue sharing will increase significantly in the near future.

Operating Transfers (In)

The City uses operating transfers from the Land Preserve Fund and other funds to subsidize a large portion of General Fund operations. For 2015/16, these operating transfers will amount to \$2,725,000, or 26.0% of General Fund revenues.

The operating transfers from the Land Preserve are made in lieu of higher tax rates to the City's residents. The amount being transferred in 2015/16 is equal to 8.82 mills of additional tax levy based on the City's taxable value of \$300,346,909. These transfers are evaluated annually so that reliance on the Land Preserve does not exceed what is available.

Charges for Services

Charges for services for 2015/16 are budgeted at \$612,846, which accounts for approximately 5.8% of General Fund revenues. These fees include ambulance billings; billings to the school district for fuel purchases; and weed cutting done by the City for code violations. Also included are fees charged by the clerk for handling non-City elections.

Charges to Other Funds

The General Fund allocates a portion of its expenditures to other funds for work or services incurred by the General Fund. Examples of this include wages for public works employees which are charged to the Major and Local Streets Funds, vehicle maintenance and fuel charged to the enterprise funds, and work performed by general government employees for other funds.

For 2015/16, the General Fund is budgeting \$896,355 for these charges.

Recreation

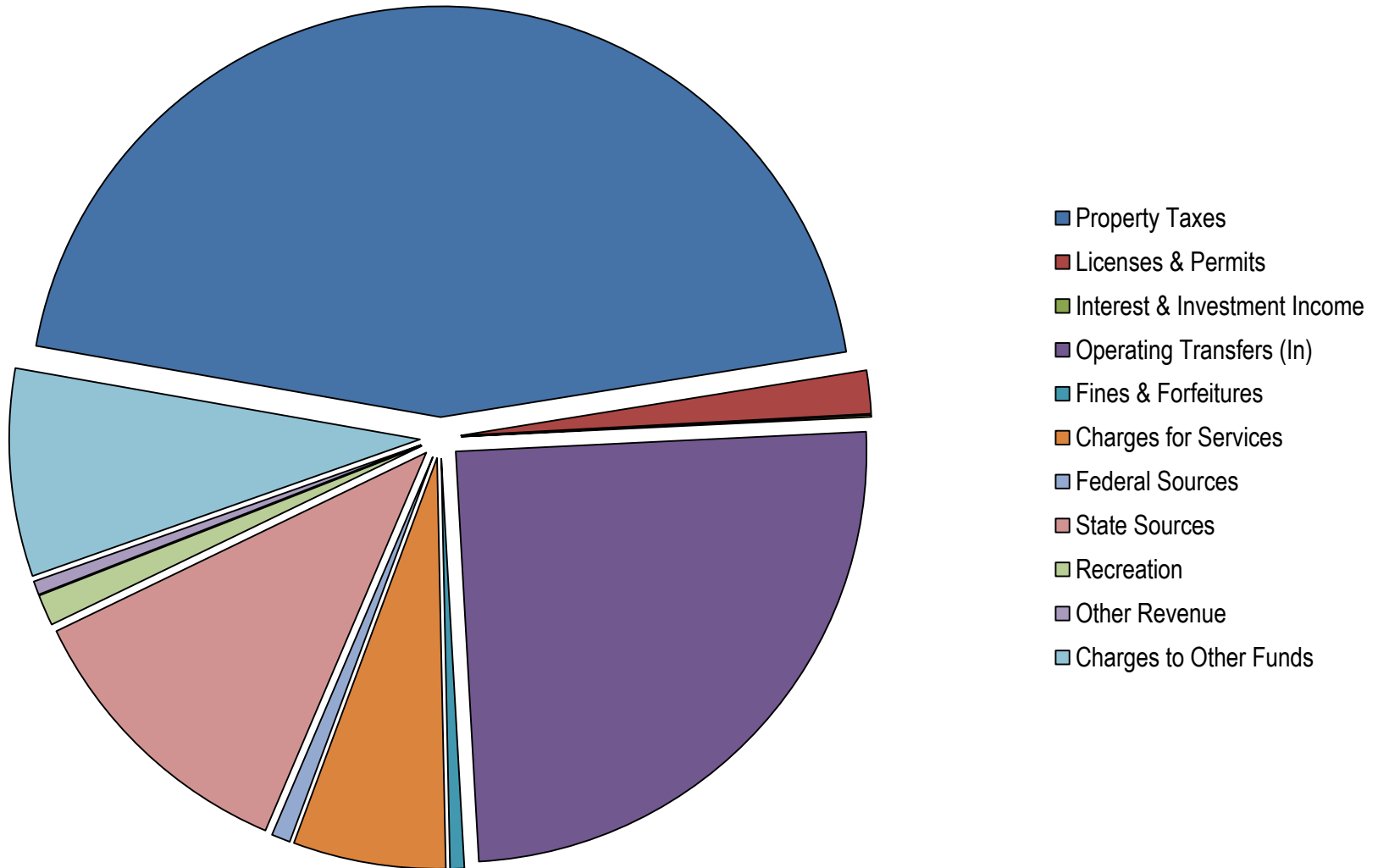
Recreation fees for 2015/16 are budgeted at \$125,118, or approximately 1.2% of General Fund revenues. These fees are for programs run by or contracted by the Recreation Department, as well as a grant from SMART for transportation. This grant is used to subsidize the senior taxi service provided by the City. These revenues have been steadily decreasing due to budget reductions in the number of programs offered.

Other Revenues

Other revenues for 2015/16 are budgeted at \$37,985, and include misc. items for which the City receives funds. The primary revenue in this category is the prescription refunds that the City receives for self-funding its prescription program.

OVERVIEW OF GENERAL FUND REVENUES

FY 2015/16



BUDGET REPORT FOR CITY OF RIVERVIEW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED MGR ACTIVITY	2015-16 PROPOSED BUDGET
Dept 000-Revenues							
PROPERTY TAXES							
101-000-404.000	Property Tax Revenue	4,283,063	4,347,190	4,347,190	4,185,117	4,297,048	4,407,110
101-000-404.500	Payment in Lieu of Taxes	77,661	72,000	72,000	132,630	80,000	81,760
101-000-404.600	Penalties & Interest -- Delinq Taxes	48,036	32,340	32,340	25,149	37,500	35,480
101-000-404.700	Delinq Personal Prop Tax	(13,580)	0	0	0	0	0
101-000-640.010	Admin Fee - Property Tax	91,831	84,980	84,980	89,770	92,930	90,421
PROPERTY TAXES		4,487,011	4,536,510	4,536,510	4,432,666	4,507,478	4,614,771
LICENSES & PERMITS							
101-000-483.000	Rental Housing Registration Fees	24,605	1,000	1,000	1,095	1,600	1,500
101-000-484.000	Rental Inspection Fees	10,080	40,000	40,000	22,195	30,000	35,000
101-000-625.010	General Business Licenses	21,010	16,195	16,195	(1,115)	17,665	17,665
101-000-625.020	Non-Business License/Permits	12,266	11,700	11,700	7,484	14,300	14,300
101-000-630.010	Contractor Licenses	9,490	8,000	8,000	5,200	8,000	6,000
101-000-630.030	Building Permits	52,823	50,000	50,000	30,401	50,000	55,000
101-000-630.040	Electrical Permits	14,863	15,000	15,000	8,028	12,000	15,000
101-000-630.050	Heating Permits	17,374	20,000	20,000	10,607	17,000	20,000
101-000-630.060	Plumbing Permits	5,394	10,000	10,000	7,525	8,000	1,000
101-000-630.070	Site Plan Review Non-Refundable	125	500	500	150	150	100
LICENSES & PERMITS		168,030	172,395	172,395	91,570	158,715	165,565
FEDERAL SOURCES							
101-000-501.100	Federal Grant - COPS	16,305	75,000	75,000	175,000	245,900	0
101-000-501.400	Federal Grant -- DHS Operation Stonegard	4,325	0	0	0	0	0
FEDERAL SOURCES		20,630	75,000	75,000	175,000	245,900	0
STATE SOURCES							
101-000-575.100	Revenue Sharing -- Statutory	178,845	184,302	184,302	92,151	184,305	184,305
101-000-575.200	Revenue Sharing -- Constitutional	936,637	969,376	969,376	503,381	969,029	999,245
101-000-575.300	State Revenue -- Liquor Licenses	7,729	7,500	7,500	7,419	7,419	7,500
101-000-575.310	State Revenue - MDOT Reimbursement	3,336	0	20,400	14,000	20,400	20,400
STATE SOURCES		1,126,547	1,161,178	1,181,578	616,951	1,181,153	1,211,450
FINE & FORFEITURES							
101-000-575.655	District Court Reimbursement	66,965	36,500	36,500	0	36,500	85,000
101-000-602.120	District Court -- Technology Fee	22,060	20,000	20,000	16,150	20,000	25,000
FINE & FORFEITURES		89,025	56,500	56,500	16,150	56,500	110,000
CHARGES FOR SERVICES							

BUDGET REPORT FOR CITY OF RIVERVIEW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 MGR PROPOSED BUDGET
Dept 000-Revenues							
CHARGES FOR SERVICES							
101-000-625.030	Clerks Fees	24,774	25,000	25,000	18,843	25,746	25,746
101-000-630.090	Administrative Fee -- Eng Reviews	13,195	5,000	5,000	8,998	12,500	12,500
101-000-631.000	Fire Inspections	475	0	0	441	500	500
101-000-660.075	Weed Cutting	59,495	25,000	25,000	24,698	30,927	31,910
101-000-660.076	General DPW Repairs	173	0	0	1,199	1,199	0
101-000-660.077	Misc Property Clean Up	1,512	0	0	882	882	0
101-000-670.080	Gas & Oil Charges - Rvw Schools	68,449	73,540	73,540	37,779	59,574	61,690
101-000-680.020	Ambulance Billings	486,884	480,000	480,000	239,961	437,185	480,000
101-000-680.025	HazMat Reimbursements	0	1,200	1,200	0	0	500
CHARGES FOR SERVICES		654,957	609,740	609,740	332,801	568,513	612,846
CHARGES TO OTHER FUNDS							
101-000-640.030	Admin - Major Streets	43,545	44,735	44,735	29,030	45,550	46,100
101-000-640.031	Labor Reimb - Major Strts	36,296	24,200	24,200	19,496	34,000	34,000
101-000-640.040	Admin - Local Streets	18,915	19,431	19,431	12,610	19,790	20,025
101-000-640.041	Labor Reimb - Local Strts	92,034	55,500	55,500	47,701	88,500	88,500
101-000-640.050	Admin - Golf Course	111,500	114,900	114,900	57,450	114,900	116,800
101-000-640.051	Gas,Oil,Repairs - Golf	7,465	10,270	10,270	5,636	10,270	11,180
101-000-640.052	Admin - Golf Practice	13,200	13,600	13,600	6,800	13,600	13,900
101-000-640.053	Gas,Oil,Repairs - GPF	829	1,140	1,140	626	1,140	1,240
101-000-640.060	Admin - Water/Sewer	157,500	162,300	162,300	81,150	162,300	164,900
101-000-640.061	Gas,Oil,Repairs - Wtr/Swr	50,700	46,980	46,980	33,190	49,780	60,800
101-000-640.062	Building Rent - Wtr/Sewer	18,400	19,000	19,000	9,500	19,000	19,400
101-000-640.070	Admin - Land Preserve	195,000	200,900	200,900	100,450	200,900	204,200
101-000-640.071	Gas,Oil,Repairs - LP	24,454	30,790	30,790	17,350	26,025	36,410
101-000-640.090	Admin - Cable Fund	75,300	77,600	77,600	38,800	77,600	78,900
101-000-640.275	CDBG Labor Reimbursement	7,435	8,774	8,774	0	0	0
CHARGES TO OTHER FUNDS		852,573	830,120	830,120	459,789	863,355	896,355
OTHER REVENUE							
101-000-670.010	Sundry Revenues	9,782	1,000	1,000	3,518	4,000	3,000
101-000-670.030	Sale of Equipment	13,020	7,000	7,000	0	0	5,000
101-000-670.677	Insurance Reimbursement	0	0	1,124	2,519	2,519	0
101-000-680.015	Police Fees - Misc	3,650	3,725	3,725	4,109	3,850	3,840
101-000-680.040	Auto Salvage Inspections	4,775	3,000	3,000	6,288	6,688	3,600
101-000-687.000	Prescription Refunds	39,349	40,000	40,000	2,876	23,500	22,500
101-000-692.600	Postage Reimbursement	60	50	50	41	45	45

BUDGET REPORT FOR CITY OF RIVERVIEW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 MGR PROPOSED BUDGET
Dept 000-Revenues							
OTHER REVENUE							
101-000-697.500	Donated Capital	0	0	16,379	16,379	16,379	0
OTHER REVENUE		70,636	54,775	72,278	35,730	56,981	37,985
RECREATION							
101-000-660.040	Recreation Activity Fees	20,311	24,884	24,884	18,543	25,285	25,285
101-000-660.045	Recreation Program Rev	40,733	48,200	48,200	17,781	32,486	38,000
101-000-660.059	RBA Revenues	0	1,250	1,250	0	0	1,250
101-000-660.060	Community Center Rentals	10,884	11,775	11,775	4,925	13,009	15,350
101-000-660.065	Corp Donations-Summerfest	18,560	10,450	10,450	6,850	18,560	15,000
101-000-660.066	Senior Taxi Program	18,782	27,558	27,558	10,243	27,558	27,558
101-000-660.069	Summerfest Revenues	2,625	0	0	300	2,625	2,675
RECREATION		111,895	124,117	124,117	58,642	119,523	125,118
INTEREST & INVESTMENT INCOME							
101-000-650.010	Interest on Investments	(10,421)	(8,000)	(8,000)	(5,459)	(13,660)	(5,000)
INTEREST & INVESTMENT INCOME		(10,421)	(8,000)	(8,000)	(5,459)	(13,660)	(5,000)
TRANSFERS (IN)							
101-000-699.020	Operating Transfer LP	1,950,000	2,450,000	2,450,000	1,225,000	1,750,000	2,650,000
101-000-699.243	Operating Transfer - C&T	75,000	75,000	75,000	37,500	75,000	75,000
101-000-699.265	Op Transfer - Drug Enforc	2,655	0	0	0	0	0
TRANSFERS (IN)		2,027,655	2,525,000	2,525,000	1,262,500	1,825,000	2,725,000
Totals for dept 000-Revenues		9,598,538	10,137,335	10,175,238	7,476,340	9,569,458	10,494,090

FUND: General
DEPARTMENT: City Council

Department Description

The City Council is the legislative and governing body of the City of Riverview and has the power to make and enforce all laws and regulations with respect to municipal affairs, subject only to the limitations and restrictions of the City Charter and the State Constitution. The City Council has the power, in the name of the City, to do whatever is appropriate for the municipal corporation and the general welfare of the City's inhabitants, unless it is specifically forbidden by the State Constitution.

The elected officers of the City are the Mayor and six Council members. Each shares equal voting powers on all questions coming before the Council. The Mayor serves a four-year term and Council members serve staggered, four-year terms. Terms are established to provide three vacancies, with elections held in November of the odd-numbered years.

The City Council appoints the City Manager, City Attorney and members of all advisory boards, commissions and committees, all of whom serve at the pleasure of the City Council.

Expenditure Highlights

	2013/14	2014/15	2014/15	2015/16
	Actuals	Budget	Projected	Proposed
EXPENDITURES				
Salaries & Wages	18,068	18,000	23,450	29,000
Fringe Benefits	1,393	1,458	1,870	2,390
Operating Expenses	1,481	3,900	1,100	3,900
Contractual Services	20,469	19,425	19,103	19,424
Other Expenses	2,880	7,500	3,025	7,000
TOTAL	44,291	50,283	48,548	61,714

- Budgeted funds include the salaries of the Mayor and City Council
- Funds also budgeted for dues and membership fees for Downriver Mutual Aid (DMA), Downriver Community Conference (DCC), Southeast Michigan Council of Governments (SEMCOG), and the Michigan Municipal League (MML)

Goals & Objectives

1. Develop policies that take into consideration the goals of the entire community.
2. Develop policies that take into consideration the financial future of the community. Developing policies that address not only the community's wants, but its needs and ability to provide the required services.
3. To be diligent to provide guidance and insight into the financial future of the community while providing support on tough decisions needed to assure the community is financially stable.
4. Provide policy guidance and direction on major work tasks for the coming year:
 - Monitor the city roadway ongoing infrastructure improvement project.
 - Monitor the progress of the Riverview, Trenton and Grosse Ile Water Treatment Study.
 - Monitor the regional sanitary sewer improvements involving the Wayne County Water Treatment Plant.
 - Continue to promote modernization of City Charter and City Code.
 - Monitor the BASF river property site solution and its effect on the municipal boat ramp.
 - Monitor the development of the City of Riverview website.
 - Monitor the storm water management and improvement programs.
5. Support the efforts of the task force to promote priority City Planning involving the Land Preserve Committee, Riverview Highlands Facilities Committee.
6. Monitor the financial recovery of the Riverview Highlands Golf Course and the Golf Course Practice Facility.
7. Build on the relationship of the Riverview Community School District to foster better communication with school administration.
8. Promote intergovernmental cooperation and participation in grant activities.

BUDGET REPORT FOR CITY OF RIVERVIEW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 MGR PROPOSED BUDGET
Dept 101-City Council							
101-101-725.125	Mayoral Wages	3,011	3,000	3,000	1,892	4,230	5,000
101-101-725.130	City Council Wages	15,057	15,000	15,000	9,461	19,220	24,000
101-101-725.500	Social Security-Employer	1,364	1,385	1,385	869	1,800	2,250
101-101-735.000	Workers Comp Expense	29	73	73	15	70	140
101-101-740.000	Operating Supplies	1,481	3,500	3,500	395	1,100	3,500
101-101-745.000	Meal Reimbursement	0	400	400	0	0	400
101-101-802.000	Dues & Subscriptions	147	500	500	195	325	0
101-101-802.030	Mutual Aid - DRANO	8,325	8,500	8,500	8,325	8,325	8,500
101-101-802.040	Downriver Comm Conference	4,750	4,750	4,750	4,750	4,750	4,750
101-101-802.060	Michigan Municipal League	5,565	5,800	5,800	5,654	5,654	5,800
101-101-802.065	National League of Cities	1,489	0	0	0	0	0
101-101-802.075	Chamber of Commerce	340	375	375	374	374	374
101-101-854.000	Public Relations	756	4,000	4,000	0	600	4,000
101-101-862.000	Travel, Ed & Training	477	1,500	1,500	0	600	1,500
101-101-889.000	Hall of Fame Scholarship	500	500	500	500	500	500
101-101-889.040	American Legion Contribution	1,000	1,000	1,000	1,000	1,000	1,000
Totals for dept 101-City Council		44,291	50,283	50,283	33,430	48,548	61,714

FUND: General
DEPARTMENT: City Manager

Department Description

The City Manager is the chief administrative officer of the City appointed by the City Council to direct the delivery of municipal services. The City Manager's Office is responsible for providing the City Council with information and implementing Council policies. This involves administrative decision making, provision of basic administrative support, direction and guidance for all City departments, programs and projects. The City Manager's Office prepares the annual budget and provides needed administrative services to all City departments for the coordination of City operations and is the focal point for the day-to-day management of the City government.

Expenditure Highlights

	2013/14 Actuals	2014/15 Budget	2014/15 Projected	2015/16 Proposed
EXPENDITURES				
Salaries & Wages	171,501	162,550	160,510	162,650
Fringe Benefits	150,296	138,105	130,755	147,665
Operating Expenses	1,370	2,200	1,600	2,200
Contractual Services	1,059	2,600	1,100	2,900
Capital Outlay	1,710	0	1,100	0
TOTAL	325,936	305,455	295,065	315,415

- Funds are appropriated for salaries & fringe benefits of City Manager and Confidential Secretary.

Goals & Objectives

1. Provide leadership and direction on budget reduction and reorganization strategies.
2. Closely monitor health care costs in an effort to develop strategies to reduce costs.
3. Work with staff members in the development of strategies for the containment of City operating costs.
4. Work with elected officials to use electronic communication effectively.
5. Work with the City Clerk in implementing new technologies to enhance our records retention program.
6. Coordinate management task objectives on the topics of employee empowerment, emergency preparedness, training, computer networking and software, and employee benefits administration.
7. Provide leadership and direction for implementation of the City's Capital Improvements Program.
8. Implement business plans for City enterprises.
9. Monitor the continuation of the comprehensive street repair and reconstruction program.
10. Promote modernization of the City Charter and City Code.

BUDGET REPORT FOR CITY OF RIVERVIEW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 MGR PROPOSED BUDGET
Dept 172-City Manager							
101-172-725.000	Full-Time Salaries	160,034	154,000	154,000	102,112	151,960	154,000
101-172-725.100	Part-Time Salaries	3,985	0	0	0	0	0
101-172-725.300	Longevity	589	650	650	250	650	750
101-172-725.400	Pay-In-Lieu-Bonus,Vac,Per	6,823	7,900	7,900	0	7,900	7,900
101-172-725.450	Accrued Payoff	70	0	0	0	0	0
101-172-725.500	Social Security-Employer	12,416	13,300	13,300	7,249	13,050	13,300
101-172-725.600	Deferred Compensation	10,453	9,800	9,800	5,664	9,800	9,880
101-172-725.700	Health Insurance Expense	19,002	19,700	19,700	16,811	22,600	33,610
101-172-725.710	Optical Insurance Expense	102	125	125	84	125	185
101-172-725.720	Dental Insurance Expense	3,170	2,900	2,900	2,732	2,900	3,800
101-172-725.800	Life Insurance Expense	924	1,050	1,050	648	1,050	980
101-172-725.900	City Pension Contribution	63,321	51,500	51,500	28,041	51,500	46,420
101-172-725.950	GASB 45 OPEB Contribution	40,008	38,500	38,500	25,528	28,500	38,500
101-172-730.000	Unemployment Expense	211	480	480	61	480	240
101-172-735.000	Workers Comp Expense	689	750	750	363	750	750
101-172-740.000	Operating Supplies	911	1,500	1,500	785	900	1,500
101-172-745.000	Meal Reimbursement	459	700	700	467	700	700
101-172-850.000	Telephone	0	1,500	1,500	1,100	0	1,800
101-172-853.000	Cell Phone	1,059	1,100	1,100	559	1,100	1,100
101-172-962.000	Emergency Operations Cntr	1,710	0	0	0	1,100	0
Totals for dept 172-City Manager		325,936	305,455	305,455	192,454	295,065	315,415

FUND: General
DEPARTMENT: Assessor/Purchasing

Department Description

All taxable real estate must be identified and placed on the tax rolls according to its market value. Appraisals of new construction, reappraisals of existing buildings, land value calculation, homestead administration, classification, gathering of sales information, and keeping property files current are tasks performed within this activity. New building and plats are added to the tax rolls each year as of December 31.

This Department oversees all purchases made within the City except for items bought with petty cash. A limited purchase order system is maintained in several departments which are restricted to certain accounts and limited to \$500 on each purchase. The Purchasing Office maintains stock on items, such as City stationary and photo copy materials which are used by all departments. The Purchasing Office maintains cooperative purchasing contracts with the State of Michigan and other governmental purchasing entities. All bid specifications are processed through Purchasing. Purchase requisitions are received via computer from the departments; they are checked for budget compliance and procedure as needed. A vendor is selected and a purchase order is issued. If Council action is required, all pertinent data is collected and sent to the City Council with a recommendation for action. If bids are required, specifications are drawn up and ads are made, bids received and sent to the City Council. This Department also records and disposes of all surplus material from other departments.

Expenditure Highlights

	2013/14 Actuals	2014/15 Budget	2014/15 Projected	2015/16 Proposed
EXPENDITURES				
Salaries & Wages	33,151	34,970	24,570	35,820
Fringe Benefits	10,192	7,860	8,322	8,950
Operating Supplies	2,682	4,550	4,550	4,750
Other Expenses	370	1,080	820	1,100
Contractual Services	67,441	75,760	75,178	82,950
TOTAL	113,836	124,220	113,440	133,570

- Budget includes funding for one part-time staff member
- Funds are appropriated for Downriver Assessing Group to perform assessing services on a contractual basis
- Funds are budgeted for the printing & mailing of assessment notices and personal property statements

Goals & Objectives

1. Continue to provide property information and data to residents through the BS&A online lookup.
2. Coordinate with Downriver Assessing Group for all assessing services, including preparation of assessment rolls and Board of Review appeals.
3. Review the procurement card program and evaluate extending the issuance of cards to non-administrative staff.
4. Review the purchasing manual (adopted in 1995) and revise if deemed necessary.
5. Investigate collaboration with local communities on cooperative bidding.

BUDGET REPORT FOR CITY OF RIVERVIEW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 MGR PROPOSED BUDGET
Dept 209-Purchasing / Assessing							
101-209-725.000	Full-Time Salaries	11,892	13,600	13,600	8,260	13,600	14,400
101-209-725.100	Part-Time Salaries	21,028	20,800	20,800	3,722	10,000	20,000
101-209-725.200	Overtime	0	0	0	179	400	800
101-209-725.300	Longevity	50	70	70	63	70	100
101-209-725.400	Pay-In-Lieu-Bonus,Vac,Per	181	500	500	0	500	520
101-209-725.500	Social Security-Employer	2,479	2,800	2,800	935	2,800	3,000
101-209-725.600	Deferred Compensation	844	900	900	591	900	1,200
101-209-725.700	Health Insurance Expense	3,185	0	0	0	0	0
101-209-725.710	Optical Insurance Expense	22	40	40	2	2	30
101-209-725.720	Dental Insurance Expense	417	0	0	320	500	530
101-209-725.800	Life Insurance Expense	51	60	60	34	60	60
101-209-725.950	GASB 45 OPEB Contribution	2,973	3,400	3,400	2,065	3,400	3,600
101-209-730.000	Unemployment Expense	91	460	460	26	460	360
101-209-735.000	Workers Comp Expense	130	200	200	43	200	170
101-209-740.000	Operating Supplies	2,682	4,550	4,550	3,903	4,550	4,750
101-209-802.000	Dues & Subscriptions	370	380	380	370	370	400
101-209-803.000	County Tax Bureau Service	3,861	0	0	0	0	0
101-209-803.100	Contractual Assessing Services	57,503	68,000	68,000	31,893	68,000	75,000
101-209-804.100	Board of Review	750	1,500	1,500	0	1,100	1,150
101-209-804.200	Appraisal Service	495	0	0	0	0	0
101-209-818.000	Contractual Services	368	1,100	1,100	378	1,198	1,290
101-209-819.010	Mat Rental - City Hall	1,548	1,700	1,700	1,071	1,610	1,900
101-209-861.000	Parking/Meals Reimbursemt	0	100	100	0	50	100
101-209-862.000	Travel, Ed & Training	0	600	600	0	400	600
101-209-905.100	Printing	2,916	3,460	3,460	2,768	3,270	3,610
Totals for dept 209-Purchasing / Assessing		113,836	124,220	124,220	56,623	113,440	133,570

FUND: General
DEPARTMENT: City Attorney

Department Description

The City Attorney, who under a professional services contract, provides the City, its representative agencies and officers the necessary and proper legal services to ensure that activities of the City are conducted in accordance with the requirements of the law, that the City is properly represented in civil litigation, and that violations of City laws are prosecuted. The City Attorney is appointed by, is responsible to, and serves at the pleasure of the City Council.

The Office of City Attorney represents and appears for the City, the City Council and advisory boards, in all actions and proceedings in which they are concerned or are a party. This office also appears for a City officer or employee in all actions or proceedings in which these individuals are party defendants due to performance, and all City officers in all matters of law. Additionally, the City Attorney furnishes services at all meetings of the City Council, and prepares ordinances, resolutions, contracts and other legal documents. The City Attorney will prosecute on behalf of the people all criminal cases for violations of City ordinances and perform other legal duties as required. The City Attorney is responsible for the supervision and coordination of all outside counsel engaged to provide legal services on various matters. Further, the City Attorney reviews all significant claims made against the City and makes appropriate recommendations.

Expenditure Highlights

	2013/14 Actuals	2014/15 Budget	2014/15 Projected	2015/16 Proposed
EXPENDITURES				
Contractual Services	236,170	197,700	301,250	274,700
Other Expenses	0	0	0	0
TOTAL	236,170	197,700	301,250	274,700

BUDGET REPORT FOR CITY OF RIVERVIEW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR	2015-16 PROPOSED BUDGET
Dept 210-City Attorney							
101-210-818.010	Corporate Counsel	45,000	45,000	45,000	30,000	45,000	45,000
101-210-818.011	Prosecutor	15,000	15,500	15,500	10,000	15,500	30,500
101-210-818.012	Litigation/Spec Legal Svc	109,071	90,000	90,000	103,251	153,000	120,000
101-210-818.015	Special Legal Counsel	14,661	6,000	6,000	10,524	12,150	6,000
101-210-818.016	Labor Relations	51,439	40,000	40,000	74,953	75,000	72,000
101-210-818.038	Sibley Quarry Legal Fees	999	1,200	1,200	288	600	1,200
Totals for dept 210-City Attorney		236,170	197,700	197,700	229,016	301,250	274,700

FUND: General
DEPARTMENT: City Clerk

Department Description

The City Clerk's Office serves as the information center for the City. This includes maintenance of all official city records, including ordinances, resolutions, deeds, agreements, City Charter and the code of ordinances. The City Clerk is responsible for the preparation of Council meeting minutes, publishing all legal notices relating to special, Council, and commission meetings, public hearings, and election notices. The City Clerk affixes the City seal on legal documents.

The City Clerk maintains the voter registration file and acts as election officer in conducting all elections, complying with Federal, State and local laws. The City Clerk performs other activities prescribed by law including administration of oaths of office.

The City Clerk's Office issues and maintains vital records as well as business licenses.

Expenditure Highlights

	2013/14 Actuals	2014/15 Budget	2014/15 Projected	2015/16 Proposed
EXPENDITURES				
Salaries & Wages	97,049	104,378	113,504	130,927
Fringe Benefits	58,540	61,900	51,066	62,232
Operating Expenses	15,804	21,010	19,589	20,435
Contractual Services	22,530	33,916	36,265	38,058
Other Expenses	1,069	1,907	1,822	3,585
Capital Outlay	1,467	2,250	2,250	2,576
TOTAL	196,459	225,361	224,496	257,813

- Budget includes funding for City Clerk and clerical position.
- Digital scanning of documents under the City's record retention program has been suspended due to budgetary constraints.
- The City newsletter will no longer be printed and distributed to residents; instead the newsletter will be published on the City's website only.

Goals & Objectives

1. Conduct City Primary (if necessary), City General, Presidential Primary and Special (if necessary) elections.
2. Increase Departmental Business License and Departmental Fee Schedules to keep in line with neighboring communities as well as new fees for State mandated Freedom of Information law changes.
3. Update City Record Retention/Destruction Schedules with the State of Michigan schedules and categorize new filing areas in the combined services department reorganization and assist with file maintenance.
4. Continue Laserfiche scanning of: City records
5. Receive new precinct tabulators and Automarks from the Department of State in the 2015/16 election cycle. Extra Training will be required to implement these machines with our election inspectors' and their acceptance of the latest technology.
6. Clerk and Clerk Admin Tech II will attend training and online studies in Election Law changes as needed and records management. Clerk will attend Michigan Association of Municipal Clerks Conference in Lansing in 2016. Continue education of combined services staff on election, Qualified Voter File, and vital records related duties through on-the-job training.
7. Continue working with downriver community clerks in training and cost cutting measures for conducting elections and seek ways to encourage younger population to work at the polls; i.e., working 8 hr shifts.

BUDGET REPORT FOR CITY OF RIVERVIEW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 MGR PROPOSED BUDGET
Dept 215-City Clerk							
101-215-725.000	Full-Time Salaries	87,478	89,065	89,065	60,558	97,824	106,775
101-215-725.100	Part-Time Salaries	5,555	10,493	10,493	7,206	10,493	18,300
101-215-725.200	Overtime	731	1,485	1,485	1,167	1,485	2,100
101-215-725.300	Longevity	400	450	450	450	450	500
101-215-725.400	Pay-In-Lieu-Bonus,Vac,Per	2,885	2,885	2,885	0	3,252	3,252
101-215-725.500	Social Security-Employer	6,560	7,480	7,480	4,516	7,365	9,300
101-215-725.600	Deferred Compensation	3,764	3,805	3,805	2,602	4,189	6,000
101-215-725.700	Health Insurance Expense	20,378	24,820	24,820	11,405	14,187	17,400
101-215-725.710	Optical Insurance Expense	154	120	120	61	92	92
101-215-725.720	Dental Insurance Expense	1,890	1,870	1,870	1,576	1,875	2,940
101-215-725.800	Life Insurance Expense	315	365	365	204	307	320
101-215-725.900	City Pension Contribution	3,039	0	0	0	0	0
101-215-725.950	GASB 45 OPEB Contribution	21,869	22,270	22,270	15,140	22,270	25,150
101-215-730.000	Unemployment Expense	211	720	720	49	430	520
101-215-735.000	Workers Comp Expense	360	450	450	216	351	510
101-215-740.000	Operating Supplies	1,963	2,430	2,430	1,682	2,430	2,530
101-215-740.130	Optg Supplies - Election	3,808	5,159	5,159	717	5,159	4,495
101-215-740.140	Optg Supplies - Microfilm	12	0	0	0	0	0
101-215-750.000	Postage Expense	10,021	13,421	13,421	6,554	12,000	13,410
101-215-802.000	Dues & Subscriptions	580	775	775	255	690	775
101-215-818.000	Contractual Services	4,231	5,608	5,608	4,928	7,657	8,000
101-215-818.050	Copy Machine Maintenance	4,096	5,308	5,308	3,322	5,308	5,308
101-215-818.075	Re-Codifications	0	4,000	4,000	770	4,000	4,000
101-215-818.080	Ordinances - Internet	400	400	400	400	400	400
101-215-821.000	Elections	6,569	11,300	11,300	5,130	11,600	12,850
101-215-821.010	Elections - Meals	162	432	432	281	432	540
101-215-861.000	Parking/Meals Reimbursemt	210	300	300	145	300	350
101-215-862.000	Travel, Ed & Training	117	200	200	44	200	1,520
101-215-862.100	Education/Training-Staff	0	200	200	100	200	400
101-215-905.000	Publishing	7,234	7,300	7,300	3,131	7,300	7,500
101-215-990.000	Computer Equipment	1,467	2,250	2,250	2,057	2,250	2,576
Totals for dept 215-City Clerk		196,459	225,361	225,361	134,666	224,496	257,813

FUND: General
DEPARTMENT: Finance

Department Description

The primary responsibility of the Finance Department is to provide the City Manager, City Council, and all departments with timely, accurate, and useful financial information and to maintain the City's financial records in accordance with the City Charter, State law and Generally Accepted Accounting Principles as established by the Government Accounting Standards Board. The Department also safeguards assets and insures the integrity of financial internal controls.

Riverview's Finance Department is responsible for the following:

- Accounts Payable
- Budget Preparation & Financial Audit
- General Ledger and Account Maintenance
- Payroll
- Pension Administration – Riverview Employees' Retirement System

Expenditure Highlights

	2013/14 Actuals	2014/15 Budget	2014/15 Projected	2015/16 Proposed
EXPENDITURES				
Salaries & Wages	164,525	194,020	180,620	205,600
Fringe Benefits	165,437	151,790	154,050	162,905
Operating Supplies	1,990	2,975	2,725	3,025
Other Expenses	2,542	2,715	2,590	2,965
Contractual Services	29,380	38,600	41,855	43,400
TOTAL	363,874	390,100	381,840	417,895

- The accountant job position is shared with the Purchasing / Assessing department
- Staffing for two full-time clerical positions, accountants, and two part-time clerks
- Budget includes general fund portion of audit fees and actuarial valuations (as needed)

Goals & Objectives

1. Update the GASB 45 actuarial valuation to determine the City's long-term liability for Other Post-Employment Benefits (OPEB), primarily for retiree healthcare insurance.
2. Update the five-year financial forecast to provide administration a blueprint for future financial capabilities.
3. Institute mandatory direct deposit or payroll cards for all employees to reduce costs and streamline the payroll process.
4. Offer and implement auto bill pay for residential water bill payment.
5. Establish procedures for annual verification of retiree recipients.

BUDGET REPORT FOR CITY OF RIVERVIEW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 MGR PROPOSED BUDGET
Dept 253-Finance / Treasurer							
101-253-725.000	Full-Time Salaries	157,213	165,000	165,000	112,055	165,000	179,300
101-253-725.100	Part-Time Salaries	3,165	23,400	23,400	3,722	10,000	20,000
101-253-725.200	Overtime	45	320	320	142	320	600
101-253-725.300	Longevity	2,175	2,370	2,370	2,362	2,370	2,500
101-253-725.400	Pay-In-Lieu-Bonus,Vac,Per	1,927	2,930	2,930	0	2,930	3,200
101-253-725.500	Social Security-Employer	12,028	15,040	15,040	8,649	14,000	16,250
101-253-725.600	Deferred Compensation	2,861	5,700	5,700	2,881	5,000	6,100
101-253-725.700	Health Insurance Expense	53,849	40,980	40,980	29,602	38,000	45,980
101-253-725.710	Optical Insurance Expense	268	300	300	151	300	280
101-253-725.720	Dental Insurance Expense	4,225	2,000	2,000	3,357	5,000	3,560
101-253-725.800	Life Insurance Expense	528	600	600	375	600	575
101-253-725.900	City Pension Contribution	51,344	43,870	43,870	24,013	48,800	40,300
101-253-725.950	GASB 45 OPEB Contribution	39,303	41,250	41,250	28,014	41,250	48,000
101-253-730.000	Unemployment Expense	395	1,200	1,200	111	300	860
101-253-735.000	Workers Comp Expense	636	850	850	407	800	1,000
101-253-740.000	Operating Supplies	1,394	1,975	1,975	1,322	1,975	2,025
101-253-740.150	Office Supplies-Computer	596	1,000	1,000	141	750	1,000
101-253-802.000	Dues & Subscriptions	1,010	740	740	385	740	790
101-253-804.000	Audit Fees	21,795	22,500	22,500	25,255	25,455	26,000
101-253-818.000	Contractual Services	0	2,000	2,000	0	2,000	2,000
101-253-818.050	Copy Machine Maintenance	1,488	1,800	1,800	1,501	2,400	2,400
101-253-818.155	Consulting	0	5,000	5,000	0	5,000	5,000
101-253-853.000	Cell Phone	94	0	0	0	0	0
101-253-861.000	Parking/Meals Reimbursemt	285	300	300	96	300	300
101-253-862.000	Travel, Ed & Training	1,247	1,350	1,350	1,139	1,250	1,550
101-253-862.100	Education/Training-Staff	0	325	325	0	300	325
101-253-905.100	Printing	6,003	7,300	7,300	2,633	7,000	8,000
Totals for dept 253-Finance / Treasurer		363,874	390,100	390,100	248,313	381,840	417,895

FUND: General
DEPARTMENT: Human Resources

Department Description

Human Resources Department is responsible for human resources utilization and management activities for employee related programs within the city. The major activities include: employee relations, position classification and compensation, labor relations and contract negotiations, recruitment and selection, fringe benefit administration, records management, centralized training, workers compensation and personnel policies and procedures.

