



Fiscal Year 2012-2013 Budget

Village of Dexter Michigan

Village of Dexter

Shawn Keough
President

Ray Tell
President Pro-Tem

Jim Carson
Trustee

Paul Cousins
Trustee

Donna Fisher
Trustee

Joe Semifero
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Carol Jones
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Courtney Nicholls
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Treasurer/Finance Director

Allison Bishop
Community Development Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

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**Village of Dexter
Michigan**

For the Fiscal Year Beginning

July 1, 2011

Linda C. Danson Jeffrey R. Egan

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Dexter, Michigan, for the Annual Budget beginning July 1, 2011.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

RESOLUTION #2012-20

**RESOLUTION OF ADOPTION
FISCAL YEAR 2012-2013 BUDGET**

**Village of Dexter
County of Washtenaw
State of Michigan**

Minutes of a regular meeting of the Village Council of the Village of Dexter, County of Washtenaw, State of Michigan, held on the 25th day of June, 2012, Eastern Time.

PRESENT: Members: Tell, Carson, Cousins, Smith, Semifero, Keough

ABSENT: Members: Fisher

The following preamble and resolution were offered by Member Carson and supported by Member Smith

WHEREAS, a detailed revenue and expenditure plan has been presented in accordance with all applicable Village, State, and Federal statutes, and

WHEREAS, a public hearing was held on June 11, 2012 on the proposed budget,

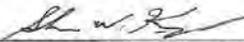
NOW, THEREFORE, BE IT RESOLVED that the attached budget for July 1, 2012 through June 30, 2013 is hereby adopted and made a part of this resolution.

AYES: Carson, Cousins, Smith, Tell, Keough

NAYS: Semifero

ABSENT: Fisher

RESOLUTION DECLARED ADOPTED THIS 25th DAY OF JUNE, 2012



Village President – Shawn W. Keough

CERTIFICATION

I hereby certify that the attached is a true and complete copy of a resolution adopted by the Village Council of the Village of Dexter, County of Washtenaw, State of Michigan, at a regular meeting held on the 25th day of June, 2012.



Village Clerk – Carol J. Jones

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June 2012

Village Council

Shawn Keough
President

Ray Tell
President Pro-Tem

Jim Carson
Trustee

Paul Cousins
Trustee

Donna Fisher
Trustee

Joe Semifero
Trustee

James Smith
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Administration

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Marie Sherry, CPFA
Treasurer/Finance Director

Courtney Nicholls
Assistant Village Manager

Allison Bishop, AICP
Community Development Manager

THE VILLAGE OF
DEXTER IS AN EQUAL
OPPORTUNITY
PROVIDER AND
EMPLOYER

www.villageofdexter.org

President Keough and Village Council Trustees:

Village Administration is proud to present this budget document for Fiscal Year 2012-2013. This past year has been a successful one for the Village and we look forward to an equally successful 2012-2013. Provided as an introduction to this document is a review of the highlights of 2011-2012 and an overview of the projects planned for the upcoming fiscal year.

On March 15, 2012 Village residents experienced the power of an EF3 tornado. While the tornado did significant damage to several homes and businesses, we were blessed to have no loss of life. The approximately \$50,000 in cost to the Village for clean-up was offset by restricted revenue that had been set aside for several years to pay for work in Village right-of-ways. The community spirit and teamwork that was evident during this difficult time was remarkable and showed to a national audience that this is an exceptional place to call home.

The Village continues to remain in a stable financial position, with a healthy fund balance that exceeds the recommended 15% of expenditures. The millage rate has remained stable for the past six years. Maintaining this stable financial position will continue to be challenging as expenses increase and revenues continue to drop, remain flat, or in the best case scenario increase at a low rate. As you will read in the remainder of this letter, the Village has taken steps to protect our stable financial position by reducing unfunded liabilities,

increasing our utilization of technology, maintaining our current infrastructure and wisely planning for capacity needs of the water and sewer system. We have also been fortunate that economic development activity has increased which helps to solidify the tax base and create employment opportunities within the Village.

Unfunded Liabilities

One key to maintaining financial stability is meeting the challenges of unfunded liabilities head on. Currently the Village has unfunded liabilities in the pension system and for retiree health care. Changes were made to current employee's pensions and an increase in employee contributions to the pension system took effect in Fiscal Year 2011-2012, which lowered the Village's required contribution to the pension system. To proactively manage the current unfunded liability, the Village opted to continue to pay a higher percentage of payroll into the pension system. The sooner the money gets into the system, the longer it has to grow which will help reduce the unfunded liability more quickly than by making the minimum required payment. Moving forward, new employees are now enrolled in a defined contribution plan instead of the former defined benefit pension system.

To address the unfunded liability in retiree health care the Village committed \$75,000 of our constitutional revenue sharing from the State of Michigan to the Retiree Health Care Fund for the next five years. This funding, along with the \$20,000 that is budgeted from current operating revenue will bring the Village's annual payment towards retiree health care to \$95,000 per year. Retiree health care is also no longer available to new employees.

Technology Upgrades

Over the past year the Village has been working on an upgrade to the Village website. We have partnered with Ciesa Design to create a modern website that

is more user friendly for both citizens and the staff members responsible for updating it. The Village also changed vendors for financial software. This new software is based in a Windows platform that allows a majority of routine tasks to be performed more efficiently. Staff members are now able to assist customers with financial questions and transactions more quickly both on the phone and at the counter.

Maintaining / Enhancing Village Assets

Proper maintenance along with cost effective creation and enhancement of infrastructure continues to be a priority for the Village.

Roadway & Sidewalks

Main Street was resurfaced between the Main Street Bridge and Baker Road. This project enhanced the walkability of downtown Dexter through the placement of eleven stamped colored concrete crosswalks. The ramps and pedestrian signals leading to these crosswalks were also brought into compliance with current Americans with Disabilities Act (ADA) standards. Though this project brought inconvenience to our downtown merchants it was completed on time and under budget and has significantly rejuvenated the look of Main Street.

Design documents were completed in Fiscal Year 2011-2012 for the reconstruction of Central Street between the Mast Road Bridge and Second Street. That project is expected to be completed in the summer of 2012 and will greatly improve this entryway into the Village while providing a safer crossing at the railroad tracks. Sidewalk and pedestrian lighting will be added in this corridor which will tie into the County Border to Border Trail that is scheduled to be constructed in late 2012. This segment of the trail will go from the Village of Dexter to Dexter Huron Metropark.

Parks & Trails

At the end of the 2011-2012 fiscal year the Mill Creek Park project was nearing completion. The Village was able to utilize \$778,000 in outside funds to complete this project. The Westridge Subdivision Connector was completed and construction will start in early 2013 on the Border to Border Trail connection to Hudson Mills Metropark. Planning for a sidewalk from the Westridge Subdivision to the Cedars of Dexter was also completed, with the sidewalk scheduled for construction in the fall of 2012. The 2012-2013 budget also includes funding to bring the York and Meadowview intersection in Huron Farms into compliance with current Americans with Disabilities Act standards.

Water & Sewer

The Village has continued to invest significant dollars into upgrading the water and sewer system. During the fall of 2011 a water main and storm system improvement project was completed on Fourth, Fifth, Dover, Edison and Hudson. This project upgraded four inch cast iron water main to 8 inch ductile iron water main. This brings the total amount of water main replaced over the past two years to 12,600 feet. The project also included storm water system improvements to better direct water from the roadways into the Village storm water system.

The Village also completed a State Revolving Fund project plan to address sludge digestion and storage concerns at the Wastewater Treatment Plant. The State Revolving Fund Loan needed to complete this project will close in September 2012. Due to this project it was necessary to raise sewer rates 6% instead of the 3% that has been standard over the past several years. It is likely that further 6% increases will be necessary to pay for the new bond payment, however staff and Council is committed to continuing to find ways to control expenses to help reduce future increases.

In early 2000 the Village funded major water and sewer improvements through a loan from the United States Department of Rural Development. Due to the fiscal condition of the Village at the time of these improvements, the term of the loan was 40 years. Though the Village made extra payments to shorten the term of the loan, the long duration meant that the payments would continue past the useful life of some of the equipment that was installed. During the 2011-2012 fiscal year with interest rates at historic lows, the Village refinanced these loans to lower the term to 20 years and reduce the interest rate. This will save the water and sewer funds a total of \$1.3 million.

Economic Development Activity

The entrance to the Village at Dexter Ann Arbor Road is seeing significant improvement with the reconstruction of LaFontaine Chevrolet Dealership. This \$7 million dollar project includes new buildings, parking areas and the addition of sidewalk and decorative street lighting along Dexter Ann Arbor. The recent purchase of the Dexter Crossing shopping mall across the street from LaFontaine will mean further rejuvenation of this important retail corridor.

K-Space and DAPCO, located in the Dexter Business and Research Park have undergone expansions. A new tenant, Northern United Brewing, has recently purchased a large vacant building in the Park to move their brewing and winemaking operations to the Village. The Village has long been home to Jolly Pumpkin Artisan Ales which is a subsidiary of Northern United.

Another significant development is the Dexter Wellness Center. This \$9 million project is a partnership between a local developer and the Chelsea Wellness Foundation, which will bring increased wellness opportunities to our residents, employees and guests.

Administration would like to thank the staff that made this budget document possible with their talents and energies along with the staff and community members who commit themselves every day to making Dexter great. We look forward to working with Council and the community to achieve a successful 2012-2013.

Respectfully submitted,



Donna Dettling
Village Manager



Community Profile

The Village of Dexter has remained a community with a small town feel despite the substantial population increase it has seen over the past twenty years. Residents of the Village find it a wonderful place to live and raise a family. Surrounded by rural and semi-rural townships, the Village provides a place for people to come for shopping, dining, and cultural experiences such as concerts and plays. Dexter has a strong downtown, a Chamber of Commerce, and a Historical Society complete with its own museum. The Dexter Community School District serves the residents of the Village, with all six schools and the administration building being located within the Village.

The Village of Dexter derived its name from the Honorable Samuel W. Dexter, who bought a large tract of land and originated the Village. The area was first settled in 1824, and the Village was first known as "Mill Creek Settlement". It wasn't until the Village was platted in 1830 that the name was changed to Dexter.

The Village is organized as a General Law Village. It is governed by a seven-member council, including the Village President, who serve staggered four year terms. The Village is also served by an elected clerk and an appointed manager and appointed treasurer. The Village Manager is responsible for appointing all department heads and employees.

In the 2010 census, Dexter's population was 4,067. This represents a 74% change since 2000, which was ranked number one in the state for growth in cities and villages. There are still areas of the village where residential development has yet to be completed, although the national economic problems and the housing slump has virtually halted construction within the Village in the past few years.

Dexter provides many services to its residents, including garbage collection, public water and sewage systems, storm water management and street construction and maintenance. Public transportation is provided by the Western Washtenaw Area Value Express (W.A.V.E.), which links Dexter to the Ann Arbor and Chelsea Transportation Systems.

There are eight parks of varying sizes located within the Village. The parks contain play areas, natural areas, horseshoes, walking trails, basketball courts and picnic grounds. A central feature of the downtown is Monument Park, which hosts such annual festivals as Memorial Day, Dexter Daze, Apple Daze and the Chamber of Commerce Summer Music Series. The Huron River and Mill Creek flow through the village. The removal of the dam under the Main Street bridge in 2008 has brought the opportunity to develop the Mill Creek Park. Construction on this new park commenced in 2011 and will be completed in late summer 2012.

Principal employers are located in the central business district, and in the 125-acre research and development park. Dexter utilizes the state economic development organization to retain and attract new businesses industry to the village and in 2010 reactivated the Dexter Economic Development Corporation. The Village has a Downtown Development Authority (DDA) to oversee improvements to the central business district.

Police services are provided via contract with the Washtenaw County Sheriff's Department. The substation is located on Main Street, in the same building as the fire department. Fire services are provided by the Dexter Area Fire Department (DAFD), which is a regional fire department that provides coverage to the Village and some of its surrounding townships. The DAFD has a governing board that consists of village council and township board members of its member communities.

Planning and the Budget

Non-Financial Plans

They are many facets of non-financial planning within a government that help to shape and guide the development of an annual budget. Plans are developed by the Planning Commission, the Parks and Recreation Commission, the Downtown Development Authority and the Tree Board that have a strong impact both on the goals and objectives of the community and on its budget.

Master Plan

Land use planning is a process that includes choices relating to land use, growth, and the physical development of the community. The purpose of the Village of Dexter's Master Plan, which is long-range in nature, is to determine land use and development goals, and to identify the policies and strategies necessary to accomplish those goals.

The Village's Planning Commission, with the assistance of the Community Development Manager and (if needed) the outside planning consultant, is responsible for creating the Master Plan. The current Master Plan was adopted in 1994 and has been amended several times. The Planning Commission started a major update to the Master Plan in 2011, which is expected to be completed in 2012.

Parks & Recreation Facilities Master Plan

The Village's Parks and Recreation Facilities Master Plan, which serves as the guiding document for parks and recreation activities, was adopted by the Parks and Recreation Commission in 2009. The plan, which is also used to qualify for state funding, must be reviewed, updated and adopted at least every five years in accordance with the Michigan Department of Natural Resources (DNR), which administers several grant programs.

The Village's plan addresses existing and future recreation needs; park, greenways and open space development; and the preservation and enhancement of the Village's scenic and aesthetic features. The Plan also details specific improvements, costs, priorities and years of completion to better represent the long-range vision of the Parks and Recreation Commission.

Tree Management Plan

Trees are an important part of a community. They provide aesthetic, environmental, and economic benefits. Their natural beauty and grace create a sense of place and soften the urban landscape. Their shade creates pleasant walking environments in our neighborhoods and business districts. They are habitat for wildlife. Trees also produce economic benefits by reducing the costs associated with storm water runoff, reduction of air pollution, and energy consumption.

The Village's Tree Management Plan is the guide for tree management within the Village. It will guide the implementation of the Village's community tree program, including planting, removal, pruning, trimming and other tree work necessary to achieve a quality, thriving community forest.

The Plan also serves as the basis for prioritization, scheduling and budgeting for the management of the Village's community forest, assuring tree health and survival and bringing long term benefits and reduced liability through the elimination of hazardous conditions.

Downtown Development Plan

The Downtown Development Authority Act was created to attack problems of urban decline, to strengthen existing areas, and to encourage new private developments in Michigan downtowns. It seeks to accomplish this goal by providing communities with the necessary legal, monetary and organizational tools to revitalize economically distressed areas, either through public-initiated projects or in concert with privately motivated development projects.

The manner in which downtown development authorities choose to make use of these tools does, of course, depend on the problems and opportunities facing each particular area and the development priorities of the community. In order to determine the scope of problems affecting downtown Dexter and the opportunities available to the community the Board of the Downtown Development Authority engaged the public, downtown merchants, and local elected leadership through a strategic plan process. The projects and programs identified through this process were used to update the Authority's Development Plan and focus attention on the priorities for continued revitalization for the next decade.

Goals and Objectives

Organization-wide goals and objectives are extremely important. They set the priorities for the organization, guiding decision makers as they develop the annual budget.

Each year, prior to the start of the budgeting process, the Village Council and management meet to discuss organization-wide goals and objectives. The

previous year's goals and objectives are reviewed for achievement, and then future goals and objectives are established at these meetings.

A performance management system is being used that will tie department objectives and accomplishments to the overall organization-wide goals and objectives. Following are the goals and objectives for the new fiscal year as adopted by the Village Council.

GOAL - Maintain Financial Sustainability

Objectives:

- Maintain millage rate at 13.5562. Increase the streets millage when possible until it reaches the Headlee maximum, as long as the overall millage rate remains flat.
- Maintain a competitive tax rate position in relation to other Southeast MI communities.
- Have an unappropriated reserve general fund balance of 15% of annual expenses. Maintain a capital outlay reserve in the enterprise funds of 50 to 75% of expenditures as recommended in the Utility Rate Study.
- Develop a strategy for implementing opportunities to further strengthen internal controls and operating efficiencies for Village and DDA finances. Continue to explore opportunities for strengthening internal controls with the Auditor.

- Attract and maintain growth through an ongoing commitment to Economic Development. Assist the DDA in implementing the Development Plan. Evaluate options for economic development services to determine what level of economic development activity (i.e. marketing, job creation) is feasible. Stimulate the local economy through the use of local vendors.
 - Continue to explore other revenue sources. Aggressively identify and pursue grant opportunities.
 - Continue to set aside funding of Other Post Employment Benefits (OPEB) in accordance with GASB regulations.
 - Continue to explore ways to reduce costs. Look for areas in the budget to re-direct expenses to another agency, i.e. Washtenaw County Road Commission, Scio Township, Dexter Area Fire Department, Dexter Community Schools. Monitor for potential telecommunications savings.
 - Change philosophy of pension funding from primarily Village funded to primarily employee funded. Keep funding the defined benefit pension system to reduce the unfunded liability, which will lower the increase in coming years due to elimination of the defined benefit program.
 - Reduce health care costs through increased employee participation.
-

GOAL - Ensure Good Stewardship of Municipal Infrastructure

Objectives:

- Pursue opportunities and partners to help fund a roundabout and viaduct project at the intersection of Dexter-Chelsea Road and Main Street, estimated at \$10 million. Pursue a regional solution to the funding problem - potentially through earmarking.

- Annually review the Water and Sewer Utility Rate Study and use the data together with state requirements to establish policy. Implement rate adjustment as necessary to maintain solvency.
 - Determine priorities to protect and allocate any excess capacity water and sewer. Continue to seek solutions for removal of inflow and infiltration for the sewer system.
 - Complete a facilities master plan that encompasses all Village facilities. Research potential for expansion or construction of a new fire hall and village office facilities.
 - Develop a long-range plan for Mill Creek and possible redevelopment. Continue to pursue grant funding for Mill Creek. Work with parks master plan. Pursue redevelopment options through DDA development plan. Coordinate with Dexter Community Schools.
 - Complete capital projects budgeted for in 2012/2013, and identify long-term funds for future CIP's. Support and implement the CIP's general policy statement.
-

GOAL - Facilitate a High Quality of Life

Objectives:

- In concert with the community, develop a comprehensive parks, recreation, arts and culture strategic plan to address, guide and prioritize our parks, recreation, arts and cultural needs in a cost-effective manner. Continue support of Arts, Culture and Heritage Committee, Parks and Recreation Commission, Tree Board, and Farmers Market/Community Garden Oversight Committee. Coordinate with County Arts Plan. Expand the Farmers Market and their activities, and continue the Community Garden.

- Continue to foster community spirit networking with community social service organizations. Support the bus service, Senior Center and Historical Museum. Actively participate in community organizations.
-

GOAL - Engage the Community

Objectives:

- Encourage, support and recognize Village board, commissions and volunteers. Continue to create proclamations to recognize community events and achievements. Continue practice of providing appreciation certifications to outgoing board/commission/committee members. Develop a citizen recognition program for good work in the community.
 - Provide community forums on major issues under consideration by Council. Establish community ad-hoc committees to review major issues Hold joint meetings between the Village Council and Dexter Community Schools, the Village Council and Planning Commission, and the Village Council and Scio Township.
 - Keep the public informed through newspapers, website, and issuing regular press releases. Take full advantage of the Adams billboard arrangement and continue Newsletters. Redesign the website to enhance services and usability. Create a social media/website policy.
-

GOAL - Develop & Maintain a First-Rate Work Force

Objectives:

- Develop and implement training for employee development. Monitor self initiated training in performance review process.

- Explore and evaluate technologies for consolidating communications infrastructure. Pursue local initiatives to expand wireless service and voice over IP.
 - Develop safety programs to minimize and/or transfer risk. Review emergency action guidelines with staff. Distribute Dexter specific emergency management plan to residents. Communicate emergency management tools to community.
 - Continue to upgrade equipment needed to efficiently complete tasks.
-

GOAL - Encourage Innovation & Excellence in Customer Service

Objectives:

- Continue to challenge the status quo through exploring alternative delivery of services or new facilities.
 - Provide annual customer service training to all staff. All customers will be treated in a friendly and respectful manner. Customers will be directed to the appropriate staff person expeditiously. Customers' concerns will be responded to within one business day.
-

GOAL - Promote a Safe Community

Objectives:

- Create a long-term financially sustainable police services plan to maintain an adequate police/population ratio consistent with State averages. Meet with Dexter Community Schools annually regarding school officer duties and cost share. Continue to review options for

- police services. Continue the Village of Dexter, Dexter Township, and Webster Township meetings to formalize an interlocal agreement.
- Participate in the pursuit of regional consolidation for fire services.
 - Enhance pedestrian safety with sidewalk connectivity. Create a consistent design for sidewalks. Continue to enhance safety through the use of traffic bump-outs at intersections along with other pedestrian friendly improvements.
 - Work with the “Safe Routes to School” program. Coordinate village projects with school projects to enhance transportation needs of community.
 - Traffic Safety. Review vehicular traffic patterns in the Village. Encourage targeted traffic enforcement by the Sheriff’s deputies. Work to improve traffic situation around the schools.
-

GOAL- Environmental Stewardship

Objectives:

- Address sources of water pollution. Encourage reduction in use of fertilizers with phosphorous. Pursue alternatives to salt in the winter.
- Encourage the use of rain barrels and rain gardens by residents.
- Reduce carbon footprint of the Village through green initiatives.

GOAL- Renewal, or continual evaluation of goals and objectives

Objectives:

- Use the Master Plan and Capital Improvements Plan to aid in annual policy and budget decisions.
 - Use the Park & Recreation Master Plan and the Tree Management Plan as a guide to decisions making affecting parks, recreation and community forestry policy and budget decisions.
 - Use the Downtown Development Plan, "Preferred Future" as a guide for setting policy and making budget decisions.
 - Annually review the goals within the master plan and other planning documents to ensure policy decisions that are being made further the long-term goals and objectives of the long range planning documents.
 - Review Capital Improvement Plan policy statements.
-

Budgets and Short-Term Factors

When planning for a budget it is important to identify and evaluate short term factors that may effect the budgeting process. Factors to be considered may relate to salaries and benefits, fees, capital improvements, program changes, taxes, use of reserves, service level assumptions, unfunded mandates, economic development strategies, inflation, and demographic changes.

There are several short-term factors that have affected the development of the Village's Fiscal Year 2012-2013 budget.

Property Tax Assessments

The Village saw a steady increase in property tax revenue from Fiscal Year 2001-2002 through Fiscal Year 2007-2008, when the Village's taxable value peaked at over \$218,000,000. However, by 2008, the housing market was showing signs of distress. According to Wikipedia.com, on December 30, 2008 the Standard & Poor/Case-Shiller home price index reported its largest price drop in its history. In 2010, for the first time since the implementation of Proposal A in 1994, the State of Michigan's rate of inflation for taxable value purposes was a negative number, which caused all taxable values in the state to decrease.

From 2008-2011, the Village's taxable value steadily decreased, reflecting the drop in home values throughout the State of Michigan. In 2012, the Village saw a slight increase in taxable value, however an increase in appeals to the Michigan Tax Tribunal by several major businesses will most likely, if successful, eliminate much of these gains. Taxable values in the next several years are expected to remain stagnant or possibly increase slightly.

State of Michigan Legislative Actions

Michigan's governor and legislature are continuing to be aggressive in areas that may have an impact on local units of government. This includes legislation about consolidation of and shared services, municipal and school employee benefits, union negotiations, and emergency financial management.

The Federal Economy and Interest Rates

As the federal economy continues to struggle, the Federal Reserve has continued to hold interest rates low. This is both a blessing and a curse for local governments. The Village's interest revenue has decreased significantly over the past five years. Short term, liquid interest rates are near zero, and even mid-range instruments such as two and three year certificates of deposit have yields under 1%.