The Human Resources Director is also the Risk Management Coordinator and Title VI Coordinator for all City departments.

Expenditure Highlights

	2013/14 Actuals	2014/15 Budget	2014/15 Projected	2015/16 Proposed
EXPENDITURES				
Salaries & Wages	65,625	72,700	74,145	78,200
Fringe Benefits	29,451	37,796	36,987	37,842
Other Expenses	108	3,200	2,300	3,200
Contractual Services	17,342	21,330	21,330	27,430
TOTAL	112,526	135,026	134,762	146,672

- Funding provided for one full-time employee (Human Resources Director)
- Budget includes funding for pre-employment physicals and drug screens of new employees

Goals & Objectives

1. Continue to negotiate new labor agreement with Operating Engineers.
2. Negotiation new labor agreement with AFSCME Local 1590 (DPW).
3. Work with established vendors to seek alternative health insurance providers for Administrators and Tech-Pro's to replace Blue Cross as the City's primary medical carrier.
4. Research the feasibility of Humana providing a prescription drug program to all City of Riverview Medicare Eligible Retirees.

BUDGET REPORT FOR CITY OF RIVERVIEW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 MGR PROPOSED BUDGET
Dept 270-Human Resources							
101-270-725.000	Full-Time Salaries	63,111	68,700	68,700	44,182	70,045	74,100
101-270-725.400	Pay-In-Lieu-Bonus,Vac,Per	2,514	4,000	4,000	0	4,100	4,100
101-270-725.500	Social Security-Employer	4,998	6,000	6,000	3,430	6,100	6,500
101-270-725.600	Deferred Compensation	1,558	5,200	5,200	2,115	5,300	5,400
101-270-725.700	Health Insurance Expense	5,835	7,780	7,780	5,833	7,000	6,770
101-270-725.710	Optical Insurance Expense	84	96	96	61	92	92
101-270-725.720	Dental Insurance Expense	470	630	630	427	700	680
101-270-725.800	Life Insurance Expense	170	210	210	136	200	210
101-270-725.950	GASB 45 OPEB Contribution	15,778	17,180	17,180	11,046	17,180	17,520
101-270-730.000	Unemployment Expense	304	300	300	31	65	170
101-270-735.000	Workers Comp Expense	254	400	400	156	350	500
101-270-802.000	Dues & Subscriptions	25	200	200	0	215	250
101-270-803.500	Background Investigations	50	0	0	0	0	100
101-270-818.000	Contractual Services	10,024	13,000	9,000	4,305	9,000	15,000
101-270-836.000	Physical Exams	0	550	550	260	550	550
101-270-836.100	Pre-Employment Physicals	4,186	4,000	4,000	2,532	4,000	4,000
101-270-853.000	Cell Phone	708	780	780	451	780	780
101-270-854.030	Emp Advertising/Testing	2,374	3,000	7,000	3,631	7,000	7,000
101-270-861.000	Parking/Meals Reimbursemt	0	250	250	0	250	250
101-270-862.000	Travel, Ed & Training	45	750	750	36	235	700
101-270-862.100	Education/Training-Staff	38	2,000	2,000	405	1,600	2,000
Totals for dept 270-Human Resources		112,526	135,026	135,026	79,037	134,762	146,672

FUND: General
DEPARTMENT: Police

Department Description

The Police Department provides a variety of public safety services aimed at protecting and serving the community. The majority of police activities that occur are a direct result of community requests for service. Other activities occur as a result of police officer initiated activities while on normal patrol duties.

The Police Department is divided into four major program areas that interrelate with each other and with other community, county, and state agencies. The four programs are: Administrative Services, Investigations, Patrol, and Code Enforcement.

Administrative Services is responsible for overall central direction and administration of the police function. It sets policy, establishes rules and regulations, and carries out the disciplinary process, if necessary. This activity also establishes and carries out training programs, physical fitness programs, and other related activities. Administrative Services is also responsible for development of emergency response plans, hazard reduction, and municipal building security plans.

Investigative Services works closely with Patrol Services to prevent criminal activity and apprehend those responsible for criminal offenses. Investigative Services conducts follow-up investigation on most major offenses and has primary investigative responsibility for murders, bank robberies, and other major crimes. Other responsibilities include investigations of crimes against youth, youthful criminal offenders, delinquency, truancy, and a variety of other youth-related activities and also for the control of drug-related crimes.

Patrol Services is the largest of the four police programs and provides emergency and non-emergency services to the public on a 24-hour basis. This service is responsible for the preliminary investigation of a wide variety of criminal offenses, traffic enforcement, accident investigation, and the apprehension and prosecution of criminal offenders.

Code Enforcement involves animal control and enforcement of a variety of City Code provisions pertaining to public nuisances, sign, property maintenance, and other property violations.

Expenditure Highlights

	2013/14 Actuals	2014/15 Budget	2014/15 Projected	2015/16 Proposed
EXPENDITURES				
Salaries & Wages	2,213,465	2,262,126	2,140,105	2,330,457
Fringe Benefits	1,481,340	1,719,121	1,578,050	1,792,852
Operating Expenses	15,839	20,560	14,300	20,560
Maintenance Expenses	104,055	122,520	99,100	132,500
Contractual Services	173,852	253,271	181,190	243,844
Other Expenses	32,841	70,762	43,352	60,750
Capital Outlay	18,960	16,800	6,076	0
TOTAL	4,040,352	4,465,160	4,062,173	4,580,963

- Budget includes funding for one police chief (50% allocation), one deputy chief, eight command officers, sixteen patrol officers, one full-time clerk, one part-time clerk, and one part-time animal control officer.
- The part-time dispatchers are shared with Trenton as part of Shared Dispatch Services and now included in contractual services per our agreement.
- Budget now includes allocation for vehicle maintenance & fuel (previously included in Motor Vehicles departmental budget)
- No capital outlay budgeted for upcoming fiscal year

Goals & Objectives

Technology Implementation

Work with the IT Department to evaluate security needs of the Cities infrastructure, and continue collaboration with Trenton for jail and dispatch services. Evaluate and utilize DCC grant money to assist in department acquisitions for technology. Continue participation in SINC (Shared Information Network Consortium) with eight (8) downriver communities.

The Riverview police department will adhere to all State and Federal mandates involving technology, security access, electronic fingerprinting, mug shot capturing, crime mapping and E-911 calls.

Training Programs

Utilize training programs offered on-line, internally, through State, County and other local departments offering various programs for officers' continuing education.

The Riverview Police Department will adhere to all training requirements as dictated by MCOLES, MPSCS, or the State of Michigan.

Internal officer training including but not limited to the following topics:

- Active Shooter
- Firearms Training, patrol rifle training, use of shooting simulator
- Use of Force/Ground Avoidance Encounters
- Traffic Stop Encounters
- HAZMAT
- Bio Hazard
- First Aid/CPR
- Community Policing Opportunities/Training
- Community Liaison Training
- Emergency Vehicle Operation
- Legal Update

Department Manpower

Review and adjust the department manpower as the transition has taken place for dispatch services and prisoner housing at Trenton Police Department. Review and realign internal department assignments continuously throughout the year to maximize manpower usage in light of budget restrictions, manpower shortages due to illness, and paid time off.

Equipment

Review equipment needs for updating or implementation as needed.

Vehicle Replacement Program

Adjust and replace the department fleet of patrol cars on an as needed basis. Equip each police vehicle so that they are identical and uniform for daily use. Work with the Land Preserve for future police car use of the future CNG (compressed natural gas) facility as opposed to gasoline. Evaluate and continue the use of the police motorcycle program. Look for continued opportunities for cost savings by lease/purchasing detective bureau cars and the continued use of forfeiture funds to help offset further costs to the city.

Emergency Action Plan Review

Conduct an annual review of the city's Emergency Action Plan to ensure the needs of the community are current with continuous changes in the environment and weather.

The plan is reviewed periodically by Police, Fire, and DPW in conjunction and with collaboration from Wayne County's Emergency Management Division.

Building Security

Work with the IT Department staff, to evaluate building security, parks are recreation physical security issues as they arise, review, recommend, and update policies and procedures as they relate to building security. Continue the implementation of proximity cards for each employee.

Homeland Security & Operation Stonegarden

The police department continues to patrol the borders of the Detroit River providing security and providing assistance to the US Border Patrol, the Immigration and Naturalization Service and the Department of Homeland Security. Officers will attend classes in explosive ordinance, CBRNE defense operation training, Unified Incident Command System, and Terrorism awareness training. The police department will utilize monies received from the Stonegarden Program to provide equipment upgrades to current equipment as needed.

Department Policies, Procedures, Rules, Regulations, General Orders

Evaluate and update the department manual to stay current with law enforcement best practices and maintain consistency with MCOLES standards. Consult with representatives from MMRMA, MML, and MCOLES, to ensure consistency in that area. Involve command staff in the formulation and implementation of these practices as they are familiar with the daily needs and requirements to ensure the department operates efficiently.

EVIP (Economic Vitality Incentive Program)

Work with downriver communities providing equipment, services, and mutual aid to maximize community effort towards the State of Michigan shared services trend.

BUDGET REPORT FOR CITY OF RIVERVIEW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 MGR PROPOSED BUDGET
Dept 301-Police Department							
101-301-725.000	Full-Time Salaries	1,523,448	1,680,000	1,680,000	990,722	1,680,000	1,725,000
101-301-725.100	Part-Time Salaries	82,349	97,400	97,400	43,793	52,000	116,757
101-301-725.110	Step-up Pay	13,522	10,500	10,500	9,521	10,500	14,000
101-301-725.150	Shift Differential Pay	18,295	21,000	21,000	15,735	15,735	21,000
101-301-725.155	Police Gun Allowance	8,867	10,000	10,000	3,829	10,000	10,000
101-301-725.160	Holiday Pay	129,132	112,826	112,826	88,339	112,000	135,000
101-301-725.190	Clothing/Cleaning Allowance	40,360	47,000	47,000	15,320	23,000	48,000
101-301-725.200	Overtime	323,119	220,000	220,000	133,782	175,000	200,000
101-301-725.300	Longevity	20,483	25,000	25,000	16,500	23,870	24,100
101-301-725.400	Pay-In-Lieu-Bonus,Vac,Per	0	7,500	7,500	400	7,100	10,300
101-301-725.450	Accrued Payoff	53,890	30,900	30,900	0	30,900	26,300
101-301-725.500	Social Security-Employer	163,308	163,058	163,058	95,455	148,000	180,300
101-301-725.600	Deferred Compensation	5,910	25,000	25,000	4,118	8,000	25,000
101-301-725.700	Health Insurance Expense	305,849	372,673	372,673	213,024	353,750	410,761
101-301-725.710	Optical Insurance Expense	2,912	3,700	3,700	1,950	3,000	3,000
101-301-725.720	Dental Insurance Expense	14,956	19,100	19,100	10,909	16,800	20,010
101-301-725.800	Life Insurance Expense	4,917	6,120	6,120	3,425	4,770	5,200
101-301-725.900	City Pension Contribution	551,920	635,950	635,950	300,969	602,000	638,841
101-301-725.950	GASB 45 OPEB Contribution	382,334	420,000	420,000	247,680	410,000	437,500
101-301-725.960	Retiree Health Savings Plan	968	5,000	5,000	1,188	1,700	5,450
101-301-730.000	Unemployment Expense	3,415	9,250	9,250	1,178	2,430	4,570
101-301-735.000	Workers Comp Expense	44,851	59,270	59,270	23,640	27,600	62,220
101-301-740.000	Operating Supplies	14,081	18,560	18,560	10,790	12,800	18,560
101-301-740.167	Supplies - Auto Inspections	258	1,000	1,000	0	500	1,000
101-301-740.175	Uniforms-Laundry/Cleaning	500	0	0	0	0	0
101-301-740.190	Canine Supplies & Expense	1,000	1,000	1,000	417	1,000	1,000
101-301-775.005	Vehicle Fuel & Maintenance	104,055	122,520	122,520	65,801	98,700	131,900
101-301-775.015	CNG Vehicle Fuel & Maintenance	0	0	0	236	400	600
101-301-780.000	Prisoner Board	17,843	33,062	33,062	7,530	20,000	22,500
101-301-780.100	Pistol Range	5,462	8,000	8,000	6,632	8,000	8,000
101-301-802.000	Dues & Subscriptions	507	700	700	582	582	950
101-301-805.000	Animal Collection	6,000	6,000	6,000	0	6,000	6,000
101-301-818.000	Contractual Services	28,858	56,277	56,277	14,978	33,000	49,350
101-301-818.500	Contractual Dispatch Services	127,950	160,000	160,000	70,512	120,000	160,000
101-301-836.000	Physical Exams	789	8,500	8,500	0	5,000	6,000
101-301-850.000	Telephone	10,255	15,804	15,804	5,500	10,500	15,804
101-301-854.000	Public Relations	1,229	1,300	1,300	1,168	1,270	1,300
101-301-861.000	Parking/Meals Reimbursemt	1,405	3,700	3,700	762	2,000	4,000

BUDGET REPORT FOR CITY OF RIVERVIEW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR	2015-16 PROPOSED BUDGET
Dept 301-Police Department							
101-301-862.000	Travel, Ed & Training	6,020	22,500	22,500	6,260	10,000	22,500
101-301-862.100	Education/Training-Chief	375	1,500	1,500	0	1,500	1,500
101-301-881.000	LEIN Rental	0	6,690	6,690	0	6,690	6,690
101-301-970.002	Bulletproof Vests	0	0	10,000	0	0	0
101-301-970.007	In-Car Video Cameras	18,960	0	0	0	0	0
101-301-972.400	Copy Machine	0	6,800	6,800	6,076	6,076	0
Totals for dept 301-Police Department		4,040,352	4,455,160	4,465,160	2,418,721	4,062,173	4,580,963

FUND: General
DEPARTMENT: Fire

Department Description

The Fire Department's Mission is to maintain a community environment in which people and property are adequately protected from the hazards of fire, and other natural or man-made caused emergencies or disasters, and to provide pre-hospital emergency medical response and transport. The Fire Departments mission is supported by 41 part-time employees who are divided into four major support areas. Additionally, the Fire Department supports and is supported by other municipal fire departments as well as county, state, and federal agencies.

Administrative Services coordinates all Fire Department activities by developing policies, procedures and programs necessary to complete the goals and objectives of the Department.

Emergency Response operates with part-time firefighter personnel who are scheduled to be available twenty-four hours per day. In addition to traditional fire suppression activities, Emergency response provides Advanced emergency medical services, rescue and hazardous material control.

Hazard Prevention, through life and fire safety inspections, public education, and code enforcement, abates community fire and life safety hazards through preventive intervention before they result in an emergency situation.

Dispatching is coordinated by five part-time personnel with weekend assistance from firefighting personnel to handle communication needs for all fire services. Dispatching also coordinates communication functions mutual aid specialty teams such as the dive team, hazmat team, fire investigation team plus the Wayne County Local Emergency Planning Committee (LEPC).

Expenditure Highlights

	2013/14 Actuals	2014/15 Budget	2014/15 Projected	2015/16 Proposed
EXPENDITURES				
Salaries & Wages	849,484	917,333	790,454	923,875
Fringe Benefits	174,970	188,820	143,905	184,770
Operating Expenses	30,204	32,500	25,500	33,500
Maintenance Expenses	36,469	42,430	37,500	51,880
Contractual Services	83,767	99,313	96,713	104,013
Other Expenses	7,420	7,750	6,950	9,750
Capital Outlay	2,139	14,520	8,500	17,100
TOTAL	1,184,453	1,302,666	1,109,522	1,324,888

- Staffing includes one shared full-time fire chief, part-time fire deputy, and part-time firefighters/EMTs
- Dispatchers are now included in the Police Department budget under contractual services as part of the Shared Services Dispatch with Trenton.
- Budget now includes allocation for vehicle maintenance & fuel (previously included in Motor Vehicles departmental budget)
- Minimal capital outlay for fiscal year 2015/16

Goals & Objectives

Riverview Fire Department Strategic Plan

Within a strategic plan are the high level initiatives (or strategic goals) necessary to meet the mission. These strategic goals relate directly back to the mission statement and describe the external direction of success, ultimate achievement, and improvement in our department's performance. Like most governmental agencies, the Riverview Fire Department is performing its mission in an era of rapid change. The changes facing our department include shrinking fiscal and resources, shifting demographics, climate, science, and technology. All of these changes impact the reasonably foreseeable future within which our department will operate. To maintain and enhance its success as an organization, we must be able to anticipate and adapt to changing internal and external conditions. Typically, decision making needs to be flexible; therefore, information and feedback are vital. The following goals of the department's strategic plan were selected with this in mind:

- Effectively communicate the Department's mission and vision to employees, partners, and cooperators.
- Seek to improve operational efficiency and effectiveness by shaping, enhancing, and adapting to changing circumstances.
- Cultivate and strengthen relationships with governing bodies, cooperators, and the public.
- Foster a culture that emphasizes and enhances employee health and safety.
- Promote a highly motivated and well-trained workforce.

Riverview Fire Department Goals & Objectives

Department Manpower:

Develop and maintain an environment where employees are safe, valued, respected, informed and involved, accepting of responsibility and promoting a sense of team, pride and accountability.

Training:

Develop and implement a comprehensive training program that provides for continuous education and career advancement opportunities to all personnel.

Public Education:

Develop and maintain public education programs that will assist in the reduction of community risk.

Equipment:

Evaluate all department equipment and develop a maintenance and replacement schedule.

Policy:

Review and update existing department policy.

Computer Technology:

Review and update existing programs used for EMS and fire reporting.

Emergency Response Pre-planning:

Develop pre-plan response to all businesses.

Company based fire inspections:

Develop a program whereby the scheduled duty crew conducts annual fire inspections of all businesses and municipal buildings.

BUDGET REPORT FOR CITY OF RIVERVIEW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR PROPOSED	2015-16 PROPOSED BUDGET
Dept 336-Fire Department							
101-336-725.000	Full-Time Salaries	53,099	50,000	50,000	33,670	50,000	51,050
101-336-725.100	Part-Time Salaries	612,981	642,700	642,700	366,673	542,069	640,000
101-336-725.120	Stand-by Pay	6,813	10,000	10,000	3,446	5,000	10,000
101-336-725.135	EMT Pay	87,000	109,750	109,750	0	100,000	122,000
101-336-725.140	Firemen Misc - Part-time	33,230	20,000	20,000	10,124	12,000	20,000
101-336-725.160	Holiday Pay	25,601	47,273	47,273	26,775	47,000	47,000
101-336-725.200	Overtime	0	1,500	1,500	0	1,500	1,500
101-336-725.300	Longevity	10,948	10,100	10,100	6,679	10,000	10,000
101-336-725.400	Pay-In-Lieu-Bonus,Vac,Per	0	2,885	2,885	0	2,885	3,000
101-336-725.450	Accrued Payoff	19,812	23,125	23,125	17,431	20,000	19,325
101-336-725.500	Social Security-Employer	64,730	68,500	68,500	35,388	53,105	70,950
101-336-725.600	Deferred Compensation	3,568	3,100	3,100	1,721	3,000	3,100
101-336-725.700	Health Insurance Expense	9,344	10,860	10,860	6,448	8,300	9,130
101-336-725.710	Optical Insurance Expense	42	60	60	31	50	50
101-336-725.720	Dental Insurance Expense	836	1,000	1,000	640	900	1,020
101-336-725.800	Life Insurance Expense	5,309	7,000	7,000	3,314	4,900	320
101-336-725.900	City Pension Contribution	30,193	25,000	25,000	13,741	27,500	24,380
101-336-725.950	GASB 45 OPEB Contribution	13,275	12,500	12,500	8,418	12,500	12,570
101-336-730.000	Unemployment Expense	4,396	10,800	10,800	681	1,450	6,000
101-336-735.000	Workers Comp Expense	43,277	50,000	50,000	21,190	32,200	57,250
101-336-740.000	Operating Supplies	5,581	5,500	5,500	3,383	4,500	6,000
101-336-740.175	Uniforms-Laundry/Cleaning	9,500	9,500	9,500	2,811	5,000	9,500
101-336-740.185	Fire Truck Foam Stock	1,950	3,000	3,000	0	1,500	3,000
101-336-760.121	Fire Equip Maintenance	5,128	8,500	8,500	1,913	5,500	8,500
101-336-775.005	Vehicle Fuel & Maintenance	31,341	33,930	33,930	21,820	32,000	43,380
101-336-780.500	Fire Prevention Pub Relat	500	1,000	1,000	181	750	1,000
101-336-780.600	Medical Supplies	13,173	14,500	14,500	9,517	14,500	15,000
101-336-802.000	Dues & Subscriptions	600	750	750	0	600	750
101-336-818.000	Contractual Services	9,312	15,313	15,313	6,880	14,000	15,313
101-336-818.110	Ambulance Bill Commission	35,392	38,000	38,000	22,005	37,000	41,000
101-336-836.000	Physical Exams	6,288	10,900	10,900	2,595	9,000	10,900
101-336-850.000	Telephone	3,883	3,600	3,600	2,483	3,500	3,600
101-336-860.100	Credit Card Fees	89	0	0	887	1,200	1,200
101-336-862.000	Travel, Ed & Training	956	1,000	1,000	524	1,000	3,000
101-336-862.100	Education/Training-Staff	5,364	5,000	5,000	4,078	4,600	5,000
101-336-921.000	Gas Service	9,015	10,000	10,000	3,665	10,000	10,000
101-336-922.000	Electric Service	18,193	20,000	20,000	11,238	20,000	20,000
101-336-923.000	Water Service	1,595	1,500	1,500	1,053	2,013	2,000

BUDGET REPORT FOR CITY OF RIVERVIEW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR	2015-16 PROPOSED BUDGET
Dept 336-Fire Department							
101-336-970.200	Building Furnishings	1,111	3,500	3,500	3,500	3,500	8,500
101-336-970.520	Turn Out Gear	0	1,500	1,500	0	1,500	1,500
101-336-970.999	Capital Outlay	1,028	5,820	5,820	1,774	3,500	7,100
101-336-976.211	800 MHZ Radios	0	3,700	3,700	0	0	0
Totals for dept 336-Fire Department		1,184,453	1,302,666	1,302,666	656,677	1,109,522	1,324,888

FUND: General**DEPARTMENT: Public Works****Department Description**

The D.P.W. is responsible for providing 24-hour service, direction, supervision and assistance for various Public Works activities. The goal is for the Public Works Department to conduct its service programs responsively, effectively and efficiently. This program is organized into three major service activities.

Program Administration – Review program organization; develop departmental budget; compile all specifications and vendor information for all purchases over \$500 as required. Monitors and evaluates program activities; provides assistance and leadership on special problems and projects; maintain janitorial and pest control contracts for all city owned buildings and co-ordinate services with all departments. Co-ordinate random drug testing for DPW employees and also is responsible for developing C.E.R.P. budget.

DPW Maintenance Services – Performs demanding and diverse 24 hour maintenance services involving snow and ice removal, street maintenance, storm sewer maintenance, sidewalk and street sectioning improvements, tree maintenance, weed control, plus other functions.

Clerical Assistance – Responds to citizen's inquiries, schedules appointments for meter repair, special pick-ups and other required work to maintain city services. Maintains work order program for internal tracking of work performed by DPW personnel, prepares correspondence and reports; organizes and distributes meeting agendas; maintains and researches files; purchasing materials and supplies (approx. 1,000 purchase orders per budget year processed by this department); monitors radio contact between all DPW vehicles and employees; process department payroll. Administer the Federal Commodity Program.

Expenditure Highlights

	2013/14 Actuals	2014/15 Budget	2014/15 Projected	2015/16 Proposed
EXPENDITURES				
Salaries & Wages	277,894	266,684	291,695	277,280
Fringe Benefits	252,628	251,859	233,257	233,850
Operating Expenses	8,933	12,150	12,150	12,150
Capital Outlay	4,195	8,000	6,098	10,600
Contractual Services	456,694	506,454	533,954	475,054
Other Expenses	2,676	10,000	4,000	4,000
TOTAL	1,003,020	1,055,147	1,081,154	1,012,934

- Budget includes funding for Director (50% allocation), Supervisor (50% allocation), full-time clerical (50% allocation), and three utility servicemen
- Continued elimination of janitorial services at DPW building
- Includes street lighting expenditures for entire City

Goals & Objectives

1. Continue utilization of the alternative work force for city wide aesthetic projects such as picking up litter and leaf raking in the city parks and along roadways.
2. Increase safety awareness through seminars, in-house training, and outside safety agencies.
3. Continue to improve community awareness of public works services through the use of cable channel and newsletters.

BUDGET REPORT FOR CITY OF RIVERVIEW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 MGR PROPOSED BUDGET
Dept 441-Public Works							
101-441-725.000	Full-Time Salaries	236,051	223,865	223,865	147,910	235,600	232,425
101-441-725.100	Part-Time Salaries	1,963	0	10,200	9,832	17,470	19,125
101-441-725.180	Safety Boot Allowance	390	390	390	390	390	390
101-441-725.200	Overtime	26,282	21,074	21,074	13,024	27,080	13,660
101-441-725.300	Longevity	2,650	2,763	2,763	975	2,763	2,950
101-441-725.400	Pay-In-Lieu-Bonus,Vac,Per	2,271	5,142	5,142	0	5,142	5,380
101-441-725.450	Accrued Payoff	8,287	3,250	3,250	0	3,250	3,350
101-441-725.500	Social Security-Employer	20,806	20,394	20,394	12,921	23,100	22,020
101-441-725.600	Deferred Compensation	4,693	13,255	13,255	2,528	7,000	12,820
101-441-725.700	Health Insurance Expense	65,736	77,660	77,660	38,254	62,205	59,210
101-441-725.710	Optical Insurance Expense	424	450	450	272	450	420
101-441-725.720	Dental Insurance Expense	4,482	4,820	4,820	2,750	4,205	4,760
101-441-725.800	Life Insurance Expense	1,240	1,500	1,500	841	1,265	1,265
101-441-725.900	City Pension Contribution	86,631	64,630	64,630	35,326	70,650	60,500
101-441-725.950	GASB 45 OPEB Contribution	59,013	55,970	55,970	36,977	55,970	58,110
101-441-730.000	Unemployment Expense	750	1,200	1,200	259	325	835
101-441-735.000	Workers Comp Expense	8,853	11,980	11,980	4,653	8,087	13,910
101-441-740.000	Operating Supplies	7,309	10,000	10,000	4,556	10,000	10,000
101-441-740.175	Uniforms-Laundry/Cleaning	1,624	2,150	2,150	1,329	2,150	2,150
101-441-818.000	Contractual Services	1,857	2,000	2,000	1,598	2,200	2,200
101-441-819.000	Janitorial Contract	870	2,544	2,544	696	2,544	2,544
101-441-830.000	Generator Hookup	0	6,000	6,000	0	0	0
101-441-850.000	Telephone	484	710	710	484	710	710
101-441-861.000	Parking/Meals Reimbursemt	1,721	2,000	2,000	791	2,000	2,000
101-441-862.000	Travel, Ed & Training	955	2,000	2,000	1,280	2,000	2,000
101-441-921.000	Gas Service	8,765	10,000	10,000	3,086	10,000	10,000
101-441-922.000	Electric Service	8,921	10,000	10,000	6,107	10,000	10,000
101-441-923.000	Water Service	1,081	1,000	1,000	811	1,000	2,100
101-441-926.000	Street Lighting	432,357	470,000	470,000	241,652	494,000	434,000
101-441-945.000	Equipment Rental	2,359	0	10,200	11,136	13,500	13,500
101-441-970.512	Snow Plow	4,195	8,000	8,000	6,098	6,098	0
101-441-970.518	Snow Broom	0	0	0	0	0	4,000
101-441-974.903	Roof Replacement -- DPW Shed	0	0	0	0	0	1,600
101-441-977.064	Door Replacement -- DPW Bldg	0	0	0	0	0	5,000
Totals for dept 441-Public Works		1,003,020	1,034,747	1,055,147	586,536	1,081,154	1,012,934

FUND: General
DEPARTMENT: Building Maintenance

Department Description

The Building Maintenance program provides for the general maintenance, repair and remodeling of all Riverview Municipal Buildings. This program also provides holiday decorations throughout the City. The program goals are:

- Productive work environments
- Safe and energy-efficient buildings
- Positive image for the City

This program conducts five major service categories:

1. Repair and Remodeling – performing carpentry, painting, plumbing, electrical and mechanical repairs, contracting for major repair and remodeling jobs.
2. Grounds Maintenance – controlling weeds, maintaining irrigation systems, fertilizing, planting and replacing nursery stock, trimming trees and shrubs, aerifying and mowing turf, removing garbage and trash, sidewalk and parking lot snow removal.
3. Janitorial Maintenance – coordinates contract services through janitorial contract.
4. Holiday Decorations – providing holiday decorations throughout the City and cooperate with the Recreation Department providing major assistance for Summerfest and other recreational programs.
5. Pool Maintenance – maintain spray pool and building at the Memorial Park.

Expenditure Highlights

	2013/14 Actuals	2014/15 Budget	2014/15 Projected	2015/16 Proposed
EXPENDITURES				
Salaries & Wages	43,335	38,253	43,484	44,000
Fringe Benefits	68,824	46,850	46,940	46,593
Operating Expenses	17,496	18,000	18,000	18,000
Contractual Services	156,616	178,790	178,790	193,790
Other Expenses	0	100	100	1,100
Capital Outlay	354	500	500	2,250
TOTAL	286,625	282,493	287,814	305,733

- Budget reflects funding for two full-time utility servicemen
- Continued reduction in janitorial services at City Hall from five days per week to three days per week
- Anticipated reduction in electrical and gas service for energy efficiency upgrades funded by EECBG grant

Goals & Objectives

1. Use in house workforce whenever possible to perform alterations and minor construction projects within City buildings.
2. Seek ways to be more energy efficient at all City buildings.

BUDGET REPORT FOR CITY OF RIVERVIEW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 MGR PROPOSED BUDGET
Dept 442-Building Maintenance							
101-442-725.000	Full-Time Salaries	41,338	37,269	37,269	26,284	42,500	42,890
101-442-725.180	Safety Boot Allowance	130	130	130	130	130	130
101-442-725.300	Longevity	750	0	0	0	0	0
101-442-725.400	Pay-In-Lieu-Bonus,Vac,Per	0	854	854	0	854	980
101-442-725.450	Accrued Payoff	1,117	0	0	0	0	0
101-442-725.500	Social Security-Employer	3,899	3,140	3,140	2,001	3,550	3,640
101-442-725.600	Deferred Compensation	0	2,870	2,870	0	2,870	3,301
101-442-725.700	Health Insurance Expense	45,137	27,640	27,640	18,969	27,680	25,190
101-442-725.710	Optical Insurance Expense	151	200	200	69	200	92
101-442-725.720	Dental Insurance Expense	1,692	1,420	1,420	1,096	1,685	1,310
101-442-725.800	Life Insurance Expense	497	360	360	294	415	360
101-442-725.900	City Pension Contribution	5,845	0	0	0	0	0
101-442-725.950	GASB 45 OPEB Contribution	10,335	9,320	9,320	6,571	9,320	10,730
101-442-730.000	Unemployment Expense	99	480	480	23	35	250
101-442-735.000	Workers Comp Expense	1,169	1,420	1,420	689	1,185	1,720
101-442-740.000	Operating Supplies	17,496	18,000	18,000	10,176	18,000	18,000
101-442-818.000	Contractual Services	28,547	30,000	30,000	12,579	30,000	30,000
101-442-818.023	Pest Control	1,100	1,800	1,800	865	1,800	1,800
101-442-819.000	Janitorial Contract	17,577	18,400	18,400	9,775	18,400	18,400
101-442-820.005	Energy Study	0	0	0	0	0	15,000
101-442-833.000	Holiday Decorations	0	0	0	0	0	1,000
101-442-861.000	Parking/Meals Reimbursemt	0	100	100	0	100	100
101-442-921.000	Gas Service	33,791	48,600	48,600	14,390	48,600	48,600
101-442-922.000	Electric Service	71,527	73,490	73,490	37,348	73,490	73,490
101-442-923.000	Water Service	4,074	6,500	6,500	3,610	6,500	6,500
101-442-970.400	Tools	354	500	500	440	500	1,150
101-442-970.402	Drain Gun	0	0	0	0	0	600
101-442-970.403	Hose Reel	0	0	0	0	0	500
Totals for dept 442-Building Maintenance		286,625	282,493	282,493	145,309	287,814	305,733

FUND: General
DEPARTMENT: Motor Vehicles

Department Description

The Vehicle and Equipment Maintenance program maintains and repairs over 100 vehicles and pieces of heavy equipment citywide. All municipal vehicle and supply inventories are maintained by this department. This department also maintains all generators and pumps located throughout city buildings and lift stations. Each of the two State of Michigan Certified mechanics is also trained to do small engine repair as well as hydraulics, air conditioning, transmissions, brakes, electrical systems, heating and air conditioning, gas and diesel repairs, etc.

The major service activities of this program include but are not limited to:

Vehicle Preventive Maintenance – periodically inspecting and servicing vehicles according to the following schedule.

- Every 2000 miles – lube, change oil, check safety items, and check steering and suspension components, check electrical, mobile radio and computer work stations.
- As needed – tune engine, perform brake service, and repack bearings.

Vehicle Repair – repairing malfunctions, overhauling engines and changing transmissions.

- Repair rear differentials, engine control systems (computerized)
- Miscellaneous Fabrication and Repair – fabricating parts and equipment, performing welding and machine work, performing mechanical, hydraulic and electrical repairs.

Expenditure Highlights

	2013/14 Actuals	2014/15 Budget	2014/15 Projected	2015/16 Proposed
EXPENDITURES				
Salaries & Wages	47,705	49,467	47,795	47,630
Fringe Benefits	34,933	40,639	30,255	48,374
Operating Expenses	3,940	8,000	8,000	8,000
Maintenance Supplies	84,558	100,324	58,365	39,100
Contractual Services	14,719	21,500	26,500	21,500
Other Expenses	0	150	150	150
Capital Outlay	7,225	26,000	15,680	85,000
TOTAL	193,080	246,080	186,745	249,754

- Budget includes funding for one full-time mechanic
- Fuel costs from previous fiscal year were increased due to anticipation of higher fuel prices
- Allocation to other General Fund departments for their vehicle maintenance and fuel usage

Goals & Objectives

1. Work with each department to facilitate an efficient preventative maintenance & repair schedule program to minimize vehicle out of service time.
2. Seek available educational opportunities to retain and upgrade certification for mechanical personnel including C.N.G. training.
3. Continue the cost effective practice of in house repair when possible.
4. Seek to obtain the equipment that is necessary to maintain current diagnostic repair capabilities which is more cost effective than sending out for repair.

BUDGET REPORT FOR CITY OF RIVERVIEW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 MGR PROPOSED BUDGET
Dept 443-Motor Vehicles							
101-443-725.000	Full-Time Salaries	47,350	47,941	47,941	29,447	47,430	46,430
101-443-725.180	Safety Boot Allowance	130	130	130	0	0	130
101-443-725.300	Longevity	225	300	300	365	365	0
101-443-725.400	Pay-In-Lieu-Bonus,Vac,Per	0	1,096	1,096	0	0	1,070
101-443-725.500	Social Security-Employer	3,835	4,069	4,069	2,401	3,600	3,940
101-443-725.600	Deferred Compensation	2,925	3,710	3,710	1,865	1,865	3,590
101-443-725.700	Health Insurance Expense	13,499	17,570	17,570	8,906	10,300	25,190
101-443-725.710	Optical Insurance Expense	102	120	120	61	125	184
101-443-725.720	Dental Insurance Expense	939	970	970	570	940	1,310
101-443-725.800	Life Insurance Expense	354	360	360	207	440	690
101-443-725.950	GASB 45 OPEB Contribution	11,838	11,990	11,990	7,362	11,800	11,610
101-443-730.000	Unemployment Expense	93	240	240	24	75	240
101-443-735.000	Workers Comp Expense	1,348	1,610	1,610	745	1,110	1,620
101-443-740.000	Operating Supplies	3,940	8,000	8,000	1,739	8,000	8,000
101-443-760.500	Repair Parts/Equip Supply	53,200	53,165	53,165	39,300	53,165	53,165
101-443-775.000	Fuel & Oil	175,053	212,379	212,379	81,176	145,000	169,525
101-443-775.005	Vehicle Fuel & Maintenance	(143,695)	(165,220)	(165,220)	(92,899)	(141,000)	(185,390)
101-443-775.015	CNG Vehicle Fuel & Maintenance	0	0	0	593	1,200	1,800
101-443-818.000	Contractual Services	14,229	20,000	20,000	5,101	20,000	20,000
101-443-851.000	Radio Maintenance	490	1,500	1,500	441	1,500	1,500
101-443-861.000	Parking/Meals Reimbursemt	0	150	150	0	150	150
101-443-923.000	Water Service	0	0	0	0	5,000	0
101-443-987.000	Software	0	20,000	20,000	14,829	14,829	0
101-443-988.070	Hoist	0	0	0	0	0	80,000
101-443-988.072	Vehicle Scanner	0	1,000	1,000	851	851	0
101-443-998.088	Vehicle Restoration	7,225	5,000	5,000	0	0	5,000
Totals for dept 443-Motor Vehicles		193,080	246,080	246,080	103,084	186,745	249,754

FUND: General
DEPARTMENT: Parks Maintenance

Department Description

This program entails the maintenance of developed parks and grounds adjacent to public buildings.

There are 82.76 acres of park and 42.25 acres of medians maintained by this department. The grass is cut approximately fifteen times per season.

The Department will continue to provide clean, safe and attractive areas for recreation and leisure enjoyment, which includes but is not limited to:

- Boat Ramp
- Tennis Courts
- Ice Rinks
- Park Paths
- Veterans Memorial
- In-line Skating Facilities
- Basketball Courts
- Park Equipment
- Flower and Tree Planting Maintenance

Expenditure Highlights

	2013/14 Actuals	2014/15 Budget	2014/15 Projected	2015/16 Proposed
EXPENDITURES				
Salaries & Wages	0	0	0	0
Fringe Benefits	0	0	0	0
Operating Expenses	2,643	3,000	3,000	3,000
Maintenance Supplies	4,443	5,000	5,000	9,000
Contractual Services	61,223	71,025	71,025	71,025
Capital Outlay	0	0		
TOTAL	68,309	79,025	79,025	83,025

- Grass cutting will be performed by an outside vendor at a savings to the City

Goals & Objectives

1. Work with the recreation department providing assistance on park improvements.
2. Purchase a rotating hydraulic broom for one of our tractors to greatly reduce the manpower and time it takes to clean the walking path around the reflection pond at Young Patriots Park.
3. Continue to utilize the 27th District workforce to assist in seasonal cleanup of parks.

BUDGET REPORT FOR CITY OF RIVERVIEW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 MGR PROPOSED BUDGET
Dept 444-Parks Maintenance							
101-444-740.000	Operating Supplies	2,643	3,000	3,000	2,883	3,000	3,000
101-444-760.130	Maint Supplies -- Park Shelters	0	0	0	0	0	4,000
101-444-760.500	Repair Parts/Equip Supply	2,000	2,000	2,000	821	2,000	2,000
101-444-770.000	Chemicals,Fertilizer,Seed	2,443	3,000	3,000	205	3,000	3,000
101-444-818.000	Contractual Services	0	500	500	378	500	500
101-444-818.400	Contractual Svcs - Grass Cutting	61,223	70,525	70,525	45,350	70,525	70,525
Totals for dept 444-Parks Maintenance		68,309	79,025	79,025	49,637	79,025	83,025

FUND: General**DEPARTMENT: Community Development****Department Description**

The Community Development Department (CDD) is the principal advisor to the City Manager, City Council, Planning Commission, Zoning Board of Appeals, Economic Development Corporation and Brownfield Redevelopment Authority and other departments on municipal operations related to:

- Land use
- Zoning
- Economic development
- Capital improvements
- Strategic and vision planning
- Code enforcement

CDD also directs the daily activities of the building and engineering departments and advises other departments with general planning and zoning, development, code enforcement, grant preparation, and permitting. CDD services are contracted to Carlisle Wortman Associates.

The code enforcement officer is located within CDD, and is responsible for code violations on personal property or emanating from such property. Code enforcement is a city employee, but functions under direction of the community development director.

Expenditure Highlights

	2013/14 Actuals	2014/15 Budget	2014/15 Projected	2015/16 Proposed
EXPENDITURES				
Salaries & Wages	32,761	44,730	33,822	53,040
Fringe Benefits	2,948	4,470	2,955	4,980
Operating Expenses	3,217	4,250	3,800	5,750
Maintenance Supplies	4,097	3,510	3,272	3,900
Contractual Services	102,781	120,140	120,164	120,400
Other Expenses	14,776	14,000	12,800	14,250
Capital Outlay	0	0	0	2,500
TOTAL	160,580	191,100	176,813	204,820

- Department is managed and operated under contract.
- Code enforcement expenditures include costs for grass cutting of non-City properties in violation of ordinance.
- Site plan and zoning reviews expenses are reimbursed through dedicated fees.

Goals & Objectives

1. Support the Planning Commission and City Council with adoption of the new Fort Street zoning district.
2. Finalize the Land Use Master Plan update.
3. Maintain the business development website.
4. Actively help investors with development plans.

BUDGET REPORT FOR CITY OF RIVERVIEW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 MGR PROPOSED BUDGET
Dept 447-Community Development							
101-447-725.100	Part-Time Salaries	32,602	44,730	44,730	21,028	33,822	53,040
101-447-725.200	Overtime	159	0	0	0	0	0
101-447-725.500	Social Security-Employer	2,506	3,500	3,500	1,609	2,587	4,200
101-447-730.000	Unemployment Expense	105	480	480	17	60	240
101-447-735.000	Workers Comp Expense	337	490	490	191	308	540
101-447-740.000	Operating Supplies	2,463	2,500	2,500	1,396	2,500	3,500
101-447-740.050	Supplies -- Boards & Commissions	0	0	0	0	0	500
101-447-740.145	Copier Maintenance & Supplies	306	750	750	178	300	750
101-447-740.166	Supplies - Code Enforcement	0	500	500	14	500	500
101-447-740.175	Uniforms-Laundry/Cleaning	448	500	500	0	500	500
101-447-775.005	Vehicle Fuel & Maintenance	4,097	3,510	3,510	2,083	3,272	3,900
101-447-802.000	Dues & Subscriptions	0	1,000	1,000	0	500	1,000
101-447-803.500	Background Investigations	435	500	500	195	350	500
101-447-818.000	Contractual Services	101,558	118,800	118,800	79,609	118,800	118,800
101-447-818.024	Weed Cutting	14,360	12,000	12,000	4,793	12,000	12,000
101-447-853.000	Cell Phone	788	840	840	600	1,014	1,100
101-447-862.000	Travel, Ed & Training	416	500	500	0	200	500
101-447-862.050	Training -- Boards & Commissions	0	500	500	59	100	750
101-447-978.000	Office Equipment	0	0	0	0	0	2,500
Totals for dept 447-Community Development		160,580	191,100	191,100	111,772	176,813	204,820

FUND: General
DEPARTMENT: Engineering and Building

Department Description

The Riverview Building and Engineering Department administers local and state construction codes and engineering regulations protecting the health, safety and welfare of the public.

The Department is responsible for:

- Providing Building plan reviews
- Processing building and construction permits
- Processing contractor registration
- Conducting building and trade inspections
- Providing zoning, background and building approvals to the City Clerk for business licenses
- Retaining flood plain information
- Retaining storm water maintenance agreements
- Conducting the rental inspection program
- Coordinating with the fire marshal

Building and Engineering staff are private contractors operating under direction of the Community Development Director.

Expenditure Highlights

	2013/14 Actuals	2014/15 Budget	2014/15 Projected	2015/16 Proposed
EXPENDITURES				
Fringe Benefits	0	0	0	0
Operating Expenses	0	0	0	0
Contractual Services	192,447	224,500	195,000	214,000
Other Expenses	850	0	0	150
Capital Outlay	7,668	0	0	0
TOTAL	200,965	224,500	195,000	214,150

- Department is managed and operated under contract to Carlisle Wortman Associates.
- Engineering service is maintained through contract with C.E. Raines Company.
- Building and trade inspections are managed through a separate contract with each inspector.
- Inspection and building review expenses are reimbursed through dedicated fees.

Goals & Objectives

1. Promptly issue reviews and conduct inspections.
2. Maintain a friendly customer service attitude.
3. Continue to digitize plans and paper files.
4. Take training to stay current on laws, procedures and operations when available.

BUDGET REPORT FOR CITY OF RIVERVIEW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 MGR PROPOSED BUDGET
Dept 448-Building & Engineering							
101-448-815.000	Consulting Engineer	38,403	47,000	47,000	24,088	40,000	47,000
101-448-815.010	Consulting Engineer -- FEMA Floodplain	738	1,500	1,500	0	1,000	1,500
101-448-815.020	NPDES Stormwater Compliance	284	3,000	3,000	0	1,500	3,000
101-448-818.000	Contractual Services	70,927	72,500	72,500	46,608	72,500	72,500
101-448-818.050	Copy Machine Maintenance	0	500	500	0	0	0
101-448-822.000	Inspection Fees	82,095	60,000	60,000	31,315	50,000	55,000
101-448-822.100	Inspector Fees -- Rental Housing	0	40,000	40,000	21,930	30,000	35,000
101-448-862.000	Travel, Ed & Training	850	0	0	0	0	150
101-448-998.050	Computer Equipment	7,668	0	0	0	0	0
Totals for dept 448-Building & Engineering		200,965	224,500	224,500	123,941	195,000	214,150

FUND: General
DEPARTMENT: Recreation

Department Description

The Recreation Department is responsible for providing leisure-time activities to meet the need of all residents. The Department organizes and supervises activities for youth, adults, and senior citizens by developing programs both on an organized and informal basis. The Recreation Department supports community organizations that enhance recreation within the community. The recreational program is coordinated with the School District under a shared facilities agreement. Special events are coordinated through the Recreation Director, acting as staff liaison to the Special Events Committee. The Department also assists in the coordination of senior citizen activities for which the Pete Rotteveel Municipal Building is used as a drop-in for senior citizens for organized activities. Senior transportation services are also administered by the Recreation Department.

Expenditure Highlights

	2013/14 Actuals	2014/15 Budget	2014/15 Projected	2015/16 Proposed
EXPENDITURES				
Salaries & Wages	142,583	175,350	168,410	196,475
Fringe Benefits	141,680	132,770	131,870	137,974
Operating Expenses	11,268	22,500	17,000	23,500
Maintenance Supplies	12,732	21,260	21,260	22,210
Contractual Services	36,585	73,012	69,588	68,288
Other Expenses	66,308	51,100	50,400	52,000
Capital Outlay	95	27,079	27,000	27,000
TOTAL	411,251	503,071	485,528	527,447

- Summer maintenance to be reduced to four days per week (no weekends)
- Non-revenue producing programs will be discontinued
- Reduction in janitorial services at Community Center
- Reduction in payment to Riverview Baseball Association for umpiring fees, with intent to eliminate this fee in subsequent fiscal year

Goals & Objectives

1. Improve marketing of programs and Recreation offerings through better advertising and bring back The Recreation Newsletter to all homes in Riverview. (September 2015).
2. Make better use of volunteers to help run and improve programs. Start a Friends of Riverview Recreation and Parks Program. (October 2015)
3. Seek out opportunities with surrounding communities for partnering regarding recreational programming and facilities. (Update February 2016)
4. Offer on-line registration making it easier for participants to register for programs. (January 2016)
5. Expand the Department offerings through in-house programs and contracted programs. Offering more of a variety and well-rounded programs.(Update April 2016)
6. Expand and improve SummerFest making it larger and an event the community looks forward to throughout the year. (June 2016)

BUDGET REPORT FOR CITY OF RIVERVIEW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 MGR PROPOSED BUDGET
Dept 751-Recreation							
101-751-725.000	Full-Time Salaries	104,187	101,250	101,250	70,388	101,250	114,850
101-751-725.100	Part-Time Salaries	32,735	64,950	64,950	28,164	60,000	72,200
101-751-725.200	Overtime	785	3,990	3,990	95	2,000	4,075
101-751-725.300	Longevity	1,400	1,680	1,680	0	1,680	1,800
101-751-725.400	Pay-In-Lieu-Bonus,Vac,Per	3,476	3,480	3,480	0	3,480	3,550
101-751-725.500	Social Security-Employer	10,260	13,630	13,630	7,047	13,300	15,250
101-751-725.600	Deferred Compensation	4,536	4,520	4,520	2,907	4,520	4,660
101-751-725.700	Health Insurance Expense	34,434	31,420	31,420	23,775	31,420	33,420
101-751-725.710	Optical Insurance Expense	203	200	200	122	200	184
101-751-725.720	Dental Insurance Expense	2,764	2,840	2,840	1,938	2,840	3,100
101-751-725.800	Life Insurance Expense	307	350	350	204	350	320
101-751-725.900	City Pension Contribution	61,303	50,600	50,600	27,693	50,600	51,690
101-751-725.950	GASB 45 OPEB Contribution	26,047	25,320	25,320	17,597	25,320	25,950
101-751-730.000	Unemployment Expense	735	2,070	2,070	340	1,500	1,380
101-751-735.000	Workers Comp Expense	1,091	1,820	1,820	771	1,820	2,020
101-751-740.000	Operating Supplies	1,752	3,000	3,000	1,238	2,500	3,000
101-751-740.165	Supplies - Volunteers	0	4,500	4,500	0	1,000	2,000
101-751-740.170	Rec Activity Supplies	2,043	3,000	3,000	549	3,000	5,000
101-751-740.171	Senior Citizen Supplies	2,068	5,000	5,000	2,102	4,500	5,000
101-751-740.172	Special Event Supplies	3,659	2,500	2,500	2,321	2,500	5,000
101-751-740.173	Staff Shirts	1,746	4,500	4,500	1,275	3,500	3,500
101-751-760.000	Maintenance Supplies	2,027	5,000	5,000	1,679	5,000	5,000
101-751-760.050	Ballfield Maintenance	3,180	5,500	5,500	498	5,500	5,500
101-751-760.100	Maintenance Svc Contracts	2,915	5,500	5,500	2,249	5,500	5,500
101-751-775.005	Vehicle Fuel & Maintenance	4,610	5,260	5,260	3,194	5,260	6,210
101-751-802.000	Dues & Subscriptions	458	500	500	465	500	500
101-751-818.000	Contractual Services	10,677	9,000	10,624	4,739	9,000	10,000
101-751-818.060	Recreation Program Exp	34,523	30,000	30,000	16,172	30,000	30,000
101-751-819.000	Janitorial Contract	358	2,600	2,600	231	2,000	3,000
101-751-819.030	School Facility Rental	3,340	17,000	17,000	1,410	17,000	6,000
101-751-854.020	Advertising and Delivery	0	3,500	3,500	0	3,000	8,000
101-751-862.100	Education/Training-Staff	0	100	100	0	100	1,500
101-751-872.000	Adaptive Recreation	400	1,500	1,500	0	800	1,000
101-751-873.010	Senior Transportation	14,848	27,588	27,588	13,917	27,588	27,588
101-751-875.000	SummerFest	28,927	17,000	17,000	2,125	17,000	17,000
101-751-876.000	League Fees	2,000	2,000	2,000	0	2,000	2,000
101-751-921.000	Gas Service	3,553	3,200	3,200	1,187	3,000	3,200
101-751-922.000	Electric Service	2,065	3,500	3,500	1,345	3,000	3,500

BUDGET REPORT FOR CITY OF RIVERVIEW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR	2015-16 PROPOSED BUDGET
Dept 751-Recreation							
101-751-923.000	Water Service	274	2,500	2,500	2,364	2,500	4,500
101-751-924.000	Utilities - Park/Rec Room	1,470	2,500	2,500	1,258	2,500	2,500
101-751-972.010	Park Improvements / Equip	95	14,000	27,079	26,871	27,000	20,000
101-751-974.000	Ball Diamond Maintenance	0	0	0	0	0	7,000
Totals for dept 751-Recreation		411,251	488,368	503,071	268,230	485,528	527,447

FUND: General**DEPARTMENT: Information Technology****Department Description**

The Information Technology Coordinator handles development of computer applications, including structured programming, database management, and computer maintenance.

Also, downloading and uploading of data is coordinated between Riverview computer systems and external hosts, such as Wayne County and various State agencies.

The Department also manages the community access cable television function of the City and provides administrative oversight to the two cable telecommunication franchises within the community.

The duties of Cable Administrator have been vested in the position of Information Technology Director.

Expenditure Highlights

	2013/14 Actuals	2014/15 Budget	2014/15 Projected	2015/16 Proposed
EXPENDITURES				
Salaries & Wages	53,955	52,660	54,690	56,500
Fringe Benefits	67,843	61,905	61,652	59,225
Operating Expenses	449	600	600	600
Contractual Services	38,538	38,000	39,000	42,400
Other Expenses	1,291	2,200	1,400	1,800
TOTAL	162,076	155,365	157,342	160,525

1. Department is responsible for telephone and data line service for City.
2. Re-negotiation of telephone service contract will be performed in the current fiscal year.

Goals & Objectives

1. Work with Fire Department to insure communications and alerting technology systems are robust and reliable.
2. Work with library to upgrade their phones.
3. Upgrade and or replace remaining Microsoft Windows Server 2003 file servers, as that software is unsupported.
4. Work with departments to streamline and improve their use of technology, including software training, and better use of existing software. Ongoing.
5. Work with Police department to upgrade the in vehicle Mobile Computer systems and in vehicle video recording.
6. Maintain current Desktop PC's, continually installing critical updates and security fixes.
7. Facilitate Cyber Security Training to assist staff with recognizing and eliminating cyber threats in an ever-changing environment.

BUDGET REPORT FOR CITY OF RIVERVIEW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 MGR PROPOSED BUDGET
Dept 800-Management Information Systems							
101-800-725.000	Full-Time Salaries	51,120	49,500	49,500	32,885	51,500	53,300
101-800-725.300	Longevity	368	410	410	0	440	450
101-800-725.400	Pay-In-Lieu-Bonus, Vac, Per	2,467	2,750	2,750	0	2,750	2,750
101-800-725.500	Social Security-Employer	3,770	3,900	3,900	2,281	3,810	4,350
101-800-725.600	Deferred Compensation	3,576	3,580	3,580	2,292	3,580	3,720
101-800-725.700	Health Insurance Expense	17,259	16,310	16,310	7,685	16,310	13,740
101-800-725.710	Optical Insurance Expense	68	80	80	41	80	70
101-800-725.720	Dental Insurance Expense	1,223	1,260	1,260	858	1,260	1,370
101-800-725.800	Life Insurance Expense	137	145	145	91	145	145
101-800-725.900	City Pension Contribution	28,741	23,790	23,790	13,175	23,790	22,320
101-800-725.950	GASB 45 OPEB Contribution	12,780	12,380	12,380	8,221	12,380	13,140
101-800-730.000	Unemployment Expense	71	200	200	21	80	120
101-800-735.000	Workers Comp Expense	218	260	260	118	217	250
101-800-740.000	Operating Supplies	449	600	600	201	600	600
101-800-850.000	Telephone	38,538	38,000	38,000	22,757	39,000	42,400
101-800-862.100	Education/Training-Staff	1,291	2,200	2,200	335	1,400	1,800
Totals for dept 800-Management Information Systems		162,076	155,365	155,365	90,961	157,342	160,525

FUND: General
DEPARTMENT: Employee Benefits

Department Description

This program primarily accounts for the payment to eligible retirees for the supplemental health insurance benefit. This budget also includes expenditures for the employee wellness program, employee safety program, and emergency preparedness program.

Expenditure Highlights

	2013/14 Actuals	2014/15 Budget	2014/15 Projected	2015/16 Proposed
EXPENDITURES				
Salaries & Wages	0	0	0	0
Fringe Benefits	40,599	40,282	38,782	40,282
Contractual Services	600	600	4,300	600
Other Expenses	2,400	3,000	2,900	3,000
TOTAL	43,599	43,882	45,982	43,882

- Budget includes payment to retirees who opt out of receiving health insurance from the City.
- Budget also includes supplemental payment to certain class of retirees.

BUDGET REPORT FOR CITY OF RIVERVIEW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR PROPOSED	2015-16 PROPOSED BUDGET
Dept 851-Employee Benefits							
101-851-725.700	Health Insurance Expense	317	0	0	(544)	(1,500)	0
101-851-725.990	Retiree Healthcare Supplement	40,282	40,282	40,282	40,282	40,282	40,282
101-851-863.200	Flexible Spending Fees	600	600	600	4,000	4,300	600
101-851-962.550	Wellness Program	2,400	3,000	3,000	1,987	2,900	3,000
Totals for dept 851-Employee Benefits		43,599	43,882	43,882	45,725	45,982	43,882

FUND: General
DEPARTMENT: Insurances and Contingency

Department Description

The City of Riverview is a member of the Michigan Municipal Risk Management Association (MMRMA) for pooling of general liability coverage and delivery of risk management services. The Human Resources Director serves as the City's Risk Manager and its representative to the MMRMA.

Expenditure Highlights

	2013/14	2014/15	2014/15	2015/16
	Actuals	Budget	Projected	Proposed
EXPENDITURES				
Other Expenses	96,682	96,720	89,269	93,505
TOTAL	96,682	96,720	89,269	93,505

- Annual transfer to Self Insurance Fund for General Fund portion of payment to MMRMA for insurance coverage.

BUDGET REPORT FOR CITY OF RIVERVIEW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR	2015-16 PROPOSED BUDGET
Dept 865-Insurance							
101-865-914.000	General Liab Insurance	96,682	96,720	96,720	48,360	89,269	93,505
Totals for dept 865-Insurance		96,682	96,720	96,720	48,360	89,269	93,505

BUDGET REPORT FOR CITY OF RIVERVIEW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 MGR PROPOSED BUDGET
Dept 966-Operating Transfers -- Out							
101-966-965.271	Operating Transfer Out -- Library	136,000	105,000	105,000	52,500	105,000	70,000
Totals for dept 966-Operating Transfers -- Out		136,000	105,000	105,000	52,500	105,000	70,000

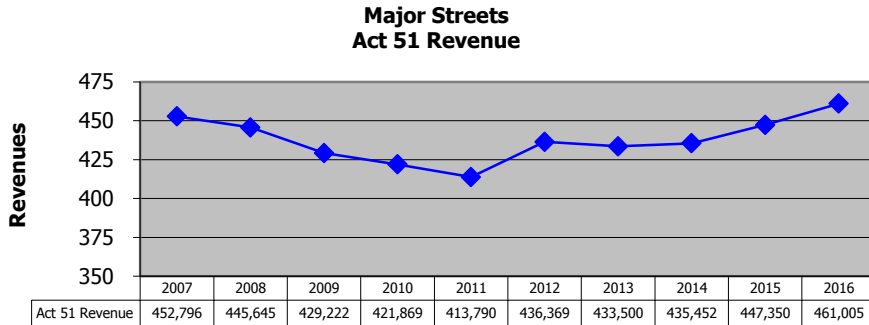
SPECIAL REVENUE FUNDS

DEBT SERVICE FUNDS

OVERVIEW OF MAJOR STREETS FUND

Fund Overview

The City receives Major Streets Fund revenues from the State of Michigan in accordance with Public Act 51 of 1951, as amended. This revenue is received monthly and is to be used to support the maintenance of streets and the associated right-of-ways designated as Major Streets. The revenue can also be utilized to remove snow, fix curbs, overlay roads with asphalt, and pay for traffic signals, street signs and to construct new streets within the City limits. The designated Street Administrator, which is the Consulting City Engineer, along with the Finance Director, annually reports to the MDOT all Major Street revenues received by the City. The report also accounts for the expenditures of all the Major Streets revenues received by the City. Miles of maintenance are reported as well as new construction of Major Streets road miles. The City of Riverview has approximately 6.02 miles of Major Streets that is required to be maintained by the City.



Goals & Objectives

1. Continue storm sewer cleaning programs in known trouble areas.
2. Continue staff training with regards to Illicit Discharge Elimination Program.
3. Continue implementation of the Public Education Plan, and the Illicit Discharge Elimination Plan along with establishing the Watershed Management Plan (WMP) and Storm Water Pollution Prevention Initiative (SWPPI).

Financial Highlights

	2013/14 Actuals	2014/15 Budget	2014/15 Projected	2015/16 Proposed
REVENUES	453,188	447,375	455,540	461,005
EXPENDITURES				
Construction	0	0	0	0
Maintenance	51,760	224,849	208,420	164,600
Traffic	25,516	19,328	19,328	19,328
Winter Maintenance	40,630	35,415	44,400	44,400
Administration	54,785	56,057	56,329	57,395
Operating Transfers-Out	181,259	223,675	227,750	150,000
Change to Fund Balance	99,238	(111,949)	(100,687)	25,282

Revenues

The primary source of revenue for the Major Streets Fund comes from transportation revenues collected by the State of Michigan and shared with local units of government (commonly called Act 51 funds). The two primary sources for these revenues are motor fuel taxes and vehicle registration taxes.

The formula used by the State to distribute the funds is based on the number of miles within the city, population, and a population factor. For fiscal year 2015/16, the revenues were calculated using rates provided by the State of Michigan based on their December 2014 projections.

Act 51 funding to the Riverview has been steadily decreasing due to lower gas and weight tax collections by the State. The economy has caused a reduction in vehicle purchases and also fuel purchases; this reduction flows through to the amount of funds that the cities receive for street repairs and maintenance. Budgeted Act 51 funding for fiscal year 2015/16 is still below what the City received nine years ago (fiscal year 2006/07). In addition, the 2015/16 budgeted amount reflects a decrease in the City's population, per the 2013 US Census.

Expenditures

Due to the reductions in revenues received from the State of Michigan, no construction or sectioning of streets is budgeted in the upcoming fiscal year. The primary use of the revenues will be for street maintenance and repairs, including street sweeping, grass cutting of rights-of-ways, and snow removal.

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund: 202 Major Streets Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 CITY MGR PROPOSED BUDGET
Fund: 202 Major Streets Fund						
ESTIMATED REVENUES						
Dept 000-Revenues						
202-000-575.500	State Revenue -- Act 51 Funds	453,149	447,350	211,014	455,515	461,005
202-000-650.010	Interest on Investments	39	25	29	25	0
	Totals for dept 000-Revenues	453,188	447,375	211,043	455,540	461,005
	TOTAL ESTIMATED REVENUES	453,188	447,375	211,043	455,540	461,005
APPROPRIATIONS						
Dept 463-Roads & Streets -- Maintenance						
202-463-725.000	Full-Time Salaries	15,125	16,000	8,701	18,000	18,000
202-463-760.300	Road Maintenance	2,322	6,000	694	6,000	6,000
202-463-818.027	Street Sectioning	0	87,249	84,584	68,820	0
202-463-818.035	Joint/Crack Sealing	0	12,000	0	12,000	12,000
202-463-818.400	Contractual Svcs - Grass Cutting	11,340	15,100	8,400	15,100	15,100
202-463-945.000	Equipment Rental	11,349	18,000	6,829	18,000	18,000
202-463-972.020	County Drain Maintenance	0	2,500	0	2,500	2,500
202-463-974.110	Street Sectioning	0	50,000	50,000	50,000	75,000
202-463-991.064	NPDES Compliance	11,624	18,000	12,071	18,000	18,000
	Totals for dept 463-Roads & Streets -- Maintenance	51,760	224,849	171,279	208,420	164,600
Dept 474-Roads & Streets -- Traffic						
202-474-725.000	Full-Time Salaries	2,513	5,500	1,736	5,500	5,500
202-474-760.350	Signs, Markers & Paint	1,583	3,000	619	3,000	3,000
202-474-818.025	Traffic Lights	20,462	7,828	3,320	7,828	7,828
202-474-945.000	Equipment Rental	958	3,000	876	3,000	3,000
	Totals for dept 474-Roads & Streets -- Traffic	25,516	19,328	6,551	19,328	19,328
Dept 478-Roads & Streets -- Winter Maintenance						
202-478-725.000	Full-Time Salaries	18,658	10,500	9,059	10,500	10,500
202-478-781.000	Salt	7,975	13,827	11,844	24,000	24,000
202-478-945.000	Equipment Rental	13,997	9,900	7,108	9,900	9,900
	Totals for dept 478-Roads & Streets -- Winter Maintenance	40,630	34,227	28,011	44,400	44,400
Dept 482-Administration						
202-482-804.000	Audit Fees	1,572	1,650	1,852	1,852	1,945
202-482-914.000	General Liab Insurance	9,668	9,672	4,836	8,927	9,350
202-482-965.000	Administration	43,545	44,735	29,030	45,550	46,100
	Totals for dept 482-Administration	54,785	56,057	35,718	56,329	57,395

BUDGET REPORT FOR CITY OF RIVERVIEW

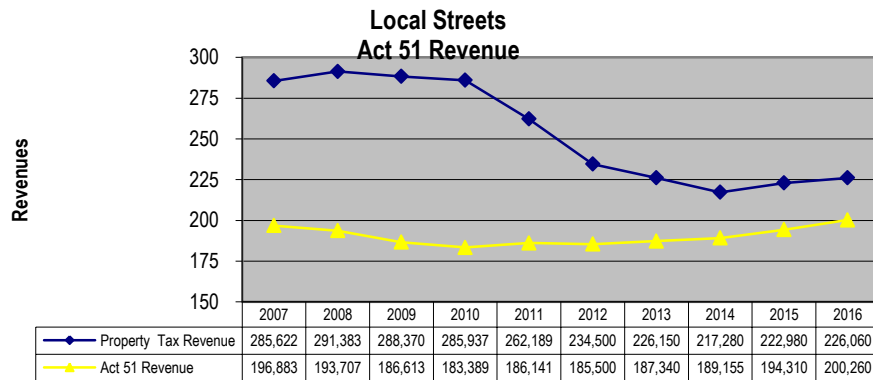
Fund: 202 Major Streets Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 CITY MGR PROPOSED BUDGET
Fund: 202 Major Streets Fund						
APPROPRIATIONS						
Dept 966-Operating Transfers -- Out						
202-966-965.203	Op Transfer - Local Sts	181,259	223,675	111,838	227,750	150,000
Totals for dept 966-Operating Transfers -- Out		181,259	223,675	111,838	227,750	150,000
TOTAL APPROPRIATIONS		353,950	558,136	353,397	556,227	435,723
NET OF REVENUES/APPROPRIATIONS - FUND 202		99,238	(110,761)	(142,354)	(100,687)	25,282
BEGINNING FUND BALANCE		336,088	435,325	435,325	435,325	334,638
ENDING FUND BALANCE		435,326	324,564	292,971	334,638	359,920

OVERVIEW OF LOCAL STREETS FUND

Fund Overview

The City receives Local Streets revenues from the State of Michigan in accordance with Public Act 51, of 1951 as amended. This revenue is received on a monthly revenue stream. This revenue supports the maintenance of streets work and the associated right-of-ways of those Local Streets. The revenue can also be utilized to remove snow, fix curbs, overlay roads with asphalt, and pay for traffic signals, street signs and to construct new Local Streets within the City limits. The designated Street Administrator, which is the Consulting City Engineer, along with the Finance Director, annually reports to the MDOT all Local Streets revenues received by the City. The report also accounts for the expenditures of all the Local Streets revenue as new construction of Local Streets road miles. The City of Riverview has approximately 28.41 miles of Local Streets that is required to be maintained by the City.



Goals & Objectives

1. Continue spot patching to fill in existing potholes and help prevent the further deterioration of the roads.
2. Continue to repair deteriorating catch basins to keep streets drained and prevent further damage from standing puddles.

Financial Highlights

	2013/14 Actuals	2014/15 Budget	2014/15 Projected	2015/16 Proposed
REVENUES	1,076,991	4,127,237	1,509,421	604,320
EXPENDITURES				
Debt Service	853,125	0	0	0
Construction	0	3,396,682	773,595	0
Maintenance	150,137	485,710	717,110	425,000
Traffic	11,757	21,000	21,000	21,000
Winter Maintenance	103,052	89,151	103,600	103,600
Administration	30,155	30,753	30,569	31,320
Change to Fund Balance	(71,235)	103,941	(136,453)	23,400

Revenues

The primary source of revenue for the Local Streets Fund comes from a property tax levy for local roads. This revenues source has been steadily decreasing since 2008 due to falling property values until the last two years with a slight increase, and the 2015/16 budget is below what the City received in 2007.

In addition, the City receives transportation revenues collected by the State of Michigan and shared with local units of government (commonly called Act 51 funds). Act 51 funding to the Riverview has been steadily decreasing due to lower gas and weight tax collections by the State until the last few years showing very slight increases. Budgeted Act 51 funding for fiscal year 2015/16 is below what the City received nine years ago (fiscal year 2006/07).

The Local Streets Fund receives operating transfers from the Major Streets Fund and Land Preserve Fund. The transfer from the Major Streets Fund is allowed under Act 51 guidelines, up to 50% of the Act 51 revenue received by the Major Streets. This transfer provides additional funds for the maintenance of the Local Streets System. The operating transfer from the Land Preserve Fund is used to aid in bond payments.

Expenditures

Due to the reductions in revenues received from the State of Michigan, no construction or sectioning of streets is budgeted in the upcoming fiscal year. The primary use of the revenues will be for street maintenance and repairs, including street sweeping, grass cutting of rights-of-ways, and snow removal.

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund: 203 Local Streets Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 CITY MGR PROPOSED BUDGET
Fund: 203 Local Streets Fund						
ESTIMATED REVENUES						
Dept 000-Revenues						
203-000-404.600	Penalties & Interest -- Delinq Taxes	1,612	1,300	496	1,000	1,360
203-000-404.700	Delinq Personal Prop Tax	(668)	0	0	0	0
203-000-404.800	Property Tax Levy -- Local Roads	219,601	222,980	213,756	219,070	224,700
203-000-575.310	State Revenue -- MDOT Reimbursement	39,911	483,190	454,095	483,190	0
203-000-575.500	State Revenue -- Act 51 Funds	196,842	194,310	113,645	197,915	200,260
203-000-650.010	Interest on Investments	245	100	184	185	0
203-000-670.010	Sundry Revenues	8,846	0	0	0	0
203-000-675.050	Signs, Markers & Paint	351	0	311	311	0
203-000-680.401	R-O-W Annual Maint Fee	28,992	30,000	0	30,000	28,000
203-000-699.202	Oper.Transfer-Major Strts	181,259	223,675	111,838	227,750	150,000
203-000-699.302	Op Transfer - Street/Wtr Main Bond Fund	0	0	0	350,000	0
203-000-699.596	Op Transfer-Land Preserve	400,000	0	0	0	0
Totals for dept 000-Revenues		1,076,991	1,155,555	894,325	1,509,421	604,320
TOTAL ESTIMATED REVENUES		1,076,991	1,155,555	894,325	1,509,421	604,320
APPROPRIATIONS						
Dept 300-Debt Service						
203-300-992.060	2004 Street Bond-Principl	840,000	0	0	0	0
203-300-996.060	2004 Street Bds-Interest	13,125	0	0	0	0
Totals for dept 300-Debt Service		853,125	0	0	0	0
Dept 451-Roads & Streets -- Construction						
203-451-989.220	Street Repair Proj-Eng	0	348,595	120,100	348,595	0
203-451-989.225	Road Improvements -- Riverview Street	0	425,000	5,379	425,000	0
Totals for dept 451-Roads & Streets -- Construction		0	773,595	125,479	773,595	0
Dept 463-Roads & Streets -- Maintenance						
203-463-725.000	Full-Time Salaries	42,634	52,000	22,663	54,000	54,000
203-463-760.300	Road Maintenance	5,431	6,000	1,690	6,000	6,000
203-463-815.100	PASER Road Survey	424	34,416	23,117	34,416	0
203-463-818.026	Dust Control	0	2,000	0	2,000	2,000
203-463-818.027	Street Sectioning	0	203,581	197,364	432,981	0
203-463-818.035	Joint/Crack Sealing	0	28,000	0	28,000	28,000
203-463-818.400	Contractual Svcs - Grass Cutting	16,538	20,000	12,250	20,000	20,000

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund: 203 Local Streets Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 CITY MGR PROPOSED BUDGET
Fund: 203 Local Streets Fund						
APPROPRIATIONS						
Dept 463-Roads & Streets -- Maintenance						
203-463-926.001	LED Street Lighting	41,013	0	0	0	0
203-463-945.000	Equipment Rental	36,402	55,000	26,612	55,000	55,000
203-463-974.110	Street Sectioning	1,720	74,713	55,024	74,713	250,000
203-463-980.100	Sidewalk Replacement	2,100	0	0	0	0
203-463-991.064	NPDES Compliance	3,875	10,000	4,024	10,000	10,000
	Totals for dept 463-Roads & Streets -- Maintenance	150,137	485,710	342,744	717,110	425,000
Dept 474-Roads & Streets -- Traffic						
203-474-725.000	Full-Time Salaries	5,863	10,000	3,901	10,000	10,000
203-474-760.350	Signs, Markers & Paint	3,659	7,000	1,391	7,000	7,000
203-474-945.000	Equipment Rental	2,235	4,000	1,831	4,000	4,000
	Totals for dept 474-Roads & Streets -- Traffic	11,757	21,000	7,123	21,000	21,000
Dept 478-Roads & Streets -- Winter Maintenance						
203-478-725.000	Full-Time Salaries	43,536	24,500	21,137	24,500	24,500
203-478-781.000	Salt	26,856	32,263	32,878	56,000	56,000
203-478-945.000	Equipment Rental	32,660	23,100	16,586	23,100	23,100
	Totals for dept 478-Roads & Streets -- Winter Maintenance	103,052	79,863	70,601	103,600	103,600
Dept 482-Administration						
203-482-804.000	Audit Fees	1,572	1,650	1,852	1,852	1,945
203-482-914.000	General Liab Insurance	9,668	9,672	4,836	8,927	9,350
203-482-965.000	Administration	18,915	19,431	12,610	19,790	20,025
	Totals for dept 482-Administration	30,155	30,753	19,298	30,569	31,320
TOTAL APPROPRIATIONS		1,148,226	1,390,921	565,245	1,645,874	580,920
NET OF REVENUES/APPROPRIATIONS - FUND 203		(71,235)	(235,366)	329,080	(136,453)	23,400
BEGINNING FUND BALANCE		530,182	458,947	458,947	458,947	322,494
ENDING FUND BALANCE		458,947	223,581	788,027	322,494	345,894

OVERVIEW OF GARBAGE & RUBBISH FUND

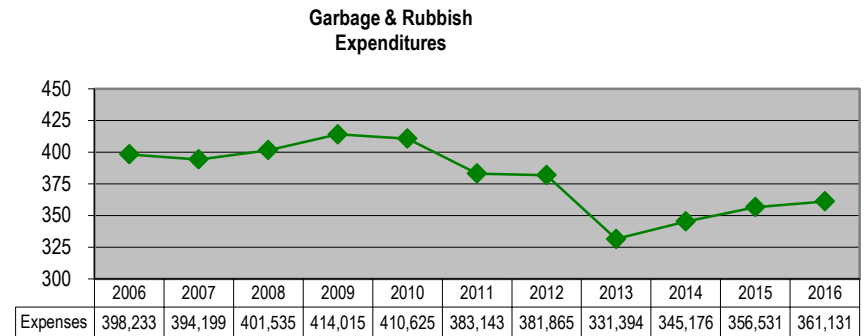
Fund Overview

This budget is administered by the Department of Public Works and includes the rubbish collection agreement with Stevens Disposal, the new contractor as of May 2012. Garbage containers are provided to each single family home in the city. Yard waste is collected weekly from April 1st through December 1st and is a program imposed under state mandate. Special pick-up roll off boxes to residents are issued for large amounts of debris.

Goals & Objectives

1. Continue to work closely with rubbish contractor to maintain a high level of service and minimize resident complaints and resolve any issues in a timely manner.

Financial Highlights



Revenues

The Land Preserve transfers funds annually to this fund for garbage & rubbish pickup. There is no property tax levy to residents to pay for this service.

Expenditures

Rubbish & garbage pickups are contracted out with Stevens Disposal. Their current contract was expected to expire May 2015. We mutually agreed to exercise the two year extension that was offered in the original contract with no increase in their rates. In addition, the City purchased the toter carts in fiscal year 2011/12, which will eliminate the monthly rental fee paid to the contractor. The purchase of these toter carts will result in a payback of costs within four years.