The positive side about low interest rates is that funds for capital projects can be borrowed at a very low rate, and some debt instruments may be eligible for refunding to take advantage of these low rates.

Cityhood

Since 2008, the Village has been working through the steps necessary to become a Home Rule City under Michigan Law. If successful, this would mean that the Village would no longer be a part of Scio or Webster Townships, and would be responsible for functions currently provided by the townships such as elections and assessing.

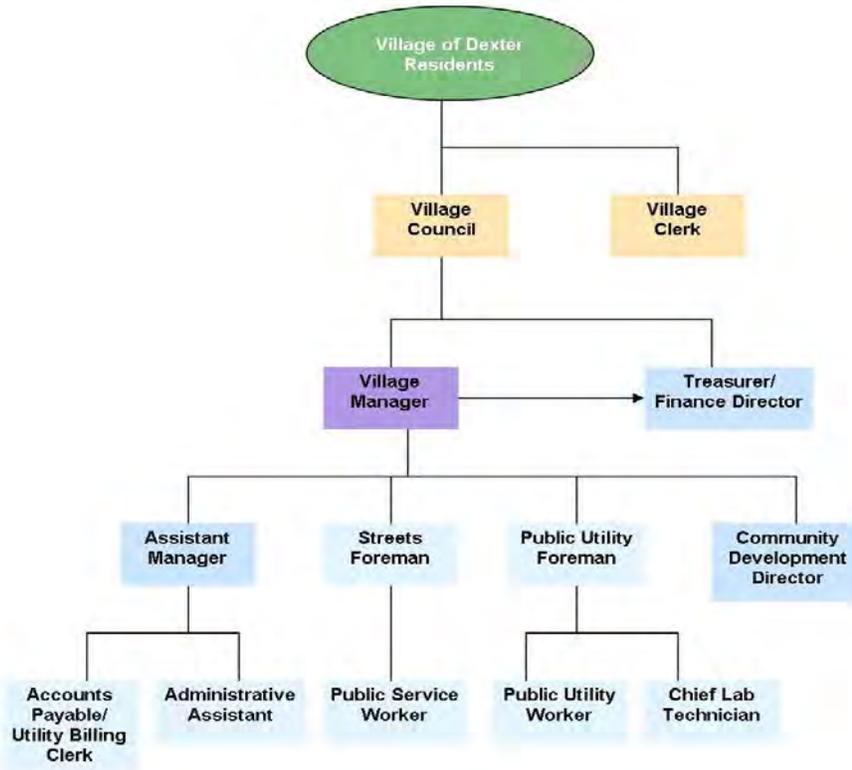
On May 9, 2012, the State Boundary Commission ("the Commission") voted to recommend that the Director of Licensing and Regulatory Affairs approve the Village's petition for cityhood. Findings of Fact and Conclusions of Law were approved by the Commission on June 13, 2012, and it is expected that the final order will be signed in early July.

Once the final order is signed, there will be a referendum period in which citizens can gather petition signatures to put the question of whether or not the Village should become a city onto the ballot for a vote. If a petition is filed, this election would probably be held some time in 2013. If the vote is to move forward in the cityhood process, an additional election would be held for

members of a charter commission tasked with crafting a charter for the new city. If the vote is against moving forward, then the process stops completely.



Organizational Chart



Performance Measurement

Performance measurement is used to track an organization's progress against its strategic plans and specific performance goals. It focuses on whether or not objectives have been achieved, and it is expressed as measurable performance standards. Performance measures may address activities (the process), products and services (the outputs) and/or the results of those products and services (outcomes). Because of their ongoing nature, performance measures can serve as an early warning system to management and as a vehicle for improving accountability to the public.

In our last budget, the Village laid the groundwork for a performance management system. In addition to the functional unit goals and objectives that were included in prior year budget documents, measures were added that are being used in this and future budgets.

For functional units that are more workload driven, workload indicators will be shown. These may be expanded for all department in future years as the performance measurement system is evaluated by management.

We will also continue to recognize significant accomplishments that are not of a recurring nature, such as completion of construction projects, and incorporate these annually into the performance management system.



A Reader's Guide to Budgeting

The budgeting and accounting policies of the Village of Dexter conform to Generally Accepted Accounting Principles (GAAP) as applicable to governmental units. Following are the significant budgetary policies followed by the Village.

Uniform Budgeting Act

The Village is legally subject to the budgetary control requirements of State of Michigan P.A. 621 of 1978 (the Uniform Budgeting Act). The following statements represent a brief synopsis of the major provisions of this Act.

- Budgets must be adopted for the General Fund and Special Revenue Funds.
- The budgets must be balanced.
- The budgets must be amended when necessary.
- Debt cannot be entered into unless permitted by law.
- Expenditures cannot exceed budget appropriations.
- Expenditures cannot be made unless authorized in the budget.
- Public hearings must be held before budget adoptions.



Fund Structure of Approved Budget

Annual Budgets are legally adopted for the General Fund and for special revenue funds as required by the Uniform Budgeting Act. In addition, although not required by law, budgets are prepared for the debt service, capital improvement and enterprise funds. These budgets are prepared for financial and project management purposes. The trust and agency funds are not included in this budget document.

The audited financial statements contain all funds of the Village, including fiduciary funds.

Fund Accounting

The accounts of the Village are organized by funds and account groups, each of which is considered a separate accounting entity. Funds are established to segregate specific activities or objectives of a government in accordance with special regulations, restrictions or limitations. The various funds are grouped into generic fund types in three broad fund categories as follows:

Governmental Funds

General Fund: The General Fund contains the accounting of the ordinary activities on the Village that are not accounted for in another fund. General Fund activities are financed by revenue from general property taxes, state shared revenue and other sources.

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of earmarked revenue from financing activities requiring separate accounting because of legal or regulatory requirements. The Village's Special Revenue Funds are the Major Streets Fund, Local Streets Fund, Municipal Streets Fund and Equipment Replacement Fund.

Debt Service Funds: Debt Service Funds are used to account for the annual payment of principal and interest concerning certain long-term debt other than the debt payable from the operations of an enterprise fund. The Village's only Debt service Fund is the Streetscape Debt Retirement Fund.

Capital Projects Funds: Capital Projects Funds are used to account for the development of capital facilities.

Proprietary Funds

Enterprise Funds: The Sewer Fund and Water Fund are used to account for the results of operations that provide a service to citizens that are financed by a user charge for the provision of that service. Besides normal operations, both the Water Fund and the Sewer Fund provide for capital investment through one-time connection charges called "tap fees". Sewer and Water rates are set each year by the Village Council.

Fiduciary Funds

Trust and Agency Funds: Trust and Agency Funds are used to account for assets held by the Village in a trustee capacity or as an agent for individuals, organizations, other governments or other funds. These include the Trust & Agency Fund, which contains planning, zoning and performance guarantee escrows, the Payroll Fund, the Retiree Health Care Fund, and the Economic Development Fund, which holds funds for payment to others. Fiduciary Funds are custodial in nature and do not involve the measurement of results of operations.



Village of Dexter Funds

Governmental Funds				Proprietary Funds	
General Funds	Special Revenue	Capital Projects	Debt Service	Enterprise Funds	Fiduciary Funds (not included in budget)
General Fund	Major Streets	DDA Project	Streetscape	Sewer	Payroll
	Local Streets		DDA Debt	Water	Trust & Agency
	Municipal Streets				Retiree Health Care
	Tree Replacement				Economic Development
	Equipment Replacement				

Functional Units and the Fund Structure

There are six broad functional units within the Village that may perform activities in one or more funds. These units are Legislative (Council, Clerk and contributions), Administration (management, attorneys, finance, insurance), Community Development (planning, zoning, parks and environmental), Public Safety (police and fire), Public Works (public works, vehicle maintenance, solid waste, park maintenance, road maintenance) and Public Utilities (sewer and water utilities). In some cases, costs are directly charged to multiple funds - for example, Department of Public Works salaries are accounted for in three different funds - and in other cases personnel costs are billed to a particular fund at the end of the year.

A major fund is one whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget. The Village of Dexter's major funds for Fiscal Year 2012/2013 are the General Fund, Major Streets, Sewer Fund, and Water Fund.

Major Funds				Non-Major Funds		
General Fund (46% of total revenue)	Sewer Fund (15% of total revenue)	Water Fund (10% of total revenue)	Major Streets (10% of total revenue)	Other Funds	DDA Funds	Capital Projects
Legislative	----	----	----	----	----	----
Administration	Administration	Administration	Administration	Administration	Administration	Administration
Public Works	Public Works	Public Works	Public Works	Public Works	Public Works	Public Works
----	Public Utilities	Public Utilities	Public Utilities	Public Utilities	Public Utilities	Public Utilities
Community	----	----	----	----	Community	Community
Development	----	----	----	----	Development	Development
Public Safety	----	----	----	----	----	----

Basis of Budgeting

The Village of Dexter will maintain its accounting records for general governmental operations on a modified accrual basis, with revenues recorded when available and measurable, and expenditures recorded when services or goods are received and liabilities incurred. Accounting records for proprietary fund types will be maintained on an accrual basis, with all revenues recorded when earned and expenses recorded at the time liabilities are incurred, without regard to receipt or payment of cash. Adherence to this policy will enable the Village to prepare its financial statements in accordance with Generally Accepted Accounting Principles ("GAAP") as set forth by the Governmental Accounting Standards Board ("GASB").

The basis of accounting is the same for both the budget and the financial statements with the exception of the Enterprise funds, which are budgeted as modified accrual but reported as full accrual.

Basis of Budgeting	
Modified Accrual	Full Accrual
General Funds	Enterprise Funds
Special Revenue Funds	
Capital Project Funds	
Debt Service Funds	
Fiduciary Funds	

Financial Policies

The Village of Dexter's financial policies, as compiled below, set forth the basic framework for the overall financial management of the Village. Operating independently of changing economic times, these policies help the decision making process of the council and administration. The policies provide guidelines for evaluating both current activities and proposals for future programs, and they represent long-standing principles, traditions and practices that have guided the Village in the past and have helped to maintain financial stability. In some instances, such as the investment and purchasing policies, separate policy documents outside of the annual budget have been adopted by Council.

Operating Budget Policies

- As outlined in the Revenue section of this document, the Village currently does not levy the maximum allowable mileage rate. It is the policy of the Village to maintain, at a minimum, the current level of services within the revenue limitations of the current property tax millage rate.

- Management will maintain a budgetary control system to ensure adherence to the budget, and will prepare and present to Council quarterly reports comparing actual revenues and expenditures with budgeted amounts.
- The Village will take steps to reduce expenditures whenever possible, by consistently monitoring operating expenditures and researching lower cost alternatives whenever possible.
- The Water and Sewer Funds will be self supporting.
- Protection against catastrophic losses will be maintained through a combination of insurance and fund balance reserves.

Reserve Policies

- The Village will establish a reserve (fund balance) for capital projects, emergencies, or for periods of extreme revenue shortfall. For the General Fund, the reserve will be maintained at an amount that represents 15 percent of the proposed budget for the existing year. Additional reserves can be designated for a specific purpose as identified by the Village Council during the budget process.
- In each operating fund, a contingency line item will be included to fund expenditures that result from unforeseen circumstances. Funds may be transferred to the operating line item experiencing the shortfall upon approval of the Council.
- Reserves will be established whenever applicable to comply with specific debt instruments, such as the Rural Development sewer and water loans.

Revenue Policies

- The Village will seek to maintain a diversified and stable revenue system to shelter itself from short term fluctuations in any one revenue source
 - The Village will establish user charges and fees at a level considering the cost (including operating, direct, indirect and capital) of providing the service. Utility rates will be reviewed annually as a part of the budgeting process.
 - Federal and state grants will be pursued whenever possible. Non-recurring revenue, such as grants and gifts, will be used only to fund non-recurring expenditures.
-

Capital Improvements Policies

- The Village will use the Capital Improvement Plan developed annually by the Planning Commission when making decisions on the funding of capital improvement projects.
- Capital assets of the Village will be maintained at a level adequate to protect the capital investment and reduce future maintenance and replacement costs. The budget will provide for the maintenance and orderly replacement of capital assets and equipment from current revenues whenever possible.

Debt Policies

- The Village will confine long-term borrowing to capital improvement projects.
 - When a capital improvement project is funded by debt, the Village will repay the debt within a period not to exceed the expected useful life of the project.
 - The Village will maintain a sound relationship with all bond-rating agencies and will keep them informed about our current financial situation.
 - General Obligation Debt will not be used to finance enterprise fund capital improvement projects and activities.
-

Investment Policies

- The investment objectives of the Village are, in order, safety, liquidity and then yield.
- The Village will strive to use banking and financial institutions located within the Village of Dexter to the extent that it does not jeopardize safety by lack of diversification.
- The formally adopted Investment Policy will be submitted for certification by the Association of Public Treasurers of the United States and Canada.
- The full Investment Policy is available on the Village's website at www.villageofdexter.org.

Accounting, Auditing and Financial Reporting Policies

- The Village will follow Generally Accepted Accounting Principles (GAAP) in its financial record keeping and reporting. The Village will also comply with the statements issued by the Government Accounting Standards Board (GASB).
 - An audit will be performed annually by an independent, outside auditing firm familiar with GAAP and GASB.
 - The Village will maintain strong internal controls and procedures.
-

Purchasing Policies

- Purchasing will be made in accordance with applicable federal and state laws, as well as municipal requirements.
- Purchases will be made in an impartial, economical, competitive and efficient manner.
- Whenever practicable and in the best interest of the Village as a whole, vendors and businesses located within the Village limits will be utilized.
- Purchases will comply with the specific requirements of the Village's Purchasing Policy, which is maintained by the Village Manager.

Grant Policies

- The Village Manager will review all grant applications to ensure that any matching fund requirements can be met within the current budget.
 - Grants needing additional appropriation of matching funds over and above what is included in the budget must receive Council approval before matching funds can be expended.
 - The Village Manager or designee will keep an accounting of non-appropriated matching amounts, such as personnel and overhead costs, especially when those costs extend across fiscal years.
-

Infrastructure Policies

- The Village will identify and perform maintenance on infrastructure in order to extend the asset's usable life.
- Tools to achieve this goal include programs like RoadSoft, engineering studies, and analysis performed by the Planning Commission and Community Development manager during the course of the development of the Capital Improvements Plan.



Budgeting Policies

Role of the Budget

The budget provides the annual financial plan for the management of the Village's affairs. The document compiles the financial data needed to support the Village's decision making processes and policy development. The budget is based on many other policy documents, such as the Capital Improvement Plan, the Five-Year Financial Model, the Master Plan, and the Parks and Recreation Master Plan, as well as current Council Goals and Objectives, past Council direction, and the Village Manager and department head review of operational needs.

Budget Strategy

The current budget is based upon Council direction and current revenue constraints. These factors govern the stewardship of public funds and reflect the following principles:

- Basic services will be maintained at current levels and will be adequately funded.
- The budget will reflect the true cost of operations. Depreciation will not be included in governmental funds.
- Services will be provided in the most efficient method while ensuring that the needs of the public are met.
- Infrastructure improvements will be undertaken as needed to ensure proper management of the Village's assets.

- Revenue will be estimated at realistic levels.
- Reserves will be maintained at appropriate levels in order to protect the Village from future uncertainties.
- The budget will comply with the State of Michigan's Constitution, the General Law Village Act and all other applicable statutes and rules.

Balanced Operating Budget

The balanced budget is a tool intended to ensure that the Village does not spend beyond its means. The Village must function operationally within the limits of the financial resources available to it under normal circumstances.

In a balanced budget, the total appropriated budget (operating plus capital) cannot exceed available resources, which is defined as revenue generated in the current period added to balances carried forward from prior years.

Impact of Capital Improvements on Operating Budgets

When new capital projects are approved, attention needs to be given as to the impact on current and future operating budgets. Some capital projects will create future operational needs for maintenance and repairs, and this needs to be taken into consideration during the budgeting process.



Budgeting Controls

Internal Controls: Budgets are monitored monthly by Village management and necessary amendments are approved by Village Council periodically throughout the year to ensure financial responsibility, accountability and financial planning. Amendments can be made between lines within a department without Council approval, and all others amendments must have Council approval.

External Controls: State statutes require than an independent audit be performed by an accounting firm selected by the Village Council. Audit reports are available to the public both on the Village's website and at the Michigan Department of Treasury's website.



Budget Calendar

December 2011	The Community Development Manager begins the Capital Improvement Planning (CIP) process by working with the department heads and Planning Commission to establish goals for next fiscal year.
February 2012	The Utility Rate Study is updated to help determine next year's utility rates.
February 2012	The Five-Year Financial Model is updated for use in the upcoming budget process.
February 6, 2012	CIP - Planning Commission Public Hearing and Plan Adoption.
March 10, 2012	Village Council Goal Setting Session.
March 26, 2012	CIP - Adoption by Village Council.
April 2012	Staff meetings held to review Council Goals and Objectives and to discuss proposed Budget.
April 11, 2012	Village Council Goal Setting Session.
May 2, 2012	Village Council Budget Work Session.
May 16, 2012	Village Council Budget Work Session.
June 11, 2012	Village Council Public Hearings on 2012-2013 Millage Rate, Budget and Water & Sewer Rates.
June 11, 2012	Adoption of 2012-2013 Millage Rate and Water & Sewer Rates.
June 25, 2012	Adoption of the 2012-2013 Budget.

Financial Cycle Calendar

January	February	March
	Utility Rate Study Updated Five-Year Financial Model Updated CIP Adopted by Planning Commission	Council Goal Setting CIP Adopted by Council
Second Quarter Financial Report Auditor report to Council	DDA Financial Statement Published	
Second Quarter budget amendments	Budget amendments as needed	Budget amendments as needed
December financial records closed	January financial records closed	February financial records closed
January data reviewed by staff	February data reviewed by staff	March data reviewed by staff

April	May	June
Council Goal Setting Staff Review of Goals & Objectives	Budget Work sessions Budget Document Preparation Begins	Budget Public Hearings Annual Millage & Utility Rates Set Budget Adoption
Third Quarter Financial Report		
Third Quarter budget amendments	Budget amendments as needed	Budget amendments as needed
March financial records closed	April financial records closed	May financial records closed
April data reviewed by staff	May data reviewed by staff	June data reviewed by staff

July	August	September
Budget Document finalized	Budget Document Submitted to GFOA	
Fourth Quarter Financial Report	Year-End Close of Financial Records	Year-End Close of Financial Records
Fourth Quarter budget amendments	Budget amendments as needed	Budget amendments as needed
June financial records closed	July financial records closed	August financial records closed
July data reviewed by staff	August data reviewed by staff	September data reviewed by staff

October	November	December
		CIP Process Starts
First Quarter Financial Report Audit Field Work Performed	Audit Filed with Michigan Dept of Treasury	Qualifying Statement filed with Treasury SF-65 Report filed with Treasury
First Quarter budget amendments	Budget amendments as needed	Budget amendments as needed
September financial records closed	October financial records closed	November financial records closed
October data reviewed by staff	November data reviewed by staff	December data reviewed by staff

Budget preparation and adopting phase	Budget reporting phase	Budget monitoring phase
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Budgeting Procedures

The annual budget covers a twelve month period beginning July 1st and ending June 30th. The budget is an ongoing process that includes phases of development, adoption, implementation and oversight throughout the year.

Several goals are associated with the preparation and development of the Village's annual budget document. First, the budget is a public policy document. The budget should help foster comprehensive community problem solving and policy making. Second, the budget is a financial plan and management tool. The document should help staff in monitoring revenue and expenditures and in evaluating the effectiveness of Village programs and services. Third, the budget serves as an important reference document and should be readily available for public viewing and access. It should provide the Village Council, staff and the public with extensive information on the nature and scope of municipal operations and services.

Strategic Planning Process

The Village Council holds a retreat each year to discuss and develop both long-term and short-term goals and objectives for the Village. Additionally, town hall meetings are held throughout year as needed as a vehicle to inform residents while receiving input from them on issues effecting the Village.

The goals and objectives for this fiscal year are listed previously in this budget document.

Budget Review and Analysis

All department heads meet with the Village Manager for review and evaluation of their respective budgets. The objective of this phase is to:

- Ensure that the intent of all budget requests is understood.
- Gain greater understanding of departmental objectives and standards of performance and operations for the upcoming fiscal year.
- Determine how proposed departmental projects and programs are related to the goals and objectives set by Council.
- Balance the needs of each department to the total Village needs.

Analysis in this phase include analysis of levels of service, evaluation of historical expenditure trends, projection of inflationary increases, and review of departmental operations.

Building the Proposed Budget

With the assistance of the Five-Year Financial Model, the Treasurer provides the Village Manager's office with revenue projections for all funds. These projections are based on reasonable assumptions of revenue to be generated by estimated property values and current user fees, as well as the best information available from the State of Michigan.

The Village Manager's office takes the revenue numbers and combines them with the proposed expenditures from the departments to get a big picture view of what the budget will look like. From this point, the Village Manager's office works with department heads to adjust the operating budget.

The proposed budget is then prepared for Council review. Work sessions are held with Village Council to ensure that the proposed budget is in alignment with the Council's goals and objectives, as well as their vision for the Village.

Village Council Adoption

After completion of the budget work sessions, the proposed budget is published on the Village's website and public hearings for the budget, the millage rate, and utility rates are held. After completion of the public hearings, the Council and Village Manager will make any necessary adjustments and the budget is then adopted at the next Council meeting. Michigan law requires that a budget be adopted prior to the start of next fiscal year.

Budget Amendment Process

After the budget is adopted, the primary responsibility for managing it falls to the individual departments. Both the Treasurer and the Village Manager's office review expenditures on a monthly basis. Management flexibility is given to each department of exceeding a line item within a department if it can be compensated for within that same department.

If a department must be adjusted, a budget amendment is prepared by the Treasurer and presented to the Village Council for approval. Amendments may be presented both as a stand alone item and also as part of the Treasurer's quarterly report to Council.