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund: 226 Garbage & Rubbish Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 CITY MGR PROPOSED BUDGET
Fund: 226 Garbage & Rubbish Fund						
ESTIMATED REVENUES						
Dept 000-Revenues						
226-000-670.090	Dumpster Rental Fees	3,265	1,750	1,100	1,470	1,500
226-000-670.091	Resident Toter Cart Purchases	675	300	375	375	300
226-000-677.000	Recycling Revenues	3,527	2,000	1,413	2,150	2,200
226-000-699.596	Op Transfer-Land Preserve	323,153	352,481	176,241	352,481	357,131
Totals for dept 000-Revenues		330,620	356,531	179,129	356,476	361,131
TOTAL ESTIMATED REVENUES		330,620	356,531	179,129	356,476	361,131
APPROPRIATIONS						
Dept 528-Garbage & Rubbish						
226-528-818.030	Rubbish Contract	257,278	266,662	176,732	265,098	265,098
226-528-818.031	Dumpsters	4,121	5,000	2,479	5,000	5,000
226-528-818.032	Resident Tote Cart Rentals	44	0	0	0	0
226-528-818.033	Yard Waste Program	61,614	75,869	45,709	71,283	71,283
226-528-818.034	Tire Disposal	91	500	180	500	500
226-528-818.037	Recycling / Compost	7,472	8,500	6,453	8,750	8,750
226-528-986.020	Rubbish Toter Carts	0	0	0	0	10,500
Totals for dept 528-Garbage & Rubbish		330,620	356,531	231,553	350,631	361,131
TOTAL APPROPRIATIONS		330,620	356,531	231,553	350,631	361,131
NET OF REVENUES/APPROPRIATIONS - FUND 226		0	0	(52,424)	5,845	0
BEGINNING FUND BALANCE		50,383	50,383	50,383	50,383	56,228
ENDING FUND BALANCE		50,383	50,383	(2,041)	56,228	56,228

OVERVIEW OF CABLE & TELECOMMUNICATIONS FUND

Cable Dept

Department Overview

The citizens of Riverview are kept informed about the activities of the City government through cable programs on Government Access Channels 47 and 10.

Cable television programs are produced to inform the citizens on services provided and to keep current of City Council matters. City Council meetings and School Board meetings are regularly cablecast and taped for playback later.

Revenues

The City currently has franchise agreements with Comcast, WideOpenWest (WOW), and AT&T to provide cable services to its residents. Under these agreements, the City receives franchise fees and PEG fees from the cable companies. The franchise fees are unrestricted and have been budgeted in the Cable Fund; the PEG fees are restricted and included in the Cable Fund budget. Any excess franchise fees are transferred to the General Fund in lieu of an increase in property taxes.

Expenditures

The proposed budget primarily focuses on administering the cable services provided to the residents. Cablecasts include a series of monthly presentations featuring:

- Municipal departments.
- City Council and Planning Commission Meetings (live and taped presentations).
- A bulletin board of upcoming events and activities
- Special programs

Goals & Objectives

1. Continue to upgrade cable department hardware and software, incorporating new technologies to provide high quality and simplify overall operations and reduce operational expenses.
2. Produce public service announcements for benefit of all residents.
3. Produce a new 2015 Golf Course video commercial.
4. Live Streaming of meetings and the cable channel.
5. Integration of meeting agendas with the internet and cable TV.

Telecommunications Dept

PROGRAM DESCRIPTION

The City of Riverview owns a telecommunications tower located along the eastern edge of the Land Preserve. The 325 foot tall tower, constructed in 1994, was among the first telecommunications towers built in the Downriver area for commercial use. The tower is an attractive base for telecommunications activities such as paging, cellular telephone and other types of communication companies due to its height and relatively interference-free transmission capabilities.

The telecommunications tower currently has five commercial customers that have long-term contracts providing monthly revenues to the City of Riverview. These five customers utilize over one half of the tower capacity, based on their type of equipment and the tower loading capacity. The Downriver Mutual Aid is another major addition to the customer base during 2001 with the installation of two communications transmission devices on the tower for the enhanced E-911 system.

Revenues

The City charges rental fees to its customers on the telecommunications tower under multi-year leases. Revenues amount to approximately \$75,000 annually.

Expenditures

The rental fees are being transferred to the Capital Improvement and Equipment Fund. .

Goals & Objectives

1. Maintain existing customers on telecommunication tower.

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund: 243 Cable & Telecomm Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 CITY MGR PROPOSED BUDGET
Fund: 243 Cable & Telecomm Fund						
ESTIMATED REVENUES						
Dept 000-Revenues						
243-000-650.010	Interest on Investments	119	0	89	0	0
243-000-680.110	Cable Franchise Fees	227,528	224,550	184,209	242,000	248,000
243-000-680.120	Cable PEG Fees	45,506	44,910	36,844	48,500	49,125
243-000-680.200	Tower Rental Fees	76,046	69,525	48,676	76,200	75,300
	Totals for dept 000-Revenues	349,199	338,985	269,818	366,700	372,425
	TOTAL ESTIMATED REVENUES	349,199	338,985	269,818	366,700	372,425
APPROPRIATIONS						
Dept 535-Cable Television						
243-535-725.000	Full-Time Salaries	25,179	25,000	16,197	25,300	26,300
243-535-725.100	Part-Time Salaries	28,417	34,120	11,044	16,000	37,000
243-535-725.300	Longevity	182	200	0	200	220
243-535-725.400	Pay-In-Lieu-Bonus,Vac,Per	1,215	1,450	0	1,450	1,450
243-535-725.500	Social Security-Employer	4,031	4,600	1,968	4,100	5,050
243-535-725.600	Deferred Compensation	1,761	1,800	1,129	1,800	1,850
243-535-725.700	Health Insurance Expense	8,500	8,040	3,785	8,350	7,010
243-535-725.710	Optical Insurance Expense	33	50	20	50	50
243-535-725.720	Dental Insurance Expense	602	660	423	602	700
243-535-725.800	Life Insurance Expense	67	70	45	68	70
243-535-725.900	City Pension Contribution	14,156	11,750	6,489	14,300	14,300
243-535-725.950	GASB 45 OPEB Contribution	6,295	6,250	4,049	6,000	6,530
243-535-730.000	Unemployment Expense	293	620	49	250	300
243-535-735.000	Workers Comp Expense	231	300	101	200	350
243-535-740.000	Operating Supplies	4,775	5,000	2,031	4,850	5,000
243-535-818.000	Contractual Services	0	4,100	0	1,300	4,100
243-535-818.013	Attorney Fees	2,106	1,200	1,885	2,000	2,400
243-535-855.000	Cable/Internet Connection	7,428	8,000	4,864	8,300	8,000
243-535-856.000	Cable Broadcast Fees	0	11,000	3,731	6,800	15,000
243-535-861.000	Parking/Meals Reimbursemt	126	650	0	250	650
243-535-862.000	Travel, Ed & Training	0	0	0	0	600
243-535-965.000	Administration	75,300	77,600	38,800	77,600	78,900
243-535-975.070	Telephone System	0	5,000	0	3,750	6,100
243-535-985.999	Cable Equipment	7,674	11,851	3,559	10,100	11,000
243-535-986.011	Council Chamber Upgrade	0	0	0	0	22,000

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund: 243 Cable & Telecomm Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 CITY MGR PROPOSED BUDGET
Fund: 243 Cable & Telecomm Fund						
APPROPRIATIONS						
Dept 535-Cable Television						
243-535-986.098	Council Chambers Cameras	0	13,000	0	0	19,000
243-535-998.050	Computer Equipment	2,796	2,400	0	1,300	2,600
	Totals for dept 535-Cable Television	191,167	234,711	100,169	194,920	276,530
Dept 537-Telecommunications						
243-537-761.000	Tower-Building Maintenance	0	2,500	0	1,500	1,500
243-537-801.000	Customer/Eng Review	1,952	2,000	0	2,000	2,500
243-537-818.013	Attorney Fees	4,707	3,000	828	2,500	6,000
	Totals for dept 537-Telecommunications	6,659	7,500	828	6,000	10,000
Dept 966-Operating Transfers -- Out						
243-966-965.101	Op Transfer -- General Fund	75,000	75,000	37,500	75,000	75,000
243-966-965.592	Op Transfer - Water/Sewer Fund	50,000	50,000	25,000	50,000	50,000
	Totals for dept 966-Operating Transfers -- Out	125,000	125,000	62,500	125,000	125,000
	TOTAL APPROPRIATIONS	322,826	367,211	163,497	325,920	411,530
NET OF REVENUES/APPROPRIATIONS - FUND 243		26,373	(28,226)	106,321	40,780	(39,105)
	BEGINNING FUND BALANCE	90,738	117,111	117,111	117,111	157,891
	ENDING FUND BALANCE	117,111	88,885	223,432	157,891	118,786

OVERVIEW OF DRUG FORFEITURE FUND

Fund Overview

The Drug Forfeiture Fund is used to account for seized property involved in the violation of controlled substances statutes. Authorized expenditures include expenses of seizure, forfeiture and sale of property. The balance remaining must be used to enhance law enforcement efforts.

The Riverview Police Department is also a member of the Detroit Transportation Interdiction Unit (DTIU). The DTIU's activities and duties are to disrupt the illicit drug traffic in the Detroit Metropolitan area through Detroit Metro Airport, bus and train transportation centers.

Goals & Objectives

1. Continue a presence in the Metro Detroit Airport and other transportation centers to deter illegal activity.
2. Help to effectively prosecute individuals before the courts of the United States and the State of Michigan.
3. Acquire specialized training for our officer(s). Highway Interdiction, etc.
4. Increase interaction with Federal Law Enforcement Agencies.
5. Continue with a K9 narcotics presence in the city.
6. Continue to work with other agencies assigned to unit to maximize lower threshold seizures.

Financial Highlights

Revenues

Revenues obtained from these two groups are restricted by either Federal or State statutes, and can only be spent on certain items. Revenues will vary based upon the activities of the enforcement groups, and may vary from year to year. The budgeted amounts for fiscal year 2015/2016 are estimates based on previous year's activities.

Expenditures

The City uses these funds to supplement the General Fund in purchasing supplies and equipment for the Police Department. Notable in this year's proposed budget is the purchase of patrol vehicles, equipment for vehicles, computer equipment, bullet resistant vests, radars, weapons, and new mobile data terminals (laptops) for the department and the city.

BUDGET REPORT FOR CITY OF RIVERVIEW
Fund: 265 Drug Law Enforcement Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 MGR PROPOSED BUDGET
Dept 000-Revenues							
265-000-657.000	Forfeitures - Fed(DEA)	48,080	108,400	108,400	51,836	60,000	60,000
265-000-657.010	Forfeitures - State/DRANO	27,693	17,686	17,686	44,435	50,000	30,000
265-000-657.015	Forfeitures - Local	599	0	0	0	0	0
265-000-657.020	Forfeitures - State/OWI	2,087	6,300	6,300	1,465	2,000	2,000
NET OF REVENUES/APPROPRIATIONS - 000-Revenues		78,459	132,386	132,386	97,736	112,000	92,000
Dept 302-Federal / DEA Expenditures							
265-302-725.000	Full-Time Salaries	5,552	0	0	0	0	0
265-302-725.200	Overtime	19,775	1,600	1,600	0	1,600	6,000
265-302-725.500	Social Security-Employer	2,123	125	125	1,564	125	2,600
265-302-725.700	Health Insurance Expense	(946)	0	0	(820)	0	0
265-302-730.000	Unemployment Expense	43	42	42	12	42	65
265-302-735.000	Workers Comp Expense	452	42	42	271	400	500
265-302-740.000	Operating Supplies	4,442	10,000	10,000	4,510	6,000	6,000
265-302-740.195	Honor Guard Supplies	0	5,000	5,000	0	0	0
265-302-970.000	Patrol Cars w/ Modifications & Equipment	26,320	94,937	155,915	85,425	110,000	72,900
265-302-970.002	Bulletproof Vests	0	0	0	0	0	20,000
265-302-970.003	Radars	0	16,500	16,500	0	0	16,500
265-302-970.108	Canine Animal & Training	9,100	0	0	0	0	0
265-302-970.999	Capital Outlay	9,325	0	0	0	0	0
265-302-990.000	Computer Equipment	0	0	0	0	0	23,000
265-302-990.093	Electronic Tasers	11,007	0	0	0	0	0
265-302-990.094	Police Weaponry	0	3,000	3,000	0	0	3,000
265-302-991.046	Entrance Signage	23,350	0	0	0	0	0
NET OF REVENUES/APPROPRIATIONS - 302-Federal / DEA Expendi		(110,543)	(131,246)	(192,224)	(90,962)	(118,167)	(150,565)
Dept 303-State / DRANO Expenditures							
265-303-740.000	Operating Supplies	1,300	5,000	5,000	5,000	5,000	5,000
265-303-970.999	Capital Outlay	0	5,000	5,000	2,325	2,500	0
265-303-972.400	Copy Machine	0	0	0	0	0	5,000
NET OF REVENUES/APPROPRIATIONS - 303-State / DRANO Expend		(1,300)	(10,000)	(10,000)	(7,325)	(7,500)	(10,000)
Dept 304-State / OWI Expenditures							
265-304-740.000	Operating Supplies	2,150	1,500	1,500	804	810	1,500
NET OF REVENUES/APPROPRIATIONS - 304-State / OWI Expenditur		(2,150)	(1,500)	(1,500)	(804)	(810)	(1,500)
Dept 966-Operating Transfers -- Out							
265-966-965.101	Op Transfer -- General Fund	2,655	0	0	0	0	0

BUDGET REPORT FOR CITY OF RIVERVIEW
Fund: 265 Drug Law Enforcement Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR	2015-16 PROPOSED BUDGET
Dept 966-Operating Transfers -- Out							
NET OF REVENUES/APPROPRIATIONS - 966-Operating Transfers --		(2,655)	0	0	0	0	0
ESTIMATED REVENUES - FUND 265		78,459	132,386	132,386	97,736	112,000	92,000
APPROPRIATIONS - FUND 265		116,648	142,746	203,724	99,091	126,477	162,065
NET OF REVENUES/APPROPRIATIONS - FUND 265		(38,189)	(10,360)	(71,338)	(1,355)	(14,477)	(70,065)
BEGINNING FUND BALANCE		496,038	457,847	457,847	457,847	457,847	443,370
ENDING FUND BALANCE		457,849	447,487	386,509	456,492	443,370	373,305

OVERVIEW OF RIVERVIEW PUBLIC LIBRARY FUND

Fund Overview

The Riverview Public Library was established to serve the citizens in their informational, cultural, educational and recreational pursuits. The Library is open to the public more than 80 hours a week.

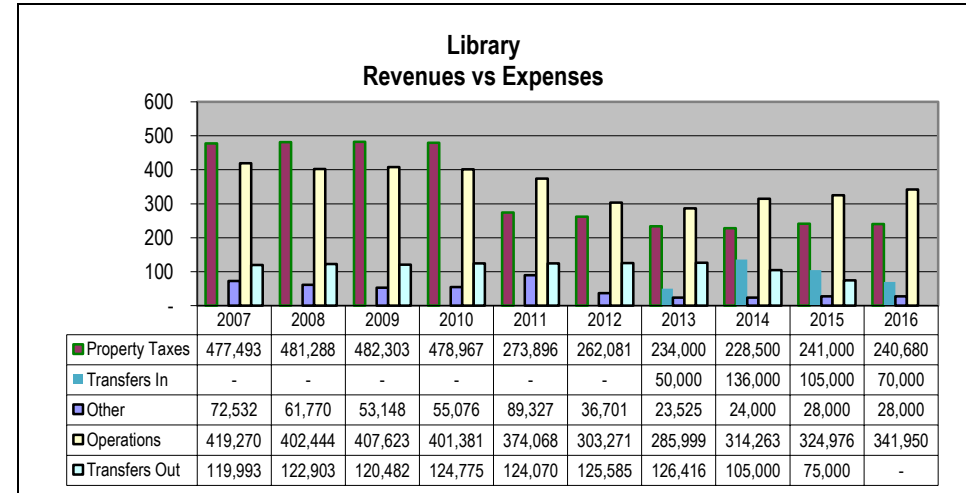
The land upon which the Library is located is owned by the City of Riverview Building Authority and leased to the City. An administrative Library Commission is comprised of five members appointed by the City Council.

The Library's current collection includes over 58,919 books, magazine subscriptions, and numerous back files of magazines, government documents, audio and video materials. There are currently 5,057 borrowers' cards on file representing adults and children.

Goals & Objectives

1. The library will work to maintain a satisfactory level of informational needs with an increase in the library's budget for materials.
2. Promote the library's value to the community.
3. Expand children's and adult programming to optimum levels.
4. Introduce new technology such as online databases and downloadable books.

Financial Highlights



Revenues

The Library's operations are primarily funded through property tax revenue. A portion of the City's operating levy (0.80 mills) is allocated for the library, amounting to approximately \$239,680 in the proposed budget. Additional revenues come from the State of Michigan and Wayne County in the form of state aid and distribution of fines. For fiscal year 2015/16, the General Fund is transferring \$70,000 to the Library to subsidize their operating budget, a decrease of \$69,000 over the previous year.

Expenditures

The library employs one full-time director; the remaining staff is part-time employees. Primary expenditures relate to the purchase of new materials, including books, magazines, and audio/video items. This is the first year that we do not have a principal and interest payment due to the Building Authority for the bond payments. The bond payments have been fully paid.

BUDGET REPORT FOR CITY OF RIVERVIEW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 MGR PROPOSED BUDGET
Fund: 271 Library Fund							
ESTIMATED REVENUES							
Dept 000-Revenues							
271-000-404.000	Property Tax Revenue	161,067	165,000	165,000	156,765	165,000	239,680
271-000-404.600	Penalties & Interest -- Delinq Taxes	1,737	1,000	1,000	531	1,000	1,000
271-000-404.700	Delinq Personal Prop Tax	(694)	0	0	0	0	0
271-000-404.900	Property Tax Levy -- Bldg Auth Debt	73,193	75,000	75,000	71,240	75,000	0
271-000-575.550	Library State Aid	7,359	5,000	5,000	0	5,000	5,000
271-000-625.400	Library Fines	13,195	15,000	15,000	8,825	15,000	15,000
271-000-625.500	Penal Fines - County	9,055	8,000	8,000	0	8,000	8,000
271-000-650.010	Interest on Investments	2,098	0	0	1,573	0	0
271-000-660.070	Donations - Library	4,200	0	0	0	0	0
271-000-699.101	Operating Transfer In -- General Fund	136,000	105,000	105,000	52,500	105,000	70,000
Totals for dept 000-Revenues		407,210	374,000	374,000	291,434	374,000	338,680
TOTAL ESTIMATED REVENUES		407,210	374,000	374,000	291,434	374,000	338,680

BUDGET REPORT FOR CITY OF RIVERVIEW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR PROPOSED	2015-16 PROPOSED BUDGET
Fund: 271 Library Fund							
APPROPRIATIONS							
Dept 790-Riverview Public Library							
271-790-725.000	Full-Time Salaries	56,280	55,500	55,500	35,912	55,500	55,000
271-790-725.100	Part-Time Salaries	58,051	60,000	60,000	36,832	60,000	60,000
271-790-725.300	Longevity	450	450	450	500	500	500
271-790-725.400	Pay-In-Lieu-Bonus,Vac,Per	3,126	3,500	3,500	0	3,500	3,500
271-790-725.500	Social Security-Employer	8,874	10,500	10,500	5,469	9,500	10,500
271-790-725.600	Deferred Compensation	4,079	4,125	4,125	2,563	4,100	4,100
271-790-725.700	Health Insurance Expense	13,489	11,000	11,000	8,151	15,000	20,000
271-790-725.710	Optical Insurance Expense	102	105	105	61	100	100
271-790-725.720	Dental Insurance Expense	608	1,100	1,100	507	600	1,500
271-790-725.800	Life Insurance Expense	204	250	250	136	205	250
271-790-725.900	City Pension Contribution	32,779	30,000	30,000	14,750	30,000	25,010
271-790-725.950	GASB 45 OPEB Contribution	14,070	13,880	13,880	8,978	13,880	13,750
271-790-730.000	Unemployment Expense	753	2,000	2,000	216	1,000	2,500
271-790-735.000	Workers Comp Expense	271	500	500	149	300	500
271-790-740.000	Operating Supplies	2,175	2,000	2,000	1,590	2,000	2,000
271-790-740.300	Supplies & Materials -- IMLS Grant	50	0	0	0	0	0
271-790-761.000	Building Maintenance	18,322	17,800	17,800	2,716	4,000	4,000
271-790-802.000	Dues & Subscriptions	0	0	0	29	29	0
271-790-804.000	Audit Fees	982	1,000	1,000	1,121	1,130	1,150
271-790-819.000	Janitorial Contract	280	500	500	321	300	300
271-790-826.000	Central Library Service	29,871	28,000	28,000	21,517	28,000	50,000
271-790-826.020	TLN Computer Service	28,247	27,770	27,770	21,769	28,000	28,000
271-790-854.000	Public Relations	0	0	0	0	0	5,000
271-790-862.000	Travel, Ed & Training	0	0	0	29	29	0
271-790-914.000	General Liab Insurance	12,891	12,896	12,896	6,448	13,000	13,000
271-790-921.000	Gas Service	8,786	11,000	11,000	3,238	9,000	9,500
271-790-922.000	Electric Service	24,566	29,500	29,500	16,533	25,000	25,000
271-790-923.000	Water Service	590	800	800	311	600	800
271-790-970.004	Copier	1,340	800	800	230	800	1,000
271-790-990.000	Computer Equipment	3,200	0	0	0	0	0
Totals for dept 790-Riverview Public Library		324,436	324,976	324,976	190,076	306,073	336,960
Dept 966-Operating Transfers -- Out							
271-966-965.303	Operating Transfer to Bldg Authority	105,000	75,000	75,000	37,500	75,000	0
Totals for dept 966-Operating Transfers -- Out		105,000	75,000	75,000	37,500	75,000	0

BUDGET REPORT FOR CITY OF RIVERVIEW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR	2015-16 PROPOSED BUDGET
Fund: 271 Library Fund							
APPROPRIATIONS							
	TOTAL APPROPRIATIONS	429,436	399,976	399,976	227,576	381,073	336,960
	NET OF REVENUES/APPROPRIATIONS - FUND 271	(22,226)	(25,976)	(25,976)	63,858	(7,073)	1,720
	BEGINNING FUND BALANCE	41,132	18,907	18,907	18,907	18,907	11,834
	ENDING FUND BALANCE	18,906	(7,069)	(7,069)	82,765	11,834	13,554

OVERVIEW OF CDBG FUND

PROGRAM DESCRIPTION

The Community Development Block Grant (CDBG) Program is an annual grant that the City is eligible to receive from the U.S. Department of Housing and Urban Development through the Wayne County Community Development Division. The City of Riverview Community Development Department is responsible for administering the CDBG Program.

Funds are used to renovate City streets and to purchase and install playground equipment in qualified income areas of the City and can be used to make loans to homeowners for renovating their homes. CDBG funds are also used to support the operation of public service agencies such as The Senior Alliance and the Guidance Center.

Each year, the City of Riverview determines potential projects pursuant to Federal guidelines that meet at least one of the following objectives:

- To provide benefits of using CDBG funding directly to persons of low and moderate income and/or to areas where 51% of the residents are of low and moderate income.
- To facilitate and/or support private (re)investment and development within Riverview.
- To reduce negative environmental impacts.
- To conserve and improve older housing.
- To maintain a high level of performance in the management of all CDBG and non-federally funded programs, while offsetting administrative costs to the General Fund.
- To improve park facilities.
- To provide services to senior citizens and other specifically identified groups of residents as defined by Federal law.
- To comply with the requirements of the Americans with Disabilities Act (ADA) as they apply to public places and services.

The City's Community Development Department and administration consider projects that meet one of the above objectives. A public hearing is held, usually in January or early February, to receive public comments regarding the proposed projects prior to the final slate of projects being submitted to Wayne County in the form of an application. After projects have been approved at the municipal level and forwarded to Wayne County, the monies to support the projects are usually made available by, but not before, July 1. The program year runs through June of the next year.

Financial Highlights

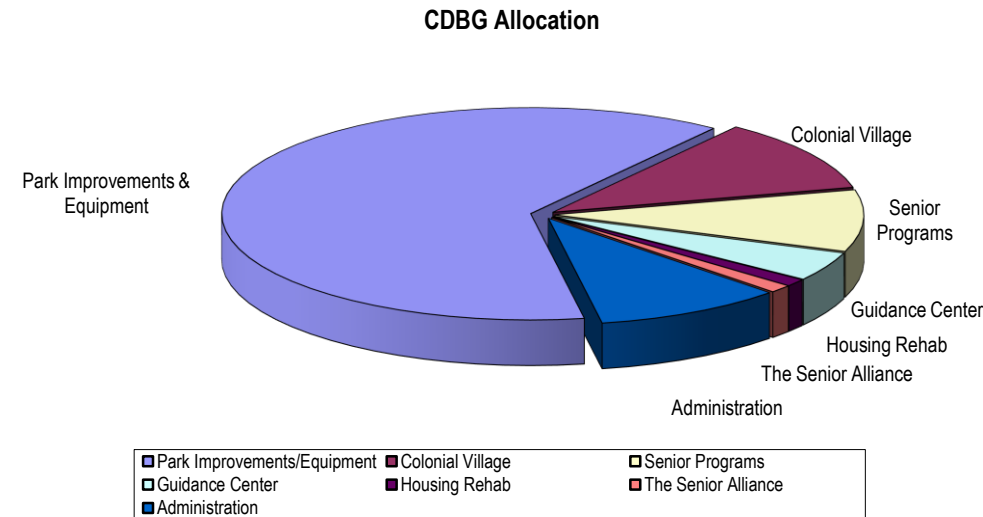
Revenues

The City has been allocated a total of \$90,000 for the upcoming program year. This total is separated into the following categories.

- Park Improvements/Equipment (\$56,600)
- Colonial Village Smoke Detector (\$10,000)
- Senior Services (\$9,500)
- Guidance Center (\$4,000)
- Administration (\$8,900)
- Countywide Housing Rehabilitation (\$1,000)

Expenditures

The City has allocated a majority of the CDBG funds for street sectioning (restricted to the eligible areas), followed by housing rehabilitation with the remainder to be used for public services to the residents.



Goals & Objectives

1. Coordinate CDBG administration with all departments receiving CDBG funds.
2. Maintain public notification of Housing Rehabilitation program.
3. Use all available funds.

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund: 275 Comm Dev Block Grant Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 CITY MGR PROPOSED BUDGET
Fund: 275 Comm Dev Block Grant Fund						
ESTIMATED REVENUES						
Dept 000-Revenues						
275-000-635.000	Housing Rehab	20,000	15,000	3,690	3,690	0
275-000-665.011	CDBG 2011 Program Revenue	6,241	0	0	0	0
275-000-665.012	CDBG 2012 Program Revenue	34,932	0	16,538	16,538	0
275-000-665.013	CDBG 2013 Program Revenue	21,856	0	46,273	46,273	0
275-000-665.014	CDBG 2014 Program Revenue	0	77,936	177	77,936	0
275-000-665.015	CDBG 2015 Program Revenue	0	0	0	0	89,000
275-000-699.010	Recovered Liens	7,928	5,000	15,442	15,442	1,000
Totals for dept 000-Revenues		90,957	97,936	82,120	159,879	90,000
TOTAL ESTIMATED REVENUES		90,957	97,936	82,120	159,879	90,000
APPROPRIATIONS						
Dept 482-Administration						
275-482-818.155	Consulting	6,280	9,293	5,470	9,293	8,900
275-482-981.212	Housing Rehab Admin	2,200	1,000	560	1,000	0
Totals for dept 482-Administration		8,480	10,293	6,030	10,293	8,900
Dept 712-Grant Projects						
275-712-802.055	Downriver Guidance Center	4,000	4,000	4,000	4,000	4,000
275-712-802.070	Senior Alliance Contrib	1,062	1,062	1,062	1,062	1,062
275-712-854.028	Senior Programs	7,435	0	0	0	8,438
275-712-972.010	Park Improvements / Equip	0	14,000	0	14,000	56,600
275-712-973.150	Community Center Renovations	0	30,810	0	30,810	0
275-712-974.110	Street Sectioning	49,898	56,111	52,895	56,111	0
275-712-989.096	Colonial Vill Smoke Det	0	15,000	0	15,000	10,000
Totals for dept 712-Grant Projects		62,395	120,983	57,957	120,983	80,100
Dept 713-Grants - Housing Rehab						
275-713-981.210	Housing Rehab Grant	22,400	14,000	15	14,000	0
275-713-981.211	Housing Rehab-City	0	5,000	0	5,000	1,000
Totals for dept 713-Grants - Housing Rehab		22,400	19,000	15	19,000	1,000
TOTAL APPROPRIATIONS		93,275	150,276	64,002	150,276	90,000
NET OF REVENUES/APPROPRIATIONS - FUND 275		(2,318)	(52,340)	18,118	9,603	0
BEGINNING FUND BALANCE		31,334	29,016	29,016	29,016	38,619
ENDING FUND BALANCE		29,016	(23,324)	47,134	38,619	38,619

OVERVIEW OF STREET AND WATER MAIN BOND FUND

Fund Overview

On May 6, 2014, the voters of the City authorized the issuance of bonds in an amount not to exceed \$8 million for repairs and construction related to water main and road improvements. These bonds are anticipated to be issued in April 2015 and the proceeds will be deposited into this fund. The proceeds will be transferred to the Local Streets Fund and the Water & Sewer Fund for the construction and engineering costs, as incurred.

The ballot proposal also permitted the City to levy a millage for the purpose of repayment of these bonds. The first payments are expected to be due in November 2015 and May 2016; each of these payments will be interest-only. Payment on the bond principal will begin in November 2016.

The tax millage proceeds will also be deposited into this fund and will be used for the payments. The City is proposing a millage of 1.00 for the 2015 summer tax levy to raise sufficient funds for the interest-only payments.

BUDGET REPORT FOR CITY OF RIVERVIEW
Fund: 302 Street and Water Main Bonds

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 CITY MGR PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000-Revenues						
302-000-404.400	Property Tax Revenue -- 2015 Road Bonds	0	0	0	0	299,600
302-000-660.000	Bond Proceeds	0	0	0	8,000,000	0
	Totals for dept 000-Revenues	0	0	0	8,000,000	299,600
TOTAL ESTIMATED REVENUES		0	0	0	8,000,000	299,600
APPROPRIATIONS						
Dept 300-Debt Service						
302-300-860.200	Bond Issuance Costs	0	0	0	100,000	0
302-300-996.070	2015 Road Bonds -- Interest	0	0	0	0	293,333
	Totals for dept 300-Debt Service	0	0	0	100,000	293,333
Dept 966-Operating Transfers -- Out						
302-966-965.203	Op Transfer - Local Sts	0	0	0	350,000	0
302-966-965.592	Op Transfer - Water/Sewer Fund	0	0	0	56,200	0
	Totals for dept 966-Operating Transfers -- Out	0	0	0	406,200	0
TOTAL APPROPRIATIONS		0	0	0	506,200	293,333
NET OF REVENUES/APPROPRIATIONS - FUND 302		0	0	0	7,493,800	6,267
	BEGINNING FUND BALANCE	0	0	0	0	7,493,800
	ENDING FUND BALANCE	0	0	0	7,493,800	7,500,067

OVERVIEW OF BUILDING AUTHORITY FUND

Fund Overview

The Building Authority's sole business activity is to acquire and lease property to the City. Its primary purpose is to finance and construct the City's public buildings, and its operations consist of the issuance and repayment of debt and the related construction.

In fiscal year 2003, the City issued debt to advance refund the original debt associated with this project, resulting in net savings to the City of approximately \$75,000 over the next twelve years. These bonds were fully paid in fiscal year 2014/15.

The only debt related to the Riverview Public Library Remodeling Project has been fully paid. This is the first year that debt is no longer outstanding.

Revenues

Funding for the bond payments was coming from the Riverview Public Library, in the form of a lease payment funded by property tax revenues and a portion of the fund balance.

Expenditures

The last debt payment was made in November 2014. The bond payment was \$125,000 and the interest amounted to \$2,375 for a total payment of \$127,375.

BUDGET REPORT FOR CITY OF RIVERVIEW
Fund: 303 Building Authority Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 CITY MGR PROPOSED BUDGET
ESTIMATED REVENUES						
Dept 000-Revenues						
303-000-650.010	Interest on Investments	782	0	587	800	0
303-000-699.271	Op Transfer - Library	105,000	75,000	37,500	75,000	0
	Totals for dept 000-Revenues	105,782	75,000	38,087	75,800	0
TOTAL ESTIMATED REVENUES		105,782	75,000	38,087	75,800	0
APPROPRIATIONS						
Dept 300-Debt Service						
303-300-860.000	Bank Service Charge	750	250	0	250	0
303-300-996.000	Library Debt - Principal	125,000	125,000	125,000	125,000	0
303-300-997.000	Library Debt - Interest	7,063	2,375	2,375	2,375	0
	Totals for dept 300-Debt Service	132,813	127,625	127,375	127,625	0
TOTAL APPROPRIATIONS		132,813	127,625	127,375	127,625	0
NET OF REVENUES/APPROPRIATIONS - FUND 303		(27,031)	(52,625)	(89,288)	(51,825)	0
BEGINNING FUND BALANCE		141,040	114,010	114,010	114,010	62,185
ENDING FUND BALANCE		114,009	61,385	24,722	62,185	62,185

OVERVIEW OF CAPITAL IMPROVEMENT & EQUIPMENT FUND

Fund Overview

The City's Capital Improvement & Equipment Fund is intended to provide improvements to City-wide properties and buildings, to provide the regular replacement of City equipment and vehicles, and to maintain the City's network infrastructure.

In the last few years, the City has also been working with revitalizing the home values by purchasing HUD-owned properties, making repairs and renovations to bring them to building code, and re-selling the houses to put these properties back on the City's tax roll.

Funding for the capital improvements have come in the past from Land Preserve operating transfers, property tax revenues, and equipment rental fees charged to other funds. However, due to the financial difficulties the City has experienced over the last few years, and expects to continue to face in the upcoming years, the transfers and property tax revenues have been diverted to the General Fund to continue to provide services to the residents.

It should be noted that the City has been delaying projects and equipment purchases due to the financial difficulties over the past few years. Only those items that are obsolete or non-working have been designated for replacement. At some point, though, the City will need to purchase these items or seek alternate methods.

Capital Improvements

Program Description

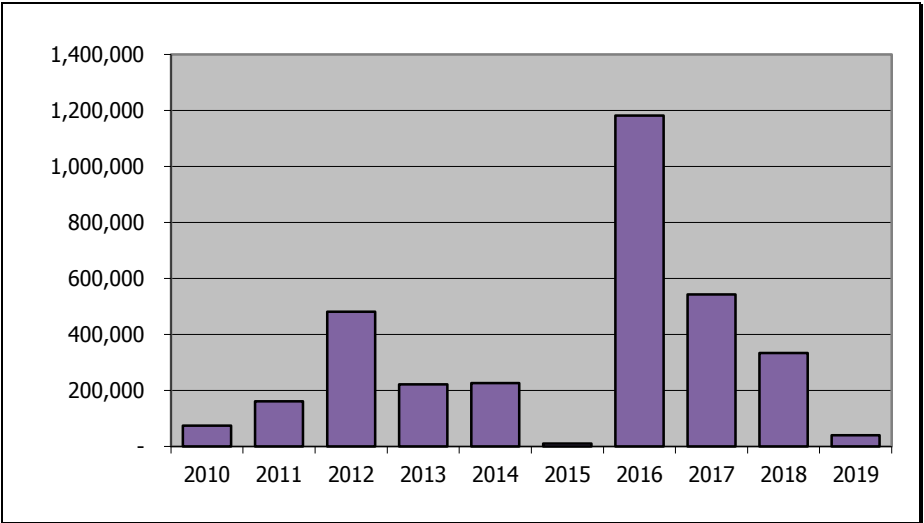
The Capital Improvements Program (CIP) is a six-year plan which outlines proposed new capital projects.

The CIP is divided into seven component parts:

General Government	Transportation System
Sanitary Sewer System	Leisure Facilities
Water Distribution System	Riverview Land Preserve
Drainage Improvements	

Expenditure Highlights

Due to the state of the City's finances, City-wide capital improvements have been virtually eliminated over the past few years, with the only major expenditure being the City Hall roof replacement in 2008. Future years' projects will be evaluated annually and delayed if feasible.



OVERVIEW OF CAPITAL IMPROVEMENT & EQUIPMENT FUND

Capital Equipment

Program Description

The Capital Equipment Replacement Program (CERP) is a five-year plan for scheduled replacement of motor vehicles, other major pieces of equipment, and computer technology for all City departments. The CERP is divided into nine component parts covering the General Fund and applicable enterprise funds:

GENERAL FUND

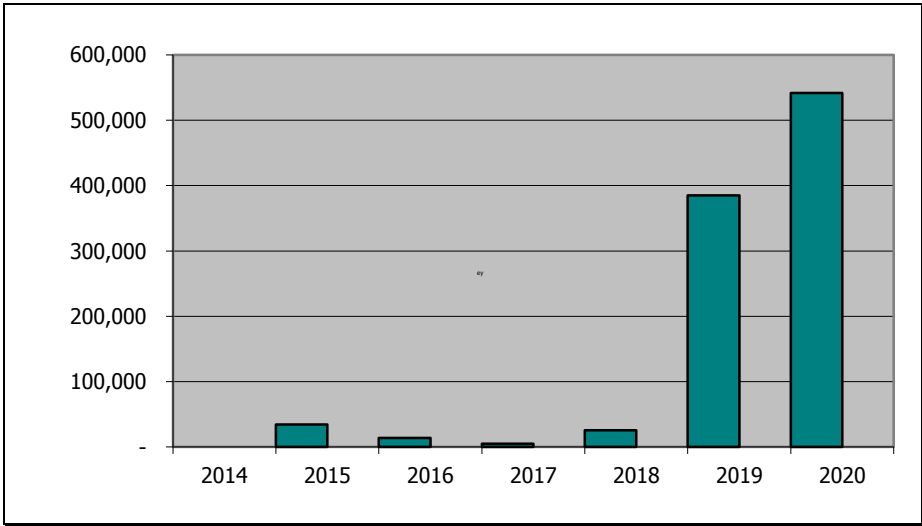
Public Work
Recreation
Police
Fire
City Manager's Office

ENTERPRISE FUNDS

Water Utility
Sanitary Sewer Utility
Riverview Land Preserve
Riverview Highlands Golf Course

Expenditure Highlights

Due to the state of the City's finances, vehicle and equipment purchases have been scrutinized and only essential replacements have been authorized. These have primarily been in the area of public safety (police patrol cars, fire engine, and ambulance). For fiscal year 2015/16, proposed purchases include the replacement of an ambulance; this vehicle is near the end of its useful life and costs to maintain are accruing quickly. Replacement of police vehicles will be funded with drug forfeiture funds. Public Works vehicles are also included in the replacement plan for this fiscal year.



MIS Equipment Replacement

Program Description

The MIS Equipment Replacement Program (MERP) is a six-year plan for scheduled replacement of computer technology for all City departments. Included in this is maintenance for the servers, software, and internet services used by all departments.

Expenditure Highlights

The primary expenditures are for continued maintenance on the City's servers, network, and software.

Savings from converting the City's accounting software will be realized this fiscal year. The previous software had annual maintenance of approximately \$30,000; the current software's maintenance is budgeted at \$18,390.