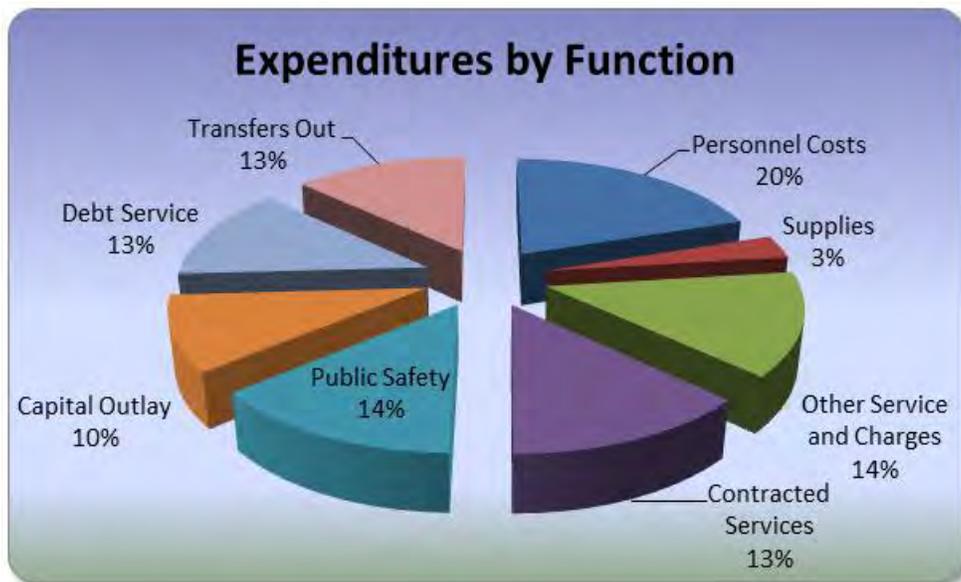
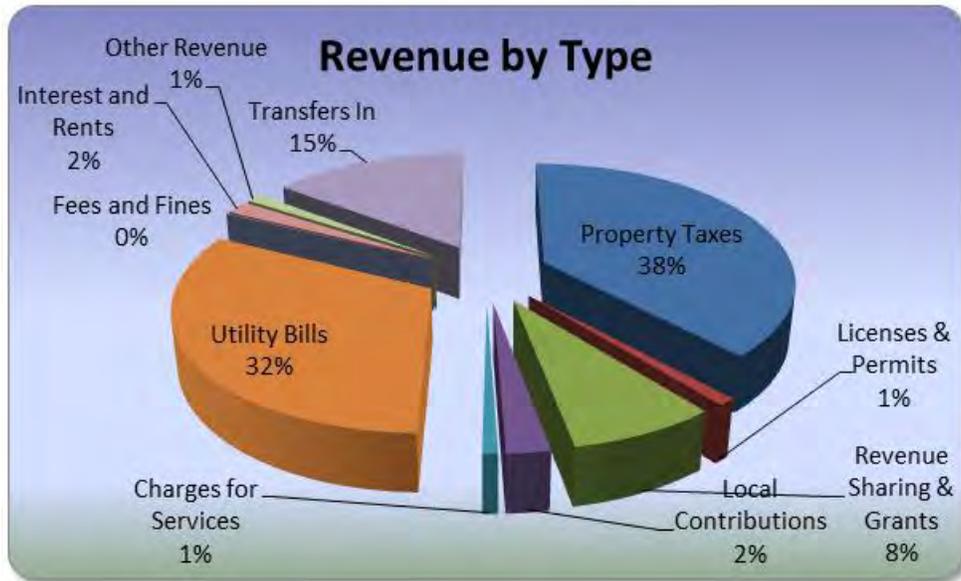


Summary Information

There are several different ways to present summary financial information. We can compare funds to other funds, activities to other activities, and data across several fiscal years. Summary charts and tables will be followed by more detailed information about total Village revenue and expenditures. Multiple-year comparisons of specific revenues and expenditures are contained in the individual funds section of the budget document.

Summary Financial Information by Type and Function

	Fiscal Year 2012-2013 Budget			
	General Fund	Special Revenue Funds	Enterprise Funds	Total Appropriated Funds
<i>Starting Fund Balance</i>	\$ 900,915	\$ 1,287,463	\$ 6,427,462	\$ 8,615,841
Property Taxes	\$ 1,846,700	\$ 708,700	\$ 7,500	\$ 2,562,900
Licenses & Permits	\$ 65,700	\$ -	\$ -	\$ 65,700
Revenue Sharing & Grants	\$ 296,500	\$ 238,200	\$ 2,500	\$ 537,200
Local Contributions	\$ 158,000	\$ -	\$ -	\$ 158,000
Charges for Services	\$ 5,000	\$ -	\$ 51,000	\$ 56,000
Utility Bills	\$ 533,000	\$ -	\$ 1,618,000	\$ 2,151,000
Fees and Fines	\$ 5,300	\$ -	\$ -	\$ 5,300
Interest and Rents	\$ 31,500	\$ 78,000	\$ 9,000	\$ 118,500
Other Revenue	\$ 70,500	\$ -	\$ 9,000	\$ 79,500
Transfers In	\$ 49,000	\$ 942,400	\$ -	\$ 991,400
Total Revenue	\$ 3,061,200	\$ 1,967,300	\$ 1,697,000	\$ 6,725,500
Personnel Costs	\$ 790,500	\$ 193,000	\$ 457,800	\$ 1,441,300
Supplies	\$ 65,600	\$ 63,000	\$ 98,000	\$ 226,600
Other Service and Charges	\$ 398,800	\$ 216,000	\$ 386,700	\$ 1,001,500
Contracted Services	\$ 539,000	\$ 302,800	\$ 119,000	\$ 960,800
Public Safety	\$ 998,000	\$ -	\$ -	\$ 998,000
Capital Outlay	\$ 164,500	\$ 456,000	\$ 112,000	\$ 732,500
Debt Service	\$ 125,300	\$ 229,400	\$ 566,300	\$ 921,000
Transfers Out	\$ -	\$ 950,400	\$ -	\$ 950,400
Total Expenditures	\$ 3,081,700	\$ 2,410,600	\$ 1,739,800	\$ 7,232,100
<i>Ending Fund Balance</i>	\$ 880,415	\$ 844,163	\$ 6,384,662	\$ 8,109,241



Summary Financial Information by Fund Across Fiscal Years

	Five-Year Comparison of Revenue Across All Funds				
	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Estimated	2012-2013 Budget
Total General Fund	\$ 2,976,844	\$ 3,007,095	\$ 2,973,510	\$ 2,858,445	\$ 3,061,200
Special Revenue Funds					
Major Streets	\$ 278,650	\$ 546,734	\$ 364,369	\$ 385,107	\$ 654,200
Local Streets	\$ 234,739	\$ 547,982	\$ 273,995	\$ 191,929	\$ 461,900
Municipal Streets	\$ 592,156	\$ 570,482	\$ 526,699	\$ 524,979	\$ 540,100
Tree Replacement	\$ -	\$ -	\$ 240,743	\$ 1,388	\$ 800
Streetscape Debt	\$ 245,136	\$ 220,743	\$ 225,854	\$ 219,513	\$ 169,800
Equipment Fund	\$ 88,948	\$ 119,095	\$ 87,803	\$ 43,736	\$ 75,500
Total Special Revenue Funds	\$ 1,439,629	\$ 2,005,036	\$ 1,719,463	\$ 1,366,652	\$ 1,902,300
Enterprise Funds					
Sewer Fund	\$ 857,062	\$ 1,250,183	\$ 986,455	\$ 3,179,665	\$ 1,001,200
Water Fund	\$ 649,191	\$ 785,381	\$ 683,416	\$ 2,410,110	\$ 695,800
Total Enterprise Funds	\$ 1,506,253	\$ 2,035,564	\$ 1,669,871	\$ 5,589,775	\$ 1,697,000
Total Revenue	\$ 5,922,726	\$ 7,047,695	\$ 6,362,844	\$ 9,814,872	\$ 6,660,500
Total General Fund	\$ 3,437,438	\$ 3,011,411	\$ 2,919,215	\$ 3,355,907	\$ 3,081,700
Special Revenue Funds					
Major Streets	\$ 449,421	\$ 621,942	\$ 279,190	\$ 565,066	\$ 654,200
Local Streets	\$ 257,048	\$ 627,448	\$ 181,839	\$ 225,491	\$ 461,900
Municipal Streets	\$ 307,803	\$ 779,582	\$ 460,168	\$ 397,488	\$ 919,800
Tree Replacement	\$ -	\$ -	\$ -	\$ 68,000	\$ 8,000
Streetscape Debt	\$ 234,110	\$ 233,702	\$ 235,190	\$ 232,630	\$ 229,400
Equipment Fund	\$ 127,868	\$ 70,930	\$ 186,168	\$ 20,721	\$ 31,200
Total Special Revenue Funds	\$ 1,376,250	\$ 2,333,604	\$ 1,342,555	\$ 1,509,396	\$ 2,304,500
Enterprise Funds					
Sewer Fund	\$ 907,111	\$ 918,061	\$ 1,008,868	\$ 3,384,103	\$ 1,009,300
Water Fund	\$ 610,025	\$ 742,919	\$ 865,763	\$ 2,659,751	\$ 730,500
Total Enterprise Funds	\$ 1,517,136	\$ 1,660,980	\$ 1,874,631	\$ 6,043,854	\$ 1,739,800
Total Expenditures	\$6,330,824	\$7,005,995	\$6,136,401	\$10,909,157	\$7,126,000
Net Change	\$ (408,098)	\$ 41,700	\$ 226,443	\$ (1,094,285)	\$ (465,500)

Revenue by Fund Type Across Fiscal Years



Expenditures by Fund Type Across Fiscal Years



Fund Balance

Fund Balance Background

Governments organize their accounting systems on a fund basis. A fund is a separate set of accounting records, segregated for the purpose of carrying out an activity. A fund is established for accountability purposes to demonstrate that financial resources are being used for only permitted purposes.

A fund will have balance sheet accounts consisting of assets, liabilities and fund balance, as well as a series of revenue and expenditure accounts. A fund balance is created or increased when fund revenues exceed fund expenditures for a fiscal period. The difference between the fund's assets and liabilities equals the fund balance.

A common misconception is that fund balance is a cash account and therefore corresponds to the Village's bank balance. The fund balance calculation includes assets such as cash and receivables as well as liabilities such as payables. In addition, a portion of the fund balance may be committed by Council to specific projects.

Other funds such as Special Revenue Funds or Debt Service Funds are required to be segregated in separate funds since there are restrictions to uses of balances in these funds. The General Fund encompasses the Village's activities not required to be segregated in separate funds, and the fund balance available can be used in any manner as directed by the Village Council. For this reason, the following discussion is limited only to the General Fund's fund balance.

How Large a Fund Balance?

Determination of an appropriate fund balance is a critical factor in financial planning and the budgeting process. There is a fine distinction between retaining enough to meet the financial needs of the Village, yet not accumulating too large a balance without having a specific purpose for doing so.

A community with an appropriate fund balance can:

- Provide a fund or reserve to meet emergency expenditures;
- Provide cash to finance expenditures from the beginning of the budget year until all revenues are collected;
- Demonstrate financial stability and therefore preserve or enhance its bond rating, thereby lowering debt issuance costs;
- Avoid short term borrowing and associated interest costs.

As a part of the budget process, fund balance will be treated as one of the following:

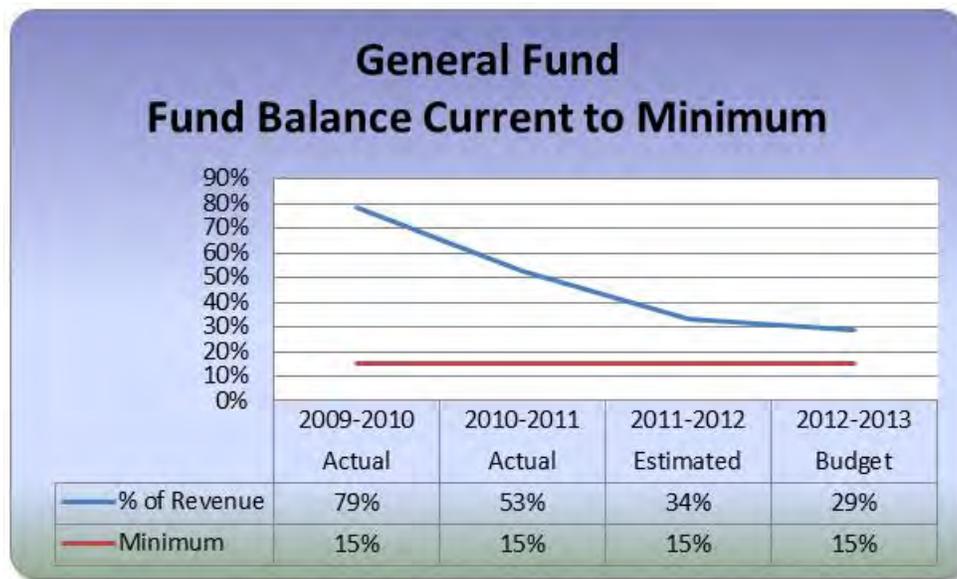
- Retained as the community's "rainy day" fund for future needs; or
- Used to fund expenditures for the next fiscal period.

Village of Dexter Fund Balance Policy

The Village of Dexter's policy is for a minimum reserve of 15% of revenue. This is based on best practice recommendations from the Government Finance

Officers Association (GFOA). Additional fund balance may, at times, be assigned by Council for specific purposes such as capital projects.

It is important to note that recent reductions in fund balances have been due to planned capital improvements, including the removal of the Main Street dam and the creation of the Mill Creek Park. Operating expenditures have remained consistently at or near operating revenue over the same period.



GASB Statement No. 54 - Fund Balance Definitions

The Governmental Accounting Standards Board (GASB) developed new standards for fund balance definitions which were included in the Fiscal Year 2010-2011 audit. At this time, the only classifications being used by the Village are unassigned (formerly undesignated), assigned (formerly designated) and committed.

- **Nonspendable:** These classifications are generally from external sources, such as legal or contractual requirements, or represent non-cash items, such as inventory or prepaid amounts. No actions by Council are necessary because the classification occurs by definition.

- **Restricted:** Typically used for external restrictions by creditors, laws or regulations, the restriction itself is generally from external sources, thus it also is by definition classified as "restricted".

- **Committed:** Amounts can only be used for specific purposes imposed by formal action of the Council, such as a resolution or ordinance adopted by the Council.

- **Assigned:** This classification, which is similar to the previous "designated" classification, shows the governing body's "intent". This classification generally will require some action by the Council to indicate who is authorized to make these assignments on behalf of the Village.

- **Unassigned:** This is the residual balance of the fund only after allocations are made to the aforementioned classifications.

Source: David Williamson, CPA, Financial Forum, Michigan Township News, January/February 2011

Fund Balance Summaries

	Actual 2010-2011	Estimated 2011-2012	Budget 2012-2013	% Change 2012 to 2013
General Fund				
Beginning Fund Balance	\$1,567,316	\$1,554,509	\$1,057,047	
Revenues	\$2,958,937	\$2,858,445	\$3,061,200	
Expenditures	(\$2,971,743)	(\$3,355,907)	(\$3,081,700)	
Ending Fund Balance	\$1,554,509	\$1,057,047	\$1,036,547	-1.9%

	Actual 2010-2011	Estimated 2011-2012	Budget 2012-2013	% Change 2012 to 2013
Special Revenue Funds				
Beginning Fund Balance	\$1,315,480	\$1,483,874	\$1,340,051	
Revenues	\$1,434,154	\$1,366,652	\$1,902,300	
Expenditures	(\$1,265,760)	(\$1,510,475)	(\$2,345,600)	
Ending Fund Balance	\$1,483,874	\$1,340,051	\$896,751	-33.1%

	Actual 2010-2011	Estimated 2011-2012	Budget 2012-2013	% Change 2012 to 2013
Enterprise Funds				
Beginning Retained Earnings	\$1,197,865	\$1,528,503	\$1,074,423	
Revenues	\$1,779,668	\$5,589,774	\$1,697,000	
Expenditures	(\$1,449,030)	(\$6,043,854)	(\$1,739,800)	
Ending Retained Earnings	\$1,528,503	\$1,074,423	\$1,031,623	-4.0%

Changes in Fund Balance Greater than 10%

The Village has built up significant fund balances in many of its funds in order, in part, to fund capital projects without having to incur debt. In Fiscal Year 2012-2013, there are three funds with a change in fund balance greater than 10% - one of which is due to capital projects.

Municipal Streets Fund

The purpose of the Municipal Streets Fund is to build up a reserve to apply to capital projects. This fiscal year, a portion of these reserves are being used to fund road construction projects in the Major and Local Streets funds.

	Actual	Estimated	Budget	% Change
Municipal Streets Fund	2010-2011	2011-2012	2012-2013	2012 to 2013
Beginning Fund Balance	\$510,119	\$623,447	\$750,938	
Revenues	\$528,867	\$524,979	\$540,100	
Expenditures	(\$415,539)	(\$397,488)	(\$919,800)	
Ending Fund Balance	\$623,447	\$750,938	\$371,238	-50.6%

Streetscape Debt Fund

This fund contains two debt issues, one of which is funded through a special assessment district. The special assessment bond is scheduled to be paid off in Fiscal Year 2012-2013, and the projected fund balance after final payment was higher than allowed by the Village's Special Assessment Ordinance. Therefore, refund payments will be made to property owners as part of the closing of this special assessment district. At the end of this fiscal year, the fund balance for the special assessment portion of this fund will be zero. The remaining fund balance is due to the General Obligation Bond millage for the outstanding debt issue.

	Actual	Estimated	Budget	% Change
Streetscape Debt	2010-2011	2011-2012	2012-2013	2012 to 2013
Beginning Fund Balance	\$133,569	\$128,771	\$114,575	
Revenues	\$230,410	\$219,513	\$169,800	
Expenditures	(\$235,208)	(\$233,709)	(\$270,500)	
Ending Fund Balance	\$128,771	\$114,575	\$13,875	-87.9%

Equipment Fund

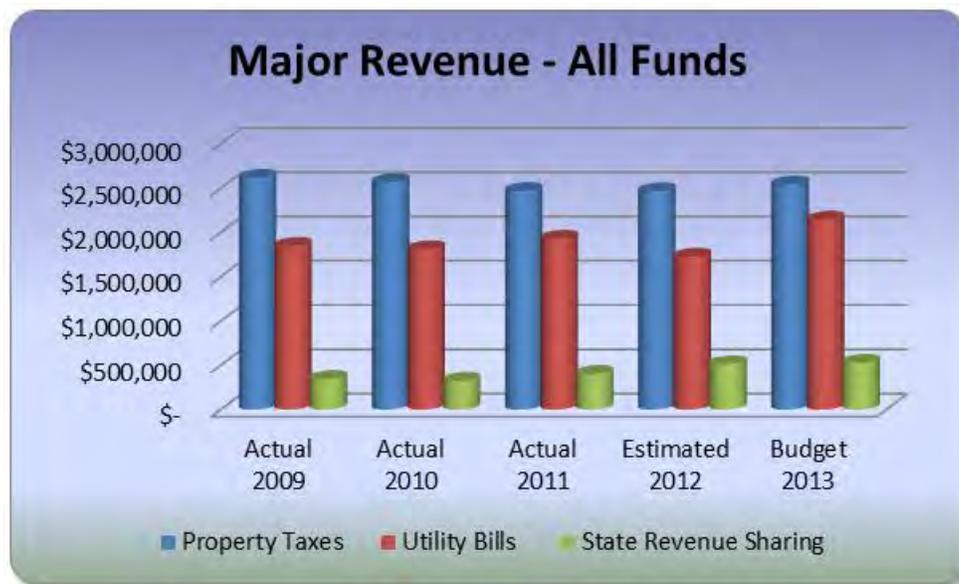
One of the purposes of the Equipment Fund is to build up reserves for the purchase of trucks and other equipment for the Department of Public Works. As no new equipment purchases are planned for this fiscal year, the Village expects the fund balance in this fund to increase.

Equipment Fund	Actual	Estimated	Budget	% Change
	2010-2011	2011-2012	2012-2013	2012 to 2013
Beginning Fund Balance	\$284,119	\$171,442	\$194,458	
Revenues	\$73,474	\$43,737	\$75,500	
Expenditures	(\$186,151)	(\$20,721)	(\$31,200)	
Ending Fund Balance	\$171,442	\$194,458	\$238,758	22.8%



Revenue

The three major revenue sources for the Village are property taxes, utility bills, and state revenue sharing (inter-fund transfers and one-time grants are not included in this presentation). Combined, these three equal over 75% of the Village's Fiscal Year 2012-2013 revenue.



Revenue Forecasting

There are several methods to forecast revenue. The Village uses a five-year financial model to assist with forecasting both revenue and expenditures. This model utilizes a system of looking at past trends, using assumptions such as utilizing an average of the past three years for fluctuating revenue, considering Village growth, and making educated guesses on economic factors such as the inflation rates. Most Village revenue is based on the three-year average format of making assumptions.

Property tax revenue forecasting is based on estimates for future increases/decreases of the state's rate of inflation figures (used to assess taxable values), growth in the Village's tax base, and other tax-related items such as the expiration of industrial facility tax exemptions. Information for this forecast is gathered from many sources, including the Scio Township assessor, the Washtenaw County Treasurer, the State of Michigan and the Village's records.

Utility bills forecasts are contained in the Village's Utility Rate Study. These forecasts are based on the Village's expected growth, and increases in expenditures due to inflation, personnel costs and other costs. This is used to set future rates, and therefore strongly influences the budgeted revenue.

State Revenue Sharing estimates are provided by the State of Michigan on the Department of Treasury's website.

Both the Five-Year Financial Model and the Utility Rate Study are available in the appendices of this budget.

Property Taxes

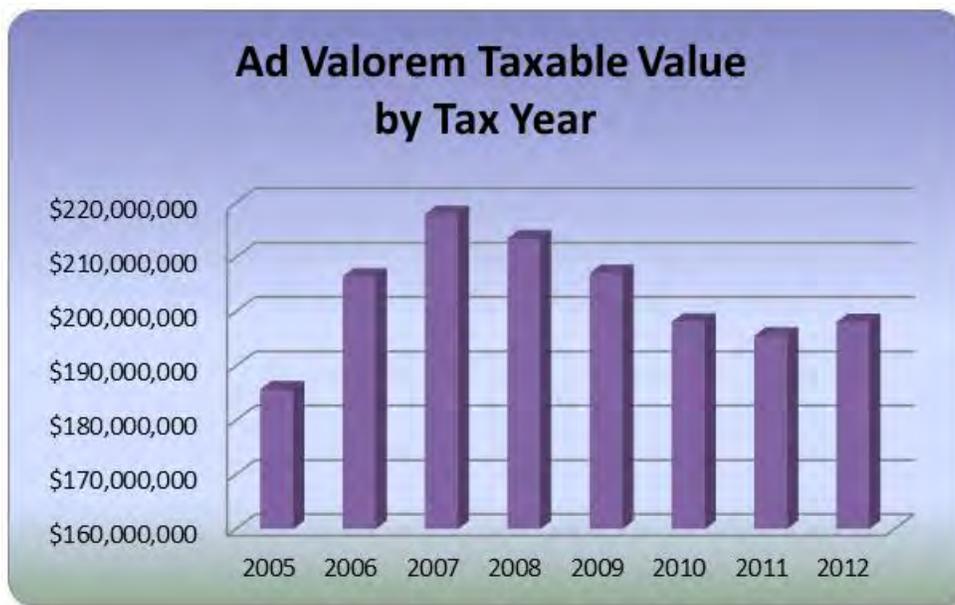
Property taxes are the largest source of revenue for the Village. This revenue is dependent upon two variables - taxable value and millage rates. The taxable value is determined by the township assessors, and the millage rate is set by the Village Council. The formula to determine total property tax revenue (as well as taxes on an individual parcel) is as follows:

$$\text{Property taxes} = \frac{\text{taxable value} \times \text{millage rate}}{1000}$$

The township assessors maintain two values for every parcel, both real and personal property, within the Village. The first value is the State Equalized Value, also known as the SEV, which is 50% of the true market value of the property. The second value is the taxable value, which came into existence as a result of 1994's Proposal A, Michigan's property tax reform law. The taxable

value of real property cannot increase higher than the rate of inflation or 5%, whichever is lower, and cannot be higher than the SEV of the property. This formula remains in place until a property is sold at which time the property becomes “uncapped” and changes to match the SEV. The limitation on increases then begin anew from the “uncapped” rate.

In the 2012 tax year, the inflation rate for assessment purposes is 1.027%. After four years of decreases in overall taxable value due to the housing and economic downturns that began in 2007, the Village saw a minor increase in overall taxable value. It is hoped that in the next several years we will see a continuing strengthening in our taxable values, although with the fragile economic recovery there is no guarantee.



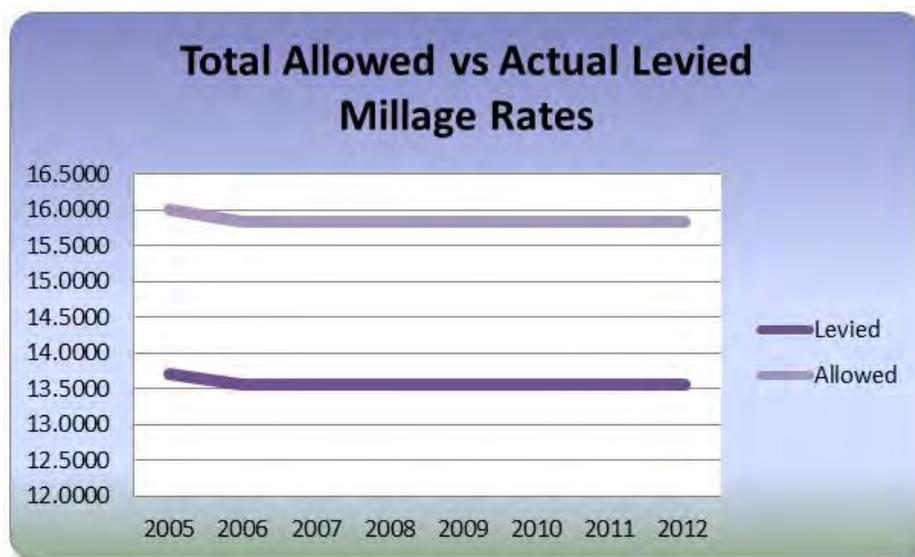
The Headlee Amendment of 1978 has an effect on millage rates by limiting the growth of property tax revenue from existing property. It accomplishes this by reducing the millage rates proportionally by the amount that market changes exceed the increase in the Consumer Price Index.

Each year, the Washtenaw County Equalization Department provides the Village with a Headlee Reduction Factor. If this factor is below 1.0, then the maximum millage rate from the previous year needs to be reduced. If the factor is higher than 1.0, the law does not allow the maximum millage to be increased, so it will remain the same as the previous year.

Headlee Reduction Factors			
2005	0.9947	2009	1.0514
2006	0.9880	2010	1.0938
2007	1.0276	2011	1.0652
2008	1.0514	2012	1.0000

The Village Council has chosen to not levy the maximum millage rate in order to keep taxes as low as possible. In addition, the voters approved a general obligation bond debt millage in 1994 of 2.0 mills, but due to growth the full amount is not needed in order to meet debt payment obligations.

2012 Maximum Allowable Millage Rates			
Purpose	Original Rate	Headlee Rate	2012 Rate
Operating	12.5000	9.8807	9.8337
Streets	5.0000	3.9520	2.8874
GO Bond	2.0000	2.0000	0.8351
Total	19.5000	15.8327	13.5562

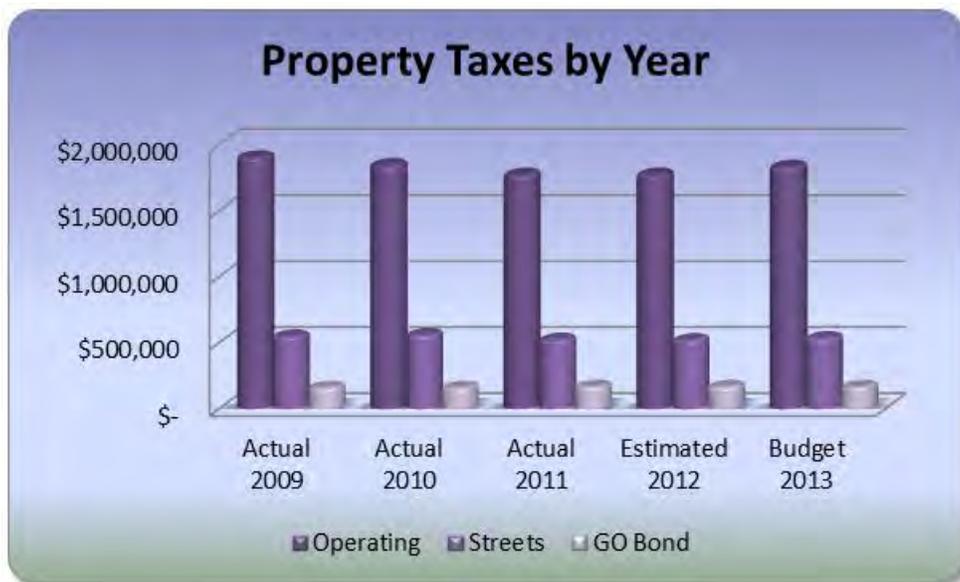
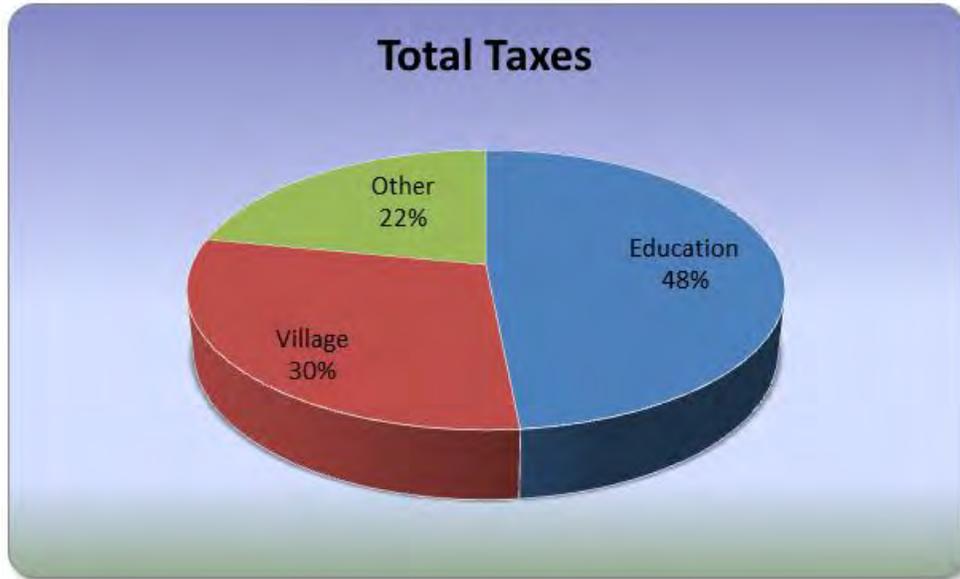


Individual Taxes

The tax impact on a home with a market value of \$200,000 is easily computed. The State Equalized Value (SEV) of the home would be one-half of the market value, or \$100,000. For this example, we will assume that the taxable value is equal to the SEV. To compute the amount of Village taxes on the home, the property owner would simply multiply the taxable value by the millage rate and divide by 1000. However, residents of the village also pay township taxes, so using only the Village millage rates does not give the whole individual tax picture.

Using 2011 tax year data (the last full year available as of July 1st) below are examples of the tax picture for an individual taxpayer. In this example, assume a taxable value of \$100,000 and a primary residence exemption (also known as homestead exemption) of 100%.

Combined Village and Township Taxes					
Scio Township			Webster Township		
Government	Millage	Tax	Government	Millage	Tax
Dexter Schools	14.5000	\$1,450.00	Dexter Schools	14.5000	\$1,450.00
Village Operating	9.8337	\$983.37	Village Operating	9.8337	\$983.37
Washtenaw County	5.7518	\$575.18	Washtenaw County	5.7518	\$575.18
Intermediate Schools	3.9745	\$397.45	Intermediate School	3.9745	\$397.45
Community College	3.7176	\$371.76	Community College	3.7176	\$371.76
Village Streets	2.8874	\$288.74	Village Streets	2.8874	\$288.74
Township	2.6485	\$264.85	Township	2.7721	\$277.21
Library	1.6286	\$162.86	Library	1.6286	\$162.86
Village GO Bond	0.8351	\$83.51	Village GO Bond	0.8351	\$83.51
Total	45.7772	\$4,577.72	Total	45.9008	\$4,590.08



Utility Billing

Utility Rates

In 2006 the Village Council commissioned a Utility Rate Study from the municipal finance firm of ACI Finance, Inc. The purpose of the study was to insure that rates were fair and equitable, that they were sufficient to cover operating, capital and debt costs, and that tap fees reflected actual needs. Recommendations were made for both future rate increases and current tap fee rates. This study has been updated internally each year.

For many years, there were no increases in sewer and water utility rates. This led to both the sewer and water funds being dangerously low in their operating revenue. Council has taken the recommendations of the Utility Rate Study and increased rates accordingly. For Fiscal Year 2012-2013, the Village Council approved rate increases for water of 3% and sewer of 6%.

The refuse collection rates were also unchanged for many years. In Fiscal Year 2008-2009 Council raised that rate to help to close the gap between actual money spent in the solid waste department and the revenue collected to offset those costs. During the Fiscal Year 2009-2010 budget discussions, Council decided to raise the rate an additional \$2.50 to completely close this gap. The rate remains unchanged from then.

Utility Rates	Water		Sewer	
	FY 11-12	FY 12-13	FY 11-12	FY 12-13
	Rates	Rates	Rates	Rates
Ready to Serve Monthly Fee	\$6.71	\$6.91	\$5.80	\$6.15
First Meter Per 1,000 Gallons	\$3.03	\$3.12	\$7.14	\$7.57
Second Meter Per 1,000 Gallons	\$4.09	\$4.21		

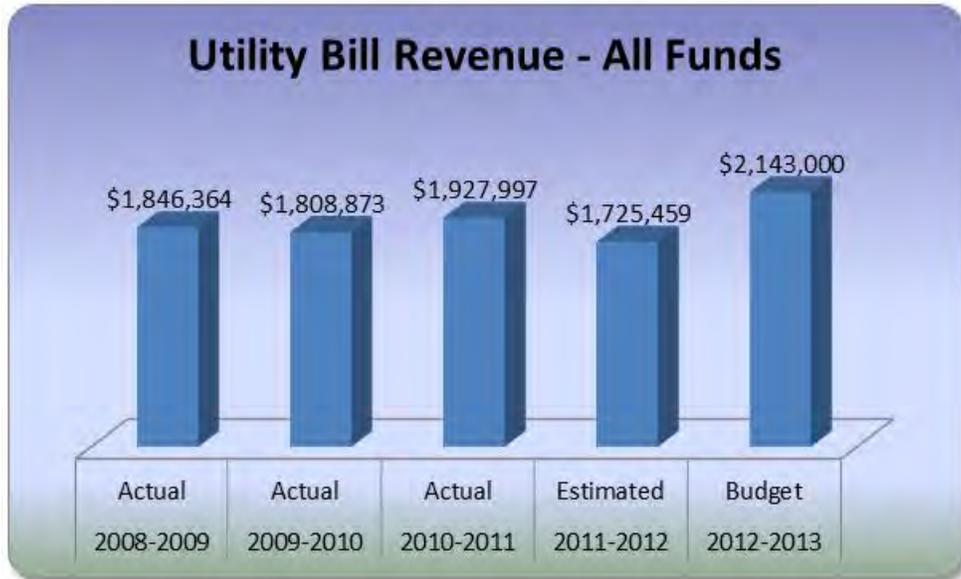
Other Charges	FY 11-12	FY 12-13
	Rates	Rates
Monthly Refuse Charge	\$17.50	\$17.50
Penalties on Late Charges	2.00%	2.00%
Turn-on and Turn-off Charges	\$35.00	\$35.00
Meter Calibration Charge	\$35.00	\$35.00
Water Only Meter 1 inch	\$250.00	\$250.00

Individual Utility Charges

The chart below illustrates the impact of the rate adjustments on a family using 10,000 gallons of water during a two-month billing cycle (5,000 gallons per month). The overall increase for water, sewer and refuse is 3.8% , or \$6.30 per billing cycle.

Example Utility Bill Two Month Cycle	FY 11-12	FY 12-13
	Rates	Rates
Water Ready to Serve	\$13.42	\$13.82
Water Commodity Charge	\$30.30	\$31.20
Sewer Ready to Serve	\$11.60	\$12.30
Sewer Commodity Charge	\$71.40	\$75.70
Refuse Charge	\$35.00	\$35.00
Total	\$161.72	\$168.02

Utility Billing Revenue by Year



State Revenue Sharing

Revenues received from the State of Michigan are a very important source of revenue for the Village. State shared revenue estimates, which are determined by a formula based on population and type of local unit government (ie city, village, township), can be found at the Michigan Department of Treasury's website at www.Michigan.gov. In past years these revenues have been decreasing as the State struggles to balance its own budget, however the Village's increased population in the 2010 Census had the effect of substantially increasing this revenue stream.

State Fiscal Year	State Revenue Sharing		
	Village Portion	Percent Change	Dollar Change
2007-2008 Actual	\$ 183,569		
2008-2009 Actual	\$ 174,330	-5.03%	\$ (9,239)
2008-2009 Actual	\$ 174,330		
2009-2010 Actual	\$ 155,049	-10.50%	\$ (19,281)
2009-2010 Actual	\$ 155,049		
2010-2011 Actual	\$ 274,380	76.96%	\$ 119,331
2010-2011 Actual	\$ 274,380		
2011-2012 Actual	\$ 295,385	7.66%	\$ 21,005
2011-2012 Actual	\$ 295,385		
2012-2013 Projected	\$ 299,475	1.38%	\$ 4,090

Street funds come to the Village from the Michigan Department of Transportation and they are based upon formulas prescribed by Public Act 51. Because this formula is also dependent in part on a community's population, the Village saw an increase in Fiscal Year 2011-2012 for the Major Streets and Local Streets funds.

Other sources of revenue from the state include grants and low cost loans.

Other Sources of Revenue

While property taxes, utility rates and state revenue sharing are the major sources of revenue for the Village, there are other sources that the Village relies upon each year.

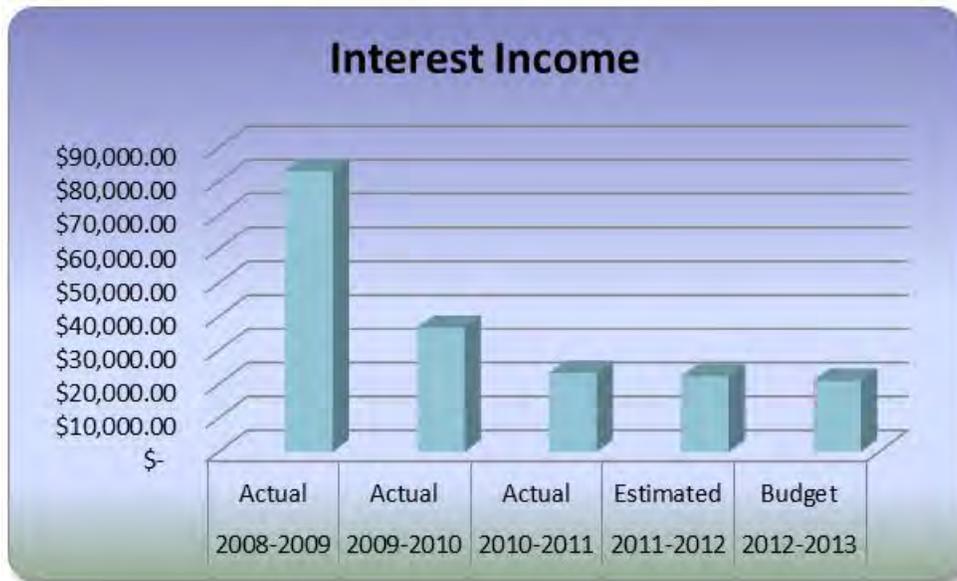
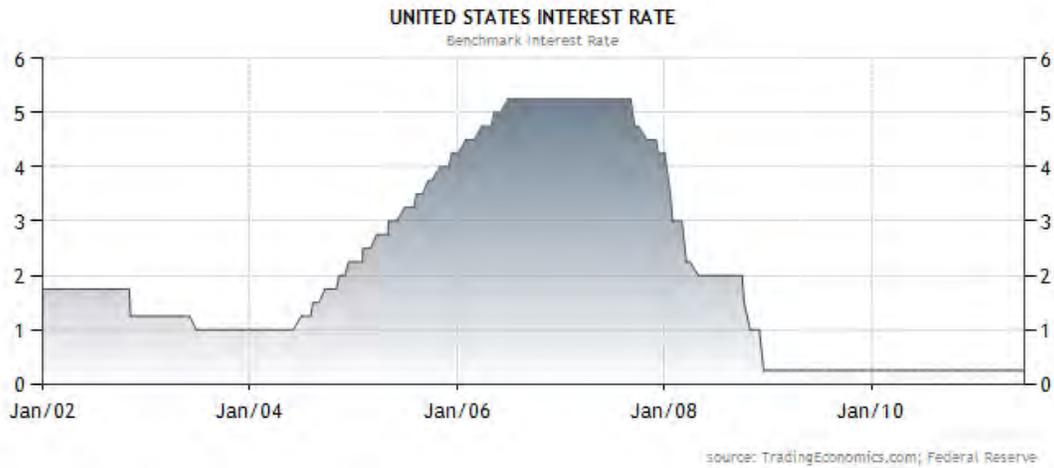
The Village also charges residents and other customers charges for services such as permits, planning charges, farmers market vendors and franchise fees. Fines are collected from traffic violations and parking and ordinance enforcement.

Grants

The Village actively pursues grants and other outside funding. Please see Appendix F for grants applied for and received since 2007.

Interest

The final sources of revenue are items such as interest on Village investments, transfers in from other funds, administrative charges to the sewer and water funds, and miscellaneous revenue. In regard to interest income, the current economy has a significant effect on income from Village investments. Although the Village's fund balances had remained largely unchanged since Fiscal Year 2008-2009, the income earned on investments has decreased as longer-term investments at higher rates have been replaced by ones with much lower rates of return. In the past year, we have not seen any trend towards increasing rates and do not expect to in the near future.



Expenditures

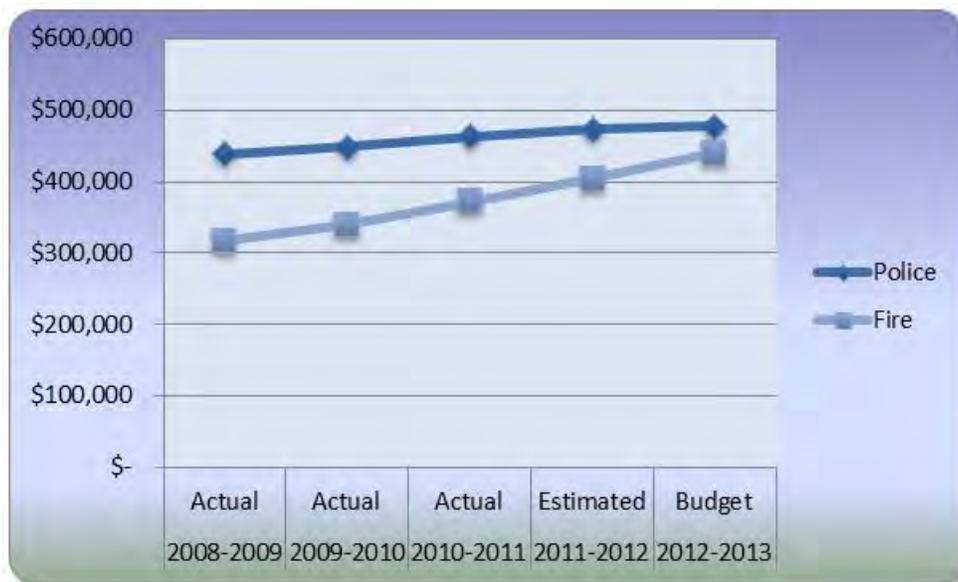
There are seven broad categories of expenditures that can be compared across funds. These are as follows:

- Contracted services, such as trash, composting and recycling; equipment leases; engineering; and other professional consulting. The following charts show two of the major areas, which are trash, composting and recycling in the General Fund, and professional services/sludge hauling in the Sewer Fund. (In Fiscal Year 2010-2011, the Village broke sludge hauling out into its own line item, but for the purposes of this chart that line and professional services remain combined.)





- Public Safety, which is police protection (contracted through the Washtenaw County Sheriffs Department) and fire services (contracted through the Dexter Area Fire Department).



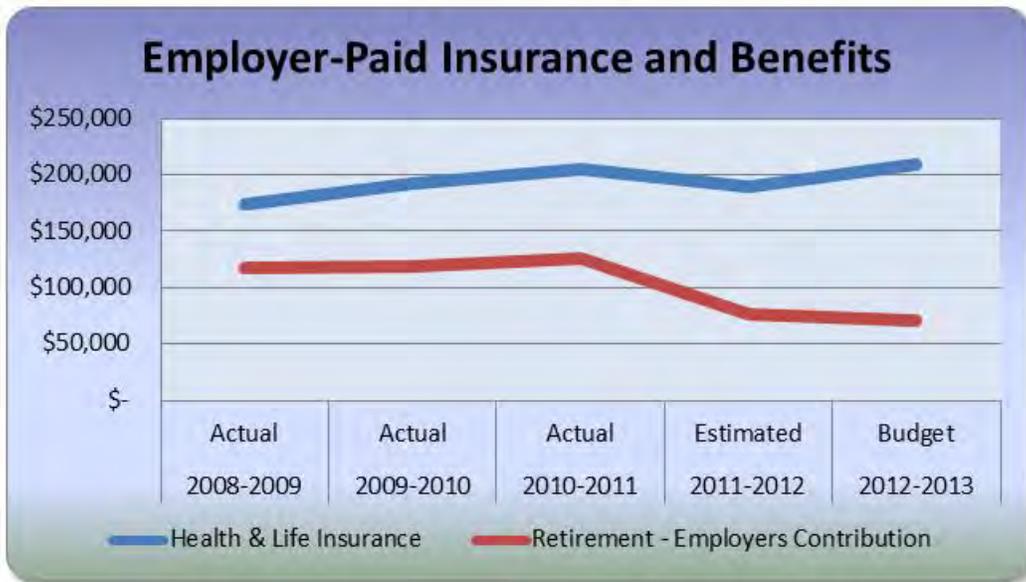
- Personnel costs, which include wages and salaries, payroll taxes, pension contributions, health, life and disability insurance, and leave time cash outs.

The decrease in base salaries and overtime between Fiscal Year 2010 and Fiscal Year 2012 is due to two retirements. One position is not being replaced, and the other position was a long-time employee who was replaced by a new employee at a much lower hourly rate. However, the Village plans on promoting a union employee to the Superintendent of Public Services position, which was vacant in Fiscal Year 2011-2012, and hiring a union replacement in Fiscal Year 2012-2013.

The decrease in the employer contribution to the retirement plan for Fiscal Year 2011-2012 is due to union contract changes. The Village will no longer be funding the 4% employee contribution for union employees (non-union employees were already paying the 4%), and Fiscal Year 2012-2013, the employee contribution increases to 5%.



Note: Salaries do not include vacation and sick time cash-outs.