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund 402 -- Capital Improvement & Equipment Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 MGR PROPOSED BUDGET
Dept 000-Revenues							
PROPERTY TAXES							
402-000-404.000	Property Tax Revenue	6	0	0	0	0	0
402-000-404.600	Penalties & Interest -- Delinq Taxes	1	0	0	0	0	0
402-000-404.700	Delinq Personal Prop Tax	5	0	0	0	0	0
	PROPERTY TAXES	12	0	0	0	0	0
INTEREST & INVESTMENT INCOME							
402-000-650.010	Interest on Investments	3,099	0	0	2,324	4,650	3,000
	INTEREST & INVESTMENT INCOME	3,099	0	0	2,324	4,650	3,000
OTHER REVENUE							
402-000-670.030	Sale of Equipment	0	0	0	20,000	20,000	0
	OTHER REVENUE	0	0	0	20,000	20,000	0
OTHER FINANCING SOURCES							
402-000-698.100	Proceeds-Debt Financing	0	385,000	385,000	0	170,000	323,500
	OTHER FINANCING SOURCES	0	385,000	385,000	0	170,000	323,500
TRANSFERS (IN)							
402-000-699.101	Operating Transfer In -- General Fund	2,359	0	10,200	11,136	17,500	13,500
402-000-699.202	Oper.Transfer-Major Strts	26,304	30,900	30,900	14,813	30,900	30,000
402-000-699.203	Reimb from Local Streets	71,296	82,100	82,100	45,029	82,100	82,100
402-000-699.243	Operating Transfer - Cable & Telecomm	0	0	0	0	0	50,000
402-000-699.596	Op Transfer-Land Preserve	0	0	0	0	0	150,000
402-000-699.677	Operating Transfer In - Self-Ins Fund	0	0	222,200	0	222,200	0
	TRANSFERS (IN)	99,959	113,000	345,400	70,978	352,700	325,600
Totals for dept 000-Revenues		103,070	498,000	730,400	93,302	547,350	652,100

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund 402 -- Capital Improvement & Equipment Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY ITY MGR	2015-16 PROPOSED BUDGET
Dept 901-Capital Improvements							
CAPITAL OUTLAY							
402-901-970.040	Property Acquisition	15,132	0	0	(1,263)	0	0
402-901-972.020	County Drain Maintenance	108	0	0	250	250	0
402-901-973.000	Fencing	0	0	0	0	0	6,000
402-901-973.062	City Hall Landscaping	0	0	0	0	0	8,000
402-901-973.150	Community Center Renovations	0	0	244,840	20,011	222,200	0
402-901-974.079	Fire Station Roof/Wall Restoration	4,428	0	20,100	21,536	21,536	0
402-901-974.900	DPW Roof Repair - Paint	0	0	0	0	0	155,000
402-901-974.911	City Hall Canopy	0	0	0	0	0	68,720
402-901-980.042	Fort St Reconstruction	28,753	10,000	10,000	3,629	3,629	0
402-901-980.046	Fort Street Lighting Project	4,321	0	12,918	3,100	3,100	0
402-901-980.100	Sidewalk Replacement	71,572	0	1,411	0	0	0
CAPITAL OUTLAY		124,314	10,000	289,269	47,263	250,715	237,720
Totals for dept 901-Capital Improvements		124,314	10,000	289,269	47,263	250,715	237,720

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund 402 -- Capital Improvement & Equipment Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR PROPOSED	2015-16 PROPOSED BUDGET
Dept 902-Capital Equipment							
CAPITAL OUTLAY							
402-902-970.049	Fire Dept Car	0	0	0	0	0	28,000
402-902-970.055	Ambulance	0	170,000	170,000	0	170,000	18,000
402-902-974.023	DPW Truck	0	0	0	0	0	39,500
402-902-974.026	Aerial Lift Truck	0	0	0	0	0	148,000
402-902-974.037	Riding Mower	25,585	0	0	0	0	0
402-902-974.475	Backhoe	0	0	0	0	0	90,000
402-902-975.410	Sweeper	0	215,000	215,000	203,650	203,650	0
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CAPITAL OUTLAY		25,585	385,000	385,000	203,650	373,650	323,500
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Totals for dept 902-Capital Equipment		25,585	385,000	385,000	203,650	373,650	323,500

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund 402 -- Capital Improvement & Equipment Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR PROPOSED	2015-16 PROPOSED BUDGET
Dept 903-IT Equipment							
CONTRACTUAL SERVICES							
402-903-818.103	Wireless Connectivity	2,135	2,200	2,200	0	2,200	3,500
402-903-818.105	Network Maintenance	16,388	16,000	16,000	8,108	16,000	16,500
402-903-818.106	EMail/Internet/Web Host	809	2,850	2,850	570	2,850	2,850
402-903-818.107	ISDN Charges	8,271	8,800	8,800	6,670	8,350	8,800
402-903-818.121	Website	2,850	2,850	2,850	0	2,850	6,850
402-903-818.123	Google Apps License Fees	10,267	11,360	11,360	10,267	10,267	11,360
402-903-818.140	Police AS400 Maintenance	17,332	18,000	18,000	3,006	15,226	14,000
402-903-818.150	Computer Training	0	0	0	0	0	2,900
402-903-818.310	BS&A Software Maintenance	15,340	16,185	16,185	14,303	16,185	18,390
CONTRACTUAL SERVICES		73,392	78,245	78,245	42,924	73,928	85,150
OTHER EXPENSES							
402-903-818.108	Internet Filter	1,712	1,655	1,655	1,655	1,655	1,750
402-903-818.109	Security Software	142	3,600	3,600	3,299	3,300	3,400
402-903-818.145	Computer Line Hub Router	558	2,000	2,000	533	1,875	2,000
OTHER EXPENSES		2,412	7,255	7,255	5,487	6,830	7,150
CAPITAL OUTLAY							
402-903-987.005	Fiber Optic Cable	2,128	0	36,266	36,266	37,000	0
402-903-987.010	Accounting/BS&A Softwares	3,310	6,150	6,150	0	0	11,000
CAPITAL OUTLAY		5,438	6,150	42,416	36,266	37,000	11,000
Totals for dept 903-IT Equipment		81,242	91,650	127,916	84,677	117,758	103,300

ENTERPRISE FUNDS

OVERVIEW OF GOLF COURSE FUND

Fund Overview

The Riverview Highlands Golf Course is an enterprise established to provide the public with the opportunity to play golf at the 27-hole municipal course, which includes the following activities:

- Three 9-hole golf courses
- Golf Practice Facility Clubhouse
- Maintenance Building
- Pro Shop
- Clubhouse Retailing

This program has four major service categories:

1. Golf Clientele – serving golf patrons, golf outings, golf leagues, junior golf and high school golf.
2. Customer Service – collecting fees, renting equipment, selling supplies and refreshments.
3. Grounds Maintenance – Clubhouse landscaping, maintaining irrigation systems, fertilizing, aerifying and mowing turf, top dressing tees and greens, repairing damages, repairing fences and bridges.
4. Janitorial Maintenance – cleaning building areas, refurbishing exterior building and performing minor repairs, in coordination with contract services.

Financial Highlights

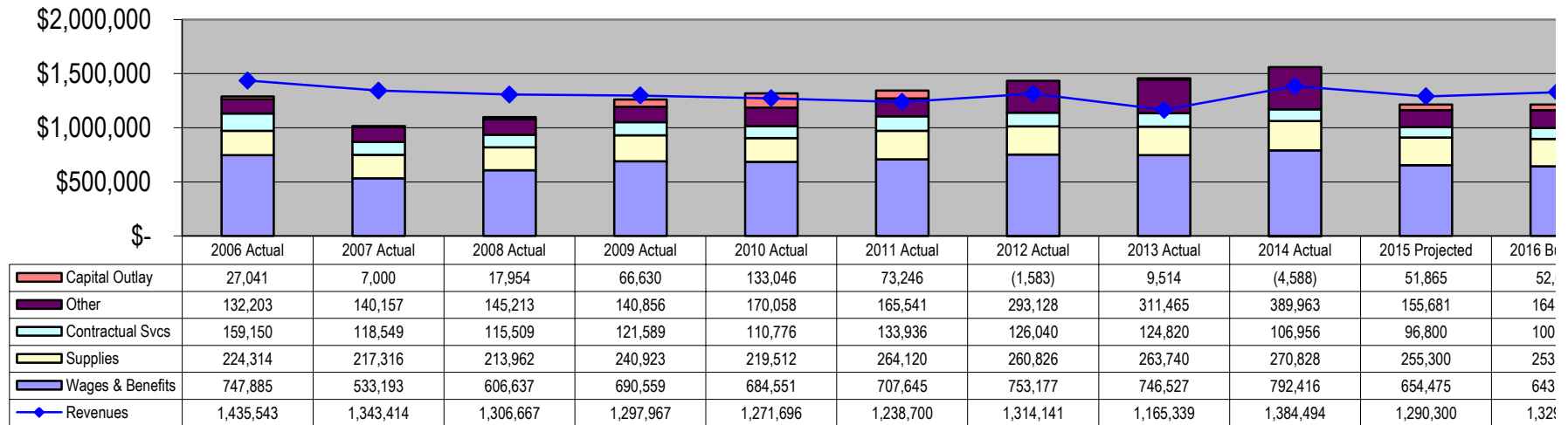
	2013/14 Actuals	2014/15 Budget	2014/15 Projected	2015/16 Proposed
REVENUES	1,384,494	1,346,000	1,290,300	1,329,300
EXPENDITURES				
Salaries & Wages	463,727	463,565	420,565	432,960
Fringe Benefits	328,689	250,115	233,910	211,032
Operating Expenses	113,610	115,900	116,800	117,800
Maintenance Supplies	157,218	140,270	138,500	136,000
Contractual Services	106,956	175,900	96,800	100,700
Other Expenses	389,963	165,916	155,681	164,851
Capital Outlay	(4,588)	54,615	51,865	52,000
Total Golf Operations	1,555,575	1,366,281	1,214,121	1,215,343
Total Debt Service			95,359	95,358
Net Cash Flow	(171,081)	(20,281)	(19,180)	18,599

Goals & Objectives

1. Continue to evaluate staffing and services at the Golf Course to encourage increased play and satisfaction for our customers while reducing expenses.
2. Develop marketing strategies using internet and social media as ways to increase recognition and play.
3. Continue to improve Cart Path areas for smoother, safer routing of carts and increase play on poor weather days.
4. Upgrade exterior of Clubhouse roof and siding with new paint.

OVERVIEW OF GOLF COURSE FUND

Golf Course Revenues vs Expenses



Revenues

Revenues are derived primarily from greens fees, cart rentals, and concession sales. Due to the economy, revenues have decreased over the past few years as fewer people have disposable income.

Revenues for fiscal year 2015/16 are budgeted with a slight increase, primarily due to higher than anticipated greens fees and cart rentals. The budget includes a small increase in certain greens fees and cart rates; rates had not been raised since 2006. The projected revenues for fiscal year 2013/14 include a reimbursement for irrigation repair that needed to be installed to ensure properly maintained land that the Land Preserve is responsible for, as the Golf Course is built partially on a capped Land Preserve cell.

Expenditures

Overall, expenses are budgeted to decrease slightly from the fiscal year 2014/15 amended budget. This is primarily due to lower personnel costs and improvements in the proposed budget, offsetting increases in the cost of health insurance and the golf course's retiree healthcare contribution.

For cost savings purposes, one clerical position was reclassified from full-time to part-time in fiscal year 2009/10, saving approximately \$50,000 annually. In 2013/14, the golf course replaced its entire fleet of golf carts and financed the purchase over a three-year period. It should be noted that the golf carts were originally purchased in 2006, and were in need of repairs and/or replacement.

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund 584 -- Golf Course Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR PROPOSED	2015-16 PROPOSED BUDGET
Dept 000-Revenues							
INTEREST & INVESTMENT INCOME							
584-000-650.010	Interest on Investments	(5)	0	0	(4)	0	0
INTEREST & INVESTMENT INCOME		(5)	0	0	(4)	0	0
OTHER REVENUE							
584-000-655.301	Scrap Sales	788	0	0	0	0	0
584-000-670.010	Sundry Revenues	12	0	0	2	0	0
584-000-670.030	Sale of Equipment	135,368	5,000	5,000	0	10,000	10,000
584-000-670.677	Insurance Reimbursement	3,024	0	0	0	0	0
OTHER REVENUE		139,192	5,000	5,000	2	10,000	10,000
CHARGES FOR SERVICES							
584-000-675.010	Pro Shop Sales	41,015	46,000	46,000	22,479	48,000	50,000
584-000-675.020	Concession Sales	55,060	72,000	72,000	32,115	65,000	70,000
584-000-675.025	Alcohol Sales	92,943	95,000	95,000	60,164	100,000	105,000
584-000-675.030	Greens Fees	608,241	730,000	730,000	322,197	680,000	700,000
584-000-675.034	Golf Memberships	25,329	35,000	35,000	6,615	35,000	35,000
584-000-675.040	Cart Rental - Pull	4,312	3,000	3,000	146	300	300
584-000-675.041	Cart Rental - Power	291,007	360,000	360,000	183,935	352,000	359,000
CHARGES FOR SERVICES		1,117,907	1,341,000	1,341,000	627,651	1,280,300	1,319,300
TRANSFERS (IN)							
584-000-699.596	Op Transfer-Land Preserve	127,400	0	0	0	0	0
TRANSFERS (IN)		127,400	0	0	0	0	0
Totals for dept 000-Revenues		1,384,494	1,346,000	1,346,000	627,649	1,290,300	1,329,300

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund 584 -- Golf Course Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR ACTIVITY	2015-16 PROPOSED BUDGET
Dept 300-Debt Service							
DEBT SERVICE							
584-300-998.200	Principal -- Wells Fargo Debt	0	0	0	0	92,658	93,461
584-300-998.210	Interest -- Wells Fargo Debt	0	0	0	1,735	2,701	1,897
DEBT SERVICE		0	0	0	1,735	95,359	95,358
Totals for dept 300-Debt Service		0	0	0	1,735	95,359	95,358

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund 584 -- Golf Course Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR PROPOSED	2015-16 PROPOSED BUDGET
Dept 542-Golf Course							
SALARIES & WAGES							
584-542-725.000	Full-Time Salaries	144,759	150,000	150,000	90,402	140,000	150,850
584-542-725.100	Part-Time Salaries	283,112	275,000	275,000	179,595	250,000	250,000
584-542-725.106	Golf Pro Commissions	10,077	8,000	8,000	1,063	8,000	4,000
584-542-725.170	Vacation Pay	12,818	13,000	13,000	8,024	9,000	11,500
584-542-725.200	Overtime	8,679	13,000	13,000	6,797	9,000	12,000
584-542-725.300	Longevity	765	765	765	0	765	810
584-542-725.400	Pay-In-Lieu-Bonus,Vac,Per	3,517	3,800	3,800	0	3,800	3,800
SALARIES & WAGES		463,727	463,565	463,565	285,881	420,565	432,960
FRINGE BENEFITS							
584-542-725.500	Social Security-Employer	33,904	36,500	36,500	21,424	36,500	36,500
584-542-725.600	Deferred Compensation	4,918	4,900	4,900	3,152	4,900	4,900
584-542-725.700	Health Insurance Expense	25,202	17,300	17,300	9,889	17,300	18,050
584-542-725.710	Optical Insurance Expense	183	110	110	62	110	92
584-542-725.720	Dental Insurance Expense	1,598	1,250	1,250	759	1,250	1,210
584-542-725.800	Life Insurance Expense	822	850	850	548	850	830
584-542-725.900	City Pension Contribution	108,613	103,705	103,705	51,686	90,000	74,940
584-542-725.950	GASB 45 OPEB Contribution	143,066	67,500	67,500	36,161	67,500	63,000
584-542-730.000	Unemployment Expense	4,242	9,500	9,500	1,460	9,500	3,590
584-542-735.000	Workers Comp Expense	6,141	8,500	8,500	3,407	6,000	7,920
FRINGE BENEFITS		328,689	250,115	250,115	128,548	233,910	211,032
OPERATING SUPPLIES							
584-542-740.000	Operating Supplies	128	0	0	97	0	0
584-542-740.010	Cost of Goods Sold	(7,169)	0	0	0	0	0
584-542-740.015	Supplies for Resale -- Food & Beverage	28,534	32,000	32,000	14,130	30,000	32,000
584-542-740.016	Supplies for Resale -- Merchandise	35,341	32,000	32,000	16,951	32,000	32,000
584-542-740.020	Supplies for Resale -- Alcohol	29,063	28,000	28,000	10,418	29,000	30,000
584-542-740.100	Optg Supplies - Clubhouse	10,719	10,000	10,000	5,403	10,000	10,000
584-542-740.120	Optg Supplies-Golf Course	13,745	10,000	10,000	10,681	12,000	10,000
584-542-740.150	Office Supplies-Computer	112	1,000	1,000	475	1,000	1,000
584-542-740.155	Office Supplies	1,432	1,200	1,200	336	1,000	1,000
584-542-740.173	Staff Shirts	987	1,000	1,000	0	1,000	1,000
584-542-740.175	Uniforms-Laundry/Cleaning	718	700	700	470	800	800
OPERATING SUPPLIES		113,610	115,900	115,900	58,961	116,800	117,800

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund 584 -- Golf Course Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED CITY MGR ACTIVITY	2015-16 PROPOSED BUDGET
Dept 542-Golf Course							
MAINTENANCE SUPPLIES							
584-542-740.126	Landscape Supplies	895	4,000	4,000	4,665	5,000	4,000
584-542-760.125	Building Supplies	7,047	4,000	4,000	3,612	4,500	4,000
584-542-760.500	Repair Parts/Equip Supply	33,248	25,000	25,000	15,017	25,000	25,000
584-542-760.510	Irrigation Repair Parts	9,441	4,000	4,000	3,695	7,000	4,000
584-542-760.600	Equip Supplies/Shop Tools	989	1,000	1,000	78	1,000	1,000
584-542-770.000	Chemicals,Fertilizer,Seed	56,315	55,000	55,000	43,690	55,000	55,000
584-542-775.000	Fuel & Oil	37,725	37,000	37,000	21,910	32,000	34,000
584-542-775.005	Vehicle Fuel & Maintenance	11,558	10,270	10,270	7,835	9,000	9,000
MAINTENANCE SUPPLIES		157,218	140,270	140,270	100,502	138,500	136,000
OTHER EXPENSES							
584-542-802.000	Dues & Subscriptions	5,955	5,500	5,500	1,288	5,500	5,500
584-542-818.120	Computer Equipment	854	3,000	3,000	280	1,500	4,000
584-542-854.000	Public Relations	13,676	12,000	12,000	2,854	6,000	9,000
584-542-862.000	Travel, Ed & Training	1,563	1,500	1,500	342	1,000	1,500
584-542-914.000	General Liab Insurance	29,005	29,016	29,016	14,508	26,781	28,051
584-542-965.000	Administration	111,500	114,900	114,900	57,450	114,900	116,800
584-542-968.000	Depreciation	227,410	0	0	0	0	0
OTHER EXPENSES		389,963	165,916	165,916	76,722	155,681	164,851
CONTRACTUAL SERVICES							
584-542-804.000	Audit Fees	8,643	8,800	8,800	9,877	9,500	9,500
584-542-816.650	Porta-John Rental	3,788	4,400	4,400	2,200	4,400	4,400
584-542-817.100	Alarm Service	0	1,200	1,200	0	1,200	1,200
584-542-818.000	Contractual Services	13,929	13,000	13,000	13,089	13,000	13,000
584-542-850.000	Telephone	3,206	6,000	6,000	2,102	3,000	3,100
584-542-860.100	Credit Card Fees	16,380	20,000	20,000	7,982	15,000	18,000
584-542-921.000	Gas Service	13,144	13,000	13,000	6,174	13,000	13,000
584-542-922.000	Electric Service	36,797	32,000	32,000	21,700	32,000	32,000
584-542-923.000	Water Service	4,701	4,000	4,000	3,351	4,200	4,500
584-542-945.000	Equipment Rental	338	1,000	1,000	237	1,000	1,000
584-542-947.000	Golf Cart Rental	0	72,000	72,000	0	0	0
584-542-947.500	Golf Cart Repairs	6,030	500	500	366	500	1,000
CONTRACTUAL SERVICES		106,956	175,900	175,900	67,078	96,800	100,700
CAPITAL OUTLAY							

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund 584 -- Golf Course Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR PROPOSED	2015-16 PROPOSED BUDGET
Dept 542-Golf Course							
CAPITAL OUTLAY							
584-542-947.100	Golf Carts	385,000	0	0	0	0	0
584-542-971.101	Irrigation Radio Control System	127,400	0	0	0	0	0
584-542-972.100	HVAC	0	0	3,575	3,250	0	0
584-542-973.020	Rotary Mower	0	20,000	20,000	0	24,000	0
584-542-974.060	Golf Course Equipment	3,989	0	0	0	0	0
584-542-976.031	Cart Path Replacement	1,634	10,000	24,615	24,615	24,615	20,000
584-542-991.045	Signage-Golf/Winter Rec	0	0	0	0	0	10,000
584-542-995.060	Leaf Blower - 3 Point HTC	9,867	0	0	0	0	0
584-542-995.061	Turf Sweeper	0	0	0	0	0	22,000
584-542-995.087	Bunker Rake - Gas Power	0	10,000	6,425	0	3,250	0
584-542-999.100	Assets Capitalized	(532,478)	0	0	0	0	0
CAPITAL OUTLAY		(4,588)	40,000	54,615	27,865	51,865	52,000
Totals for dept 542-Golf Course		1,555,575	1,351,666	1,366,281	745,557	1,214,121	1,215,343

OVERVIEW OF GOLF PRACTICE FACILITY FUND

Fund Overview

The Riverview Highlands Golf Practice Facility was completed in the 2001/02 fiscal year. The Riverview Highlands Golf Practice Facility encompasses approximately forty-five acres of property and is located on the northeast section of the Riverview Land Preserve. This area was previously reserved since 1979 for winter recreation activities including snow skiing and snow tubing.

Clientele visiting the new golf facility are offered a variety of entertainment opportunities: golf lessons, target greens constructed to offer golf practice opportunities from eighty teeing locations from a choice of upper and lower teeing areas offering a unique feature of the facility. A championship putting course is provided at the base of the facility. An Environmental Interpretive Center will be featured at the facility to accent the environmental significance of the facility as a closed solid waste management facility. Customers have the choice to walk, rent a power cart, or be transported to and from the Golf Practice Facility via Riverview Highlands transport vehicles.

Goals & Objectives

1. Work with staff to increase play at the 3 holes and to increase customer use of the driving range.
2. Continue to increase the number of participants in our Junior Golf Instruction summer program.
3. Renovate bunkers on the 3-Hole layout to include new sand and edging.
4. Replacing old range balls with brand new yellow balls during peak golf season and upgrade range target greens and distance markers.

Financial Highlights

	2013/14 Actuals	2014/15 Budget	2014/15 Projected	2015/16 Proposed
REVENUES	98,093	115,510	108,410	117,710
EXPENDITURES				
Salaries & Wages	51,028	48,385	46,885	52,315
Fringe Benefits	37,169	27,940	27,940	21,055
Operating Expenses	2,692	2,000	5,500	2,000
Maintenance Supplies	9,734	9,940	8,700	10,040
Contractual Services	3,857	4,700	5,064	5,064
Other Expenses	121,673	18,824	18,576	19,017
Capital Outlay	-	4,200	3,523	20,000
Net Cash Flow	(128,060)	(479)	(7,778)	(11,781)

Revenues

Revenues are derived primarily from bucket sales for the driving range and greens fees for the 3-hole course. Due to the economy, revenues have decreased over the past few years as fewer people have disposable income. However, due to the closing of a nearby driving range revenues are expected to increase slightly in 2015/16.

Expenditures

Expenditures are budgeted to be in line with the fiscal year 2014/15 budget.

Capital outlay includes the replacement of green rollers and a bunker rake.

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund 585 -- Golf Practice Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR PROPOSED ACTIVITY	2015-16 PROPOSED BUDGET
Dept 000-Revenues							
INTEREST & INVESTMENT INCOME							
585-000-650.010	Interest on Investments	681	0	0	511	0	0
	INTEREST & INVESTMENT INCOME	681	0	0	511	0	0
CHARGES FOR SERVICES							
585-000-675.030	Greens Fees	7,582	12,000	12,000	3,869	9,000	12,000
585-000-675.031	GPF Bucket Sales	81,401	92,000	92,000	42,319	88,000	92,000
585-000-675.035	GPF Memberships	5,725	8,000	8,000	1,300	8,000	10,000
585-000-675.040	Cart Rental - Pull	59	150	150	58	150	150
585-000-675.041	Cart Rental - Power	2,609	3,300	3,300	1,174	3,200	3,500
585-000-675.042	Club Rental	36	60	60	12	60	60
	CHARGES FOR SERVICES	97,412	115,510	115,510	48,732	108,410	117,710
Totals for dept 000-Revenues		98,093	115,510	115,510	49,243	108,410	117,710

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund 585 -- Golf Practice Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED CITY MGR ACTIVITY	2015-16 PROPOSED BUDGET
Dept 542-Golf Course							
SALARIES & WAGES							
585-542-725.000	Full-Time Salaries	16,085	16,070	16,070	10,045	16,070	16,500
585-542-725.100	Part-Time Salaries	33,185	30,500	30,500	21,704	29,000	34,000
585-542-725.170	Vacation Pay	1,282	1,300	1,300	784	1,300	1,300
585-542-725.300	Longevity	85	90	90	0	90	90
585-542-725.400	Pay-In-Lieu-Bonus,Vac,Per	391	425	425	0	425	425
	SALARIES & WAGES	51,028	48,385	48,385	32,533	46,885	52,315
FRINGE BENEFITS							
585-542-725.500	Social Security-Employer	3,824	3,800	3,800	2,454	3,800	4,050
585-542-725.600	Deferred Compensation	547	550	550	350	550	550
585-542-725.700	Health Insurance Expense	2,946	2,100	2,100	1,173	2,100	2,020
585-542-725.710	Optical Insurance Expense	20	225	225	7	225	225
585-542-725.720	Dental Insurance Expense	177	150	150	84	150	140
585-542-725.800	Life Insurance Expense	91	125	125	61	125	100
585-542-725.900	City Pension Contribution	12,068	11,500	11,500	5,743	11,500	6,670
585-542-725.950	GASB 45 OPEB Contribution	16,269	7,240	7,240	4,018	7,240	5,400
585-542-730.000	Unemployment Expense	535	1,250	1,250	215	1,250	900
585-542-735.000	Workers Comp Expense	692	1,000	1,000	391	1,000	1,000
	FRINGE BENEFITS	37,169	27,940	27,940	14,496	27,940	21,055
OPERATING SUPPLIES							
585-542-740.000	Operating Supplies	2,692	2,000	2,000	1,592	2,000	2,000
585-542-740.125	Golf Balls Expense	0	0	0	0	3,500	0
	OPERATING SUPPLIES	2,692	2,000	2,000	1,592	5,500	2,000
MAINTENANCE SUPPLIES							
585-542-740.126	Landscape Supplies	3,244	2,500	2,500	1,229	2,400	2,500
585-542-770.000	Chemicals,Fertilizer,Seed	5,203	6,000	6,000	4,756	6,000	6,000
585-542-775.000	Fuel & Oil	458	300	300	0	300	300
585-542-775.005	Vehicle Fuel & Maintenance	829	1,140	1,140	1,693	0	1,240
	MAINTENANCE SUPPLIES	9,734	9,940	9,940	7,678	8,700	10,040
CONTRACTUAL SERVICES							
585-542-804.000	Audit Fees	3,733	3,800	3,800	4,265	4,081	4,081
585-542-850.000	Telephone	83	0	0	83	83	83
585-542-922.000	Electric Service	0	800	800	0	800	800

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund 585 -- Golf Practice Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR PROPOSED	2015-16 PROPOSED BUDGET
Dept 542-Golf Course							
CONTRACTUAL SERVICES							
585-542-923.000	Water Service	41	100	100	25	100	100
CONTRACTUAL SERVICES		3,857	4,700	4,700	4,373	5,064	5,064
OTHER EXPENSES							
585-542-854.000	Public Relations	0	2,000	2,000	1,277	2,000	2,000
585-542-914.000	General Liab Insurance	3,223	3,224	3,224	1,612	2,976	3,117
585-542-965.000	Administration	13,200	13,600	13,600	6,800	13,600	13,900
585-542-968.000	Depreciation	105,250	0	0	0	0	0
OTHER EXPENSES		121,673	18,824	18,824	9,689	18,576	19,017
CAPITAL OUTLAY							
585-542-973.035	Triplex Green Mower-Vibratory Rollers	0	0	0	0	0	10,000
585-542-995.072	Maintenance Vehicles (2)	6,841	0	0	0	0	0
585-542-995.080	Ball Picker	0	4,200	4,200	0	3,523	0
585-542-995.087	Bunker Rake - Gas Power	0	0	0	0	0	10,000
585-542-999.100	Assets Capitalized	(6,841)	0	0	0	0	0
CAPITAL OUTLAY		0	4,200	4,200	0	3,523	20,000
Totals for dept 542-Golf Course		226,153	115,989	115,989	70,361	116,188	129,491

OVERVIEW OF WATER / SEWER FUND

Fund Overview

The Water and Sewer Fund accounts for the activities of the water distribution system and the sewage and storm water collection systems. The nature of the fund is self-supporting, meaning it acts as an independent business and is therefore classified as an enterprise fund.

The Water and Sewer Fund is the second largest enterprise fund after the Land Preserve Fund, with budgeted revenues of \$5,190,384 for fiscal year 2015/16.

Revenues

As an enterprise fund, the Water and Sewer Fund has the ability to charge for its services (i.e. water distribution and sewer treatment). The charges for these services are adjusted annually to match costs as well as provide funds for capital improvements.

For fiscal year 2015/16, rates are recommended to be increased 4.0% overall. This increase is due to the following reasons:

1. The cost of water purchased from the City of Detroit is expected to increase 10.9% over last year.
2. Overall consumption continues to decrease due to milder weather and the state of the economy.
3. The City has lost a major user of sewage consumption with the closure of the Arkema plant.
4. Capital improvements continue to occur at the Wyandotte Treatment Plant, and these costs are passed along to the City in the form of debt payments.

Fiscal Year	Water Purchased (MCF)	% Change
2014 Projected	44,786.6	-10.7%
2013 Actuals	50,125.6	-7.0%
2012 Actual	53,900.7	-5.2%
2011 Actual	56,852.3	-11.5%
2010 Actual	64,216.1	2.5%
2009 Actual	62,629.7	-4.6%

The rates proposed above will allow the City to cover its costs for the Water & Sewer Fund, along with being able to fund needed improvements and meeting regulatory requirements.

In addition to the billings to residents and businesses, the City also levies a property tax that is used for bond payments for sewage system capital improvements. City-issued bonds were fully paid off in 2014/15; thus the millage rate has been removed. The millage rate for regional improvements is recommended to stay at the same rate as in 2014/15 (1.85 mills). It is anticipated that the millage rate will decrease in the upcoming years as sewer bonds mature and are paid off.

Debt Service

The debt service department budgets for the debt issued primarily for sewer system improvements, both at the Wyandotte Treatment Plant and within the City's sewer system.

Several years ago, the City was named as a defendant in a lawsuit alleging violations of the Clean Water Act occurring in the Downriver Sewage Disposal System. Several other communities, including Wayne County as the operator of the plant, were also named as defendants. Under terms of an interim federal court order, the communities were required to undertake construction projects to expand the capacity of the system and eliminate any violations of the Clean Water Act.

This program continues the debt payments for the Wayne County judgment levy for regional sewer improvements. The non-SRF proceeds for local improvements were initially provided by the 1994 Limited Tax General Obligation (LTGO) bond issue sold by public sale. These bonds were refunded in 2003 with proceeds obtained from issuing the 2003 Sewer Refunding Bonds. The SRF proceeds for local improvements were provided by a 1993 bond issue purchased by the Michigan Municipal Bond Authority. These local improvement bonds were paid off in 2015.

Debt payments for 2015/16 include \$875,000 for the City's share of debt issued by Wayne County related to the Wyandotte Wastewater Treatment Plant consent judgment improvements, and \$184,677 for debt issued by Wayne County for normal capital improvements. County-issued bonds will begin maturing in the upcoming fiscal year and continue over the next few years as well.

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund 592 -- Water / Sewer Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED CITY MGR ACTIVITY	2015-16 PROPOSED BUDGET
Fund: 592 Water & Sewer Fund							
Dept 000-Revenues							
PROPERTY TAXES							
592-000-404.100	Property Tax Levy -- Sewer Regional	539,907	546,060	546,060	527,290	540,400	554,260
592-000-404.200	Property Tax Levy -- Sewer Local	538,712	546,060	546,060	538,497	540,400	0
592-000-404.600	Penalties & Interest -- Delinq Taxes	11,795	9,000	9,000	3,472	9,000	9,550
592-000-404.700	Delinq Personal Prop Tax	(3,367)	0	0	0	0	0
	NET OF REVENUES/APPROPRIATIONS - Property Taxes	1,087,047	1,101,120	1,101,120	1,069,259	1,089,800	563,810
CHARGES FOR SERVICES							
592-000-640.015	Admin Fee - Delinq Water	28,908	24,306	24,306	33,961	33,961	28,815
592-000-655.010	Water & Sewer Operations	(4,438)	0	0	5,513	6,000	0
592-000-655.012	Water Operations	1,895,044	1,865,924	1,865,924	1,045,748	1,832,000	2,218,846
592-000-655.015	Sewer Operations	1,674,110	1,827,268	1,827,268	956,883	1,706,000	1,963,491
592-000-655.020	Water & Sewer Debt Charge	555,490	572,957	572,957	307,536	544,500	329,867
592-000-655.040	Water Taps	729	0	0	729	730	0
592-000-655.060	Water Capital Charges	950	0	0	150	150	0
592-000-655.070	Sewer Capital Charges	2,586	0	0	0	0	0
592-000-655.075	Water Meter Charge	55,340	53,125	53,125	24,697	53,100	53,305
592-000-655.080	Hydrant Rent-General Fund	0	0	0	286	290	0
592-000-655.085	Water Turnoff/Turnon Fee	8,167	8,000	8,000	7,823	8,650	8,000
592-000-655.091	Meter Access Assessment	1,200	1,200	1,200	600	1,200	1,200
	NET OF REVENUES/APPROPRIATIONS - Charges for Services	4,218,086	4,352,780	4,352,780	2,383,926	4,186,581	4,603,524
OTHER REVENUE							
592-000-670.010	Sundry Revenues	142,239	1,000	1,000	456	500	1,000
592-000-670.030	Sale of Equipment	(2,220)	0	0	0	0	0
592-000-670.095	Water Service Repairs	5,324	0	0	3,329	3,885	0
592-000-670.677	Insurance Reimbursement	0	0	8,485	8,485	8,485	0
	NET OF REVENUES/APPROPRIATIONS - Other Revenue	145,343	1,000	9,485	12,270	12,870	1,000
INTEREST & INVESTMENT INCOME							
592-000-650.010	Interest on Investments	2,112	0	0	1,985	2,000	2,500
592-000-650.020	Interest - Capital Charge	131	0	0	98	105	50
592-000-650.030	Interest Inc - LTGO / SRF	1,131	0	0	848	1,000	500
592-000-650.050	Interest Inc - County Dbt	381,024	0	0	0	0	0
592-000-650.060	Interest Income - Tunnel	39,904	0	0	29,922	35,000	19,000
	NET OF REVENUES/APPROPRIATIONS - Interest & Investment Inc	424,302	0	0	32,853	38,105	22,050

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund 592 -- Water / Sewer Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR PROPOSED	2015-16 PROPOSED BUDGET
Fund: 592 Water & Sewer Fund							
Dept 000-Revenues							
TRANSFERS (IN)							
592-000-699.243	Operating Transfer - C&T	50,000	50,000	50,000	25,000	50,000	0
592-000-699.302	Op Transfer - Street/Wtr Main Bond Fund	0	0	0	0	56,200	0
592-000-699.526	Opr.Transf.In-Land Presrv	135,231	150,000	150,000	89,391	120,000	0
NET OF REVENUES/APPROPRIATIONS - Transfers (In)		185,231	200,000	200,000	114,391	226,200	0
NET OF REVENUES/APPROPRIATIONS - 000-Revenues		6,060,009	5,654,900	5,663,385	3,612,699	5,553,556	5,190,384

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund 592 -- Water & Sewer Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR PROPOSED	2015-16 PROPOSED BUDGET
Dept 300-Debt Service							
CONTRACTUAL SERVICES							
592-300-860.000	Bank Service Charge	290	750	750	250	250	0
CONTRACTUAL SERVICES		290	750	750	250	250	0
DEBT SERVICE							
592-300-992.050	2003 Sewer Debt-Principal	0	135,000	135,000	135,000	135,000	0
592-300-996.030	1994 LTGO Debt - Interest	3,093	0	0	0	0	0
592-300-996.050	2003 Sewer Debt Interest	8,100	2,430	2,430	2,430	2,430	0
592-300-997.010	City SRF Bonds - Interest	25,171	12,380	12,380	6,185	12,371	0
592-300-997.030	City SRF Bonds - Principl	0	618,540	618,540	0	618,540	0
592-300-998.010	Wayne County Judgment Levy	140,546	1,100,000	1,100,000	1,020,418	1,020,418	875,000
592-300-998.011	Wayne County 2005 SRF Bonds	2,050	92,015	92,015	2,685	9,913	10,868
592-300-998.012	Wayne County 2007B Bonds	58,515	113,132	113,132	0	0	0
592-300-998.013	Wayne County 2007D Bonds	6,189	13,360	13,360	2,769	13,048	13,174
592-300-998.014	Wayne County 2008 SRF Bonds	26,147	120,015	120,015	34,915	83,702	79,773
592-300-998.015	Wayne County Tunnel Reserve	0	14,171	14,171	0	0	0
592-300-998.016	Wayne County SRF 5217-15 Bonds P+I	12,277	34,700	34,700	17,546	31,970	35,572
592-300-998.017	Wayne County 2013 SRF Bonds	0	7,600	7,600	4,927	4,930	24,890
592-300-998.020	Debt Payment - Ecorse	0	26,085	26,085	26,081	26,081	20,400
DEBT SERVICE		282,088	2,289,428	2,289,428	1,252,956	1,958,403	1,059,677
Totals for dept 300-Debt Service		282,378	2,290,178	2,290,178	1,253,206	1,958,653	1,059,677

OVERVIEW OF WATER / SEWER FUND

Sewer Dept

Department Overview

The D.P.W. sewer Department provides sewerage services for the nearly 12,500 residents of Riverview. Currently, our city has approximately 201,000 lineal feet (38 miles) of sewer mains and four (4) lift stations.

To operate and maintain the entire sewerage system, various activities are performed by the D.P.W. These include the following:

1. Sewer Main Cleaning – The process of cleaning each main at least once every three years includes using a high-pressure water and vactor machine. In addition to the 201,000 lineal feet, there are an additional 25 sites around the city that have been identified as “trouble sewers” and require a more vigorous cleaning schedule.
2. Lift Stations – Maintenance and operation include flow monitoring, grinder and pump maintenance, gas detection monitoring, confined space entry, minor electronic repairs and alarm maintenance.
3. Sewerage Maintenance – Repair of damaged mains and manholes.

In addition to these “maintenance” issues, the Riverview D.P.W. provides 24-hour response to residential inquiries such as backed-up sewers and odor complaints as well as inspections and monitoring of all contractual sewer related activities (sewer taps, main installation, electronic maintenance contracts for lift stations).

Goals & Objectives

1. Maintain and clean entire sanitary system of The City of Riverview (approximately 243,000 ft) every 3 years to prevent restrictions and assure proper flow and comply with O&M manual as required by MDEQ.
2. Continue employee safety training in areas of sewer cleaning, confined space entry, and hazardous material handling.
3. Continue catch basin cleaning program.
4. There will be a lot of raw data coming in from the SAW grant survey. We will be using the hardware and software from this grant, to compile and sort this data in many useful ways. This equipment will also allow us to produce our own updated sewer, storm and water charts in the future.
5. The new tractor camera will allow the city to survey sewer and storm lines in a timely cost effective manner. The camera will also allow the city to be P.A.C.P. compliant in conjunction with the saw grant.

Financial Highlights

	2013/14 Actuals	2014/15 Budget	2014/15 Projected	2015/16 Proposed
Sewer Dept				
Salaries & Wages	156,537	169,721	164,378	170,065
Fringe Benefits	291,331	208,979	174,477	175,900
Operating Expenses	6,018	7,400	9,000	9,000
Maintenance Supplies	48,067	24,510	24,510	29,640
Contractual Services	634,670	795,910	1,006,690	814,231
Other Expenses (excluding Depn)	923,919	94,200	88,958	94,887
Capital Outlay	1	272,176	279,460	238,442
TOTAL	2,060,543	1,572,896	1,747,473	1,532,165

Expenditure Highlights

The Sewer Dept's expenditures have steadily increased, primarily due to sewer rate increases from Wayne County, the operator of the Wyandotte Treatment Plant.

Sewer rates for the upcoming year are scheduled to increase 7.0% (all-inclusive). The rate increase is primarily due to new debt being issued for capital improvements at the Plant.

Proposed capital outlay includes the purchase of a backup generator for the lift stations, a replacement pickup truck, SAW grant computer equipment, and rehabilitation at the Longsdorf Lift Station.

Fiscal Year	Sewer Rate	% Change
2015 Budgeted	\$ 8.84	2.8%
2014 Actual	8.60	7.8%
2013 Actual	7.98	0.4%
2012 Actual	7.95	4.5%
2011 Actual	7.61	7.6%
2010 Actual	7.07	8.1%
2009 Actual	6.54	13.0%
2008 Actual	5.79	6.0%
2007 Actual	5.46	

Note: Rate is per MCF

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund 592 -- Water & Sewer Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR PROPOSED	2015-16 PROPOSED BUDGET
Dept 527-Sewer Operations							
CONTRACTUAL SERVICES							
592-527-804.000	Audit Fees	5,303	5,560	5,560	6,240	6,240	6,430
592-527-810.000	Technical Committee	12,750	22,000	22,000	10,008	26,000	26,000
592-527-815.015	Consulting Engineer - SAW Grant	6,949	0	0	7,675	10,000	0
592-527-818.000	Contractual Services	3,308	6,000	6,000	2,144	11,000	11,000
592-527-818.003	Contractual Services -- MDEQ SAW Grant	0	0	0	114,608	164,000	0
592-527-818.017	Legal Fees	25,182	24,000	24,000	37,587	60,000	60,000
592-527-818.028	Clean and T.V. Lines	13,328	0	0	0	0	0
592-527-818.042	Contractual Services -- Sewer MDEQ	26,236	35,000	35,000	13,080	25,100	36,000
592-527-818.045	Contractual Services - Sewer Authority	0	4,000	4,000	5,000	5,000	5,000
592-527-818.155	Consulting	10,956	8,000	8,000	261	8,000	8,000
592-527-850.000	Telephone	4,584	4,355	4,355	1,937	4,355	4,355
592-527-921.000	Gas Service	822	820	820	430	820	820
592-527-922.000	Electric Service	10,586	14,700	14,700	6,137	14,700	14,700
592-527-927.100	Sewer Consumption	514,666	671,475	671,475	304,129	671,475	641,926
CONTRACTUAL SERVICES		634,670	795,910	795,910	509,236	1,006,690	814,231
SALARIES & WAGES							
592-527-725.000	Full-Time Salaries	150,316	158,837	158,837	69,406	156,750	157,980
592-527-725.180	Safety Boot Allowance	315	260	260	260	260	260
592-527-725.200	Overtime	3,302	4,350	4,350	2,505	4,249	4,600
592-527-725.300	Longevity	2,262	3,119	3,119	750	3,119	3,120
592-527-725.400	Pay-In-Lieu-Bonus,Vac,Per	1,135	1,530	1,530	0	0	2,430
592-527-725.450	Accrued Payoff	(793)	1,625	1,625	0	0	1,675
SALARIES & WAGES		156,537	169,721	169,721	72,921	164,378	170,065
FRINGE BENEFITS							
592-527-725.500	Social Security-Employer	11,789	13,100	13,100	5,403	13,000	13,020
592-527-725.600	Deferred Compensation	2,346	2,534	2,534	1,382	2,534	5,330
592-527-725.700	Health Insurance Expense	34,336	35,520	35,520	19,516	30,000	38,050
592-527-725.710	Optical Insurance Expense	305	325	325	151	255	300
592-527-725.720	Dental Insurance Expense	1,987	2,040	2,040	1,151	2,040	2,840
592-527-725.800	Life Insurance Expense	866	930	930	392	660	820
592-527-725.900	City Pension Contribution	89,677	79,210	79,210	23,716	52,920	51,580
592-527-725.950	GASB 45 OPEB Contribution	147,506	71,480	71,480	27,763	71,400	60,350
592-527-730.000	Unemployment Expense	298	910	910	85	160	580
592-527-735.000	Workers Comp Expense	2,221	2,930	2,930	806	1,508	3,030

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund 592 -- Water & Sewer Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR PROPOSED	2015-16 PROPOSED BUDGET
Dept 527-Sewer Operations							
FRINGE BENEFITS							
FRINGE BENEFITS		291,331	208,979	208,979	80,365	174,477	175,900
OPERATING SUPPLIES							
592-527-740.000	Operating Supplies	5,133	6,500	6,500	2,202	6,500	6,500
592-527-740.150	Office Supplies-Computer	394	2,000	400	79	2,000	2,000
592-527-740.175	Uniforms-Laundry/Cleaning	491	500	500	144	500	500
OPERATING SUPPLIES		6,018	9,000	7,400	2,425	9,000	9,000
MAINTENANCE SUPPLIES							
592-527-760.260	Maintenance-Lift Station	5,514	8,210	8,210	1,278	8,210	8,210
592-527-760.265	Maintenance - Sewer Lines	25,724	0	0	0	0	0
592-527-775.005	Vehicle Fuel & Maintenance	16,829	16,300	16,300	11,522	16,300	21,430
MAINTENANCE SUPPLIES		48,067	24,510	24,510	12,800	24,510	29,640
OTHER EXPENSES							
592-527-861.000	Parking/Meals Reimbursem	135	300	300	130	300	300
592-527-862.000	Travel, Ed & Training	850	1,500	1,500	0	1,500	1,500
592-527-914.000	General Liab Insurance	16,114	16,120	16,120	8,060	14,878	15,584
592-527-965.000	Administration	74,025	76,280	76,280	38,140	72,280	77,503
592-527-968.000	Depreciation	832,795	0	0	0	0	0
OTHER EXPENSES		923,919	94,200	94,200	46,330	88,958	94,887
CAPITAL OUTLAY							
592-527-972.060	Pump	6,847	0	8,985	8,985	8,985	0
592-527-972.061	Generators	49,426	0	0	0	0	106,167
592-527-974.028	Pickup Truck	0	0	0	0	0	39,000
592-527-987.020	Software - SAW Grant	0	0	0	0	0	12,900
592-527-988.000	Renovate / Roof Longsdorf	0	0	0	0	0	14,375
592-527-991.010	Repair Greentrees Lift St	0	0	7,532	0	0	0
592-527-991.021	Fordline Pump Station Upgrades	40,122	0	153,752	139,622	168,850	0
592-527-991.052	Longsdorf Lift St Grinder	29,708	0	0	0	0	0
592-527-991.054	T.V. Camera Unit	0	75,000	75,000	0	74,718	0
592-527-991.070	Longsdorf Lift Station Rehab	0	0	0	0	0	66,000
592-527-991.071	Longsdorf Lift Station - Crane	32,792	0	0	0	0	0
592-527-999.058	Sanitary Sewer Replacement	11,842	0	26,907	4,987	26,907	0
592-527-999.100	Assets Capitalized	(170,736)	0	0	0	0	0

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund 592 -- Water & Sewer Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR PROPOSED	2015-16 PROPOSED BUDGET
Dept 527-Sewer Operations							
CAPITAL OUTLAY							
CAPITAL OUTLAY		1	75,000	272,176	153,594	279,460	238,442
Totals for dept 527-Sewer Operations		2,060,543	1,377,320	1,572,896	877,671	1,747,473	1,532,165

OVERVIEW OF WATER / SEWER FUND

Water Dept

Department Overview

The D.P.W. Water Department provides water service for nearly 12,500 residents and services nearly 4,000 water meters in the City of Riverview. While the potable water is supplied by the Detroit Water and Sewerage Department, the distribution, maintenance and measuring is performed under the complete auspices of the Riverview Department of Public Works Water Department and staff, state licensed water distribution personnel.

As the water is transmitted throughout approximately 37 miles of water mains, various maintenance activities include gate valve maintenance, pressure reducing valve maintenance and replacement, flushing of mains, hydrant repair and maintenance, residential shut-off repair, service lead installation (water taps), and lead service replacements. Additionally, this department provides year-round 24-hour response for all water distribution related matters, including water main repairs.

As the water is received into each customer's residence or place of business, additional services provided by the D.P.W. water department include installation of water meters, meter reading, meter repairs and replacements, state mandated cross connection inspections, and investigation of all water customer complaints (high bills, discolored water, bad tasting water, etc.). All contractual water related services (water taps, main installation and biannual pressure reducing valve calibration) are also under the inspection and monitoring of this department.

Goals & Objectives

1. Maintain city wide gate valve exercising program as mandated by the Michigan Department of Environmental Quality.
2. Repair and rebuild gate valves throughout the water distribution system that were found leaking or worn during the gate valve exercising program.
3. Equip water service vehicles to provide more efficient on site repairs.
4. Seek no cost educational opportunities for DPW personnel to obtain and maintain State of Michigan water operator's licenses.
5. Continue the City's DEQ required backflow program.
6. Make use of the SAW grant equipment to mark all gate valve locations.

Financial Highlights

	2013/14 Actuals	2014/15 Budget	2014/15 Projected	2015/16 Proposed
Water Dept				
Salaries & Wages	235,310	217,392	216,853	231,884
Fringe Benefits	382,264	255,255	233,423	238,520
Operating Expenses	5,973	6,650	9,460	8,270
Maintenance Supplies	59,446	69,680	71,470	78,370
Contractual Services	925,061	1,028,280	1,220,962	1,102,790
Other Expenses (excluding Dpen)	438,392	105,140	103,898	105,981
Capital Outlay	0	263,724	721,257	170,500
TOTAL	2,046,446	1,946,121	2,577,323	1,936,315

Expenditure Highlights

The Water Dept's expenditures have steadily increased, primarily due to water rate increases from Detroit Water and Sewerage Dept (DWSD).

Water rates for the upcoming year are scheduled to increase 16.5%; this follows increases of 8.0%, 6.5%, 10.7%, 10.6%, 14.5%, and 11.3% in the previous years. The City is currently studying alternative options to DWSD in order to control its costs, and ultimately the rates charged to its residents.

Capital outlay for 2015/16 includes the replacement of two (2) vehicles. Staff is researching the availability of CNG vehicles for fuel savings.

In addition, replacement of water mains in the City is expected to carry over from 2014/15 as part of the bond project.

Fiscal Year	DWSD Implicit	
	Rate	% Change
2016 Actual	\$ 21.30	16.5%
2015 Actual	18.29	8.0%
2014 Actual	16.93	6.5%
2013 Actual	15.89	10.7%
2012 Actual	14.35	10.6%
2011 Actual	12.98	14.5%
2010 Actual	11.34	11.3%
2009 Actual	10.19	6.3%
2008 Actual	9.59	4.7%
2007 Actual	9.16	7.5%
2006 Actual	8.52	5.2%
2005 Actual	8.10	
Note: Rate is per MCF		

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund 592 -- Water & Sewer Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR PROPOSED	2015-16 PROPOSED BUDGET
Dept 536-Water Operations							
CONTRACTUAL SERVICES							
592-536-804.000	Audit Fees	4,714	4,950	4,950	5,557	5,557	5,725
592-536-818.000	Contractual Services	1,443	1,500	1,500	1,251	2,000	2,000
592-536-818.017	Legal Fees	7,288	5,000	5,000	270	350	7,500
592-536-818.040	Consumer Water Reports	1,949	3,500	3,500	0	3,500	3,500
592-536-818.155	Consulting	5,932	8,000	8,000	2,504	8,000	8,000
592-536-818.312	Software Maintenance	905	3,275	3,275	3,275	4,000	4,000
592-536-820.000	Water Study	3,348	14,500	14,500	1,980	14,500	14,500
592-536-820.020	EPA Water Testing	4,869	5,000	5,000	755	2,000	2,000
592-536-820.025	Mich DEQ Water Reliability Study	18,492	0	0	0	0	0
592-536-850.000	Telephone	242	355	355	242	355	355
592-536-905.100	Printing	0	0	1,600	734	2,000	2,000
592-536-927.000	Water Consumption	857,479	961,600	961,600	541,677	1,159,700	1,033,810
592-536-944.000	Office & Garage Rent	18,400	19,000	19,000	9,500	19,000	19,400
CONTRACTUAL SERVICES		925,061	1,026,680	1,028,280	567,745	1,220,962	1,102,790
SALARIES & WAGES							
592-536-725.000	Full-Time Salaries	198,757	192,250	192,250	127,377	191,400	206,270
592-536-725.180	Safety Boot Allowance	390	390	390	390	390	390
592-536-725.200	Overtime	19,143	17,127	17,127	5,206	19,063	17,055
592-536-725.300	Longevity	3,860	2,610	2,610	1,875	2,610	2,864
592-536-725.400	Pay-In-Lieu-Bonus,Vac,Per	1,135	3,390	3,390	0	3,390	3,630
592-536-725.450	Accrued Payoff	12,025	1,625	1,625	0	0	1,675
SALARIES & WAGES		235,310	217,392	217,392	134,848	216,853	231,884
FRINGE BENEFITS							
592-536-725.500	Social Security-Employer	18,003	17,370	17,370	10,289	14,650	18,540
592-536-725.600	Deferred Compensation	6,436	10,430	10,430	3,603	5,280	11,110
592-536-725.700	Health Insurance Expense	70,305	73,890	73,890	39,081	56,000	60,930
592-536-725.710	Optical Insurance Expense	406	425	425	258	390	400
592-536-725.720	Dental Insurance Expense	4,187	4,050	4,050	2,608	3,995	4,150
592-536-725.800	Life Insurance Expense	1,167	1,290	1,290	759	1,140	1,200
592-536-725.900	City Pension Contribution	79,686	54,240	54,240	30,410	60,410	51,740
592-536-725.950	GASB 45 OPEB Contribution	194,987	86,520	86,520	50,951	86,000	82,940
592-536-730.000	Unemployment Expense	579	1,260	1,260	109	278	700
592-536-735.000	Workers Comp Expense	6,508	5,780	5,780	3,362	5,280	6,810
FRINGE BENEFITS		382,264	255,255	255,255	141,430	233,423	238,520

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund 592 -- Water & Sewer Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR PROPOSED	2015-16 PROPOSED BUDGET
Dept 536-Water Operations							
OPERATING SUPPLIES							
592-536-740.000	Operating Supplies	1,185	1,500	1,500	1,096	1,500	1,500
592-536-740.175	Uniforms-Laundry/Cleaning	574	650	650	409	650	650
592-536-750.000	Postage Expense	4,214	4,500	4,500	4,402	7,310	6,120
	OPERATING SUPPLIES	5,973	6,650	6,650	5,907	9,460	8,270
MAINTENANCE SUPPLIES							
592-536-760.200	MainMaint/Tap Supp/Repair	4,310	11,000	11,000	6,110	11,000	11,000
592-536-760.270	Maintenance-Restoration	13,410	20,000	20,000	9,912	20,000	20,000
592-536-760.280	Fire Hydrant Replacement	2,886	3,000	3,000	2,388	3,000	3,000
592-536-760.700	Water Meters & Parts	4,968	5,000	5,000	694	5,000	5,000
592-536-775.005	Vehicle Fuel & Maintenance	33,872	30,680	30,680	21,668	32,470	39,370
	MAINTENANCE SUPPLIES	59,446	69,680	69,680	40,772	71,470	78,370
OTHER EXPENSES							
592-536-802.000	Dues & Subscriptions	194	200	200	198	200	200
592-536-861.000	Parking/Meals Reimbursemt	1,216	1,500	1,500	404	1,500	1,500
592-536-862.000	Travel, Ed & Training	540	1,300	1,300	300	1,300	1,300
592-536-914.000	General Liab Insurance	16,114	16,120	16,120	8,060	14,878	15,584
592-536-965.000	Administration	83,475	86,020	86,020	43,010	86,020	87,397
592-536-968.000	Depreciation	336,853	0	0	0	0	0
	OTHER EXPENSES	438,392	105,140	105,140	51,972	103,898	105,981
CAPITAL OUTLAY							
592-536-972.060	Pump	0	0	0	0	0	2,500
592-536-974.022	DPW - Van	0	0	0	0	0	165,500
592-536-974.024	DPW - Dump Truck	0	136,000	136,000	0	136,000	0
592-536-974.028	Pickup Truck	0	38,500	38,500	36,865	36,865	0
592-536-980.065	Trash Pumps	0	0	0	0	0	2,500
592-536-995.066	Hydraulic Trailer	35,161	0	0	0	0	0
592-536-999.057	Water Main Replacement	441,040	0	33,022	4,987	492,190	0
592-536-999.059	Water Main Project - Engineering	0	0	56,202	48,900	56,202	0
592-536-999.100	Assets Capitalized	(476,201)	0	0	0	0	0
	CAPITAL OUTLAY	0	174,500	263,724	90,752	721,257	170,500
Totals for dept 536-Water Operations		2,046,446	1,855,297	1,946,121	1,033,426	2,577,323	1,936,315

OVERVIEW OF LAND PRESERVE FUND

Fund Overview

The Land Preserve is a sanitary landfill facility owned and operated by the City of Riverview as a business enterprise. The landfill facility began waste disposal operations in 1968 and has successfully incorporated two site expansions since that time, resulting in the 215 acre site currently permitted for waste disposal. The facility has a remaining capacity of over 12 million cubic yards that will provide over twelve years of landfill disposal.

The Land Preserve is a single source, integrated solid waste management services provider for a variety of municipalities, residents, and commercial contractors. Customers are afforded the opportunity to either obtain credit payment terms by executing an agreement for services or to utilize the landfill on a cash basis. Payment is generally based on scaled tonnage, with provisions for volume-based payment for certain types of materials.

Full service business lines included in the facility's available services include:

- Secure landfill disposal, with specific service components related to commercial waste, construction and demolition debris, special waste and event project wastes.
- Collection and management of household hazardous waste.
- Management of scrap tires.
- Beneficial use of nonimpacted soils, concrete, brick and wood chips.

Landfill operations require heavy investment in infrastructure and equipment as well as provisions for long term maintenance of the facility through the regulatory mandated post closure period of thirty years. Landfill personnel requirements include: administrative staff for management, sales and marketing, invoicing and operational support functions; equipment operators for disposal and site maintenance operations, and maintenance personnel to service owned heavy equipment and ancillary equipment. Contracted operations include occasional litter removal, office cleaning, leachate removal and leased heavy equipment maintenance.

The Land Preserve's goals are to operate an enterprise that meets profitability objectives while maintaining customer satisfaction and compliance with applicable regulations. Achievements of these goals require leadership and commitment in implementing programs and procedures that advance and enhance service, quality, and technology. The combination of a quality landfill asset, an effective management team, qualified environmental engineering consultant, and municipal guidance and oversight provides a unique complement that places the Land Preserve in a positive position in the solid waste management market.

Goals & Objectives

1. Implement additional Best Management Practices for odor control to include pray-on type Alternative Daily Cover and installing additional landfill gas collection wells as required.
2. Continue to replace municipal vehicles to CNG or bi-fuel.
3. Investigate options and install capital equipment to improve utilization and profitability of landfill gas.
4. Extend Heavy Equipment service life by monitoring wear through fluid analysis, mechanical wear measurement, and hour usage. Budget for anticipated additional major repairs, pushing out replacement timeline to coincide with predicted major component failure date range.
5. Evaluate feasibility of landfill expansion to include Frank and Poet Drain relocation, enhanced floodplain storage and enhancements to Riverview Highlands Golf Course.
6. Assess potential to recycle a variety of waste streams from the active unloading area to save airspace and generate additional income from recyclable commodities.
7. Electronically copy and store plans and records from pre-computer era files. Establish multiple copy storage of electronic archives for additional safety of information.

OVERVIEW OF LAND PRESERVE FUND

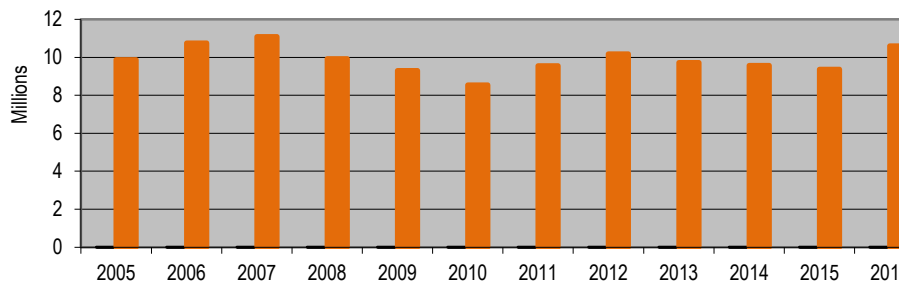
Financial Highlights

Revenues

Operating revenues for the land preserve fund are budgeted at \$10,591,000 for fiscal year 2015/16, compared to \$9,360,500 budgeted in 2014/15. This represents an increase of \$1,230,500 over the prior year. The land preserve's customers are directly affected by the state of the economy; as such we are very conservative in projecting what our revenues will be and monitor the revenues continually to assure we do not exceed expenditures.

The chart below shows operating revenues for the land preserve fund since 2005:

Land Preserve Operating Revenues



The land preserve budget also includes interest earned on its environmental escrow accounts. For fiscal year 2015/16, \$736,000 is budgeted as interest earnings on these escrow accounts; in the previous five years the interest earned averaged over \$1,000,000. This interest is used as part of the land preserve's operating transfers to the general fund, local streets fund, and garbage & rubbish fund. Earnings have decreased due to lower interest rates on the investments (i.e., government bonds and treasury notes).

Expenditures

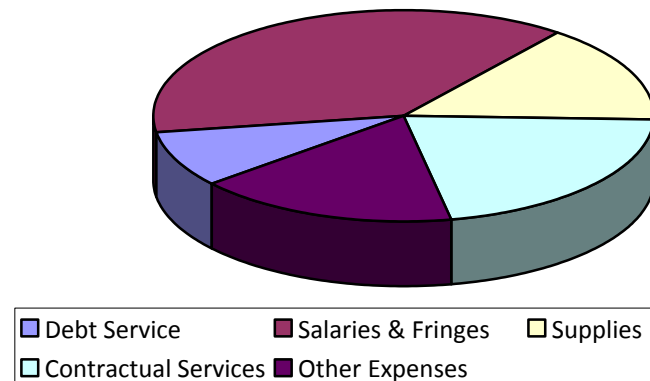
Operating expenses for fiscal year 2015/16 are budgeted at \$7,361,391, compared to \$6,722,141 for the 2014/15 adopted budget. The increase is primarily due to higher maintenance costs for heavy equipment; the land preserve has been diligent in extending the lives of this equipment rather than continually purchasing new equipment. In addition, surcharges to both the State and Wayne County have increased due to the higher volume of waste being taken by the land preserve.

Capital outlay for 2015/16 (excluding escrow-eligible projects) is budgeted at \$2,704,000. The vast majority of this amount is for replacement of heavy equipment, including a compactor, dozer, excavator, and water wagon. The maintenance staff at the land preserve has extended the lives of these pieces of equipment but it is ultimately a necessary replacement to avoid extended down time for maintenance and repairs.

The City has been following a policy of financing heavy equipment purchases in order to match the cash outlay with the useful lives of the equipment, and expects to continue this practice for these budgeted purchases.

Operating transfers for 2015/16 are budgeted at \$3,157,131, compared to \$2,952,481 for 2014/15. This increase is due to larger transfers to the General Fund and the Garbage & Rubbish Fund; the transfer to the Local Streets Fund was discontinued in 2013/14 due to their bonds being paid off. It should be noted that the budgeted operating transfers represent the equivalent of 10.5 mills of property taxes not levied to the residents (based on a taxable value of \$300 million).

Land Preserve Operating Expenses



BUDGET REPORT FOR CITY OF RIVERVIEW

Fund 596 -- Land Preserve Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR PROPOSED	2015-16 PROPOSED BUDGET
Fund: 596 Land Preserve Fund							
Dept 000-Revenues							
INTEREST & INVESTMENT INCOME							
596-000-650.010	Interest on Investments	10,808	1,000	1,000	9,201	10,000	1,000
596-000-650.040	Interest Income - Escrow (Restricted)	591,067	280,000	280,000	117,385	181,000	276,000
596-000-650.045	Interest Income - Escrow (Unrestricted)	0	440,000	440,000	201,414	281,000	460,000
596-000-651.000	Unrealized Gain (Loss)	(182,795)	300,000	300,000	89,551	100,000	100,000
596-000-652.000	Realized Gain (Loss)	15,450	50,000	50,000	95,186	100,000	50,000
	INTEREST & INVESTMENT INCOME	434,530	1,071,000	1,071,000	512,737	672,000	887,000
CHARGES FOR SERVICES							
596-000-655.100	Contract Tipping Fees	9,874,894	8,000,000	8,000,000	7,017,133	9,250,000	8,750,000
596-000-655.150	Pre-Paid Tipping Fees	655,850	375,000	375,000	943,655	1,250,000	750,000
596-000-655.160	Special Waste	528,958	250,000	250,000	222,805	250,000	250,000
596-000-655.165	Analytical Reimbursement	4,205	500	500	1,000	1,000	1,000
596-000-655.170	Clean Wood - Billed	39,133	40,000	40,000	31,189	40,000	40,000
596-000-655.175	PP Tipping Credit Cd Fees	961,475	650,000	650,000	719,205	1,000,000	750,000
596-000-655.400	Finance Charges	44,265	45,000	45,000	36,562	50,000	50,000
	CHARGES FOR SERVICES	12,108,780	9,360,500	9,360,500	8,971,549	11,841,000	10,591,000
OTHER REVENUE							
596-000-655.200	Royalties - Methane Gas	135,231	150,000	150,000	138,888	150,000	175,000
596-000-655.210	CNG Customer Fuel Sales	0	0	0	9,471	12,000	25,000
596-000-655.220	CNG Departmental Fuel Sales	0	0	0	828	2,500	5,000
596-000-655.260	Sale of Equipment	0	0	0	0	0	365,000
596-000-655.301	Scrap Sales	112,379	100,000	100,000	35,657	50,000	50,000
596-000-670.010	Sundry Revenues	1,284	1,000	1,000	1,370	2,000	1,000
596-000-670.030	Sale of Equipment	6,339	5,000	5,000	0	0	5,000
	OTHER REVENUE	255,233	256,000	256,000	186,214	216,500	626,000
TRANSFERS (IN)							
596-000-686.000	Environmental Escrow Reimbursement	0	11,413,600	11,413,600	0	2,278,000	9,995,662
	TRANSFERS (IN)	0	11,413,600	11,413,600	0	2,278,000	9,995,662
	Totals for dept 000-Revenues	12,798,543	22,101,100	22,101,100	9,670,500	15,007,500	22,099,662
	NET OF REVENUES/APPROPRIATIONS - FUND 596	12,798,543	22,101,100	22,101,100	9,670,500	15,007,500	22,099,662

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund 596 -- Land Preserve Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR PROPOSED	2015-16 PROPOSED BUDGET
Fund: 596 Land Preserve Fund							
Dept 300-Debt Service							
DEBT SERVICE							
596-300-998.200	Principal -- Wells Fargo Debt	0	57,551	57,551	0	57,551	0
596-300-998.210	Interest -- Wells Fargo Debt	0	0	0	0	1,716	0
596-300-998.300	Principal -- Chase Equipment Leasing	0	568,287	568,287	165,618	568,287	119,040
596-300-998.310	Interest -- Chase Equipment Leasing	19,137	8,437	8,437	6,787	8,437	830
	DEBT SERVICE	19,137	634,275	634,275	172,405	635,991	119,870
	Totals for dept 300-Debt Service	19,137	634,275	634,275	172,405	635,991	119,870

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund 596 -- Land Preserve Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR PROPOSED	2015-16 PROPOSED BUDGET
Fund: 596 Land Preserve Fund							
Dept 526-Land Preserve							
SALARIES & WAGES							
596-526-725.000	Full-Time Salaries	987,167	924,140	924,140	615,353	924,140	976,900
596-526-725.100	Part-Time Salaries	82,379	153,660	153,660	60,382	110,000	153,660
596-526-725.170	Vacation Pay	390,309	360,140	360,140	255,928	360,140	422,540
596-526-725.175	Part-Time Paid Leave	680	1,780	1,780	215	1,780	1,780
596-526-725.200	Overtime	135,885	153,180	153,180	95,353	153,180	153,180
596-526-725.300	Longevity	1,200	1,900	1,900	1,350	1,900	1,900
596-526-725.400	Pay-In-Lieu-Bonus,Vac,Per	10,576	9,920	9,920	(83)	9,920	10,050
596-526-725.450	Accrued Payoff	(81)	0	0	0	0	0
SALARIES & WAGES		1,608,115	1,604,720	1,604,720	1,028,498	1,561,060	1,720,010
FRINGE BENEFITS							
596-526-725.500	Social Security-Employer	100,613	121,470	121,470	63,563	79,200	132,300
596-526-725.600	Deferred Compensation	13,173	18,500	18,500	8,379	13,600	18,900
596-526-725.700	Health Insurance Expense	317,178	351,760	351,760	201,364	290,100	353,570
596-526-725.710	Optical Insurance Expense	600	750	750	367	560	580
596-526-725.720	Dental Insurance Expense	7,591	8,000	8,000	5,297	8,140	8,460
596-526-725.800	Life Insurance Expense	1,749	2,540	2,540	1,186	1,650	1,800
596-526-725.900	City Pension Contribution	257,976	200,890	200,890	112,836	226,900	185,220
596-526-725.950	GASB 45 OPEB Contribution	972,659	415,870	415,870	246,141	412,000	415,870
596-526-730.000	Unemployment Expense	3,218	6,480	6,480	900	1,200	3,360
596-526-735.000	Workers Comp Expense	44,628	63,890	63,890	24,577	36,580	67,230
FRINGE BENEFITS		1,719,385	1,190,150	1,190,150	664,610	1,069,930	1,187,290
OPERATING SUPPLIES							
596-526-740.000	Operating Supplies	24,129	26,000	27,630	12,219	24,000	27,630
596-526-740.145	Copier Maintenance & Supplies	1,848	4,000	4,000	2,058	3,000	4,000
596-526-740.175	Uniforms-Laundry/Cleaning	9,674	10,000	10,000	7,032	9,000	10,000
596-526-741.000	Books and Magazines	135	1,500	1,500	0	300	1,500
OPERATING SUPPLIES		35,786	41,500	43,130	21,309	36,300	43,130
MAINTENANCE SUPPLIES							
596-526-760.000	Maintenance Supplies	1,668	5,400	5,400	863	5,000	5,400
596-526-760.300	Road Maintenance	24,246	35,000	35,000	24,498	35,000	35,000
596-526-760.800	Odor Control Supplies	14,960	40,000	40,000	13,214	40,000	40,000
596-526-760.801	Alternate Daily Cover Supplies	30,857	100,000	100,000	0	31,000	100,000

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund 596 -- Land Preserve Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED CITY MGR ACTIVITY	2015-16 PROPOSED BUDGET
Fund: 596 Land Preserve Fund							
Dept 526-Land Preserve							
MAINTENANCE SUPPLIES							
596-526-760.900	Methane Flare-Gas & Supplies	5,929	10,000	10,000	3,742	5,000	10,000
596-526-761.000	Building Maintenance	26,473	28,500	28,500	18,592	28,500	28,500
596-526-775.005	Vehicle Fuel & Maintenance	24,454	30,790	30,790	17,350	30,790	36,410
596-526-775.015	CNG Vehicle Fuel & Maintenance	0	0	0	0	0	5,000
596-526-775.100	Diesel Fuel & Oil	489,836	497,000	497,000	279,398	400,000	497,000
596-526-776.000	Hvy Equip Maint - Owned	335,331	302,400	502,400	342,065	450,000	425,000
MAINTENANCE SUPPLIES		953,754	1,049,090	1,249,090	699,722	1,025,290	1,182,310
ESCROW PROJECTS							
596-526-762.000	CNG Station Maint & Supplies	3,633	102,300	102,300	2,401	20,000	102,300
596-526-970.066	Landfill ADC Vehicle	0	125,000	125,000	0	125,000	0
596-526-970.070	Vehicle CNG Conversion	19,700	200,000	219,700	0	0	0
596-526-974.576	Global Positioning Equip	0	0	0	0	0	116,000
596-526-975.426	Cell 1 Leachate System Repairs	0	0	0	0	0	240,000
596-526-989.310	Stormwater Design Upgrade	1,810	0	47,226	2,458	5,000	42,362
596-526-989.311	Stormwater System Impvmts	0	275,000	275,000	0	0	310,000
596-526-994.065	Waste Heat / Biogas Evaluation	3,304	0	4,905	0	0	0
596-526-994.077	Methane Wellfield Expans	768,860	0	0	0	0	0
596-526-994.084	Landfill Exp-Prelim Eng	0	300,000	300,000	0	300,000	300,000
596-526-994.085	Landfill Exp-Golf Design	0	150,000	150,000	2,500	150,000	150,000
596-526-994.087	CNG Alternative Vehicle Fuel Station	(27,295)	0	0	0	0	0
596-526-994.088	Landfill Gas System Reliability Imprvmts	32,258	0	0	0	0	0
596-526-994.089	Landfill Gas System Expansion	29,599	350,000	402,620	224,854	363,000	300,000
596-526-994.091	Landfill Access Road	4,368	175,000	185,632	84,388	90,000	0
596-526-994.094	Cell 6 Synthetic Membrane	0	300,000	600,000	0	0	300,000
596-526-994.098	Cell 7 Construction	2,765	5,850,000	5,882,235	16,085	400,000	5,000,000
596-526-994.099	Generator -- Methane Flare	66,414	0	0	0	0	0
596-526-994.200	Leachate Pre-Treatment System	0	825,000	825,000	53,226	825,000	575,000
596-526-994.201	Landfill Gas / Electricity Conversion	0	2,560,000	2,560,000	0	0	2,560,000
ESCROW PROJECTS		905,416	11,212,300	11,679,618	385,912	2,278,000	9,995,662
OTHER EXPENSES							
596-526-802.000	Dues & Subscriptions	5,663	6,400	6,400	4,414	5,425	6,400
596-526-823.600	Permits Operating/Gasline	6,732	15,000	15,000	11,384	10,000	75,000
596-526-854.000	Public Relations	32,962	41,500	41,500	10,503	20,000	26,500

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund 596 -- Land Preserve Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR PROPOSED	2015-16 PROPOSED BUDGET
Fund: 596 Land Preserve Fund							
Dept 526-Land Preserve							
OTHER EXPENSES							
596-526-862.000	Travel, Ed & Training	0	3,300	3,300	0	2,500	3,300
596-526-862.100	Education/Training-Staff	1,504	10,000	10,000	0	6,000	10,000
596-526-890.000	Used Oil Disposal Fees	0	500	500	0	0	500
596-526-891.000	Brownstown Annual Payment	227,014	50,000	50,000	0	0	0
596-526-893.010	Closure Requirement-State	1,312,227	0	0	0	0	0
596-526-893.020	Wayne County Surcharges	340,973	400,000	400,000	210,926	480,000	480,000
596-526-893.030	MDEQ Annual Solid Wst Fee	287,359	310,000	310,000	173,886	400,000	400,000
596-526-914.000	General Liab Insurance	179,321	128,961	179,361	114,866	179,346	183,961
596-526-965.000	Administration	195,000	200,900	200,900	100,450	200,900	204,200
596-526-968.000	Depreciation	2,399,248	0	0	0	0	0
596-526-999.060	Bad Debt Expense	201,217	80,000	80,000	1,924	80,000	0
OTHER EXPENSES		5,189,220	1,246,561	1,296,961	628,353	1,384,171	1,389,861
CONTRACTUAL SERVICES							
596-526-802.035	Wastewater Treatment Fees	9,157	10,000	10,000	2,495	9,000	10,000
596-526-804.000	Audit Fees	14,731	15,000	15,000	16,836	16,836	16,000
596-526-815.051	Operations Plan	727	0	991	818	1,718	0
596-526-816.000	Consulting Engineer	291,167	317,860	317,860	116,436	250,000	323,850
596-526-816.100	Aerial Survey	4,525	10,000	10,000	8,575	9,000	10,000
596-526-816.200	Analytical Testing	13,257	20,000	20,000	8,196	10,000	20,000
596-526-816.260	Nike Site Assessment	2,795	46,680	46,680	1,590	5,000	46,680
596-526-816.300	Leachate Mgmt Design/Supp	50,885	50,890	50,890	14,031	40,000	52,420
596-526-816.450	Site Vertical Surveys	10,338	21,220	21,220	6,014	15,314	21,220
596-526-816.610	Scale Maintenance	2,773	10,000	10,000	1,317	5,000	10,000
596-526-816.630	Annual Maintenance	0	15,000	15,000	3,600	10,000	15,000
596-526-816.640	Credit Service Fees	3,970	0	4,100	3,970	4,100	4,100
596-526-816.650	Porta-John Rental	990	1,250	1,800	1,210	1,700	1,800
596-526-816.660	Leachate Removal	263,937	21,000	210,000	202,032	360,000	210,000
596-526-816.665	Leachate-Analytic Testing	3,139	20,000	20,000	1,378	5,000	20,000
596-526-816.667	Special Waste Testing	3,132	5,000	5,000	944	2,500	5,000
596-526-816.670	Transfer Station Design	19	0	0	0	0	0
596-526-816.675	Clean Wood Grind&Removal	0	129,600	129,600	61,064	120,000	129,600
596-526-816.700	LP Gas O&M	140,442	220,000	220,000	141,988	220,000	220,000
596-526-817.000	Security Guards	67,214	74,310	74,310	47,151	74,310	74,310
596-526-817.050	Temporary Employees	38,439	25,000	25,000	17,392	30,000	40,000