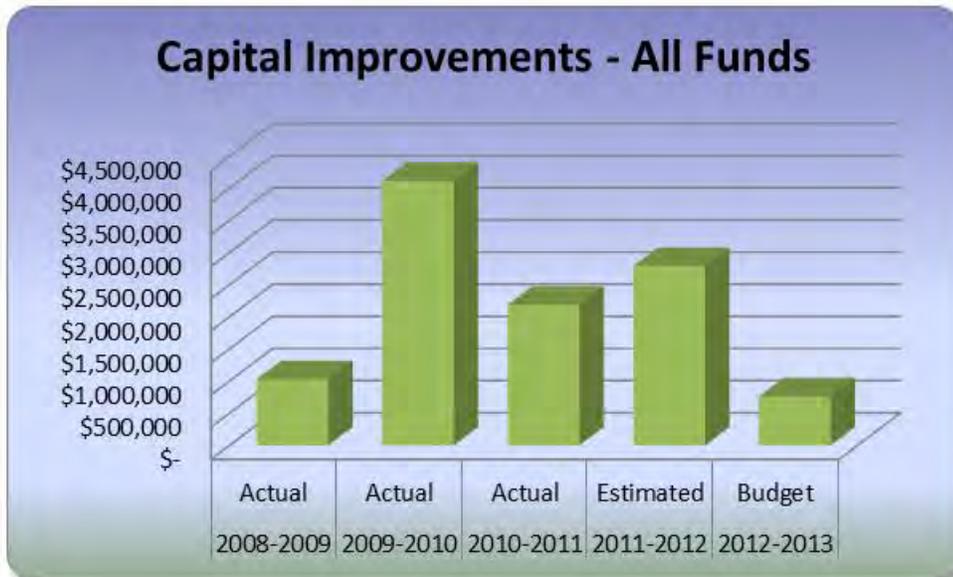


Note: Does not include retiree health care.

- Operating costs such as printing, postage, maintenance and repairs, utilities, office supplies, chemical and lab supplies, and anything else related to general operations that are not covered under another category.
- Debt service is the payments that are made on bonds that have been issued by the Village. Between 2010 and 2012, the Village borrowed funds from the State of Michigan's Sewer Revolving Fund (SRF) and Drinking Water Revolving Fund (DWRP) to do capital improvement projects to the Village's sewer and water systems. The final phase of borrowing will be done in Fiscal Year 2012-2013, with first payments expected in the spring of 2013.



- Capital improvements are items that will last over multiple years. These may include vehicles, equipment, and infrastructure improvements such as roads and sewer and water systems. They are non-recurring in nature, and are generally replaced only after their useful life has ended.



- Transfers out are operating transfers between funds, such as transfers from the Municipal Streets Fund to another street fund for capital projects.
- Other expenses such as contingency budgets.



Financial Plans

Financial plans play a large role in the development of the Village's annual budget. These plans can be internally generated, such as the Capital Improvements Plan, or externally created such as the Road Maintenance Plan which was developed by the Village's engineering consultants. They can also take the form of studies, such as the Utility Rate Study and tools, such as the Five-Year Financial Model.

Five-Year Financial Model

The Five-Year Financial Model was originally developed in by a consultant hired through the Michigan Municipal League. The model took approximately six months to create, and it involved researching past trends in Village revenue and expenditures, gathering information about expected growth trends and many other types of information. The first year of data contained in the Model is from Fiscal Year 2001-2002.

Each year the Model is updated as a part of the budgeting process. It is used to determine how much may be available for capital expenditures, how much revenue the Village may expect to receive, and trends for expenditures. Forecasts are extended out for five years after the current budget year.

The Model, which now contains historical and predictive data spanning a decade and a half, is available in Appendix E.

The Five-Year Financial Model directly assists the Village in the goal of maintaining financial sustainability.

Utility Rate Study

The Utility Rate Study was commissioned from ACI Finance, Inc. in 2006. The purpose of this study was two-fold: to create a model that the Village could use to develop utility rates, and to ensure that the Village was in compliance with state and federal regulations when charging user and tap fees for the utility systems.

Each year the study's Excel spreadsheet is updated by staff and used to develop recommendation to Council for the next year's utility rates. The data is also plugged into the Five-Year-Financial Model to ensure that both documents are based on the same information. It also assists the Village in determining how much debt can be entered into when capital projects are required.

The Utility Rate Study, which contains forecasts that go out six years past the budget year, is contained in Appendix E.

The Utility Rate Study directly assists the Village in the goal of maintaining financial sustainability.

Road Maintenance Program

The Road maintenance Program was developed by the Village's engineers, Orchard Hiltz & McCliment (OHM), in 2008. First, OHM researched and catalogued the condition of all of the Village's streets. Then an asset management plan was then created to detail which streets could have their life lengthened through maintenance activities and which would require more extensive rehabilitation and/or replacement. The road ratings originally assigned in this document are updated every other year by the Village.

The Village Planning Commission and Village staff use this document to make decisions regarding the timing and scope of road-related expenditures. It is available on the Village's website at www.villageofdexter.org.

The Road Maintenance Program directly assists the Village in the goals of facility a high quality of life, ensuring good stewardship of municipal infrastructure and promoting a safe community.

Sewer Capacity Study

The Sewer Capacity Study was also commissioned from OHM, the Village's engineers. This study was done in 2005, and has been the basis for many decisions regarding capital improvements for the sewer system. It is available on the Village's website at www.villageofdexter.org.

The Sewer Capacity Study directly assists the Village with the goals of ensuring good stewardship of municipal infrastructure and environmental stewardship.

Mill Creek Park Plan

The Mill Creek Park Plan started in committee in 2007. A formal study was commissioned from JJR ETC, which was presented to the Village in 2009. This document is a guide for the development and funding of a major new park development along the banks of Mill Creek, which flows into the Huron River. This development opportunity came about due to the removal of the Main Street Bridge's dam as part of the bridge reconstruction project in the summer and fall of 2008. The removal created land on what was formerly the bottom of Mill Creek Pond which is to be used in the creation of the new park.

Construction of Phase I of this project commenced with Fiscal Year 2011-2012, with expected opening in late summer 2012.

The Mill Creek Park Plan directly assists the Village with the goals of facilitating a high quality of life and environmental stewardship.

Capital Improvement Plan

The Capital Improvement Plan (CIP) is the main guidance document for capital improvement programming in the Village. The current format of this document was developed in 2003 by a committee consisting of Council members, Planning Commission members, Park Commission members and staff. Capital improvement plans from other communities were reviewed and combined with the village's existing document to create one which relied more heavily on real-time financial data in order to assist decision makers.

The CIP looks at what capital projects are desired, their priority, and what funding opportunities are available. It is a recommending document, and budgeting decisions are sometimes made based on other factors besides the CIP.

The funded portions of the CIP are included in the next section of this budget. The full document, which looks out five years into the future, is available on the Village's website at www.villageofdexter.org.

The Capital improvement Plan directly assists the Village with the goals of ensuring good stewardship of municipal infrastructure, facilitating a high quality of life, promoting a safe community and environmental stewardship.



Capital Improvements

Capital Improvements - All Funds	2008-2009 Actual	2009-2010 Actual	2010-2011 Actual	2011-2012 Estimated	2012-2013 Budget
Vehicles	99,172	48,076	170,969	-	11,000
Facilities & Property Acquisition	57,083	291,636	92,656	131,094	152,000
Main Street Bridge/Millpond	507,501	295,088	-	-	-
Millcreek Park	-	-	-	970,641	-
Parks - General	-	12,198	14,422	13,771	9,300
Sidewalks	67,160	16,168	57,872	20,430	20,000
Streets, Streetlights & Traffic Controls	238,546	103,136	136,857	462,443	465,000
Sewer Improvements	11,631	1,801,914	903,223	23,896	55,000
Water Improvements	45,720	1,543,452	806,090	1,166,467	47,000
Total	\$ 1,026,813	\$ 4,111,668	\$ 2,182,089	\$ 2,788,742	\$ 759,300

**Note: Sewer and Water Amounts for Fiscal Years 2010 through 2012 include Sewer Revolving Fund and Drinking Water Revolving Fund financed improvements.

The Village of Dexter's capital planning process begins each year with the Planning Commission's creation and adoption of the Capital Improvement Plan (CIP) (please see the Capital Improvements Plan Executive Summary in Appendix C). This process is mandated by the State of Michigan's Municipal Planning Commission Act (PA 285 of 1931). Starting in December, this process takes several months and looks at what capital projects could be done within the Village to improve quality of life and enhance existing facilities and programs. The Planning Commission and staff take into consideration other documents such as the Master Plan and Parks and Recreation Master Plan in creating this document, as well as receiving input from other boards such as the Parks Commission, the Downtown Development Authority and Village Council.

Village of Dexter Capital Improvements

Impact on Operating Budgets

All capital projects will have an impact on a government's operating budget. The impact could be positive, such as a reduction in maintenance costs or lowering of utility costs, or negative impacts such as increased personnel costs. Potential impacts are detailed in the project descriptions in this budget.

Projects with significant negative financial impact would require such things as an increase in taxes, a reduction in spending elsewhere, or additional staff, and with significant positive financial impact would generate new revenue streams or reduce costs to a point that taxes or personnel costs could be lowered. In Fiscal Year 2012-2013, there has no capital projects with significant impact on the financial condition of the Village.



Cedars of Dexter Connector

This project is budgeted in the General Fund (Fund 101). Project was rescheduled from Fiscal Year 2011-2012 to this fiscal year.

Community-Wide Goals and Objectives: Ensure Good Stewardship of Municipal Infrastructure; Promote a Safe Community

Total budgeted expense: \$100,000
Total expense to the Village: \$28,000
Use of reserves: \$28,000

Budget impact upon completion:
Personnel: No additional positions
Operating Costs: Less than \$500 per year in maintenance costs until replacement required in the future.
Debt costs: \$0

Sidewalk Replacement and Repair

This project is budgeted in the General Fund (Fund 101).

Community-Wide Goals and Objectives: Ensure Good Stewardship of Municipal Infrastructure; Promote a Safe Community

Total budgeted expense: \$20,000
Total budgeted revenue: \$20,000 inter-fund transfer from Fund 204

Budget impact upon completion:
Personnel: No additional positions
Operating Costs: Less than \$500 per year in maintenance costs until replacement required in the future.
Debt costs: \$0

VILLAGE OF DEXTER * CAPITAL IMPROVEMENTS PLAN

PROJECT NAME: Cedars of Dexter Connector-COMplete

PROJECT ID: 07-3.0-2011

PRIORITY: DESIRABLE

PROJECT TYPE: New Non Motorized Path

TOTAL COST: \$100,000

SUBMITTED BY: Village Staff

YEARS IN CIP (Beginning year): 0 (2011)

DESCRIPTION:

Construction of 1350 LF of 10 foot wide asphalt pathway along the north side of Island Lake Road to connect the Cedars of Dexter and Gordon Hall to the Village and the B2B Trail connection within Westridge. Connection to the rest of the Village's non-motorized network and improved walkability.

LOCATION MAP: Island Lake Rd from Dexter Pinckney to Eastridge



PROJECT JUSTIFICATION:

Value indicates the degree to which the project will help to: 0=Not Applicable 1=Somewhat Important 2=Important 3=Very Important

- 3 Protect health, safety, lives of citizens
- 3 Maintain or improve public infrastructure, facilities
- 3 Reduce energy consumption, impact on the environment
- 3 Enhance social, cultural, recreational, aesthetic opportunities
- 2 Improve customer service, convenience for citizens

14 TOTAL SCORE

BENEFICIAL IMPACTS:

This project provides a safe pedestrian connection for residents of the Cedars of Dexter development, Gordon Hall and other residents of nearby neighborhoods a safe access into the Village and to the B2B trail network.

MASTER PLAN AND/OR STUDY REFERENCE:

CIP, County Feasibility Study and Connecting Communities Grant Application 2010.

SCHEDULE:

SCHEDULE JUSTIFICATION:

	Start		End		Project likely dependent upon Connecting Communities (CC) Grant award. CC program slated to continue through 2014. Subsequent applications may be necessary.
	Month	Year	Month	Year	
Study:		2010		2011	
Design/Acquisition:		2011		2011	
Construction:		2011		2011	

PROJECT COST DETAIL:

Engineering, Design and Construction **General Fund** \$100,000

EXPENDITURES (in thousands)

Funding Source	Prior Yrs	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	Beyond FY17	TOTALS
General Fund - match		\$18						\$18
General Fund - engineering		\$10						\$10
CCI Grant		\$72						\$72
								\$0
TOTALS	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$100

Village of Dexter Capital Improvements

VILLAGE OF DEXTER * CAPITAL IMPROVEMENTS PLAN

PROJECT NAME: Sidewalk Replacement
PROJECT ID: 01-3.0-2009 **PRIORITY:** IMPORTANT
PROJECT TYPE: Infrastructure Maintenance **TOTAL COST:** \$10,000 annually
SUBMITTED BY: Village Staff **YEARS IN CIP (Beginning year):** 3 (2009)

DESCRIPTION: Sidewalk replacement throughout the Village as identified by staff on annual sidewalk inspection. * See below for annual LF replaced.

LOCATION MAP: Locations TBD based on DPW field survey

PROJECT JUSTIFICATION:
 Value indicates the degree to which the project will help to:
 1=Somewhat Important 2=Important 3=Very Important

3	Protect health, safety, lives of citizens
3	Maintain or improve public infrastructure, facilities
2	Reduce energy consumption, impact on the environment
3	Enhance social, cultural, recreational, aesthetic opportunities
3	Improve customer service, convenience for citizens
14	TOTAL SCORE

BENEFICIAL IMPACTS: Safe pedestrian pathways throughout the Village, decreased liability and improved infrastructure.

MASTER PLAN AND/OR STUDY REFERENCE:

2008 Staff Inventory of sidewalk conditions AND past CIP

	Start		End		SCHEDULE JUSTIFICATION:
	Month	Year	Month	Year	
Study:		2008		bi-annual	Recommended annual funding to replace sidewalks identified through inventory.
Design/Acquisition:		na		na	
Construction:		2008		2015	

PROJECT COST DETAIL:

Sidewalk replacement	General Fund	\$60,000
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EXPENDITURES (in thousands)

Funding Source	Prior Yrs	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	Beyond FY17	TOTALS
General Fund	\$41	\$10	\$10	\$10	\$10	\$10	\$10	\$60
								\$0
								\$0
								\$0
TOTALS	\$41	\$10	\$10	\$10	\$10	\$10	\$10	\$60

* 2009-10 1666 LF Replaced
 3111 Hudson, 26'; 7645 Grand, 10'; 7832 Forest, 56'; 7860 Forest, 86'; 7940 Dex-A2, 60'; 7775 Dex-A2, 100'; 7529 Dex-A2, 45'; 7910 Dex-A2, 45'; 7850 Fifth, 20'; 7880 Fifth, 50'; 7939 Fourth, 140'; Baker Rd, 122'; Dan Hoey, 87'; 3416 Central, 100'; 3486 Central, 41'; 8145 Fifth, 58'; 8185 Fifth, 87'; 8175 Fifth, 125'; Eastridge/Webster, 10' 3283 Alpine, 191'; Library, 24'; Fifth/Central, 46'; 7921 Fifth, 37'; 7930 Fifth, 40'; 7950 Fifth, 15'; 7980 Fifth, 65'

* 2010-11 725 LF + 5 ADA Ramps Replaced
 7910 5th, 25'; 7830 5th, 10'; 8060 4th, 45'; 8048 4th, 55'; 8043 4th, 95'; 7809 4th, 15'; 7765 4th, 20'; 7775 4th, 55'; 7770 4th, 20'; 4th and Hudson, 50'; 3031 Baker, 15'; 8080 Huron, 15'; 8074 Huron, 25'; 8068 Huron, 15'; 8040 Huron, 25'; 8036 Huron, 25'; Cider Mill, 30'+15' drive; 3249 Broad, 15'; 3330 Broad, 20'; 3294 Broad, 35'; 3215 Lexington, 40'+20' drive; 3593 Taylor Ct, 40'; TOTAL 725 feet + 5 ADA ramps. (\$41,000 expended)

Village of Dexter Capital Improvements

VILLAGE OF DEXTER * CAPITAL IMPROVEMENTS PLAN

PROJECT NAME: Sidewalk Minor Repairs
PROJECT ID: 02-3.0-2009 **PRIORITY:** IMPORTANT
PROJECT TYPE: Sidewalk Maintenance **TOTAL COST:** \$10,000 annually
SUBMITTED BY: Village Staff **YEARS IN CIP (Beginning year):** 3 (2009)

DESCRIPTION: Grinding of trip hazards, lifting sidewalks due to trees and repair of other minor hazards.

LOCATION MAP: Locations TBD based on DPW field survey

PROJECT JUSTIFICATION:
 Value indicates the degree to which the project will help to: 0=Not Applicable 1=Somewhat Important 2=Important 3=Very Important

3	Protect health, safety, lives of citizens
3	Maintain or improve public infrastructure, facilities
2	Reduce energy consumption, impact on the environment
2	Enhance social, cultural, recreational, aesthetics opportunities
2	Improve customer service, convenience for citizens
12	TOTAL SCORE

BENEFICIAL IMPACTS: Reduced liability and improved safety to residents. Improved infrastructure.

MASTER PLAN AND/OR STUDY REFERENCE:
 2008 Staff Inventory of sidewalk conditions AND past CIP

	Start		End		SCHEDULE JUSTIFICATION:
	Month	Year	Month	Year	
Study:		2008		2009	Funding request should address all toe catches identified in 2008 inventory. Future funding will be needed as sidewalk conditions change.
Design/Acquisition:					
Construction:		2009		ongoing	

PROJECT COST DETAIL:

Contract Sidewalk Repair	General Fund	\$60,000
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EXPENDITURES (in thousands)

Funding Source	Prior Yrs	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	Beyond FY17	TOTALS
General Fund		\$10	\$10	\$10	\$10	\$10	\$10	\$60
								\$0
								\$0
TOTALS	\$0	\$10	\$10	\$10	\$10	\$10	\$10	\$60

Central Street Streetscape and Traffic Calming

Budgeted in the Major Streets Fund (Fund 202). Only the portion from the Huron River Bridge to the railroad tracks are included in the project this Fiscal Year.

Community-Wide Goals and Objectives: Ensure Good Stewardship of Municipal Infrastructure

Total budgeted expense: \$374,000

Total budget revenue - inter-fund transfer from Fund 204: \$374,000

Budget impact upon completion:

Personnel: No additional positions

Operating Costs: Decrease of maintenance costs of less than \$500 per year until rehabilitation is required.

Debt costs: \$0

Alley Maintenance Program

Budgeted in the Local Streets Fund (Fund 203).

Community-Wide Goals and Objectives: Ensure Good Stewardship of Municipal Infrastructure

Total budgeted expense: \$20,000

Total budget revenue - inter-fund transfer from Fund 204: \$20,000

Budget impact upon completion:

Personnel: No additional positions

Operating Costs: Decrease of maintenance costs of less than \$500 per year until rehabilitation is required.

Debt costs: \$0

VILLAGE OF DEXTER * CAPITAL IMPROVEMENTS PLAN

PROJECT NAME: Central Street Streetscape and Traffic Calming Improvements
PROJECT ID: 03-6.0-2004 **PRIORITY:** IMPORTANT
PROJECT TYPE: Resurfacing/Utility/Streetscape **TOTAL COST:** \$1,600,000
SUBMITTED BY: Village Staff **YEARS IN CIP (Beginning year):** 8 (2004)

DESCRIPTION:
 Streetscape and traffic calming improvements to the entrance of the Village. Adding streetlights, parallel parking, bike lanes, curb, gutter, storm improvements, including porous pavement and rain gardens and bioswales-includes storm improvements along Fifth Street and Third Street improvements and bridge aesthetic improvements.

LOCATION MAP: Central Street from Monument Park to Bridge



PROJECT JUSTIFICATION:
 Value indicates the degree to which the project will help to: D=Not Applicable
 1=Some what important 2=important 3=Very important

3	Protect health, safety, lives of citizens
3	Maintain or improve public infrastructure, facilities
3	Reduce energy consumption, impact on the environment
2	Enhance social, cultural, recreational, aesthetic opportunities
2	Improve customer service, convenience for citizens
13	TOTAL SCORE

BENEFICIAL IMPACTS:
 Improve the entrance to the Village, continue the streetscape theme, calm traffic, provide additional parking and create a safer pedestrian environment

MASTER PLAN AND/OR STUDY REFERENCE:

CIP and 2005 Master Plan 2005 and completion of 2012 segment of project

SCHEDULE:

SCHEDULE JUSTIFICATION:

	Start		End	
	Month	Year	Month	Year
Study:		2008		2009
Design/Acquisition:		2010		2013
Construction:		2014		2015

Design plans are being drafted to prepare for possible funding. Project will likely be constructed in cooperation with STP Urban Funding and possibly in segments as street budget and/or funding permits. Segment from Mast bridge to RR completed in 2012. Remaining segments to be completed upon funding availability.

PROJECT COST DETAIL:

Construction and Design STPU/Major/Local \$1,600,000
 Streetscape Enhancements
DDA Reimbursement Likely after 2017

EXPENDITURES (in thousands)

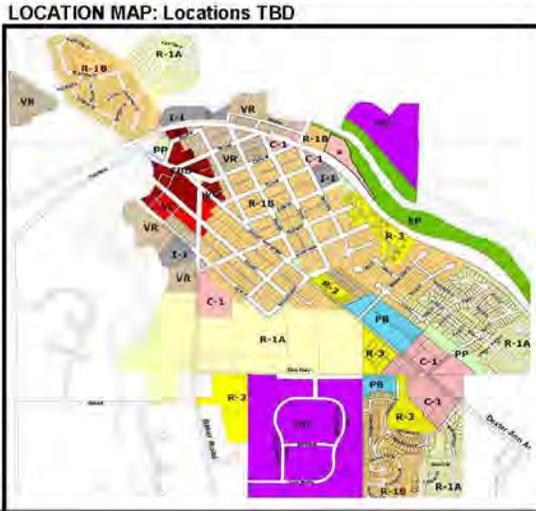
Funding Source	Prior Yrs	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	Beyond FY17	TOTALS
Streets Fund	\$374			\$400				\$774
DDA- See Proj#12-1.0-2004				\$0				\$0
STP-U				\$920				\$920
TOTALS	\$374	\$0	\$0	\$1,320	\$0	\$0	\$0	\$1,694

Village of Dexter Capital Improvements

VILLAGE OF DEXTER * CAPITAL IMPROVEMENTS PLAN

PROJECT NAME: Annual Alley Maintenance Program
PROJECT ID: 07-6.0-2009 **PRIORITY: DESIRABLE**
PROJECT TYPE: Infrastructure Maintenance **TOTAL COST: \$10,000 annually**
SUBMITTED BY: Village Staff **YEARS IN CIP (Beginning year): 3 (2009)**

DESCRIPTION:
 Alley maintenance above and beyond general maintenance, i.e tree trimming, grading, additional stone/gravel requires additional funding outside of annual allocation. Does not include major improvements such as storm, water, or sewer projects.



PROJECT JUSTIFICATION:
 Value indicates the degree to which the project will help to: 0=Not Applicable 1=Somewhat Important 2=Important 3=Very Important.

2	Protect health, safety, lives of citizens
3	Maintain or improve public infrastructure, facilities
1	Reduce energy consumption, impact on the environment
1	Enhance social, cultural, recreational, aesthetics opportunities
2	Improve customer service, convenience for citizens
9	TOTAL SCORE

BENEFICIAL IMPACTS:
 Maintenance of alleys improves and maintains existing infrastructure, provide residents with accessibility to alleys/property.

MASTER PLAN AND/OR STUDY REFERENCE:

Staff Inventory

SCHEDULE:

	Start		End	
	Month	Year	Month	Year
Study:		2008		2010
Design/Acquisition:				
Construction:		2009		annual

SCHEDULE JUSTIFICATION:

Alleys maintenance should be reviewed annually for necessary improvements. Collaboration with Wash. Co Road Commission explored however not possible due to size of equipment. Details on cost savings be evaluated and to be considered prior to determining what projects to complete and how.

PROJECT COST DETAIL:

Alley maintenance Major/Local Streets \$60,000

EXPENDITURES (in thousands)

Funding Source	Prior Yrs	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	Beyond FY17	TOTALS
Streets Fund		\$10	\$10	\$10	\$10	\$10	\$10	\$60
								\$0
								\$0
								\$0
TOTALS	\$0	\$10	\$10	\$10	\$10	\$10	\$10	\$60

Sludge Project

Project is a pass through being paid for by a State Revolving Loan.

Community-Wide Goals and Objectives: Ensure Good Stewardship of Municipal Infrastructure

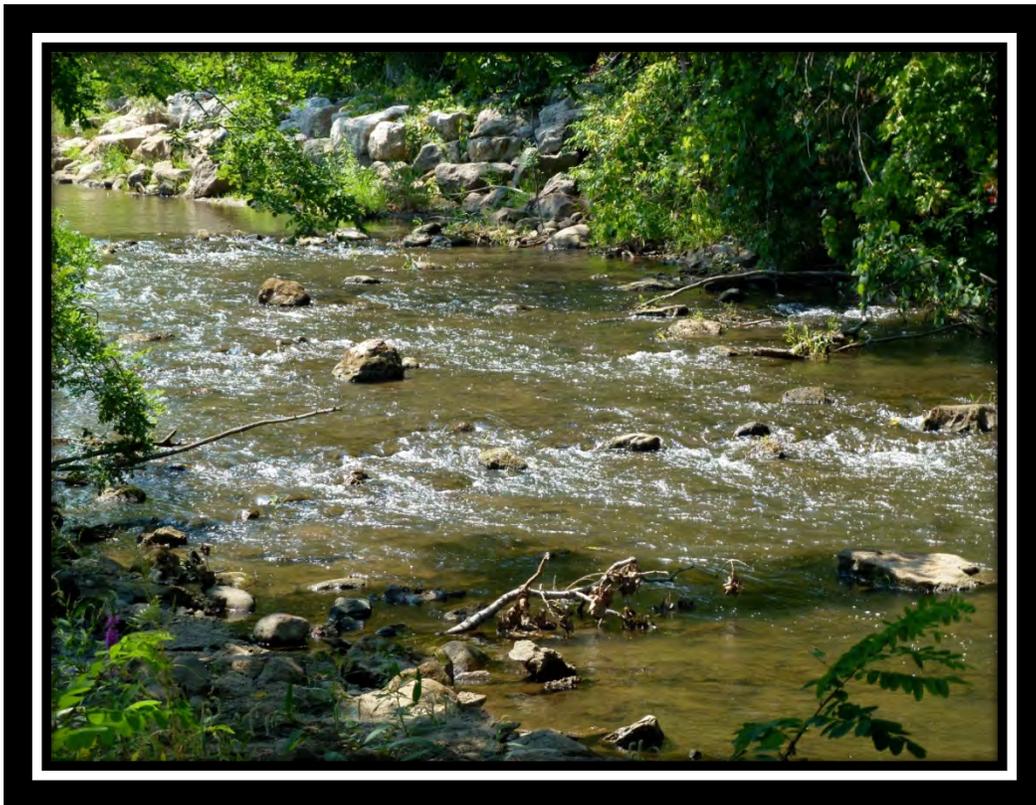
Budget impact upon completion:

Personnel: No additional positions

Operating Costs: Decrease of maintenance costs of less than \$500 per year until rehabilitation is required. Improves sludge handling processes

Debt costs: \$3,300,000

There is no CIP project sheet for this project. It is part of the Asset Management program developed for the water and wastewater systems.



Village Debt

Bond Rating

In May 2010, Standard and Poors issued a bond rating for the Village of Dexter of AA-/Stable. This is an upgrade from the previous bond rating of A+ that was issued in 2008. In 2000 the bond rating was a BBB, so the Village has seen substantial improvement in this area.

Debt Statement

To the extent necessary, the Village may levy taxes on all taxable property within its boundaries without limitation as to rate or amount to pay the principal of and interest due on the bonds in the following table which are designated as "Unlimited Tax General Obligation". However, the Village's ability to levy tax to pay debt service on the bonds which are designated as "Limited Tax General Obligation" is subject to applicable charter, statutory and constitutional limitations.

Debt by Issue as of June 30, 2012		Security/ Revenue Support	Final Maturity	Interest Spread	Principal Amount Outstanding
Year	Issue				
1998	General Obligation Bonds - Downtown Water	Limited Tax/Rates	10/1/2012	4.80%-5.00%	\$55,000
1998	Special Assessment Bonds - Streetscape	Special Assessment	10/1/2012	4.80%-5.00%	\$60,000
2002	Streetscape Bond - Refunding	Unlimited Tax	5/1/2017	3.25%-4.20%	\$700,000
2006	Public Facilities Improvement Bond	Limited Tax	5/1/2027	4.00%-4.40%	\$1,405,000
2008	Downtown Development Authority Bonds	Tax Increment	5/1/2028	3.60%-5.00%	\$1,975,000
2008	Downtown Development Authority Bonds - Taxa	Tax Increment	5/1/2033	7.375%-7.90%	\$1,585,000
2009	State Revolving Funds - Sewer	Limited Tax/Rates	10/1/2029	2.50%	\$1,676,000
2010	State Revolving Funds - Water	Limited Tax/Rates	10/1/2029	2.50%	\$1,246,000
2011	Downtown Development Authority Bonds - Refui	Tax Increment	5/1/2020	2.95%	\$553,000
2012	Sewer and Water Bond - Refunding of Rural Dev	Unlimited Tax	10/1/2031	1.9%-3.25%	\$4,025,000
				Total	\$13,280,000

Projects Funded by Debt

Projects Funded by Village Debt			
Year	Issue	Fund	Project Description
1998	General Obligation Bonds - Downtown Water	Water Fund	Water Main for Streetscape Project
1998	Special Assessment Bonds - Streetscape	Streetscape Fund	Downtown Streetscape Improvements
2002	General Obligation Bond (Voted) - Streetscape	Streetscape Fund	Refunded 1996 bond for Downtown Streetscape Improvements
2006	Public Facilities Improvement Bond	General Fund	DPW Building, property purchases
2008	Downtown Development Authority Bonds	DDA Debt Fund	Property purchase and redevelopment
2008	Downtown Development Authority Bonds	DDA Debt Fund	Jeffords Street/Main Street Bridge/Mill Creek
2009	State Revolving Funds - Sewer	Sewer Fund	Equalization Basin/sewer lining
2010	State Revolving Funds - Water	Water Fund	Fifth Well project/water main replacement
2011	Downtown Development Authority Bonds	DDA Debt Fund	Refunded 2001 bond for property purchase and redevelopment
2012	General Obligation Bonds - Sewer & Water	Sewer & Water Funds	Refunded 1999/2000 Rural Development Bonds for improvements to lines and plant operations

Debt Limit Provisions

Act 3, Public Acts of Michigan, 1896 as amended ("Act 3") provides that the net indebtedness of the Village shall not be in excess of 10% of the assessed value of all real and personal property. According to Act 3, bonds not included for purposes of calculating the legal debt margin are:

- Special assessment bonds
- Transportation fund bonds
- Revenue bonds
- Pollution abatement bonds for public health purposes
- Water resources commission or court-ordered bonds

Debt Limitation as of June 30, 2012	
2012 State Equalized Valuation	\$205,599,000
	x 10%
Legal Debt Limit	\$20,559,900
Direct General Obligation Debt	\$13,280,000
Less Special Assessment Bonds	(\$60,000)
Less Revenue Bonds	\$0
Direct Debt	\$13,220,000
Legal Debt Limit	\$20,559,900
Less Direct Debt	(\$13,220,000)
Maximum Available for Bonding	\$7,339,900

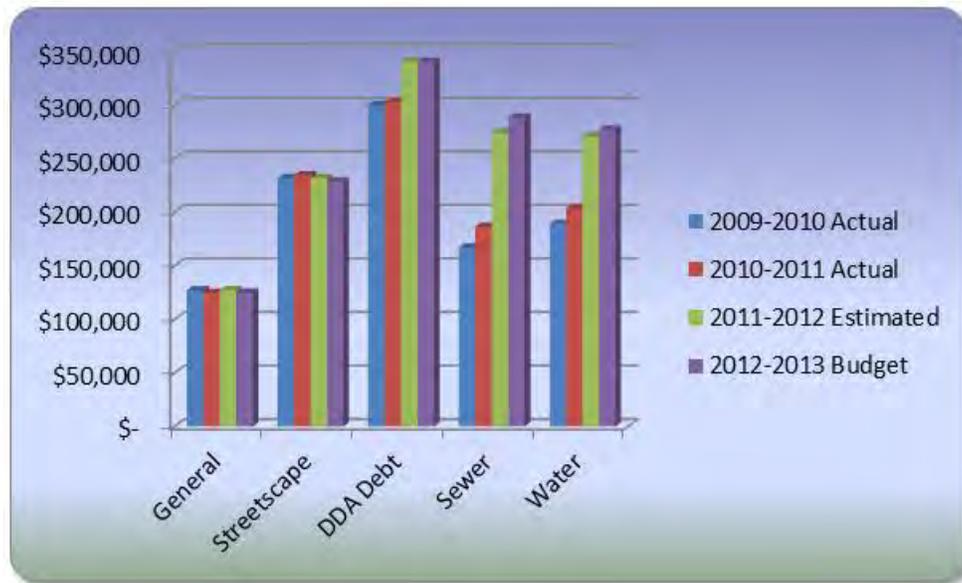
Debt Payments Due this Fiscal Year

FY 2012-2013 Debt Payments			
Fund	Principle	Interest	Total
General	\$ 65,000	\$ 59,958	\$ 124,958
Streetscape	\$ 200,000	\$ 24,040	\$ 224,040
DDA Debt	\$ 101,000	\$ 233,780	\$ 334,780
Sewer	\$ 165,000	\$ 80,482	\$ 245,482
Water	\$ 166,000	\$ 70,854	\$ 236,854
Total	\$ 697,000	\$ 469,114	\$ 1,166,114

Major Changes from Fiscal Year 2011-2012

The Village took advantage of favorable interest rates to refund four bonds (2001 Downtown Development Bond, 1999 Rural Development Loan - Water, and 2000 Rural Development Loan - Sewer Series A and B), with the following savings: DDA \$49,300; Sewer \$702,700; and Water \$468,400.

History of Debt Administration



The Village of Dexter has never defaulted on a debt payment.

Future Financing

The Village intends to borrow from the State of Michigan's Sewer Revolving Loan Fund for improvements to the sludge handling system.

The Streetscape Special Assessment Bond and the Downtown Water Bond will be paid in full in November 2012

Debt Schedules

Full debt schedules are available for review in Appendix D.

Personnel Summary

The Village of Dexter currently employs fifteen full time people, with plans to add one more person in Fiscal Year 2012-2013. This will bring employment numbers back to where they were in Fiscal Year 2010-2011, when the Superintendent of Public Services retired. Also on payroll are eight part-time elected officials, as well as members of the Planning Commission and the Parks and Recreation Commission. During the summer, the Department of Public Works employs one full time, temporary employee. The temporary summer help for Utilities was eliminated. Due to the nature of the temporary worker, this position is not reflected in the charts.

Summary of Full-Time Positions and Expected Changes

Summary of Full-Time Equivalents	Salaried			Union			Total		
	Actual FY 2010-2011	Actual FY 2011-2012	Budget FY 2012-2013	Actual FY 2010-2011	Actual FY 2011-2012	Budget FY 2012-2013	Actual FY 2010-2011	Actual FY 2011-2012	Budget FY 2012-2013
Administration	3.0	3.0	3.0	1.5	1.5	1.5	4.5	4.5	4.5
Community Development	1.0	1.0	1.0	0.5	0.5	0.5	1.5	1.5	1.5
Public Works	0.5	-	0.5	4.0	4.0	4.0	4.5	4.0	4.5
Public Utilities	0.5	-	0.5	5.0	5.0	5.0	5.5	5.0	5.5
Total	5.0	4.0	5.0	11.0	11.0	11.0	16.0	15.0	16.0

This budget anticipates that a current union employee will be promoted to fill the Superintendent of Public Services position, which has been vacant for over a year. His current position will be filled by the hiring of an additional union employee, bringing the total of full-time positions back up to 16.

Summary of Elected and Appointed Boards and Commissions

In addition to regular, full time employees, the Village also pays the elected Council and clerk, as well as some appointed commission members.

Summary of Paid Boards and Commissions	Elected			Appointed			Total		
	Actual FY 2010-2011	Actual FY 2011-2012	Budget FY 2012-2013	Actual FY 2010-2011	Actual FY 2011-2012	Budget FY 2012-2013	Actual FY 2010-2011	Actual FY 2011-2012	Budget FY 2012-2013
Village Council & Clerk	8.0	8.0	8.0	-	-	-	8.0	8.0	8.0
Community Development	-	-	-	16.0	16.0	16.0	16.0	16.0	16.0
Total	8.0	8.0	8.0	16.0	16.0	16.0	24.0	24.0	24.0

The Village also has boards and commissions that are not compensated.

Summary of Unpaid Boards and Commissions	Appointed		
	Actual FY 2010-2011	Actual FY 2011-2012	Budget FY 2012-2013
Economic Development	18.0	18.0	18.0
Public Safety	2.0	2.0	2.0
Community Development	12.0	12.0	12.0
Arts and Culture	17.0	17.0	17.0
Total	49.0	49.0	49.0

Wages, Salaries and Benefits

The Village Council has set cost of living increase for non-union employees at 1.5% for Fiscal Year 2012-2013, plus they are all eligible for 1.5% lump sum payments on July 1st. Since Fiscal Year 2011-2012, non-union employees are covered by a health care plan with a \$1,000/\$2,000 deductible (for families) as well as higher office co-pays. Employee contributions to the Municipal Employees Retirement System will increase from 4% to 5% as of July 1, 2012.

Union employees will receive a 0% cost of living increase pursuant to the union contract that started March 1, 2011. Union employees may receive step increases depending on their occupation code and current step. Employee contributions to the Municipal Employees Retirement System will increase from 4% to 5% on July 1, 2012.

Union Contract and Employment Manuals

The Village has one union, which is the Teamsters State, County and Municipal Workers Local 214. The current contract is effective from March 1, 2011 through February 29, 2013.

Changes in this contract include the elimination of longevity for all union employees, changes to the pension plan multiplier, the elimination of the defined benefit plan for future employees, increased employee contribution towards their pension costs, and the creation of a defined contribution plan for future employees that caps the Village's contribution at 2.5% of salary.

The non-union employees are covered under the Village's Employee Handbook, which was updated on January 12, 2009.

Retiree Costs

The Village currently has six people who are eligible for Village provided retiree health care benefits (three retirees and three spouses). Starting in Fiscal Year 2011-2012, the premiums are budgeted in the funds in which the employee had worked. In previous years, all retiree health care costs has been budgeted in the General Fund. There are no anticipated retirements in this fiscal year.

In addition, the Village Council has made a commitment to fund the Other Post Employment Benefits (OPEB) as outlined in GASB 40. A retiree health care funding vehicle was set up in Fiscal Year 2008-2009 with the Michigan

Municipal Employees Retirement System (Mers), with an initial deposit of \$160,000 and \$20,000 in the following fiscal years. The OPEB expense is shared proportionately by all funds where current employee costs are budgeted. In Fiscal Year 2011-2012, Village Council made the commitment to dedicate a portion of increased funding from State Revenue Sharing (due to population increases) to the OPEB liability. This is in addition to the \$20,000 per year already being contributed, and is in the amount of \$75,000 per year for the next five fiscal years.

The Village is a participant in the Mers retirement system. Starting with Fiscal Year 2011-2012, employee contribution for all eligible employees was 4%. In Fiscal Year 2012-2013, the employee contribution will increase to 5%. Employees hired after July 1, 2011 are not eligible for the defined benefit plan. These employees will participate in a defined contribution plan with an employee contribution of 5% with a Village contribution of 2.5%

As part of the closing of the defined benefit plan, Mers changed the Village's contribution per employee from a percentage-based system, which was generally around 10%, to a flat rate system. However, the Village decided in Fiscal Year 2011-2012 to pay an extra amount towards our unfunded liability, up to 10% of total compensation. This has been continued into Fiscal Year 2012-2013.

The Village Manager, pursuant to contract, is not a member of the Mers retirement system. Instead, the Village contributes 5% of base salary to the International City Managers Association's 457 plan.



General Fund

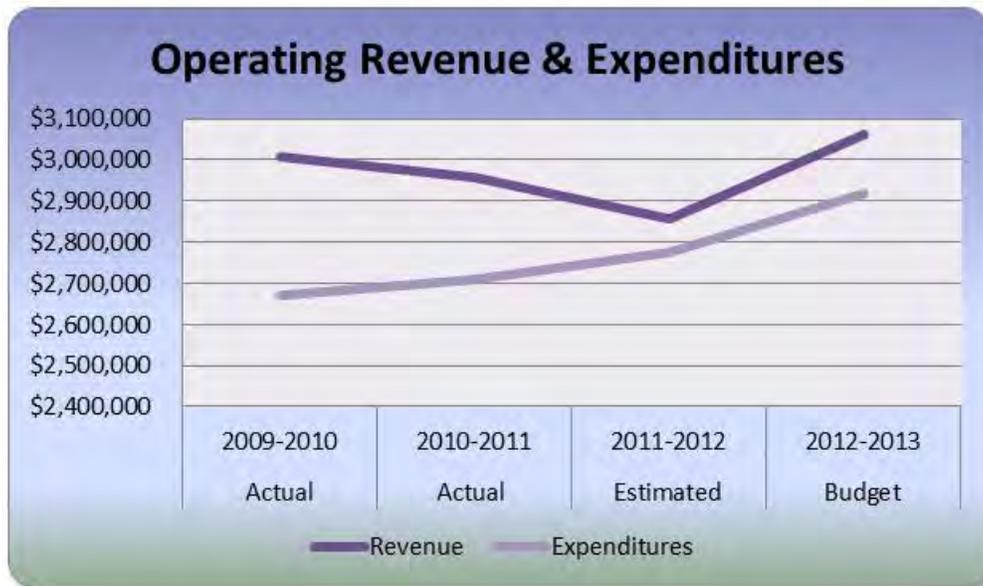
The General Fund is the main operational fund of the Village. It contains all of the activities of the Village that are not required to be accounted for in another fund, such as a special revenue or an enterprise fund. The main sources of revenue for the General Fund are property taxes and state shared revenue. The other major source is refuse utility fees, all of which are used to fund refuse collection and other solid waste activities. Expenditures occur for administrative activities, community development, public safety, and public works.

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Revenues						
Property Taxes	1,801,757	1,804,600	1,785,855	1,846,700	1,846,700	2.3%
Licenses & Permits	64,868	63,000	68,674	65,700	65,700	4.3%
Revenue Sharing & Grants	235,459	292,500	293,999	296,500	296,500	1.4%
Local Contributions	225,604	165,750	157,890	158,000	158,000	-4.7%
Charges for Services	3,715	2,500	8,381	5,000	5,000	100.0%
Utility Bills	521,063	530,000	441,746	533,000	533,000	0.6%
Fees and Fines	6,407	4,800	4,817	5,300	5,300	10.4%
Interest and Rents	33,487	32,000	30,287	31,500	31,500	-1.6%
Other Revenue	26,577	19,500	49,696	70,500	70,500	261.5%
Transfers In	40,000	17,100	17,100	49,000	49,000	186.5%
Total	2,958,937	2,931,750	2,858,444	3,061,200	3,061,200	4.4%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Expenditures						
Personnel Costs	762,210	701,500	712,513	790,500	790,500	12.7%
Supplies	59,240	61,400	56,796	65,600	65,600	6.8%
Other Service and Charges	325,390	373,900	333,896	398,800	398,800	6.7%
Contracted Services	525,484	617,000	588,643	539,000	539,000	-12.6%
Public Safety	911,296	955,500	954,970	998,000	998,000	4.4%
Capital Outlay	195,824	234,000	181,190	164,500	164,500	-29.7%
Debt Service	125,183	128,300	127,783	125,300	125,300	-2.3%
Transfers Out	67,116	402,600	402,600	-	-	-100.0%
Total	2,971,743	3,474,200	3,358,390	3,081,700	3,081,700	-11.3%

Operating Revenue and Expenditures

Operating revenue and expenditures are those which are day-to-day in nature, as opposed to being unexpected or one-time. It is important that the Village's operating expenditures do not exceed the operating revenue.



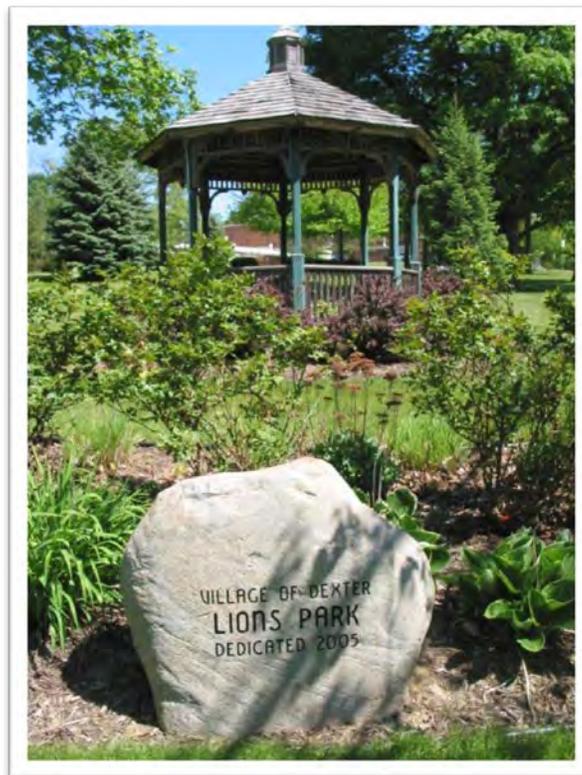
Capital Expenditures

The Village uses a combination of current operating revenue, one-time revenue sources, and fund balance reserves to pay for capital expenditures. In this budget, \$20,500 of the Village's reserves are being used to fund \$164,500 worth of capital expenditures.

Fund Balance

Due to the capital expenditures as detailed above, the General Fund will see a 1.9% reduction at the end of this fiscal year. However, at the end of Fiscal Year 2011-2012, the remaining fund balance will still be at 29% of the 2012-2013 operating expenditures which is above the 15% minimum set by Council.