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund 596 -- Land Preserve Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR PROPOSED	2015-16 PROPOSED BUDGET
Fund: 596 Land Preserve Fund							
Dept 526-Land Preserve							
CONTRACTUAL SERVICES							
596-526-818.012	Litigation/Spec Legal Svc	65,855	60,000	60,000	48,583	60,000	60,000
596-526-818.017	Legal Fees	155,599	225,000	225,000	59,082	125,000	225,000
596-526-818.039	Taylor/Rvw Act 179 Auth	263	1,000	1,000	2,250	1,000	1,000
596-526-818.150	Computer Training	0	2,500	2,500	0	0	2,500
596-526-819.000	Janitorial Contract	3,055	8,000	8,000	1,600	4,000	8,000
596-526-836.000	Physical Exams	0	1,500	1,500	0	0	1,500
596-526-850.000	Telephone	8,412	7,500	7,500	5,890	8,300	8,500
596-526-851.000	Radio Maintenance	1,440	4,000	4,000	78	1,500	4,000
596-526-851.100	Leachate System Maint	26,976	40,000	50,073	35,098	40,000	40,000
596-526-851.200	Temporary Fencing	0	0	0	0	0	7,500
596-526-860.100	Credit Card Fees	29,056	35,000	35,000	20,221	35,000	35,000
596-526-905.100	Printing	1,761	5,000	5,000	2,265	4,000	5,000
596-526-921.000	Gas Service	14,367	26,810	26,810	5,135	25,000	26,810
596-526-921.100	Gas Service -- CNG Station	443	5,000	5,000	1,064	4,000	5,000
596-526-922.000	Electric Service	49,282	53,000	53,000	41,199	53,000	60,000
596-526-923.000	Water Service	5,659	8,000	8,000	7,516	8,000	8,000
596-526-945.000	Equipment Rental	48,800	64,000	64,000	60,865	64,000	74,000
596-526-961.000	Recycle Program	1,996	4,000	4,000	3,498	6,000	10,000
596-526-970.006	Document Management	15,274	27,000	16,927	0	0	27,000
CONTRACTUAL SERVICES		1,349,875	1,590,120	1,784,761	951,381	1,628,278	1,838,790
CAPITAL OUTLAY							
596-526-970.021	Video Security	0	2,000	2,000	0	2,000	0
596-526-970.060	Land Preserve Sales Vehicle	0	35,000	35,000	0	35,000	0
596-526-970.065	Utility Vehicle	0	0	0	0	16,000	0
596-526-970.400	Tools	3,066	5,000	5,000	1,596	3,000	5,000
596-526-970.512	Snow Plow	0	6,800	6,800	6,113	5,695	0
596-526-974.028	Pickup Truck	70,139	0	0	0	0	0
596-526-974.037	Riding Mower	0	12,000	12,000	0	12,000	0
596-526-974.301	Fencing	675	7,500	7,500	0	1,000	0
596-526-974.400	Dozer - Land Preserve	0	0	0	0	0	650,000
596-526-974.401	Compactors	0	0	0	0	0	850,000
596-526-974.480	Excavator	0	0	0	0	0	310,000
596-526-974.500	Water Wagon	0	0	0	0	0	500,000
596-526-975.415	Tractor	89,858	0	0	0	0	0

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund 596 -- Land Preserve Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR PROPOSED ACTIVITY	2015-16 PROPOSED BUDGET
Fund: 596 Land Preserve Fund							
Dept 526-Land Preserve							
CAPITAL OUTLAY							
596-526-975.416	Tractor Accessories	0	10,000	10,000	3,599	10,000	5,000
596-526-978.005	Office Repairs	0	0	0	0	0	75,000
596-526-979.041	Electric Gate & Fence	0	20,000	20,000	0	20,000	0
596-526-980.800	Tire Replacement	23,000	30,000	30,000	0	30,000	30,000
596-526-980.900	Leachate Sys Line Clean	23,581	50,000	50,000	5,599	50,000	50,000
596-526-985.000	Seeding and Fertilizing	1,788	20,000	20,000	320	20,000	20,000
596-526-987.000	Software	0	30,000	30,000	9,583	30,000	0
596-526-990.000	Computer Equipment	3,666	9,000	9,000	2,014	6,000	9,000
596-526-991.000	Rep/Repl Ground Wtr Wells	0	51,300	51,300	1,823	35,000	0
596-526-994.034	Perimeter Fencing	0	0	0	0	0	200,000
596-526-994.068	Batwing Mower	0	15,000	15,000	0	15,000	0
596-526-999.100	Assets Capitalized	(1,140,082)	0	0	0	0	0
CAPITAL OUTLAY		(924,309)	303,600	303,600	30,647	290,695	2,704,000
Totals for dept 526-Land Preserve		10,837,242	18,238,041	19,152,030	4,410,432	9,273,724	20,061,053

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund 596 -- Land Preserve Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR PROPOSED ACTIVITY	2015-16 PROPOSED BUDGET
Fund: 596 Land Preserve Fund							
Dept 966-Operating Transfers -- Out							
TRANSFERS (OUT)							
596-966-965.101	Op Transfer -- General Fund	1,950,000	2,450,000	2,450,000	1,225,000	2,450,000	2,650,000
596-966-965.203	Op Transfer - Local Sts	400,000	0	0	0	0	0
596-966-965.226	Op Transfer - Rubbish Fd	323,153	352,481	352,481	176,241	352,482	357,131
596-966-965.402	Op Transfer - CIP	0	0	0	0	0	150,000
596-966-965.584	Operating Transfer - Golf Course	127,400	0	0	0	0	0
596-966-965.592	Op Transfer - Water/Sewer Fund	135,231	150,000	150,000	89,391	150,000	0
TRANSFERS (OUT)		2,935,784	2,952,481	2,952,481	1,490,632	2,952,482	3,157,131
Totals for dept 966-Operating Transfers -- Out		2,935,784	2,952,481	2,952,481	1,490,632	2,952,482	3,157,131
NET OF REVENUES/APPROPRIATIONS - FUND 596		(13,792,163)	(21,824,797)	(22,738,786)	(6,073,469)	(12,862,197)	(23,338,054)

Self Insurance Fund

This fund accounts for the payment of general liability insurance for the City of Riverview. The Michigan Municipal Risk Management Authority (MMRMA) provides insurance coverage for the City of Riverview.

MMRMA is a public entity self-insurance pool providing liability and property coverage to its membership of more than 280 Michigan local governmental units. Members include cities, counties, townships, villages, health-related services, facilities, departments and agencies, municipal authorities, boards and commissions, libraries and library systems, fire departments, courts, transportation departments, and cable communication services.

All operating funds of the City contribute funds to this operating fund. The collected funds then defray the cost of the general liability, vehicle, and casualty insurance costs of the City annually.

Financial Highlights

	2013/14 Actuals	2014/15 Budget	2014/15 Projected	2015/16 Proposed
Other Expenses	354,668	372,401	344,460	361,681
Total	354,668	372,401	344,460	361,681

Retiree Insurance Fund

This fund was established in 2010/11, and accounts for benefits (other than pension) provided to City retirees and their families. These benefits may include health and dental insurance, prescription coverage, and life insurance, and are provided under collective bargaining agreements.

According to an actuarial valuation as of June 30, 2013, the City's Unfunded Actuarial Accrued Liability (UAAL) for these benefits was \$41,629,302. The recommended annual contribution for fiscal year 2015/16 is \$3,713,021; however, these contributions are not required. The City has no obligation to make contributions in advance of when the insurance premiums are due for payment (in other words, this may be financed on a "pay-as-you-go" basis).

To ensure that all funds are being charged fairly, the various funds are charged a contribution rate based on full-time wages that will collect enough funding to pay the current costs. Because of the financial difficulties the City is facing, it is not feasible for the various funds to contribute the recommended contribution.

For fiscal year 2015/16, the contribution rate has been calculated as 25% and 45% of full-time salaries for governmental funds and enterprise funds, respectively, and is allocated to each department with eligible employees.

Financial Highlights

	2013/14 Actuals	2014/15 Budget	2014/15 Projected	2015/16 Proposed
Salaries & Wages	9,702	9,200	10,938	11,700
Fringe Benefits	1,203,035	1,312,850	1,312,925	1,295,680
Contractual Services	3,250	3,500	3,250	3,750
Total	1,215,987	1,325,550	1,327,113	1,311,130

BUDGET REPORT FOR CITY OF RIVERVIEW

Fund: 677 Self-Insurance Fund

Fund 677 -- Self-Insurance Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY MGR PROPOSED	2015-16 PROPOSED BUDGET
ESTIMATED REVENUES							
677-000-640.019	Chgs for Services-GPF	3,223	3,224	3,224	1,612	2,976	3,117
677-000-640.021	Chgs for Services-Gen Fd	96,682	96,720	96,720	48,360	89,269	93,505
677-000-640.022	Chgs for Services-Golf	29,005	29,016	29,016	14,508	26,781	28,051
677-000-640.023	Chgs for Services-Sewer	16,114	16,120	16,120	8,060	14,878	15,584
677-000-640.024	Chgs for Services-Water	16,114	16,120	16,120	8,060	14,878	15,584
677-000-640.025	Chgs for Services-LP	128,909	128,961	128,961	64,480	119,025	124,673
677-000-640.026	Chgs for Service-Major St	9,668	9,672	9,672	4,836	8,927	9,350
677-000-640.027	Chgs for Service-Local St	9,668	9,672	9,672	4,836	8,927	9,350
677-000-640.029	Chgs for Service-Library	12,891	12,896	12,896	6,448	11,903	12,467
677-000-640.072	Reimb for Workers Comp	30,057	0	0	11,942	11,942	0
677-000-650.010	Interest on Investments	9	0	0	7	0	0
677-000-670.677	Insurance Reimbursement	53,545	50,000	50,000	269,097	269,097	50,000
677-000-675.051	Gain (Loss) - Insurance	(21,159)	0	0	0	0	0
TOTAL ESTIMATED REVENUES		384,726	372,401	372,401	442,246	578,603	361,681
APPROPRIATIONS							
677-865-914.000	General Liab Insurance	354,668	372,401	372,401	344,460	344,460	361,681
677-966-965.402	Op Transfer - CIP	0	0	222,200	0	222,200	0
TOTAL APPROPRIATIONS		354,668	372,401	594,601	344,460	566,660	361,681
NET OF REVENUES/APPROPRIATIONS - FUND 677		30,058	0	(222,200)	97,786	11,943	0
BEGINNING FUND BALANCE		205,896	235,954	235,954	235,954	235,954	247,897
ENDING FUND BALANCE		235,954	235,954	13,754	333,740	247,897	247,897

BUDGET REPORT FOR CITY OF RIVERVIEW
Fund: 680 Retiree Insurance Fund

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ORIGINAL BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 02/28/15	2014-15 PROJECTED ACTIVITY	2015-16 MGR PROPOSED BUDGET
Dept 000-Revenues							
680-000-640.074	Retiree Healthcare Reimb	14,529	0	0	11,309	17,330	18,063
680-000-640.100	Charge to Other Funds -- OPEB 45	1,253,521	1,338,820	1,338,820	792,679	1,271,546	1,345,540
NET OF REVENUES/APPROPRIATIONS - 000-Revenues		1,268,050	1,338,820	1,338,820	803,988	1,288,876	1,363,603
Dept 851-Employee Benefits							
680-851-725.000	Full-Time Salaries	9,702	9,200	9,200	5,574	10,938	10,800
680-851-725.500	Social Security-Employer	742	800	800	426	875	900
680-851-725.700	Health Insurance Expense	1,191,439	1,300,550	1,300,550	786,052	1,300,550	1,283,430
680-851-725.710	Optical Insurance Expense	5,085	4,800	4,800	3,144	4,800	5,110
680-851-725.720	Dental Insurance Expense	3,986	4,200	4,200	2,218	4,200	4,640
680-851-725.800	Life Insurance Expense	1,783	2,500	2,500	1,221	2,500	2,500
680-851-818.000	Contractual Services	3,250	3,500	3,500	3,250	3,250	3,750
NET OF REVENUES/APPROPRIATIONS - 851-Employee Benefits		(1,215,987)	(1,325,550)	(1,325,550)	(801,885)	(1,327,113)	(1,311,130)
ESTIMATED REVENUES - FUND 680		1,268,050	1,338,820	1,338,820	803,988	1,288,876	1,363,603
APPROPRIATIONS - FUND 680		1,215,987	1,325,550	1,325,550	801,885	1,327,113	1,311,130
NET OF REVENUES/APPROPRIATIONS - FUND 680		52,063	13,270	13,270	2,103	(38,237)	52,473
BEGINNING FUND BALANCE		86,310	138,372	138,372	138,372	138,372	100,135
ENDING FUND BALANCE		138,373	151,642	151,642	140,475	100,135	152,608

APPENDIX A

5-YEAR

CAPITAL IMPROVEMENT

PLAN

**City of Riverview
5-Year Capital Improvement Program**

Project Title & Description	Funding Source	2014/15 Projected	2015/16 Budgeted	2016/17 Proposed	2017/18 Proposed	2018/19 Proposed	2019/20 Proposed	TOTAL
GENERAL GOVERNMENT								
<u>Fire Station</u>								
Parking Lot Replacement	CIEF			\$ 129,400				\$ 129,400
Roof / Wall Restoration	CIEF	\$ 21,536						\$ 21,536
<u>Municipal Building</u>								
Council Chamber Cameras	Cable		\$ 19,000					\$ 19,000
Canopy & Column Renovation	CIEF		\$ 68,720					\$ 68,720
City Hall Screen Wall	CIEF			\$ 75,300				\$ 75,300
City Hall Boiler Replacement	CIEF			\$ 218,500				\$ 218,500
Parking Lot Replacement	CIEF				\$ 275,000			\$ 275,000
City Hall Landscaping	CIEF		\$ 8,000					\$ 8,000
<u>DPW</u>								
Parking Lot Replacement	CIEF				\$ 400,000			\$ 400,000
Roof Replacement	CIEF		\$ 155,000					\$ 155,000
Fence / Gate Replacement	CIEF		\$ 6,000					\$ 6,000
<u>Economic Development</u>								
Land Acquisition & Redevelopment	CIEF							\$ -
Housing Rehab / HUD Home Improvements	CIEF							\$ -
GENERAL GOVERNMENT SUBTOTAL		\$ 21,536	\$ 256,720	\$ 423,200	\$ 675,000	\$ -	\$ -	\$ 1,376,456

City of Riverview
5-Year Capital Improvement Program

Project Title & Description	Funding Source	2014/15 Projected	2015/16 Budgeted	2016/17 Proposed	2017/18 Proposed	2018/19 Proposed	2019/20 Proposed	TOTAL
SANITARY SEWER SYSTEM								
Sanitary Sewer Replacement -- Fort Street Reconstruction	Water & Sewer	\$ 26,907						\$ 26,907
Fordline Pump Station Upgrades	Water & Sewer	\$ 168,850						\$ 168,850
Longsdorf Lift Station Electrical	Water & Sewer		\$ 66,000					\$ 66,000
Longsdorf Lift Station Roof	Water & Sewer		\$ 14,375					\$ 14,375
SANITARY SEWER SYSTEM SUBTOTAL		\$ 195,757	\$ 80,375	\$ -	\$ -	\$ -	\$ -	\$ 276,132
WATER DISTRIBUTION SYSTEM								
Water Main Replacement -- Wendy Court	Water & Sewer		\$ 70,000					\$ 70,000
Water Main Replacement -- Dundee Street	Water & Sewer					\$ 430,000		\$ 430,000
Water Main Replacement -- Hinton St (Sibley to Longsdorf)	Water & Sewer		\$ 655,000					\$ 655,000
Water Main Replacement -- Johanna Court	Water & Sewer		\$ 55,000					\$ 55,000
Water Main Replacement -- Marsha St (Matthews to Valade)	Water & Sewer		\$ 485,000					\$ 485,000
Water Main Replacement -- Matthews St (Valade to Valade)	Water & Sewer		\$ 750,000					\$ 750,000
WATER DISTRIBUTION SYSTEM SUBTOTAL		\$ -	\$ 2,015,000	\$ -	\$ -	\$ 430,000	\$ -	\$ 2,445,000
DRAINAGE IMPROVEMENTS								
Rear Yard Drainage Program	CIEF							\$ -
County Drain Dredging	CIEF			\$ 112,500				\$ 112,500
DRAINAGE IMPROVEMENTS SUBTOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Riverview
5-Year Capital Improvement Program

Project Title & Description	Funding Source	2014/15 Projected	2015/16 Budgeted	2016/17 Proposed	2017/18 Proposed	2018/19 Proposed	2019/20 Proposed	TOTAL
TRANSPORTATION SYSTEM								
Fort Street MDOT Project	CIEF	\$ 6,729						\$ 6,729
Hinton Rd Reconstruction	Bonds			\$ 1,260,000				\$ 1,260,000
Wendy Court Reconstruction	Bonds		\$ 160,000					\$ 160,000
Johanna Court Reconstruction	Bonds		\$ 130,000					\$ 130,000
Marsha St Reconstruction	Bonds		\$ 830,000					\$ 830,000
Matthews St Reconstruction	Bonds		\$ 1,210,000					\$ 1,210,000
Street Sectioning / Repairs	CDBG Grant	\$ 56,111						\$ 56,111
Major Streets -- Sectioning & Repairs	Act 51 Funds	\$ 68,820	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 368,820
Local Streets -- Sectioning & Repairs	Act 51 Funds	\$ 432,981	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 1,132,981
Civic Park Drive Sealcoating	Act 51 Funds							\$ -
Sidewalk Replacement (MAJOR STREETS)	Act 51 Funds							\$ -
Sidewalk Replacement (LOCAL STREETS)	Act 51 Funds							\$ -
TRANSPORTATION SYSTEM SUBTOTAL		\$ 564,641	\$ 2,530,000	\$ 1,460,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 5,154,641

**City of Riverview
5-Year Capital Improvement Program**

Project Title & Description	Funding Source	2014/15 Projected	2015/16 Budgeted	2016/17 Proposed	2017/18 Proposed	2018/19 Proposed	2019/20 Proposed	TOTAL
LEISURE FACILITIES								
<u>Riverview Highlands Golf Course</u>								
Cart Path Replacement	Golf Course	\$ 24,615	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 124,615
Building Improvements	Golf Course							\$ -
Signage	Golf Course		\$ 10,000					\$ 10,000
RIVERVIEW HIGHLANDS GOLF COURSE SUBTOTAL		\$ 24,615	\$ 30,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 134,615
<u>Municipal Library</u>								
Roof Replacement	CIEF							\$ -
Parking Lot Replacement	CIEF							\$ -
<u>Community Center</u>								
Community Center Renovations	CIEF	\$ 222,200						\$ 222,200
<u>Parks</u>								
Re-surface YP Basketball Courts	CIEF			\$ 105,000				\$ 105,000
YP Inline Skate Park	Wayne County Grant	\$ 55,000	\$ 55,000					\$ 110,000
Park Equipment	General Fund		\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 60,000
Park Equipment	CDBG	\$ 14,000	\$ 56,600					\$ 70,600
Vreeland Skate Park	CIEF				\$ 294,000			\$ 294,000
RECREATION & CULTURE SUBTOTAL		\$ 291,200	\$ 131,600	\$ 115,000	\$ 304,000	\$ 10,000	\$ 10,000	\$ 861,800

City of Riverview
5-Year Capital Improvement Program

Project Title & Description	Funding Source	2014/15 Projected	2015/16 Budgeted	2016/17 Proposed	2017/18 Proposed	2018/19 Proposed	2019/20 Proposed	TOTAL
LAND PRESERVE								
Landfill Scale	Land Preserve							\$ -
Landfill Access Road	Land Preserve	\$ 90,000						\$ 90,000
LAND PRESERVE ESCROW PROJECTS								
Stormwater System Improvements	Environmental Escrow		\$ 310,000					\$ 310,000
Leachate Pre-Treatment System	Environmental Escrow	\$ 825,000	\$ 575,000					\$ 1,400,000
Landfill Gas / Electricity Conversion	Environmental Escrow		\$ 2,560,000					\$ 2,560,000
Cell 1 Leachate System Repairs	Environmental Escrow		\$ 150,000					\$ 150,000
Cell 6 Synthetic Membrane	Environmental Escrow		\$ 300,000					\$ 300,000
Cell 7 Construction	Environmental Escrow	\$ 400,000	\$ 5,000,000	\$ 2,800,000		\$ 1,700,000		\$ 9,900,000
Landfill Gas System Expansion	Environmental Escrow	\$ 363,000	\$ 300,000					\$ 663,000
LAND PRESERVE SUBTOTAL		\$ 1,678,000	\$ 9,195,000	\$ 2,800,000	\$ -	\$ 1,700,000	\$ -	\$ 15,373,000
TOTAL CAPITAL IMPROVEMENTS PROGRAM		\$ 2,775,749	\$ 14,238,695	\$ 4,930,700	\$ 1,199,000	\$ 2,360,000	\$ 230,000	\$ 25,734,144

APPENDIX B

5-YEAR

CAPITAL EQUIPMENT REPLACEMENT PLAN

City of Riverview

5-Year Capital Equipment Replacement Program

Governmental Funds

Department	Fiscal Year 2015/16	Fiscal Year 2016/17	Fiscal Year 2017/18	Fiscal Year 2018/19	Fiscal Year 2019/20	Fiscal Year 2020/21 & Beyond
Department of Public Works	\$ 277,500	\$ 274,000	\$ 140,000	\$ 76,000	\$ 66,000	\$ 186,000
Recreation	-	-	-	-	-	-
Police	56,000	44,000	22,000	-	-	-
Fire	208,000	30,000	600,000	-	-	-
Code Enforcement	-	-	-	-	-	-
Total General Fund	\$ 541,500	\$ 348,000	\$ 762,000	\$ 76,000	\$ 66,000	\$ 186,000

Enterprise Funds

Department	Fiscal Year 2015/16	Fiscal Year 2016/17	Fiscal Year 2017/18	Fiscal Year 2018/19	Fiscal Year 2019/20	Fiscal Year 2020/21 & Beyond
Water Department	\$ 165,500	\$ 110,000	\$ -	\$ 140,000	\$ -	\$ 37,000
Sewer Department	39,000	-	350,000	-	-	195,000
Riverview Land Preserve	2,310,000	1,785,000	-	-	750,000	1,532,000
Riverview Highlands Golf Course	22,000	34,000	440,000	30,000	152,000	131,500
Riverview Highlands Golf Practice Facility	20,000	-	9,300	-	-	69,000
Total Enterprise Funds	\$ 2,556,500	\$ 1,929,000	\$ 799,300	\$ 170,000	\$ 902,000	\$ 1,964,500

City of Riverview
Capital Equipment Replacement Program
Department of Public Works

5 YEAR PLAN \$5,000 MINIMUM REPLACEMENT PLAN

Description	Year Purchased	Dept Assigned To	Original Purchase Price	Service Life in Years	Fiscal Year 2015/16	Fiscal Year 2016/17	Fiscal Year 2017/18	Fiscal Year 2018/19	Fiscal Year 2019/20	Fiscal Year 2020/21 & Beyond
VEHICLES										
# 1 Ford Escape - 2008	2008	DPW	\$ 20,995	10				\$ 26,000		
# 2 Jeep Cherokee 1998	1998	DPW	\$ 18,194	10		\$ 39,500				
# 5 Pick Up Truck - 2005	2005	MV	\$ 18,155	10	\$ 39,500					
# 6 Pick Up Truck - 2005	2005	DPW	\$ 18,155	10		\$ 39,500				
# 7 Ford F350 CNG 2014	2014	DPW	\$ 35,500	7						
#10 Ford Van E-250 - 2002	2001	BM	\$ 17,576	10						\$ 30,000
#13 Dump Truck F-350 - 2008	2007	P	\$ 37,000	10				\$ 50,000		
#16 Dump Truck - 2000	2000	DPW	\$ 66,198	10		\$ 140,000				
#17 Dump Truck - 1994	1994	DPW	\$ 49,733	10						
#18 Dump Truck - 2002	2002	DPW	\$ 65,129	10			\$ 140,000			
#21 Aerial Truck - 2002	2002	P	\$ 56,235	7-10	\$ 148,000					
EQUIPMENT										
#22 Sweeper-Global 2014	2014	DPW	\$ 203,650	6						
#26 Backhoe, Loader	2002	DPW	\$ 45,600	10-12	\$ 90,000					
#27 Tractor - 1990	1990	DPW	\$ 12,898	15-20						\$ 16,000
#29 Wood Chipper	2004	P	\$ 25,692	7-10					\$ 29,000	
#30 Wood Chipper	2000	DPW	\$ 22,030	7-10		\$ 28,000				
#31 Stumper Vermeer	2005	P	\$ 27,398	7-10					\$ 37,000	
#32 Cold Patch Heater	2011	DPW	\$ 12,810	10						\$ 16,000
#39 Grader	1974	DPW		20						

City of Riverview
Capital Equipment Replacement Program
Department of Public Works

5 YEAR PLAN \$5,000 MINIMUM REPLACEMENT PLAN

Description	Year Purchased	Dept Assigned To	Original Purchase Price	Service Life in Years	Fiscal Year 2015/16	Fiscal Year 2016/17	Fiscal Year 2017/18	Fiscal Year 2018/19	Fiscal Year 2019/20	Fiscal Year 2020/21 & Beyond
MOWERS - Riding										
#35-John Deere - snow	2006	P	\$ 19,363	4-6						\$ 27,000
#36-Ex Mark	2007	P		4-6						\$ 10,000
#36A-John Deere E174150-0155	2004	P	\$ 13,247	4-6						\$ 22,000
#36B-Ex Mark 526453	2007	P	\$ 6,319	4-6						\$ 10,000
#36C-John Deere snow	2014	P	\$ 26,500	4-6						
#36D-John Deere 12222D snow	2001	P	\$ 20,140	4-6		\$ 27,000				
#37A-Ex Mark		P		4-6						\$ 10,000
#37B-Ex Mark	2007	P	\$ 6,273	4-6						\$ 10,000
#37C-Ex Mark 466448	2004	P	\$ 6,682	4-6						\$ 10,000
#37D-Ex Mark	2007	P	\$ 7,592	4-6						
MISC.- Equipment										
Pump - 6" Gorman Rupp	1987	DPW	\$ 4,103	5-10						\$ 10,000
Brake Lathe Ammoco	1987	MV	\$ 6,192	15						\$ 10,000
Line Striper K C 8316	2003	DPW	\$ 3,000	7-10						\$ 5,000
Total Public Works					\$ 277,500	\$ 274,000	\$ 140,000	\$ 76,000	\$ 66,000	\$ 186,000

City of Riverview
Capital Equipment Replacement Program
Recreation Department

5 YEAR PLAN \$5,000 MINIMUM REPLACEMENT PLAN

Description	Year Purchased	Dept Assigned To	Original Purchase Price	Service Life in Years	Fiscal Year 2015/16	Fiscal Year 2016/17	Fiscal Year 2017/18	Fiscal Year 2018/19	Fiscal Year 2019/20	Fiscal Year 2020/21 & Beyond
VEHICLES										
#54 1998 Jeep Cherokee 4X4	1997	REC	\$ 18,194	7-10						
#56 2002 Ford 4dr F-350	2002	REC	\$ 22,151	7-10						
#58 2008 F250 Crew Cab	2007	REC	\$ 24,995	7-10						
Total					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Notes:

- In accordance with City policy, these vehicles will be replaced with vehicles from other departments when needed

City of Riverview
Capital Equipment Replacement Program
Police Department

5 YEAR PLAN \$5,000 MINIMUM REPLACEMENT PLAN

Description	Year Purchased	Dept Assigned To	Original Purchase Price	Service Life in Years	Fiscal Year 2015/16	Fiscal Year 2016/17	Fiscal Year 2017/18	Fiscal Year 2018/19	Fiscal Year 2019/20	Fiscal Year 2020/21 & Beyond
VEHICLES										
14-0 2015 Ford Escape	2014	POLICE	\$ 21,768	3-5						
14-1 2008 Ford Escape	2007	POLICE	\$ 14,345	3-5			\$ 22,000			
14-2 2010 Ford CrnVic	2010	POLICE		3-5						
14-3 2010 Ford Elplorer	2010	POLICE		3-5						
14-4 2011 Ford CrnVic (Traf)	2011	POLICE		3-5	\$ 28,000					
14-5 2011 Ford CrnVic	2011	POLICE	\$ 24,000	3-5	\$ 28,000					
14-6 2005 Ford Taurus	2004	POLICE	\$ 11,019	3-5		\$ 22,000				
14-7 2013 Taurus Interceptor	2013	POLICE		3-5						
14-8 2008 Ford Escape	2007	POLICE	\$ 14,345	3-5		\$ 22,000				
14-9 2014 Ford F150 CNG	2014	POLICE	\$ 30,489	3-5						
14-10 2006 Ford Crown Vic	2006	POLICE	\$ 23,870	3-5						
14-11 2005 Ford CrnVic (Dare)	2004	POLICE	\$ 21,600	3-5						
14-12 2013 Ford SUV Interceptor		POLICE		3-5						
14-14 2012 Ford Escape	2011	POLICE		3-5						
14-15 2009 Ford Expedition	2009	POLICE		3-5						
14-16 2009 Ford Expedition	2009	POLICE		3-5						
14MI Harley	2009	POLICE	\$ 15,454	10						
Total					\$ 56,000	\$ 44,000	\$ 22,000	\$ -	\$ -	\$ -

Notes:

- Upon replacement, funding shall come from Drug Forfeiture Funds depending on meeting the eligibility criteria

City of Riverview
Capital Equipment Replacement Program
Fire Department

5 YEAR PLAN \$5,000 MINIMUM REPLACEMENT PLAN

Description	Year Purchased	Dept Assigned To	Original Purchase Price	Service Life in Years	Fiscal Year 2015/16	Fiscal Year 2016/17	Fiscal Year 2017/18	Fiscal Year 2018/19	Fiscal Year 2019/20	Fiscal Year 2020/21 & Beyond
VEHICLES										
#1451- Pierce Pumper - 1994	1994	FIRE	\$ 203,557	15			\$ 600,000			
#1452- KME Pumper - 2008	2008	FIRE	\$ 371,000	15						
#1471 - Chevy Medium Duty - 2008	2008	FIRE	ordered	15						
#1472 - Ford Van Amb. - 2000	2000	FIRE	\$ 79,000	15	\$ 180,000					
#1481 - Dodge Durango -2001	2001	FIRE	\$ 23,395	10	\$ 28,000					
#1491 - Ford F350 Pickup-2005	2005	FIRE	\$ 23,353	10		\$ 30,000				
Total					\$ 208,000	\$ 30,000	\$ 600,000	\$ -	\$ -	\$ -

City of Riverview
Capital Equipment Replacement Program
Code Enforcement Department

5 YEAR PLAN \$5,000 MINIMUM REPLACEMENT PLAN

Description	Year Purchased	Dept Assigned To	Original Purchase Price	Service Life in Years	Fiscal Year 2015/16	Fiscal Year 2016/17	Fiscal Year 2017/18	Fiscal Year 2018/19	Fiscal Year 2019/20	Fiscal Year 2020/21 & Beyond
VEHICLES										
#50 - 2006 Ford Expedition	2006	CODE	\$ 38,517	10						
#52 - 2008 Ford Crown Vic	2008	CODE	\$ 21,000	10						
Total Engineering					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Notes:

- In accordance with City policy, these vehicles will be replaced with vehicles from other departments when needed

City of Riverview
Capital Equipment Replacement Program
Water Department

5 YEAR PLAN \$5,000 MINIMUM REPLACEMENT PLAN

Description	Year Purchased	Dept Assigned To	Original Purchase Price	Service Life in Years	Fiscal Year 2015/16	Fiscal Year 2016/17	Fiscal Year 2017/18	Fiscal Year 2018/19	Fiscal Year 2019/20	Fiscal Year 2020/21 & Beyond
VEHICLES										
#4 2015 Ford F350 4X4 CNG	2015	WATER	\$ 36,865	7						
#12 Van - 2005	2005	WATER	\$ 13,712	10	\$ 27,500					
#11 Step Van - 1995	1995	WATER	\$ 50,862	10	\$ 138,000					
#14 Dump Truck - 1996	1996	WATER	\$ 57,985	10						
#15 Dump Truck - 2008	2008	WATER	\$ 93,550	10				\$ 140,000		
#19 Dump Truck - 1994	1994	WATER	\$ 52,724	10						
#25 Backhoe - Volvo BL70	2007	WATER	\$ 66,805	10-12		\$ 95,000				
EQUIPMENT										
#33 Air Compressor	1998	WATER	\$ 11,085	15						\$ 18,000
#28 Hyd.Trailer/Equipment	2013	WATER	\$ 35,165	10						
Boom mounted Breaker	2008	WATER	\$ 11,000	7-10		\$ 15,000				
Boring Machine	2000	WATER	\$ 6,131	10						\$ 7,000
Hyd.Valve Operator	1994	WATER	\$ 4,347	15						\$ 5,000
Trench Shield	1993	WATER	\$ 6,250	15						\$ 7,000
Total					\$ 165,500	\$ 110,000	\$ -	\$ 140,000	\$ -	\$ 37,000

City of Riverview
Capital Equipment Replacement Program
Sewer Department

5 YEAR PLAN \$5,000 MINIMUM REPLACEMENT PLAN

Description	Year Purchased	Dept Assigned To	Original Purchase Price	Service Life in Years	Fiscal Year 2015/16	Fiscal Year 2016/17	Fiscal Year 2017/18	Fiscal Year 2018/19	Fiscal Year 2019/20	Fiscal Year 2020/21 & Beyond
VEHICLES										
# 8 Ford F250 4X4 - 2008	2007	SEWER	\$ 24,856	7	\$ 39,000					
#20 Sewer Jet	2008	SEWER	\$ 281,056	7-10			\$ 350,000			
EQUIPMENT										
#34-1 Generator	1978	SEWER	\$ 25,000	10-15						
#34-5 Generator	1990	SEWER	\$ 9,188	10-15						\$ 65,000
#34-7 Generator	1993	SEWER	\$ 15,800	10-15						\$ 65,000
#34-8 Generator	1999	SEWER	\$ 22,490	10-15						\$ 65,000
TOTAL					\$ 39,000	\$ -	\$ 350,000	\$ -	\$ -	\$ 195,000

City of Riverview
Capital Equipment Replacement Program
Riverview Land Preserve

5 YEAR PLAN \$5,000 MINIMUM REPLACEMENT PLAN

Description	Year Purchased	Dept Assigned To	Original Purchase Price	Service Life in Years	Fiscal Year 2015/16	Fiscal Year 2016/17	Fiscal Year 2017/18	Fiscal Year 2018/19	Fiscal Year 2019/20	Fiscal Year 2020/21 & Beyond
VEHICLES										
#60 2014 Dodge 2500 Pick up 4X4 (CNG)	2014	LP		10						
#64 Ford F350 Pickup 4dr 4X4 (CNG)	2003	LP	\$ 32,000	7						
#65 Ford F350 One Ton Ut.Truck	1999	LP	\$ 30,000	7						
#68 Ford Taurus Sedan (Asst.Dir)	2003	LP	\$ 14,986	7-10						
#69 Ford F-350 4-door 4X4 (CNG)	2008	LP	\$ 27,141	7						
COMPACTORS-										
#81B BOMAG 1172 101570811012	2005	LP	\$ 666,665	3						
#81E 1172 RB3 101570891001	2012	LP	\$ 825,000	3	\$ 850,000					
#81F 1172 RB3 101570891002	2012	LP	\$ 825,000	3		\$ 85,000				
#82 Smooth Drum SP Compactor (USED)	2003	LP	\$ 66,000							\$ 70,000
DOZERS -										
#87G CAT D7E SCG00147	2012	LP	\$ 545,000	3				\$ 750,000		
#87H CAT D7E SCG00149	2012	LP	\$ 545,000	3						\$ 750,000
#87F CAT D6TLGP OKJL00862	2008	LP		3	\$ 650,000					
TRUCK										
#86A VOLVO A40D 70093	2005	LP		6		\$ 460,000				
#86B Volvo A40D 11406	2004	LP	\$ 368,900	6		\$ 460,000				
#86C Volvo A40D 70318	2007	LP	\$ 424,000	6		\$ 460,000				
WATER WAGON										
#88 CATD350E (2000) SN 2XW00301	2002	LP	\$ 286,000	6	\$ 500,000					
GRADER										
#90 Cat Ser 14H7WJ00311	1996	LP	\$ 225,426	10						\$ 275,000

City of Riverview
Capital Equipment Replacement Program
Riverview Land Preserve

5 YEAR PLAN \$5,000 MINIMUM REPLACEMENT PLAN

Description	Year Purchased	Dept Assigned To	Original Purchase Price	Service Life in Years	Fiscal Year 2015/16	Fiscal Year 2016/17	Fiscal Year 2017/18	Fiscal Year 2018/19	Fiscal Year 2019/20	Fiscal Year 2020/21 & Beyond
LOADER										
#85 980G Loader #AWH02334	2004	LP	\$ 287,000	8		\$ 320,000				
EXCAVATORS -										
#84A Link Belt 350	2011	LP	\$ 300,000	8						\$ 300,000
#84 Volvo EC330 SN#80104	2006	LP	\$ 243,900	8	\$ 310,000					
SWEEPER										
#89 Sweeper Tymco,	2002	LP	\$ 115,000	10						\$ 115,000
TRACTORS -										
#92 John Deere 615	2013	LP		9						
Batwing Mower Attach.for #92	2003	LP	\$ 8,877	10						\$ 9,000
#94A New Holland Tractor Mower	2005	LP		8						
Batwing		LP								
Misc. Equip.										
#91 Fork Lift, Clark	1998	LP	\$ 13,000	8						\$ 13,000
Pump 6" Trailer Mtd. Ser.#974201	1991	LP	\$ 16,205	5						
#95 Kubota Utility Vehicle	2005	LP								
Total					\$ 2,310,000	\$ 1,785,000	\$ -	\$ -	\$ 750,000	\$ 1,532,000