	Actual	Estimated	Budget	% Change
General Fund	2010-2011	2011-2012	2012-2013	2012 to 2013
Beginning Fund Balance	\$1,567,316	\$1,554,509	\$1,057,047	
Revenues	\$2,958,937	\$2,858,445	\$3,061,200	
Expenditures	(\$2,971,743)	(\$3,355,907)	(\$3,081,700)	
Ending Fund Balance	\$1,554,509	\$1,057,047	\$1,036,547	-1.9%



General Fund at a Glance

	Revenue & Expenditure Summary					
	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Total Revenue	2,958,937	2,931,750	2,858,444	3,061,200	3,061,200	4.4%
Village Council	40,032	62,600	50,457	52,600	52,600	-16.0%
Village Manager	265,760	272,100	266,300	267,800	267,800	-1.6%
Finance	11,192	13,000	12,668	12,000	12,000	-7.7%
Attorney	32,647	25,000	22,979	25,000	25,000	0.0%
Village Clerk	5,600	6,600	5,928	8,700	8,700	31.8%
Village Treasurer	100,466	102,500	102,375	104,800	104,800	2.2%
Buildings & Grounds	55,667	68,700	69,560	62,500	62,500	-9.0%
Tree Program	18,736	24,000	21,238	24,000	24,000	0.0%
Law Enforcement	544,175	557,500	555,885	565,500	565,500	1.4%
Fire Department	379,500	412,000	411,919	450,000	450,000	9.2%
Planning	119,361	125,700	126,552	119,200	119,200	-5.2%
Zoning Board of Appeals	99	1,100	694	1,100	1,100	0.0%
Public Works	222,832	182,300	181,283	169,800	169,800	-6.9%
Downtown Public Works	76,550	82,800	73,867	80,000	80,000	-3.4%
Storm Water	4,890	-	-	-	-	0.0%
Engineering	9,091	11,000	11,388	11,000	11,000	0.0%
Municipal Street Lights	138,465	77,500	77,196	75,600	75,600	-2.5%
Solid Waste	494,551	535,400	528,377	524,600	524,600	-2.0%
Economic Development	-	49,000	33,991	6,500	6,500	-86.7%
Parks & Recreation	52,344	63,400	58,414	79,600	79,600	25.6%
Long-Term Debt	125,183	128,300	127,783	125,300	125,300	-2.3%
Insurance & Bonds	90,834	53,300	50,694	117,800	117,800	121.0%
Contributions	23,250	23,300	23,250	23,300	23,300	0.0%
Contingencies	748	12,000	11,899	23,000	23,000	91.7%
Capital Improvements	92,656	182,500	131,094	152,000	152,000	-16.7%
Transfers Out	67,116	402,600	402,600	-	-	-100.0%
Total Expenditures	2,971,743	3,474,200	3,358,390	3,081,700	3,081,700	-11.3%
Revenue over Expense	(12,807)	(542,450)	(499,945)	(20,500)	(20,500)	
Capital and One Time Expense	159,772	585,100	533,694	152,000	152,000	

Revenue

Revenues	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
402.000 Taxes - Real Property	1,398,436	1,788,600	1,469,984	1,832,700	1,832,700	2.5%
410.000 Taxes - Personal Property	257,708	-	248,921	-	-	0.0%
412.000 Delinquent Taxes - Real Prop	117,606	-	54,707	-	-	0.0%
420.000 Delinquent Tax - Personal Prop	5,136	1,000	-	1,000	1,000	0.0%
425.000 Delinquent Utility Bills (On Tax Roll)	13,757	5,000	4,533	4,000	4,000	-20.0%
445.000 Taxes - Penalties & Interest	9,113	10,000	7,709	9,000	9,000	-10.0%
452.000 Cable TV Franchise Fees	57,553	56,000	59,030	58,000	58,000	3.6%
476.000 Banner Permits	2,615	2,500	2,875	2,500	2,500	0.0%
477.000 Zoning Compliance Permits	4,650	4,500	6,545	5,000	5,000	11.1%
478.000 Park Use Permits	50	-	225	200	200	0.0%
574.000 State Shared Revenue	232,851	290,000	291,002	293,500	293,500	1.2%
575.000 State Shared - Liquor Licenses	2,608	2,500	2,997	3,000	3,000	20.0%
580.000 State Grants	50,000	13,250	-	-	-	-100.0%
581.000 Contribution from Local Govt	688	500	-	1,000	1,000	100.0%
582.000 School Reimbursement for False Alarms	8,716	3,000	8,890	5,000	5,000	66.7%
590.000 Enterprise Fund Admin Fees	138,171	122,000	-	124,000	124,000	1.6%
590.001 Street Fund Admin Fees	28,029	27,000	-	28,000	28,000	3.7%
608.000 Site Plan Review Fees	3,115	2,000	6,396	5,000	5,000	150.0%
612.000 IFT Application Fee	-	-	1,200	-	-	0.0%
628.000 Solid Waste Collection Fee	521,063	530,000	441,746	533,000	533,000	0.6%
645.000 Sales - Recycling Program	600	500	705	-	-	-100.0%
657.000 Parking Violations	300	200	50	200	200	0.0%
658.000 District Court Fines	6,107	4,500	4,767	5,000	5,000	11.1%
663.001 Ordinance Violation Fines	-	100	-	100	100	0.0%
665.000 Interest Earned	8,574	10,000	7,951	9,000	9,000	-10.0%
667.000 Rents (General)	7,450	7,500	6,250	7,500	7,500	0.0%
667.001 Lease Income - DAFD	12,158	10,000	11,886	10,000	10,000	0.0%
667.002 Farmers Market	4,330	3,500	3,515	4,000	4,000	14.3%
667.004 Contributions-Community Garden	975	1,000	685	1,000	1,000	0.0%
671.000 Other Revenue	24,732	7,000	30,872	7,000	7,000	0.0%
675.001 Contributions - Park	484	500	114	500	500	0.0%
675.004 Contributions Arts Committee	50	-	2,448	-	-	0.0%
675.006 Contributions-Ice Rink	1,311	1,000	1,511	1,000	1,000	0.0%
679.000 Miscellaneous Grants	-	11,000	14,830	62,000	62,000	463.6%
695.275 Transfer In from Restricted Tree Fund	-	8,000	8,000	8,000	8,000	0.0%
696.000 Trans In DDA	40,000	9,100	9,100	41,000	41,000	350.5%
Total Revenues	2,958,937	2,931,750	2,709,444	3,061,200	3,061,200	4.4%

Property Taxes

General Fund activities are supported by the Operating millage, which is set in June of each year by Council resolution. For the 2012 tax year, the operating millage rate is 9.8337, which is a slight increase from 2011. This, combined with a slight increase in taxable value, with result in an increase of \$42,100 over the Fiscal Year 2011-2012 budget.

Taxes include real property, personal property, delinquent taxes (both real and personal property), and penalties and interest.

Charges for Services

The Village charges for services that it performs such as zoning compliance inspections, hanging banners over Main Street, site plan reviews, and sales of items for the recycling program.

State Revenue

This is revenue that comes from the State of Michigan, including state shared revenue, liquor license revenue and state grants. The Village will see an increase in revenue due to the increase in population from the 2000 Census, from a budget of \$152,000 in Fiscal Year 2010-2011 to \$296,500 in Fiscal Year 2012-2013.

Solid Waste Collection

These are the fees charged to cover the costs of the contracted solid waste collection, as well as other activities such as leaf and brush pick up and composting. Fees are intended to cover 100% of solid waste activities.

Fees and Fines

Fees and fines include the administrative fees charged to special revenue and enterprise funds for services performed by employees accounted for in the General Fund. It also includes parking, ordinance and false alarm fines, as well as fines collected by the district courts.

Interest and Rent

The interest earned on Village investments are included in these line items, as well as rents paid for the use of the Village's building by the Dexter Area Fire Department and rental of the small building on Main Street by local businesses.

Other Revenue

Revenues that cannot be accounted for in any other line are included in the other revenue line. These revenues are often one-time revenues and can fluctuate greatly from year to year.

Transfers In

Operating transfers, such as from the Downtown Development Authority to pay for a portion of Village maintenance expenses incurred in the downtown area, are recorded as transfers in.

Expenditures

Functional Units

The Expenditure section of the budget is arranged by functional unit, which is a major program type or activity. These sections will concentrate on the budgets, goals performance measures, and other achievements of each functional unit. The General Fund functional units are as follows:

	Administration				
Legislative	Village Manager	Treasurer/ Finance	Public Works	Community Development	Public Safety
Council	Manager	Finance	Bldgs & Grounds	Planning	Law Enforcement
Clerk	Attorney	Treasurer	Public Works	Zoning Appeals	Fire Department
Contributions	Insurance	Debt	Downtown Works	Tree Program	
	Capital Imp.	Contingencies	Storm Water	Parks & Rec	
		Transfers	Engineering		
			Street Lights		
			Solid Waste		

There is overlap in responsibilities, but for the purposes of the budget each department only appears in one functional unit. For example the Engineering department can do work for Public Works and Community Development but is also overseen by the Manager. The Tree Program and Parks and Recreation departments are a major part of both Public Works (for maintenance) and Community Development (for planning), and their goals and objectives may overlap.

Legislative Function

The Legislative function consists of departments involving the Village's elected officials. The residents of the Village of Dexter elect the Council President and six members of the Council for four-year staggered terms, and the Clerk is elected for a four-year term.

The Council has the power to adopt laws, ordinances and resolutions, to adopt the budget, to levy taxes, and to set policy. The Council appoints the Village Manager who is accountable for all administrative functions that are not directed by ordinance or the General Law Village Act upon another official.

Legislative Goals & Objectives

➤ *Goal: Maintain Financial Sustainability*

- Maintain a competitive tax rate position in relation to other communities and hold the millage rate unchanged.
- Maintain a General Fund unreserved fund balance of at least 15% of expenditures.

➤ *Goal: Facilitate a High Quality of Life*

- In concert with the community, develop a comprehensive parks, recreation, arts and culture strategic plan to address, guide and prioritize our parks, recreation, arts and cultural needs in a cost-effective manner. Continue support of Arts, Culture and Heritage Committee, Parks and Recreation Commission, Tree Board, and Farmers Market/Community Garden Oversight Committee. Coordinate with County Arts Plan. Expand the Farmers Market and their activities, and continue the Community Garden.
- Continue to foster community spirit by networking with community and social service organizations. Support the bus service, Senior Center and Historical Museum.

➤ *Goal: Engage the Community*

- Engage the community by revamping the Village's Website, and continuing the newsletters and town hall meetings.
- Hold joint meetings with Dexter Community Schools, the Planning Commission, and Scio Township.
- Encourage, support and recognize boards, commissions and volunteers.

Fiscal Year 2011-2012 Budget Highlights

- A consultant was hired to create a new website for the Village with an expected launch in the Fall of 2012.
- The State Boundary Commission approved the Village's petition to become a city, with the next step being a referendum period expected to end in the Fall of 2012. If enough signatures are collected to put the issue to a vote, this will happen in late 2012/early 2013.

Village Council Performance Measures			
Measure	Actual 2010-2011	Actual 2011-2012	Planned 2012-2013
Hold the millage rate unchanged from prior years.	13.5562	13.5562	13.5562
Maintain a competitive tax rate position in relation to other Washtenaw County cities/villages. Rank is from highest millage rate to lowest (total of eight).	6	6	6
Publish newsletters to keep the public informed.	4	3	4
Hold at least one town hall meeting.	2	1	1
Maintain unreserved fund balance of at least 15% of operating expenditures.	52%	34%	29%

Department Budgets

There are three departments included in the Legislative functional unit: Village Council, Village Clerk, and Contributions. The increase in Arts, Culture and Heritage for public was offset by the decrease in professional services, due to the substantial completion of the website project.

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 101.000 Village Council						
702.000 Salaries - Elected Officials	17,480	18,000	17,525	18,000	18,000	
720.000 Social Security & Medicare	1,337	1,400	1,341	1,400	1,400	
727.000 Office Supplies	-	300	50	300	300	
802.000 Professional Services	4,084	23,000	14,671	5,000	5,000	
861.000 Travel & Mileage	194	500	-	500	500	
901.000 Printing & Publishing	8,067	8,000	7,084	8,000	8,000	
943.000 Council Chambers Lease	2,400	2,400	2,400	2,400	2,400	
955.000 Miscellaneous	265	500	200	500	500	
956.000 Council Discretionary Expenses	674	1,500	1,538	1,500	1,500	
958.000 Memberships & Dues	4,215	4,500	4,266	4,500	4,500	
959.000 Arts, Culture & Heritage Committee	1,102	2,000	1,242	10,000	10,000	
960.000 Education & Training	215	500	140	500	500	
Total Village Council	40,032	62,600	50,457	52,600	52,600	-16.0%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 215.000 Village Clerk						
702.000 Salaries - Elected Officials	1,920	2,000	1,920	2,000	2,000	
720.000 Social Security & Medicare	147	200	147	200	200	
815.000 Ordinance Codification	400	400	675	2,500	2,500	
901.000 Printing & Publishing	3,130	3,500	3,186	3,500	3,500	
960.000 Education & Training	3	500	-	500	500	
Total Village Clerk	5,600	6,600	5,928	8,700	8,700	0

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 875.000 Contributions						
965.001 Contribution to WAVE	12,000	12,000	12,000	12,000	12,000	
965.002 Contribution Community Serve	250	300	250	300	300	
965.003 Contribution Senior Center	1,000	1,000	1,000	1,000	1,000	
965.004 Contribution WAVE Door to Door	10,000	10,000	10,000	10,000	10,000	
Total Contributions	23,250	23,300	23,250	23,300	23,300	-

Administrative Function

The Administrative function consists of two areas - Village Manager and Treasurer/Finance. Administration has oversight of all of the functional units.

Village Manager

The Village Manager's office strives to effectively serve the Village Council and the public through responsible administration of all Village affairs and demonstration and promotion of a high standard of ethics, professionalism, and integrity throughout the village organization.

The Village Manager's office fosters open and complete communications, actively seeks out and incorporates citizen involvement and participation, and achieves outstanding results through partnerships with other service providers in both the public and private sectors.

The Village Manager's office demonstrates through words, actions and policies a commitment to treat all colleagues and customers with respect and dignity.

Village Manager Goals & Objectives

- *Goal: Maintain Financial Sustainability*
 - Maintain an ongoing commitment to Economic Development. Assist the Downtown Development Authority with their development plan.
 - Continue to explore other revenue sources and grant opportunities.
 - Continue to set aside funding of other post-employment benefits.
 - Continue to explore ways to reduce costs.

- *Goal: Ensure Good Stewardship of Municipal Infrastructure*
 - Complete a facilities master plan that encompasses all Village facilities.

 - *Goal: Develop and Maintain a First-Rate Work Force*
 - Develop and implement training for employee development and monitor self-initiated training.
 - Continue to upgrade equipment needed to efficiently complete tasks.

 - *Goal: Encourage Innovation and Excellence in Customer Service*
 - Continue to challenge the status quo through exploring alternative delivery of services or new facilities.
 - Continue to improve customer service.

 - *Goal: Renewal or Continual Evaluation of Goals and Objectives.*
 - Annually review the goals and objectives to ensure that policy decisions are being made that further the long-term goals and objectives of Council.
-

Fiscal Year 2011-2012 Budget Highlights

- A plan was developed to replace the Superintendent of Public Services.

- A plan was developed and approved by Council to fund "other post retirement benefits". This plan will be implemented starting Fiscal Year 2012-2013.

Village Manager Performance Measures			
Measure	Actual 2010-2011	Actual 2011-2012	Planned 2012-2013
Deliver Council Packets no later than Wednesday prior to the regular meeting.	N/A	75%	100%
Deliver Downtown Development Authority Packets no later than Monday prior to the regular meeting	N/A	75%	100%
Other Post Employee Benefit funding	\$20,000	\$20,000	\$95,000
Farmers Market Vendors (Saturday average)	21	21	21
Farmers Market Vendors (Tuesday average)	7	7	7

Note: A performance measure of N/A means that this measure wasn't tracked for Fiscal Year 2010-2011.

Department Budgets

There are four departments included in the Village Manager's area of the Administrative functional unit: Village Manager, Attorney, Insurance, Economic Development and Capital Improvements. OPEB is planned at \$20,000 overall, to be split by funds (General Fund, Municipal Streets Fund, Sewer Fund and Water Fund). In addition, the Insurance Department has been increased by an additional \$75,000 for "Other Post Employment Benefits". Capital Improvements include the Cedars of Dexter Sidewalk and the stairs from Mill Creek Park to the Farmers Market.

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 172.000 Village Manager						
703.000 Salaries - Non Union	120,418	126,800	126,595	129,400	129,400	
704.000 Salaries - Union	63,497	66,500	65,787	66,500	66,500	
710.000 Car Allowance	4,800	4,800	4,800	4,800	4,800	
711.000 Longevity	1,834	500	655	500	500	
712.000 Vacation/Sick Time Cash Out	15,079	15,200	14,893	15,500	15,500	
720.000 Social Security & Medicare	33,359	34,000	33,262	33,000	33,000	
721.000 Health & Dental Insurance	1,512	1,500	1,397	1,500	1,500	
722.000 Life & Short Term Disability Insurance	20,942	15,700	13,098	7,000	7,000	
723.000 Retirement Plan	-	-	-	5,000	5,000	
727.000 Office Supplies	380	500	502	500	500	
745.000 Uniform Allowance	100	100	100	100	100	
802.000 Professional Services	1,078	1,500	1,258	1,500	1,500	
861.000 Travel & Mileage	589	500	385	500	500	
901.000 Printing & Publishing	-	200	499	200	200	
955.000 Miscellaneous	480	500	590	500	500	
958.000 Memberships & Dues	110	300	110	300	300	
960.000 Education & Training	714	1,500	370	1,000	1,000	
977.000 Equipment	867	2,000	2,000	-	-	
Total Village Manager	265,760	272,100	266,300	267,800	267,800	-1.6%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 210.000 Attorney						
810.000 Attorney Fees	32,647	25,000	22,979	25,000	25,000	
Total Attorney	32,647	25,000	22,979	25,000	25,000	0.0%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 728.000 Economic Development						
802.000 Professional Services		49,000	33,216	5,000	5,000	
901.000 Printing & Publishing			595	1,000	1,000	
960.000 Education & Training			180	500	500	
Total Economic Development	-	49,000	33,991	6,500	6,500	-86.7%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 851.000 Insurance & Bonds						
719.000 Unemployment Compensation	96	300	90	300	300	
721.001 Retiree Health Insurance	26,963	8,000	6,374	8,000	8,000	
723.001 Other Post Employment Benefits	10,000	10,000	10,000	75,000	75,000	
723.002 Additional MERS Contribution	15,668	-	-	-	-	
726.001 Vacation/Sick Accrual	(5,129)	1,000	-	1,000	1,000	
910.000 Workers Compensation	13,348	8,500	8,846	8,500	8,500	
911.000 Liability Insurance	29,888	25,500	25,385	25,000	25,000	
Total Insurance & Bonds	90,834	53,300	50,694	117,800	117,800	121.0%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 901.000 Capital Improvements Plan						
970.000 Capital Improvements	34,297	68,500	15,580	152,000	152,000	
975.001 Property Acquisition	58,359	114,000	115,514	-	-	
Total Capital Improvements	92,656	182,500	131,094	152,000	152,000	-16.7%



Treasurer/Finance

The Treasurer/Finance department provides high quality operational services including accounting, budgeting, debt administration, payroll, and investments. The budget function provides financial planning, evaluation, and forecasting services in support of Village operations. Beyond these operational activities, this department also supports all financial aspects of initiatives stemming from the Village Manager's office towards the general promotion of fiscally responsible government. This department is also responsible for the billing and collection of Village property taxes. The Treasurer/Finance Director is a Certified Public Finance Administrator, a member of the Michigan Government Finance Officer's Association and the Michigan Municipal Treasurers Association.

Treasurer/Finance Goals & Objectives

- *Goal: Maintain Financial Sustainability*
 - Continue to explore opportunities to strengthen internal controls.
 - Continue to explore other revenue sources and grant opportunities.
 - Continue to set aside funding of other post-employment benefits.
 - Continue to explore ways to reduce costs.

- *Goal: Engage the Community*
 - Engage the community by revamping the Village's Website, and continuing the newsletters.

- *Goal: Ensure Good Stewardship of Municipal Infrastructure*
 - Annually review the Water and Sewer Utility Rate Study.

Fiscal Year 2011-2012 Budget Highlights

- The Rural Development loans were refunded and new bonded were issued, providing a substantial savings to the sewer and water funds.
- Standard and Poors increased the Village's bond rating from A+ to AA-.

Treasurer/Finance Performance Measures			
Measure	Actual 2010-2011	Actual 2011-2012	Planned 2012-2013
Accounting records will be closed no later than the end of the following month.	100%	100%	100%
Quarterly reports will be provided to Council by the second meeting following the close of the quarter.	100%	75%	100%
Monthly DDA financial reports will be provided no later than the Friday prior to the regular meeting.	83%	75%	100%
Audit report filed no later than November 30th of each year.	100%	100%	100%
Audit will receive an unqualified opinion.	100%	100%	100%
Qualifying Statement for Village and DDA will be approved by Treasury.	100%	100%	100%
Receive Distinguished Budget Award from the Government Finance Officers Association	100%	100%	100%

Department Budgets

There are five departments included in the Treasurer/Finance area of the Administrative functional unit: Finance, Treasurer, Debt, Contingencies and Transfers. The decrease in Finance is due to the fact that the OPEB valuation was budgeted for in the last fiscal year and does not need to be done in this year. Contingencies shows a large increase because in prior years it was reduced to cover unexpected budget amendments. There are no transfers out in this fiscal year because the Mill Creek Park project was expected to be complete.

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 201.000 Finance Department						
802.000 Professional Services	2,574	4,000	3,771	3,000	3,000	
802.001 Financial Audit	8,000	8,000	8,000	8,000	8,000	
840.000 Bank Service Charges	618	1,000	897	1,000	1,000	
Total Finance Department	11,192	13,000	12,668	12,000	12,000	-7.7%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 253.000 Village Treasurer						
703.000 Salaries - Non Union	64,450	65,100	65,095	66,400	66,400	
720.000 Social Security & Medicare	4,930	5,000	4,975	5,100	5,100	
721.000 Health & Dental Insurance	16,716	16,100	15,918	18,000	18,000	
722.000 Life & Short Term Disability Insurance	442	500	418	500	500	
723.000 Retirement Plan	7,702	6,500	6,511	6,700	6,700	
727.000 Office Supplies	562	700	639	700	700	
861.000 Travel & Mileage	776	700	1,623	1,000	1,000	
902.000 Tax Bills & Services	3,163	3,700	3,731	3,700	3,700	
955.000 Miscellaneous	125	500		500	500	
958.000 Memberships & Dues	415	500	443	500	500	
960.000 Education & Training	1,169	1,200	1,023	1,200	1,200	
977.000 Equipment	15	2,000	2,000	500	500	
Total Village Treasurer	100,466	102,500	102,375	104,800	104,800	2.2%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 850.000 Long Term Debt						
990.000 Debt Service - 2006 Facilities Bond	60,000	65,000	65,000	65,000	65,000	
992.000 Bond Fees	225	300	225	300	300	
996.004 '06 Facilities Bond Interest	64,958	63,000	62,558	60,000	60,000	
Total Long Term Debt	125,183	128,300	127,783	125,300	125,300	-2.3%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 890.000 Contingencies						
955.000 Miscellaneous	-	-	-	20,000	20,000	
957.001 Property Tax Refunds	748	12,000	11,899	3,000	3,000	
Total Contingencies	748	12,000	11,899	23,000	23,000	91.7%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 965.000 Transfers Out						
999.405 Transfer Out - Mill Creek Park Fund	67,116	402,600	402,600	-	-	
Total Transfers Out	67,116	402,600	402,600	-	-	-100.0%



Public Works

The first priority of the Department of Public Works (DPW) is to provide a safe and healthy environment for all residents and business owners of the community. The DPW is committed to responding and resolving all service requests efficiently and effectively.

The DPW is responsible for solid waste activities such as leaf pick up and brush removal, park maintenance, West Nile prevention, storm water management, downtown maintenance, and sidewalk repairs. Together with the Village Manager's office, they are responsible for building and grounds maintenance, and together with the Community Development office they are responsible for managing some portions of the tree program. The DPW also has responsibilities within the streets funds and equipment fund.

Public Works Goals & Objectives

- *Goal: Ensure Good Stewardship of Municipal Infrastructure*
 - Pursue opportunities and partners to help fund a roundabout and viaduct project at the intersection of Dexter-Chelsea Road and Main Street.