City of Riverview
Capital Equipment Replacement Program
Riverview Highlands Golf Course

5 YEAR PLAN \$5,000 MINIMUM REPLACEMENT PLAN

Description	Year Purchased	Dept Assigned To	Original Purchase Price	Service Life in Years	Fiscal Year 2015/16	Fiscal Year 2016/17	Fiscal Year 2017/18	Fiscal Year 2018/19	Fiscal Year 2019/20	Fiscal Year 2020/21 & Beyond
VEHICLES										
#70 - Ford F-350 2004	2004	G.C.	\$ 22,959	5						
#72 - Dump Ford F350 1 Ton	2002	G.C.	\$ 39,750	10			\$ 45,000			
#75 - Backhoe Ford 555	1994	G.C.	\$ 32,189	20			\$ 40,000			
Maint. Vehicle John Deere	2006	G.C.	\$ 4,959	6			\$ 6,000			
Maint. Vehicle John Deere 4x2	2008	G.C.	\$ 5,290	6			\$ 6,000			
Maint. Vehicle John Deere gator	2013	G.C.	\$ 6,842	6					\$ 8,000	
Food Cart Vehicle (Club Car)	2012	G.C.	\$ 13,500	5				\$ 15,000		
Food Cart Vehicle (Yamaha)	2013	G.C.	\$ 10,527	5				\$ 15,000		
Maint. Vehicle Club Car #2	2006	G.C.	\$ 3,400	12			\$ 4,000			
Maint. Vehicle Club Car #40	2006	G.C.	\$ 3,400	12			\$ 4,000			
Maint. Vehicle Club Car #48	2006	G.C.	\$ 3,400	12			\$ 4,000			
TRACTORS -										
Tractor John Deere 850	1989	G.C.	\$ 6,900	20			\$ 15,000			
Tractor Ford 1720	1990	G.C.	\$ 7,700	20			\$ 15,000			
Tractor Ford 1520	1991	G.C.	\$ 8,900	20			\$ 15,000			
Tractor Ford 3930 W/Plow/Cab	1995	G.C.	\$ 21,769	20			\$ 30,000			
Tractor Ford 19204x4Ser 2335	1990	G.C.	\$ 11,452	20			\$ 20,000			

City of Riverview
Capital Equipment Replacement Program
Riverview Highlands Golf Course

5 YEAR PLAN \$5,000 MINIMUM REPLACEMENT PLAN

Description	Year Purchased	Dept Assigned To	Original Purchase Price	Service Life in Years	Fiscal Year 2015/16	Fiscal Year 2016/17	Fiscal Year 2017/18	Fiscal Year 2018/19	Fiscal Year 2019/20	Fiscal Year 2020/21 & Beyond
MOWERS -										
Mower, Greens Triplex Toro	2009	G.C.	\$ 20,000	8			\$ 24,000			
Mower, Greens Triplex Toro	2009	G.C.	\$ 20,000	8			\$ 24,000			
Mower, Greens Triplex Toro	2009	G.C.	\$ 20,000	8			\$ 24,000			
Mower, Greens Triplex Toro	2001	G.C.	\$ 14,000	5		\$ 24,000				
Mower, Fairway J. Deere 7500	2011	G.C.	\$ 35,605	8					\$ 42,000	
Mower, Fairway J. Deere 7500	2011	G.C.	\$ 35,605	8					\$ 42,000	
Toro 3500D Greensmaster	2009	G.C.	\$ 29,000	8			\$ 32,000			
Toro 3500 Greensmaster	2015	G.C.	Bid	8						\$ 32,000
Mower, Tees - Toro 3150	2011	G.C.	\$ 24,618	8					\$ 30,000	
Mower, Tees - Toro 3150	2011	G.C.	\$ 24,618	8					\$ 30,000	
Mower, Rotary J. Deere 1435		G.C.								\$ 10,000
Mower, Rotary J. Deere F935		G.C.								\$ 10,000
Mower, Exmark Lazer Z		G.C.								\$ 10,000
Snow Brush Attachment	2014	G.C.	\$ 4,325	8						\$ 6,000
Mower, Rotary Woods PB	2003	G.C.	\$ 7,200	6			\$ 9,000			
Mower, Rotary Land Pride PB	1996	G.C.	\$ 7,000	6			\$ 9,000			
SPRAYERS -										
Sprayer, Chemical FMC	1987	G.C.	\$ 3,300	20						\$ 6,000
Sprayer, Chemical FMC	1987	G.C.	\$ 3,300	20						\$ 6,000
Sprayer, Toro Multipro 1250	2008	G.C.	\$ 23,008	8			\$ 28,000			
Sprayer, Chemical Mi Chief	2002	G.C.	\$ 6,790	12			\$ 15,000			

City of Riverview
Capital Equipment Replacement Program
Riverview Highlands Golf Course

5 YEAR PLAN \$5,000 MINIMUM REPLACEMENT PLAN

Description	Year Purchased	Dept Assigned To	Original Purchase Price	Service Life in Years	Fiscal Year 2015/16	Fiscal Year 2016/17	Fiscal Year 2017/18	Fiscal Year 2018/19	Fiscal Year 2019/20	Fiscal Year 2020/21 & Beyond
AERATORS -										
Aerator, Greens Toro	1988	G.C.	\$ 8,400	8			\$ 12,000			
Aerator, Vertidrain -7007H	2007	G.C.	\$ 16,500	6			\$ 18,000			
Deep Tine Soil Reliever (NB)	1997	G.C.	\$ 17,500	8			\$ 20,000			
Turf Sweepster - V62	2005	G.C.	\$ 14,000	7	\$ 22,000					
Trencher , Ditch Witch	1984	G.C.	\$ 7,245	8						\$ 16,000
Trap Rake, John Deere 1200A	2011	G.C.	\$ 8,965	5		\$ 10,000				
Fertilizer Spreader, Lely	2008	G.C.	\$ 3,565	8						\$ 4,500
Top dresser , Terra Topper	1998	G.C.	\$ 8,995	5			\$ 11,000			
Leaf/Debris Blower, Agrimetel #1	2010	G.C.	\$ 5,590	6			\$ 10,000			
Leaf/Debris Blower, Agrimetel #2	2013	G.C.	\$ 9,867	6						\$ 11,000
Mulcher, Straw	1983									\$ 20,000
Total Golf Course					\$ 22,000	\$ 34,000	\$ 440,000	\$ 30,000	\$ 152,000	\$ 131,500

City of Riverview
Capital Equipment Replacement Program
Riverview Highlands Golf Practice Facility

5 YEAR PLAN \$5,000 MINIMUM REPLACEMENT PLAN

Description	Year Purchased	Dept Assigned To	Original Purchase Price	Service Life in Years	Fiscal Year 2015/16	Fiscal Year 2016/17	Fiscal Year 2017/18	Fiscal Year 2018/19	Fiscal Year 2019/20	Fiscal Year 2020/21 & Beyond
TRACTORS -										
Tractor John Deere 5310 4x4	1999	GPF	\$ 21,500	20						\$ 25,000
MOWERS -										
Mower, Greens Triplex (Toro)	1999	GPF	\$ 13,000	6	\$ 10,000					
Mower, Rotary Landpride AFM4211	2011	GPF	\$ 11,122	6						\$ 13,000
EQUIPMENT										
Ball Picker Veh.(John Deere 2520)	2013	GPF	\$ 15,000	6						\$ 17,000
Ball Picker (Standard-5 gang)	2014	GPF		5						
Ball Picker (Standard-5 gang)	2006	GPF	\$ 3,100	5			\$ 4,300			
Golfball Washer System	2000	GPF	\$ 3,550	5			\$ 5,000			
Ball Dispenser	2000	GPF	\$ 3,250	5						\$ 5,000
Ball Dispenser	2000	GPF	\$ 3,250	5						\$ 5,000
Seeder Landpride	1999	GPF	\$ 3,000	10						\$ 4,000
Bunker Rake	2015	GPF			\$ 10,000					
Total Golf Practice Facility					\$ 20,000	\$ -	\$ 9,300	\$ -	\$ -	\$ 69,000

APPENDIX C

RETIREMENT SYSTEM

City of Riverview
City Retirement System
Fiscal Year Ending June 30, 2016
Summary of Estimated Revenues and Expenses

Estimated beginning fund balance - July 1, 2015	\$	28,260,000
<u>Revenues</u>		
Employer Contributions	\$	1,400,000
Employee Contributions		180,000
Investment Income		<u>1,800,000</u>
Total Revenue	\$	<u>3,380,000</u>
<u>Expenditures</u>		
Pension Benefits		2,100,000
Refunds of Contributions		-
Investment Expense		<u>140,000</u>
Total Expenditures	\$	<u>2,240,000</u>
Estimated ending fund balance - June 30, 2016	\$	<u><u>29,400,000</u></u>

Note:

This summary of revenues and expenses is for informational purposes only. Revenues and expenditures of this fund are part of the audited presented financial statements of the City of Riverview, Michigan.

APPENDIX D

DEBT SCHEDULE

City of Riverview
Schedule of Bond Indebtedness
For Fiscal Year Ending June 30, 2016

	FY 2015/16		FY 2016/17		FY 2017/18		FY 2018/19		FY 2019/20		Beyond 5 Years	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
<u>Governmental Bonds:</u>												
Building Authority Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Street Repair Bonds	-	-	-	-	-	-	-	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Capital Leasing:</u>												
JP Morgan Chase:												
Landfill Compactor	\$ 119,039	\$ 827	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Landfill Compactor & Bulldozer)	-	-	-	-	-	-	-	-	-	-	-	-
Landfill Bulldozer	-	-	-	-	-	-	-	-	-	-	-	-
Wells Fargo (Golf Carts)	93,731	1,897	-	-	-	-	-	-	-	-	-	-
	\$ 212,770	\$ 2,724	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Business Type Bonds:</u>												
Gen Ob. Limited Sewer Rehab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gen Ob. Refunding Bonds	-	-	-	-	-	-	-	-	-	-	-	-
Downriver Sewage Series A	-	-	-	-	-	-	-	-	-	-	-	-
Downriver Sewage Series B	49,791	8,051	52,362	5,499	54,933	2,815	-	-	-	-	-	-
SRF Sewer Judgement Levy	821,879	79,218	826,255	60,516	668,624	41,710	577,787	26,445	565,721	13,221	10,457	261
Downriver Sewage 2007B	60,784	52,319	63,936	49,441	66,637	46,416	69,789	43,006	73,391	39,426	738,410	159,688
Downriver Sewage 2007D	8,325	6,494	8,775	6,053	9,450	5,579	9,675	5,201	10,125	4,802	98,550	20,966
Downriver Sewage 5217-01	10,125	2,101	10,350	1,934	10,575	1,764	10,800	1,590	11,025	1,413	81,450	4,717
Downriver Sewage 5217-02	8,325	3,759	8,550	3,548	9,000	2,879	9,225	3,101	9,450	2,868	109,984	14,416
Downriver Sewage 5217-03	20,475	9,731	21,150	9,210	21,600	8,676	22,275	8,128	22,950	7,562	261,225	41,026
Downriver Sewage 5217-04	24,075	10,823	24,750	11,121	25,425	9,602	26,100	8,966	26,550	8,314	306,000	43,649
Downriver Sewage 5217-05	8,775	3,651	9,000	3,431	9,225	3,206	9,450	2,976	9,675	2,739	99,900	12,876
Downriver Sewage 5217-15	26,100	10,394	26,775	9,741	27,450	9,072	28,125	8,386	28,800	7,683	448,200	34,381
Solid Complex Ren 5419-01	22,050	5,725	22,500	5,279	22,950	4,825	23,400	4,361	23,850	3,889	423,225	13,114
	\$ 1,060,704	\$ 192,266	\$ 1,074,404	\$ 165,773	\$ 925,870	\$ 136,544	\$ 786,626	\$ 112,160	\$ 781,537	\$ 91,917	\$ 2,577,401	\$ 345,094
Grand Totals	\$ 1,273,474	\$ 194,991	\$ 1,074,404	\$ 165,773	\$ 925,870	\$ 136,544	\$ 786,626	\$ 112,160	\$ 781,537	\$ 91,917	\$ 2,577,401	\$ 345,094

APPENDIX E

SHARED SERVICES

City of Riverview
Shared Services Summary

<i>Regional Initiative</i>	<i>Description</i>	<i>Communities / Others Involved</i>	<i>Estimated Savings</i>
Police & Fire			
Downriver Mutual Aid (DMA)	1969 - Several Downriver communities banded together and formed what is now called the Downriver Mutual Aid (DMA) and consists of 20 communities. Its purpose is to have the ability to quickly amass a large number of Police Officers or Firemen to assist communities that find themselves in emergency situations and not enough manpower to handle them. There is a written agreement in place that automatically allows responding communities to become agents of the requesting City immediately upon radio transmissions or through the LEIN system.	18 Downriver Communities	Undeterminable
Police			
DRMA Police	Downriver Mutual Aid is an agreement to provide police assistance to one another in case of emergencies at various times	18 Downriver Communities, Wayne County Metro Airport, MSP 25	Undeterminable
Downriver SWAT and Dive Team	Downriver SWAT and Dive Team	18 Downriver Communities	Undeterminable
Downriver Major Crimes Task Force	Downriver Major Crimes Task Force	18 Downriver Communities, MSP	Undeterminable
Downriver Major /Fatal Accident Investigation team	Downriver Major /Fatal Accident Investigation team	18 Downriver Communities, MSP	Undeterminable
Downriver Hostage Negotiations Team	Downriver Hostage Negotiations Team	18 Downriver Communities	Undeterminable
Fire			
DRMA Fire	Downriver Mutual Aid (DRMA) is an agreement to provide fire assistance to one another in case of emergencies at various times	18 Downriver Communities	Undeterminable
HazMat Team	Downriver Hazmat Team	18 Downriver Communities	Undeterminable
Arson Task Force	Downriver Arson Task Force	18 Downriver Communities	Undeterminable
Public Works			
Mutual Aid	DPW Mutual Aid for manpower and equipment during emergency	18 Downriver Communities	Undeterminable
DCC cooperative bids	DCC communities bid for fuel, signs, cold patch, water main parts, salt, joint and crack sealing, etc.	18 Downriver Communities	Varies based on product purchased

Downriver Municipalities Solid Waste Disposal Services	1990 - 14 Downriver communities entered into one contract with the Riverview Land Preserve to secure volume discounts on the tipping fees.	Allen Park, Ecorse, Flat Rock, Gibraltar, Lincoln Park, Melvindale, River Rouge, Rockwood, Southgate, Taylor, Trenton, Woodhaven, Wyandotte, and Grosse Ile Township	\$125,000/year
Alliance of Downriver Watersheds	Jointly with 23 communities - apply for various grants, maintain compliance with MDEQ on NPDES permit	23 communities	Undeterminable
Household Hazardous Waste Collection	Collection of Household Hazardous Waste at various locations throughout Wayne County	Wayne County	Undeterminable
E Waste Recycling	Collection of Electronic Waste at various locations throughout Wayne County	Wayne County	Undeterminable

General Government

Downriver Community Conference	1977 - Downriver communities formed the Downriver Community Conference (DCC) and now consists of 20 communities governed by their Mayors and Supervisors. The DCC provides many services, problem resolutions and grant opportunities that are shared by all the communities.	20 Communities	Undeterminable
Downriver Area Brownfield Consortium	1995 - The Downriver Area Brownfield Consortium (DABC) became another consolidation venture of the DCC that allows communities to pool grant funds and take on larger remediation projects that may not have been feasible by the community alone.		Undeterminable
Downriver Film Initiative	2010 - DCC communities formed the Downriver Film Initiative to create a uniform set of ordinances to enable production companies to have seamless access to the communities		Undeterminable
CWW Salary Survey	For 25 years, the Conference of Western Wayne (CWW) has been compiling salary data from the communities and preparing a Salary Survey.	DCC and CWW Communities	Undeterminable
Bids	Utilize Mi-Deal state bids for major purchases	State of Michigan	Varies based on product purchased
The Library Network (TLN)	The Library Network (TLN) is a library cooperative serving 65 libraries in SE Michigan. Services provided include daily book delivery of inter-loaned materials and a shared automation system that includes an integrated catalog and lending system.	65 Libraries in SE Michigan	
MML Liability Insurance Pool / Michigan Municipal Risk Management Authority	Many communities a members of the MML Liability Insurance Pool / Michigan Municipal Risk Management Authority to save money through a pooled insurance system.		
MML Workers Compensation Pool	Many communities a members of the MML Workers Compensation Pool to save money through a pooled insurance system.		

Local Initiative	Description	Communities / Others Involved	Estimated Savings
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Police

27th District Court	Combining of 27th District Court with Wyandotte	City of Riverview City of Wyandotte	Approx \$75,000 annually
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SINC Police	1999 - The communities of the 33rd District Court formed an alliance called the Shared Information Network Consortium (SINC). This organization agreed to purchase and operate one central computer system for the surrounding police departments. SINC does bulk purchase of computer software and hardware, shared record management system, shared correction management system, and computer aided dispatch systems, global positioning mapping, 911 call population, traffic ticketing software, shared court management information systems	Flat Rock, Gibraltar, Riverview, Rockwood, Trenton, Woodhaven, Brownstown Township, Grosse Ile Township	Savings in SSMA, acquisition of equipment is undeterminable
Combined Dispatch Center & Jail Lockup	Riverview and Trenton will soon be implementing the combined dispatch center and jail lockup project. This project was started in 2012, and will be housed in the City of Trenton. An EVIP grant was obtained and will pay for the majority of the construction and improvement costs.	City of Riverview City of Trenton	TBD

Fire

Aerial Fire Truck	Agreement with City of Trenton for Trenton to provide service of Trenton's aerial fire truck. Trenton receives access to Riverview's cell tower, and service of Riverview's foam fire truck.	Trenton	Undeterminable
Ambulance Services	Ambulance service agreement	Trenton/Wyandotte	Undeterminable

Public Works

Equipment sharing	Share equipment with school, backhoe, chipper, snowmachine, etc.	Riverview Schools	?
Scrap Tire Collection	Collection of scrap tires at City of Trenton	Gibraltar, Trenton, Riverview, Rockwood, Grosse Ile Township	Undeterminable
Sharing parts	Both borrow and lend parts to neighboring Cities	Trenton, Grosse Ile, Southgate, Wyandotte, Melvindale	Undeterminable
Joint Bidding	For communities that use the same City Engineer, we have prepared joint bids or authorized the bids received to be extended to the other community.	Flat Rock, Gibraltar, Melvindale, Riverview, Rockwood, Grosse Ile Township	\$2,000 to \$4,000 per bid
Taylor Act 179	Sharing of Animal Shelter and Landfill Services	Taylor	\$50,000/yr
Community Household Hazardous Waste Collection	Semi-annual collection of HH Haz Waste at Land Preserve	Taylor, Trenton, Grosse Ile, Wyandotte, Woodhaven, FR, Rockwood	\$35,000/yr
E Waste Recycling	Collection site for Wayne County E waste recycling event	Wayne County	\$10,000/yr
Downriver Municipalities Annual Rate Freeze	Annual Disposal Rate Increase freeze due to poor economy	14 Downriver Communities	\$125,000/yr
Sewer cleaning	Clean sanitary and storm sewers annually and if plug occurs	Riverview Schools	?
Salt and Fuel	Bid salt and fuel in larger quantities, store and sell to school	Riverview Schools	\$ 2,000
NPDES permit	The City has allowed the school to be nested within our permit saving the school money	Riverview Schools	\$ 5,000

Sewer Authority	Jointly share sewer plant with 13 Downriver communities	13 Downriver comm.	?
Downriver Utility Wastewater Authority	Authority formed of 12 downriver communities that oversee the Wyandotte Wastewater Treatment Plant	12 Downriver communities	Unknown

General Government

Publishing Legal Notices	Combines election legal notices with Downriver cities on larger elections	Gibraltar, Riverview, Rockwood, Trenton, Woodhaven, Brownstown Township	\$220/election
Elections	Use of Trenton precinct for regular and special school elections	Trenton	Unknown
Elections	Share tabulator and related voting equipment	Trenton	Unknown
Elections	Combined Precincts	Riverview Schools	\$1200/election
Bids	Utilize MITN for bidding purchases	None	Unknown
Bids	Utilize state bids for major purchases such as laserfisher, postage machine, etc.	State of Michigan	Unknown
Mileage	Carpool to clerk meetings & training	Trenton, Woodhaven	\$100/year
Records Retention	Mobile scanning unit for departmental document imaging in house vs. outsourcing.	None	Unknown
Michigan Inter-Governmental Trade Network (MITN)	Organization of municipalities and school districts that do co-operative bidding and extendable bids to obtain lower prices through quantity. Also provides a broader contractor base.	Various	Unknown
Combined Assessing	Study being discussed with combining assessing functions amongst Downriver communities and creating a centralized assessing department.	City of Riverview City of Southgate City of Wyandotte	\$20,000 per year

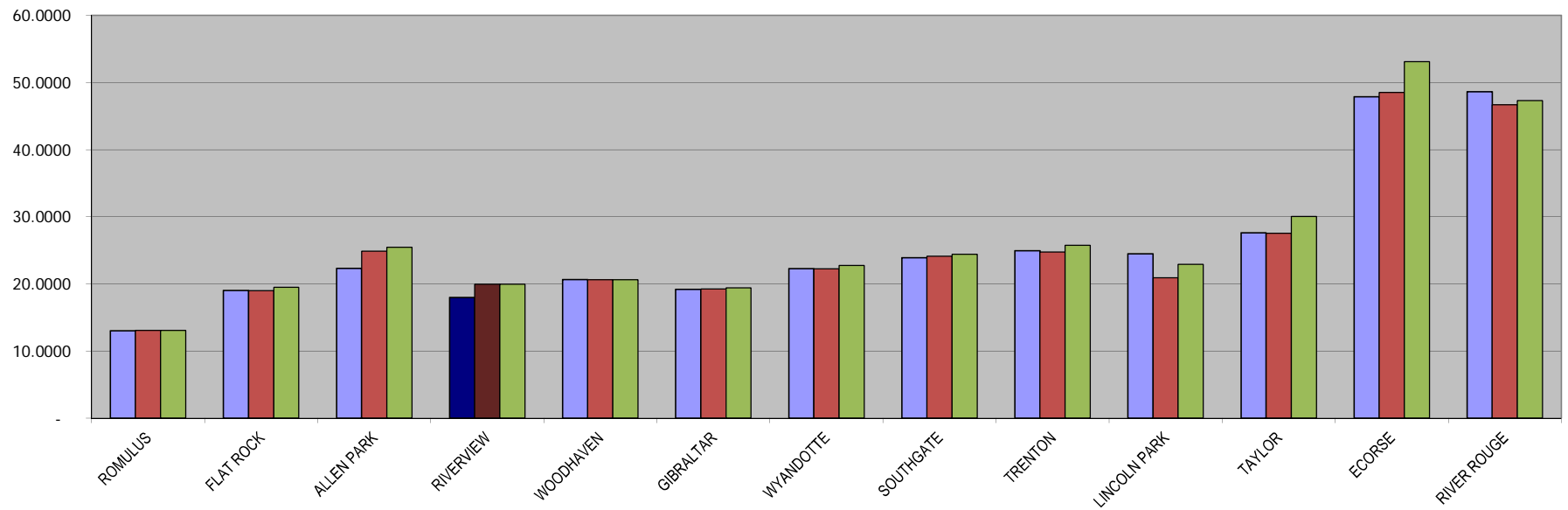
Recreation

Shared Pool and Golf	City of Riverview Residents can use the Trenton Swim Pool at resident rates and Trenton Residents can use the Riverview golf Course at resident rates	City of Riverview, City of Trenton	\$35,000 per year. Not maintaining and running a pool
Shared Hockey	Riverview residents can play hockey in Wyandotte and Trenton's house program as residents. Wyandotte seniors may use the Riverview Golf course as residents.	City of Riverview, City of Trenton, City of Wyandotte	Undetermined, Riverview does not have to build and maintain an Ice Hockey Facility
Shared Ball Diamonds	The Riverview Schools and Riverview Recreation Department share the use of ball diamonds. This cuts down on the need to build new facilities.	City of Riverview, Riverview Schools	\$5,000 - \$10,000 per year
Shared Gyms and Pools	The Recreation Department and Riverview Schools share gyms and pools for each others programs. This cuts down on the need to build new facilities.	City of Riverview, Riverview Schools	\$5,000 - \$10,000 per year
Riverview Community Schools	Sharing of equipment with the Riverview Schools (Aerators for the Football Field, Spraying of weeds in Ballfields, Turf Vacuum for Ballfields, Golf Cart for Football Team, Golf Carts for Homecoming Ceremony, Fertilizer Spreader for Football Field)		N/A
City of Wyandotte	Wyandotte senior golfers pay our resident senior rates at the golf course in return for Riverview residents paying lower rates for use of the Wyandotte Ice Rink	Wyandotte	N/A
City of Trenton	Trenton residents pay the same rates as Riverview residents at the golf course in return for resident rates at the Trenton Pool	Trenton	N/A

APPENDIX F

SUPPLEMENTAL INFORMATION

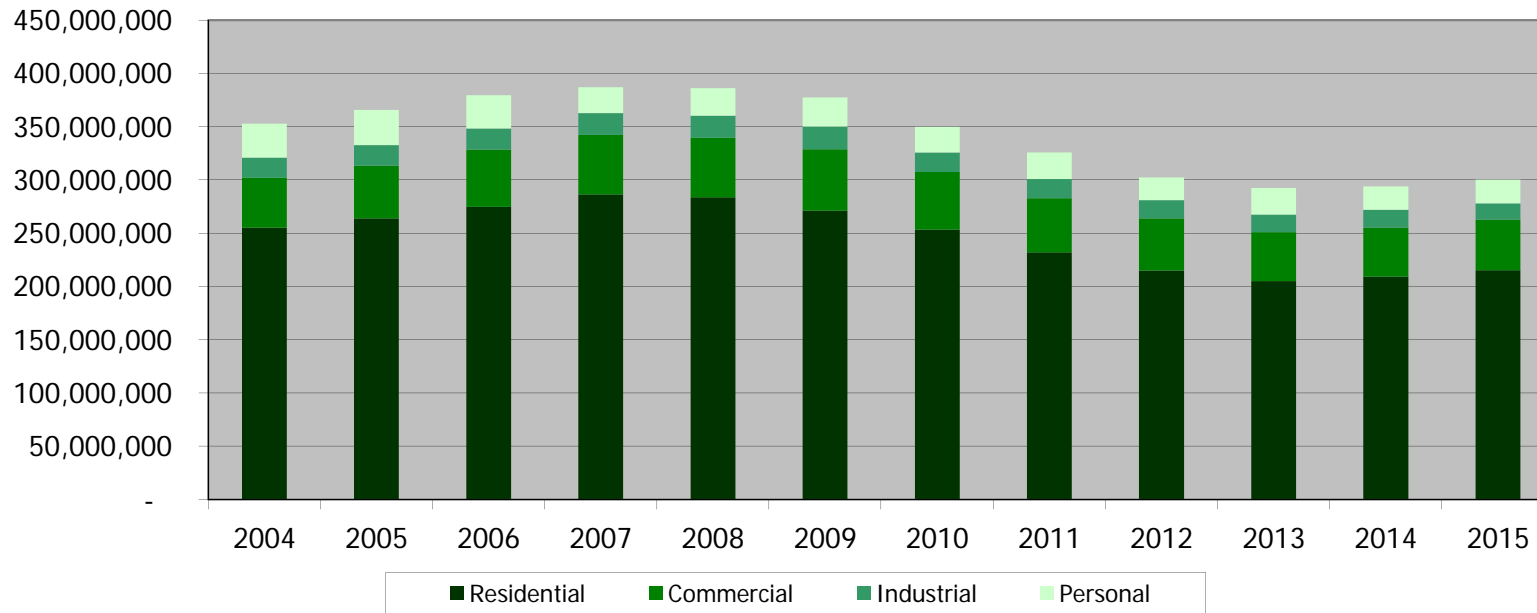
City Millage Rates, by Community



	ROMULUS	FLAT ROCK	ALLEN PARK	RIVERVIEW	WOODHAVEN	GIBRALTAR	WYANDOTTE	SOUTHGATE	TRENTON	LINCOLN PARK	TAYLOR	ECORSE	RIVER ROUGE
2012	12.9975	18.9997	22.2900	17.9600	20.6300	19.1800	22.2500	23.9069	24.9160	24.4816	27.5864	47.8833	48.6161
2013	13.0780	18.9997	24.8600	19.9600	20.6300	19.2200	22.2500	24.1200	24.7500	20.9200	27.5400	48.5300	46.6900
2014	13.0780	19.4997	25.4510	19.9600	20.6300	19.4000	22.7500	24.3936	25.7506	22.9218	30.0516	53.1063	47.3082
Change	-	0.5000	0.5910	-	-	0.1800	0.5000	0.2736	1.0006	2.0018	2.5116	4.5763	0.6182

Note: Millage rates taken from Wayne County Apportionment Reports

Taxable Value by Class



Year	Residential	Commercial	Industrial	Personal	Total	Change
2004	255,400,181	46,880,731	18,880,985	31,858,809	353,020,706	3.44%
2005	264,012,835	49,529,923	19,201,961	32,996,989	365,741,708	3.60%
2006	274,741,457	53,826,283	19,876,520	31,215,661	379,659,921	3.81%
2007	286,638,332	55,707,531	20,573,356	24,223,718	387,142,937	1.97%
2008	283,849,520	56,037,958	20,688,533	25,672,815	386,248,826	-0.23%
2009	271,367,271	57,441,752	21,371,645	27,496,572	377,677,240	-2.22%
2010	253,447,612	54,282,806	18,328,816	23,848,622	349,907,856	-7.35%
2011	232,164,114	50,751,710	18,079,765	24,792,375	325,787,964	-6.89%
2012	214,980,568	48,989,986	17,189,257	21,286,955	302,446,766	-7.16%
2013	205,128,676	46,002,423	16,644,038	24,682,600	292,457,737	-3.30%
2014	209,216,281	46,232,824	16,661,562	21,883,200	293,993,867	0.53%
2015	215,478,288	47,220,197	15,452,724	22,195,700	300,346,909	2.16%

Source: Wayne County Equalization Reports

Taxable Value is the value used to calculate property tax revenue. By Michigan statute, the taxable value is to be calculated based on the prior year's taxable value. A property's taxable value for a given year is equal to last year's taxable value times the change in the Consumers Price Index or five (5) percent, whichever is less.

City of Riverview
Full-Time Employees

Department	Fiscal Year 2015/16	Fiscal Year 2014/15	Fiscal Year 2013/14	Fiscal Year 2012/13	Fiscal Year 2011/12	Fiscal Year 2010/11
City Council	-	-	-	-	-	-
City Manager	2.00	2.00	2.00	2.00	2.00	2.00
Purchasing / Assessing	0.25	0.25	0.50	0.50	0.50	1.25
City Clerk	2.00	2.00	2.00	2.00	2.00	3.00
Finance / Treasury	3.75	3.75	3.50	4.50	4.50	5.25
Human Resources	1.00	1.00	1.00	1.00	1.00	1.00
Police	25.50	26.50	26.50	26.50	26.50	27.00
Fire	0.50	0.50	0.50	0.50	0.50	1.00
Public Works	4.50	4.50	4.50	4.50	4.50	5.50
Building Maintenance	1.00	1.00	1.00	1.00	1.00	1.00
Motor Vehicles	1.00	1.00	1.00	1.00	1.00	1.00
Parks Maintenance	-	-	-	-	-	-
Community Development	-	-	-	-	-	-
Building & Engineering	-	-	-	-	-	-
Recreation	2.00	2.00	2.00	2.00	2.00	2.00
Information Technology	0.67	0.67	0.67	0.67	0.67	0.67
Cable	0.33	0.33	0.33	0.33	0.33	1.33
Library	1.00	1.00	1.00	1.00	1.00	1.00
Golf Course	3.00	3.00	3.00	3.00	3.00	3.00
Golf Practice	-	-	-	-	-	-
Water Dept	4.25	3.25	3.25	3.25	4.25	4.00
Sewer Dept	3.25	4.25	4.25	4.25	3.25	3.00
Land Preserve	7.00	7.00	7.00	7.00	10.00	10.00
Total	63.00	64.00	64.00	65.00	68.00	73.00

Notes:

Schedule reflects only permanent positions (seasonal & temporary are excluded)

City of Riverview

Glossary of Budget Terms

Accrual Accounting – A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred, regardless of the timing of related cash flows.

Appropriation – Legal authorization granted by the City to spend money for specific purposes.

Balanced Budget – When revenues plus appropriated fund balances equal or exceed expenses within an operating fund.

Budget – A plan of financial activity for a specific period of time indicating all planned revenues and expenditures for the period. It is adopted by the City prior to the beginning of the fiscal year and can be amended.

Budget Message - Letter written by the City Manager summarizing the operating budget of the City of Riverview.

Budget Amendment – Request for an increase or decrease in an existing budget services levels.

Capital Equipment Plan - A plan for capital expenditures and the sources of revenues to finance the purchase of vehicles and other rolling stock. This plan also highlights the expenditure and source of revenue by year over a fixed number of years. Capital equipment includes cars, trucks and any other rolling stock with a value of \$5,000 or more.

Capital Expenditure – The purchase of tangible real and personal property that is expected to have a useful life of more than one year and has a value of \$500 or more.

Capital Improvement Plan – A plan for capital expenditures and the sources of revenues to finance the capital expenditure. This plan also highlights the expenditure and source of revenue by year over a fixed number of years. Capital improvements include park improvements, water and sewer infrastructure, transportation infrastructure, rehabilitation and construction of City assets including buildings along with the purchase of land.

Capital Outlay – Expenditures for the acquisition of capital assets.

CDBG – The Community Development Block Grant is a federal program for the development of housing and community projects. Funds are awarded to eligible communities on an annual basis.

City Charter – Legal authority approved by the voters of the City of Riverview under the State of Michigan constitution establishing the government organization.

Contractual Services – Fees paid to outside individuals who provide advice or services.

Debt Service – Actual cost of interest and principal based upon a predetermined payment schedule for bond maturities as well as installment purchase agreements.

Debt Service Fund – City Operating fund utilized to record the accumulation of resources for the payment of long-term debt of the City.

Deficit – When expenditures exceed revenues and fund balance reserve amounts.

Department – An organizational unit comprised of divisions or programs managing an operation or group of operations.

Designated Fund Balance – The portion of the fund balance of an operating fund that the City Council has designated for a specific type of expenditure or program.

Employee Fringe Benefits – The cost to the City for contributions to employee retirement, social security, health, life and disability insurance and workers' compensation programs.

Enterprise Funds – Those operating funds established to account for the operation and maintenance of facilities and services which are predominantly self supporting by user charges.

Expenditure - The cost of goods delivered or services rendered, whether paid or unpaid. Where accounts are kept on the accrual or modified accrual basis of accounting, costs are recorded when goods are received or services rendered.

Fair Market Value - The value of a piece of real estate in the open market. This value is used to determine the State Equalized Value of property for taxing purposes.

Fees – A charge to cover the cost of services such as inspection fees, zoning fees, permit fees.

Fiscal Year – A twelve month period of time to which the budget applies. For the City of Riverview, Michigan this period is from July 1, through June 30.

Fixed Asset – Tangible property of long term character including buildings, land, equipment and furniture with a value of \$1,000 or more.

Full Time Equivalent (FTE) – One or more employee positions totaling one full year of service or approximately 2080 hours per year.

Fund – A independent fiscal and accounting entity with a self balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities/attaining certain objectives in accordance with rules and regulations.

Fund Accounting – The City uses Fund Accounting to report on financial position and operations. It is designed to demonstrate legal compliance and to separate transactions for specific government functions.

Fund Balance – A reserve amount within a specific City operating fund made up of a beginning balance (including zero) plus the net of expenditures and revenues.

Funding Source – An individual, business, governmental unit or other entity that provides revenues, resources, or other assets to be utilized by the City of Riverview for operations.

GAAP – Generally Accepted Accounting Principals – The conventions, rules and procedures for accepted accounting practices.

GASB – Governmental Accounting Standards Board – The Board that sets financial reporting standards for state and local governments across the United States.

General Fund – The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use.

General Obligation Bond – A bond whose repayment is guaranteed by pledging all the assets and revenues of the governmental agency.

City of Riverview

Glossary of Budget Terms

Headlee Amendment – Statute which places an upper limit on the total amount of property taxes collected in a fiscal year. This limit can only be raised through the vote of the electorate.

Interfund Transfers – Monies appropriated from one fund to another

Modified Accrual Basis of Accounting – A basis of accounting in which revenues are recognized when they become both measurable and available.. Available means collectible within the current period no later than 60 days after fiscal year end. Expenditures are recognized when the liability is incurred, except for debt payments which are recognized when they are due.

Objectives– Identifies the desired results of the activities of a program.

Operating Budget – A programmatic, financial, and organizational plan of the City that furthers the objectives of the Mayor, City Council and City Manager through the departments of the City

Other Expenditures – Expenditures that do not fall into the category of supplies, materials, maintenance, contractual services or debt.

Repairs and Maintenance – Accounting classification that accounts for repairs and maintenance of equipment, buildings, and infrastructure repair in a fiscal year.

Personal Services – Expenditure heading that classifies salaries and fringe benefits paid to City employees.

Program Revenues – Revenues received by a department as a result of the services or operations of that department (Such as user fees), which are used to finance the related services or programs. Program revenue is not discretionary (general purpose) revenue.

Proprietary Funds – Funds that focus on the determination of operating income, changes in net assets, financial position, and cash flows.

Proposal A – Limits the increase on individuals property tax value to the inflation rate or 5% whichever is lower. When the real property is sold, the taxable value becomes the State Equalized value also.

Reserved Fund Balance – The portion of Fund Balance within any fund type that has been legally restricted by covenant, City Council, or State law for a specific purpose.

Revenues – Amounts estimated to be available for appropriation during the fiscal year other than inter-fund transfers and debt issue proceeds.

Special Revenue Funds - Used to account for revenues from specific taxes or other earmarked sources. They are designated by law for a specific purpose.

State Equalized Value – The assessed value multiplied by a factor as determined by the State Tax Commission to ensure an assessment level of 50% of market value.

State Shared Revenue - A portion of the 6% sales taxes returned to the City based on various formulas.

Tax Levy – Amount of tax dollars raised by the imposition of the tax rate on the Taxable value of a parcel of real or personal property.

Tax Rate – The amount of tax levied for each \$1,000 of assessed valuation.

Taxable Value – The property value the property tax rate is applied to determine property taxes on a parcel of land and building. It is determined by multiplying the prior years' taxable value by the current years' cost of living index plus or minus property additions and deletions.

Unreserved Fund Balance – The portion of Fund Balance that is not legally restricted for a specific purpose.

Year-End – This term means as of June 30 (end of the fiscal year).