- *Goal: Promote a Safe Community*
 - Enhance pedestrian safety with sidewalk connectivity.
 - Continue to enhance safety through the use of traffic bump-outs at intersections along with other pedestrian friendly improvements.
 - Work with the "Safe Routes to School" program and coordinate Village projects with school projects.
 - Review vehicular traffic patterns in the Village and work to improve the traffic situation around the schools.

Fiscal Year 2010-2011 Budget Highlights

Department of Public Works Performance Measures			
Measure	Actual 2010-2011	Actual 2011-2012	Planned 2012-2013
Perform preventative maintenance of DPW equipment twice per year.	100%	100%	100%
Inspect and vector 1/5 of stormwater catchbasins each year.	100%	100%	100%

Department Budgets

There are six departments included in the Public Works functional unit: Buildings and Grounds, Public Works, Downtown Public Works, Engineering, Street Lights and Solid Waste. The Village discontinued the cell phone program for non-essential personnel, which shows in Buildings and Grounds. Public Works is reduced because any sidewalk improvements this fiscal year are included in other capital budgets. In Downtown Public Works, professional services is lowered because the Village is pursuing a different direction for landscaping and maintaining downtown areas.

DPW staff does perform work in the Tree Program and the Parks and Recreation departments, but because the main decision making and management functions of those departments are done by Community Development, those budgets are contained within that functional unit.

	Current Year 2011-2012			Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
	Actual 2010-2011	Amended Budget	Estimated YE Position			
Dept: 265.000 Buildings & Grounds						
727.000 Office Supplies	3,005	3,500	3,799	3,700	3,700	
728.000 Postage	2,317	2,500	2,534	3,000	3,000	
803.000 Contracted Services	5,632	7,000	4,757	7,000	7,000	
843.000 Property Taxes	2,344	2,400	5,616	2,500	2,500	
920.000 Utilities	13,664	14,500	11,488	11,000	11,000	
920.001 Utilities - Telephones	572	600	359	-	-	
935.000 Building Maintenance & Repair	3,484	8,000	8,309	9,000	9,000	
935.001 Office Cleaning	4,080	4,200	4,240	4,200	4,200	
936.000 Equipment Service Contracts	6,959	7,200	10,146	7,200	7,200	
937.000 Equipment Maintenance & Repair	699	500		500	500	
943.001 Office Space Rent	10,200	10,800	10,800	11,400	11,400	
955.000 Miscellaneous	280	500	430	-	-	
962.000 Community Garden	1,318	1,500	1,581	1,000	1,000	
977.000 Equipment	1,112	5,500	5,500	2,000	2,000	
Total Buildings & Grounds	55,667	68,700	69,560	62,500	62,500	-9.0%

	Current Year 2011-2012			Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
	Actual 2010-2011	Amended Budget	Estimated YE Position			
Dept: 441.000 Department of Public Works						
703.000 Salaries - Non Union	3,408	1,400	201	6,000	6,000	
704.000 Salaries - Union	77,772	62,000	63,883	67,000	67,000	
705.000 Salaries - Overtime	823	500	3,510	1,000	1,000	
711.000 Longevity	6,867	-	-	-	-	
712.000 Vacation/Sick Time Cash Out	-	500	-	500	500	
720.000 Social Security & Medicare	7,396	5,700	5,164	5,700	5,700	
721.000 Health & Dental Insurance	21,822	22,000	24,685	25,000	25,000	
722.000 Life & Short Term Disability Insurance	459	500	428	500	500	
723.000 Retirement Plan	19,208	7,300	9,171	5,700	5,700	
740.000 Operating Supplies	5,758	6,000	5,642	6,000	6,000	
745.000 Uniform Allowance	3,531	4,000	4,520	4,000	4,000	
751.000 Gasoline & Oil	10,322	10,000	12,286	12,000	12,000	
802.000 Professional Services	11,422	2,000	3,996	2,000	2,000	
861.000 Travel & Mileage	-	500	291	500	500	
901.000 Printing & Publishing	-	200	50	200	200	
920.000 Utilities	17,461	20,000	17,278	19,000	19,000	
920.001 Utilities - Telephones	1,696	1,500	1,520	1,500	1,500	
935.000 Building Maintenance & Repair	259	500	2,521	2,000	2,000	
937.000 Equipment Maintenance & Repair	140	1,000		1,000	1,000	
941.000 Equipment Rentals	11,652	12,500	2,531	6,000	6,000	
941.001 Equipment Rentals Outside	-	100	-	-	-	
955.000 Miscellaneous	129	100	225	200	200	
957.000 Miscellaneous Fees	60	500	393	500	500	
958.000 Memberships & Dues	145	500	346	500	500	
960.000 Education & Training	-	1,000	568	1,000	1,000	
963.000 Medical Expenses	280	500	30	500	500	
970.001 Sidewalks Repair & Replace	20,864	20,000	20,430	-	-	
977.000 Equipment	1,359	1,500	1,614	1,500	1,500	
Total Public Works	222,832	182,300	181,283	169,800	169,800	-6.9%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept 442: Downtown Public Works						
703.000 Salaries - Non-Union	1,241	500	1,670	8,000	8,000	
704.000 Salaries - Union	28,009	25,000	23,005	25,000	25,000	
705.000 Salaries - Overtime	5,213	4,000	2,036	4,000	4,000	
720.000 Social Security & Medicare	2,636	2,100	2,265	2,100	2,100	
723.000 Retirement Plan	-	2,900	151	2,900	2,900	
730.000 Farmers Market Supplies	2,561	2,000	1,977	2,000	2,000	
731.000 Landscape Supplies - Trees	925	800	33	-	-	
740.000 Operating Supplies	4,493	7,000	4,760	5,000	5,000	
744.000 Holiday Lighting Supplies	572	5,000	5,453	5,000	5,000	
802.000 Professional Services	22,309	23,000	23,459	16,000	16,000	
920.000 Utilities - Metered Street Lights	8,191	9,000	6,548	8,000	8,000	
977.000 Equipment	400	1,500	2,510	2,000	2,000	
Total Downtown Public Works	76,550	82,800	73,867	80,000	80,000	-3.4%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 447.000 Engineering						
830.000 Engineering Consulting	9,091	11,000	11,388	11,000	11,000	
Total Engineering	9,091	11,000	11,388	11,000	11,000	0.0%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 448.000 Municipal Street Lights						
920.003 Utilities - Street Lights	66,165	77,500	77,196	75,600	75,600	
970.000 Capital Improvements	72,299	-	-	-	-	
Total Municipal Street Lights	138,465	77,500	77,196	75,600	75,600	-2.5%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 528.000 Solid Waste						
703.000 Salaries - Non Union	2,054	1,800	887	3,000	3,000	
704.000 Salaries - Union	22,374	31,000	36,247	25,000	25,000	
705.000 Salaries - Overtime	1,043	1,500	1,105	1,500	1,500	
720.000 Social Security & Medicare	1,949	2,000	2,925	2,000	2,000	
723.000 Retirement Plan	3,912	2,600	3,702	2,600	2,600	
740.000 Operating Supplies	1,134	3,000	961	2,000	2,000	
805.000 Contracted Solid Waste Service	439,060	460,000	462,680	463,000	463,000	
806.000 Compost	8,671	8,000	7,176	8,000	8,000	
901.000 Printing & Publishing	234	500	294	500	500	
941.000 Equipment Rentals	14,121	25,000	12,399	17,000	17,000	
Total Solid Waste	494,551	535,400	528,377	524,600	524,600	-2.0%

Community Development

Community Development within the Village of Dexter includes planning, zoning, tree and parks activities. Community Development is responsible for directing and managing the physical development of the Village in a manner that emphasizes quality, livability and sustainability.

Community Development works closely with the Planning Commission, Zoning Board of Appeals, Parks and Recreation Commission and the Tree Board when making budgeting decisions for the Village. The Village Master Plan and the Park and Recreation Facilities Master Plan provide long-range guidance for both Community Development and the Village Council in the decision making process.

Community Development Goals & Objectives

- *Goal: Ensure Good Stewardship of Municipal Infrastructure*
 - Complete capital projects budgeted for in 2012/2013 and support and implement the CIP's general policy statement.
 - Continue multi-jurisdictional collaboration for trail, road and walkability construction and cost sharing.

- *Goal: Environmental Stewardship*
 - Address sources of water pollution and encourage reduction of fertilizers with phosphorus.
 - Encourage the use of rain barrels and rain gardens by residents.
 - Reduce the carbon footprint of the Village through green initiatives.

- *Goal: Renewal, or continual evaluation of goals and objectives*
 - Use the Park & Recreation Master Plan and the Tree Management Plan as a guide to decision making affecting parks, recreation and community forestry policy and budget decisions.
 - Annually review the goals within the master plan and other planning documents for use in policy and budget decisions.
 - Review Capital Improvement Plan policy statements.

Fiscal Year 2011-2012 Budget Highlights

- Oversaw completion of the Mill Creek Park and the Westside Connector.

Community Development Performance Measures			
Measure	Actual 2010-2011	Actual 2011-2012	Planned 2012-2013
Provide bi-monthly reports to Council as part of their regular packet.	N/A	100%	100%
Prepare and distribute Planning Commission packets no later than the Thursday prior to their meeting.	N/A	100%	100%
Prepare and distribute Parks and Recreation Commission packets no later than the Thursday prior to their meeting.	N/A	100%	100%
Receive the Tree City USA award.	100%	100%	100%

Note: A performance measure of N/A means that this measure wasn't tracked for Fiscal Year 2010-2011 but was starting in Fiscal Year 2011-2012.

Department Budgets

There are four departments included in the Community Development functional unit: Village Tree Program, Planning, Zoning Board of Appeals and Parks and Recreation. The 25% increase in Parks and Recreation is for signs in the new Mill Creek Park.

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 285.000 Village Tree Program						
731.000 Landscape Supplies	400	1,000	570	1,000	1,000	
731.001 Landscape Supplies-Trees (Replace/New)	8,116	8,000	8,290	8,000	8,000	
803.000 Contracted Services	10,220	15,000	12,378	15,000	15,000	
Total Village Tree Program	18,736	24,000	21,238	24,000	24,000	0.0%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 400.000 Planning Department						
703.000 Salaries - Non Union	60,000	60,600	60,600	61,800	61,800	
704.000 Salaries - Union	12,579	12,000	11,351	12,000	12,000	
705.000 Salaries - Overtime	567	500	562	500	500	
706.000 Salaries - Planning Commission	2,680	3,000	3,000	3,000	3,000	
720.000 Social Security & Medicare	5,788	5,900	5,279	6,000	6,000	
721.000 Health & Dental Insurance	16,732	16,100	17,757	18,000	18,000	
722.000 Life & Short Term Disability Insurance	432	400	398	400	400	
723.000 Retirement Plan	9,240	7,300	7,287	7,500	7,500	
727.000 Office Supplies	527	500	351	500	500	
802.000 Professional Services	7,351	14,000	12,491	5,000	5,000	
861.000 Travel & Mileage	557	700	565	500	500	
901.000 Printing & Publishing	729	1,000	653	1,000	1,000	
955.000 Miscellaneous	137	500	95	500	500	
958.000 Memberships & Dues	1,190	1,200	1,480	1,500	1,500	
960.000 Education & Training	759	1,500	699	1,000	1,000	
977.000 Equipment	93	500	3,984	-	-	
Total Planning Department	119,361	125,700	126,552	119,200	119,200	-5.2%

	Current Year 2011-2012			Manager	Council	% Change
	Actual	Amended	Estimated	Proposed	Adopted	(Budget)
Dept: 410.000 Zoning Board of Appeals	2010-2011	Budget	YE Position	2012-2013	2012-2013	2012 to 2013
802.000 Professional Services	-	500	635	500	500	
901.000 Printing & Publishing	99	500	59	500	500	
955.000 Miscellaneous	-	100	-	100	100	
Total Zoning Board of Appeals	99	1,100	694	1,100	1,100	0.0%

	Current Year 2011-2012			Manager	Council	% Change
	Actual	Amended	Estimated	Proposed	Adopted	(Budget)
Dept: 751.000 Parks & Recreation	2010-2011	Budget	YE Position	2012-2013	2012-2013	2012 to 2013
703.000 Salaries - Non Union	3,063	2,600	2,875	5,000	5,000	
704.000 Salaries - Union	13,272	14,000	23,588	15,000	15,000	
709.000 Salaries - Park Commissioners	1,260	1,500	930	1,500	1,500	
720.000 Social Security & Medicare	1,346	1,000	2,096	1,700	1,700	
721.000 Health & Dental Insurance	2,512	3,000	2,488	3,000	3,000	
722.000 Life & Short Term Disability Insurance	74	100	69	100	100	
723.000 Retirement Plan	2,315	1,100	2,397	1,700	1,700	
731.000 Landscape Supplies	4,938	3,500	1,925	7,000	7,000	
732.000 Ice Rink Supplies	9,105	2,000	1,714	3,800	3,800	
740.000 Operating Supplies	495	1,000	1,094	1,000	1,000	
802.000 Professional Services	195	2,000	157	-	-	
901.000 Printing & Publishing	1,670	5,000	-	24,500	24,500	
937.000 Equipment Maintenance & Repair	1,161	3,000	1,147	3,500	3,500	
941.000 Equipment Rentals	2,374	1,500	1,626	2,000	2,000	
944.000 Portable Toilet Rental	2,631	2,600	3,105	2,600	2,600	
955.000 Miscellaneous	516	2,000	1,146	1,700	1,700	
977.000 Equipment	5,417	17,500	12,057	5,500	5,500	
Total Parks & Recreation	52,344	63,400	58,414	79,600	79,600	25.6%



Public Safety

Public safety activities in the Village of Dexter are contracted to outside organizations. The Village has a contract for 3.5 Police Service Units (PSU) with the Washtenaw County Sheriff's Department for coverage within the Village, including paying for one half of a PSU for the Dexter Community Schools. The Washtenaw County Sheriff's substation is located in the Village's building on 8140 Main Street.

Fire protection is provided by the Dexter Area Fire Department, which also covers portions of Webster Township, Dexter Township and Lima Township. It is governed by a board of directors consisting of representatives appointed from member communities. The main DAFD station is also located at 8140 Main Street.

Public Safety Goals & Objectives

- *Goal: Promote a safe community*
 - Create a long-term financially sustainable police services plan to maintain adequate police/population ratio consistent with state averages.
 - Meet with Dexter Community Schools annually regarding school officer duties and cost share.
 - Continue to review options for police services and meet with Dexter Township and Webster Township to formalize an interlocal agreement.
 - Participate in the pursuit of regional consolidation for fire services.
 - Encourage targeted traffic enforcement by Sheriff deputies.

Fiscal Year 2011-2012 Budget Highlights

Public Safety Performance Measures			
Measure	Actual 2010-2011	Actual 2011-2012	Planned 2012-2013
Provide quarterly law enforcement reports to Council.	100%	100%	100%
Provide monthly citation reports to Council.	100%	100%	100%
Provide quarterly fire department reports to Council.	100%	100%	100%

Department Budgets

There are two departments included in the Public Safety functional unit: Law Enforcement and Fire Department.

Dept: 301.000 Law Enforcement	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
803.000 Contracted Services	463,325	473,000	473,222	478,000	478,000	
803.001 DCS Officer & Xing Guards	76,511	78,500	78,040	80,000	80,000	
920.000 Utilities	4,339	5,000	4,520	5,500	5,500	
935.000 Building Maintenance & Repair	-	1,000	103	2,000	2,000	
Total Law Enforcement	544,175	557,500	555,885	565,500	565,500	1.4%

Dept: 336.000 Fire Department	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
803.000 Contracted Services	371,460	404,000	403,708	440,000	440,000	
920.000 Utilities	4,512	5,000	5,650	7,000	7,000	
935.000 Building Maintenance & Repair	2,786	2,000	2,560	2,000	2,000	
970.000 Capital Improvements	741	1,000	-	1,000	1,000	
Total Fire Department	379,500	412,000	411,919	450,000	450,000	9.2%

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures made for specific purposes. The Village has four special revenue funds:

- Major Streets Fund
- Local Streets Fund
- Municipal Streets Fund
- Tree Replacement Fund
- Equipment Fund

Revenue for the Major and Local Streets Funds comes from the State of Michigan through Public Act 51. These are a share of gas and weight taxes and are based upon state formula, and we expect an increase due to our population increase. Operating transfers to balance their budgets are also made from the Municipal Streets Funds, whose revenue comes from Village taxes. The Equipment Fund collects rents from other funds for use of trucks and other equipment. The rental charged is based on rates set by the Michigan Department of Transportation.

Major Streets Fund

The Major Streets Fund's purpose is to account for expenditures associated with the construction, maintenance and snow removal needs of the major street portion of the Village's street network. Of the 15.73 total miles that make up the Village of Dexter's street system, 5.5 miles are considered to be major streets. The major streets are Dexter-Ann Arbor, Central, Baker, Second, Fourth, Hudson, Huron, Broad and a portion of Forest.

In Fiscal year 2011-2012, sidewalk construction (for new sidewalks) and storm water management was moved into the streets funds.

Major Streets Goals & Objectives

- *Promote a Safe Community*
 - Enhance pedestrian safety with sidewalk connectivity.
 - Review vehicular traffic patterns in the Village.

- *Goal: Environmental Stewardship*
 - Pursue alternatives to road salt in the winter.

Fiscal Year 2011-2012 Budget Highlights

- Main Street was resurfaced from Baker Road to the Main Street Bridge.

Fund Revenue and Expenditure Budget

There is one major capital project scheduled in this fund, which is the resurfacing of Central Street, including the addition of sidewalks.

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Major Streets Fund 202 Revenue						
576.000 State Shared Rev-Gas & Weight	112,648	158,000	149,426	160,000	160,000	
577.000 State Shared Rev-Local Roads	3,771	4,100	5,435	5,000	5,000	
665.000 Interest Earned	922	1,200	246	300	300	
695.203 Trans In - Local Streets	37,000	-	-	-	-	
695.001 Trans In - Municipal Streets	190,000	564,600	230,000	488,900	488,900	
Total Revenue	344,341	727,900	385,107	654,200	654,200	-10.1%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 248.000 Administration						
723.001 Other Post Employment Benefits	1,450	1,500	1,450	4,500	4,500	
803.000 Contracted Services	11,538	-	-	-	-	
840.000 Bank Service Charges	243	200	185	200	200	
Total Administration	13,231	1,700	1,635	4,700	4,700	176.5%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 445.000 Stormwater						
703.000 Salaries - Non Union	-	-	20	-	-	
704.000 Salaries - Union	-	2,000	238	2,000	2,000	
720.000 Social Security & Medicare	-	200	20	200	200	
723.000 Retirement Plan	-	200	24	200	200	
740.000 Operating Supplies	-	5,000	4,928	5,000	5,000	
802.000 Professional Services	-	13,500	10,625	5,000	5,000	
803.000 Contracted Services	-	25,000	26,601	5,000	5,000	
960.000 Education and Training	-	1,000	228	500	500	
Total Stormwater	-	46,900	42,684	17,900	17,900	-61.8%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 451.000 Contracted Road Construction						
803.000 Contracted Services	13,760	-	-	-	-	
932.000 Sidewalks	37,008	-	-	-	-	
974.000 Capital Improvements	58,786	35,300	36,181	-	-	
974.009 Capital Improvements - Central	4,268	338,700	71,529	445,000	445,000	
974.010 Main Street Resurfacing	1,495	334,000	314,350	-	-	
Total Contracted Road Const.	115,317	708,000	422,060	445,000	445,000	-37.1%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 463.000 Routine Maintenance						
703.000 Salaries - Non Union	3,640	3,900	228	5,000	5,000	
704.000 Salaries - Union	22,076	24,000	19,120	16,000	16,000	
705.000 Salaries - Overtime	135	600	553	500	500	
712.000 Vacation/Sick Time Cash Out	-	600	-	600	600	
720.000 Social Security & Medicare	1,978	2,200	1,522	1,700	1,700	
721.000 Health & Dental Insurance	13,065	14,000	12,936	14,100	14,100	
722.000 Life & Short Term Disability Insurance	385	400	359	400	400	
723.000 Retirement Plan	3,972	2,900	1,985	2,200	2,200	
740.000 Operating Supplies	3,480	2,000	4,054	4,000	4,000	
802.000 Professional Services	9,196	11,400	10,972	5,000	5,000	
803.002 Pavement Management	6,022	5,000	4,091	10,000	10,000	
910.000 Workers Compensation	1,216	1,000	806	1,000	1,000	
911.000 Liability Insurance	6,256	5,400	5,313	5,300	5,300	
941.000 Equipment Rentals	11,403	13,000	3,156	5,000	5,000	
Total Routine Maintenance	82,824	86,400	65,095	70,800	70,800	-18.1%

	Actual 2010-2011	Current Year 2011-2012		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2012-2013	Adopted 2012-2013	(Budget) 2012 to 2013
Dept: 474.000 Traffic Services						
703.000 Salaries - Non Union	2,324	800	22	5,000	5,000	
704.000 Salaries - Union	1,875	3,000	6,981	4,000	4,000	
705.000 Salaries - Overtime	718	700	1,632	500	500	
720.000 Social Security & Medicare	376	700	661	800	800	
721.000 Health & Dental Insurance	4,020	4,100	3,980	4,500	4,500	
722.000 Life & Short Term Disability Insurance	119	100	111	200	200	
723.000 Retirement Plan	691	500	877	900	900	
740.000 Operating Supplies	5,664	5,000	2,782	9,500	9,500	
802.000 Professional Services	4,438	11,000	8,610	11,000	11,000	
910.000 Workers Compensation	423	400	280	400	400	
911.000 Liability Insurance	834	800	708	700	700	
941.000 Equipment Rentals	1,592	3,000	1,901	3,000	3,000	
Total Traffic Services	23,074	30,100	28,545	40,500	40,500	34.6%

	Actual 2010-2011	Current Year 2011-2012		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2012-2013	Adopted 2012-2013	(Budget) 2012 to 2013
Dept: 478.000 Winter Maintenance						
703.000 Salaries - Non Union	3,056	1,600	-	5,000	5,000	
704.000 Salaries - Union	10,836	5,000	4,053	11,000	11,000	
705.000 Salaries - Overtime	4,183	5,000	2,439	5,000	5,000	
720.000 Social Security & Medicare	1,375	3,000	497	1,700	1,700	
721.000 Health & Dental Insurance	8,040	8,500	7,961	8,500	8,500	
722.000 Life & Short Term Disability Insurance	237	200	221	200	200	
723.000 Retirement Plan	2,745	1,800	653	2,000	2,000	
740.000 Operating Supplies	15,787	17,200	15,492	15,000	15,000	
802.000 Professional Services	-	500	-	500	500	
910.000 Workers Compensation	621	500	412	500	500	
911.000 Liability Insurance	1,043	900	886	900	900	
941.000 Equipment Rentals	11,334	10,000	4,914	15,000	15,000	
Total Winter Maintenance	59,257	54,200	37,528	65,300	65,300	20.5%

	Actual 2010-2011	Current Year 2011-2012		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2012-2013	Adopted 2012-2013	(Budget) 2012 to 2013
Dept: 890.000 Contingencies						
955.000 Miscellaneous	-	3,600	-	10,000	10,000	
Total Contingencies	-	3,600	-	10,000	10,000	177.8%

Total Expenditures	293,703	930,900	597,547	654,200	654,200	-29.7%
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Major Streets Fund - Revenue over Expense	50,638	(203,000)	(212,440)	-	-	
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Capital and One-Time Expenditures	101,557	708,000	422,060	445,000	445,000	
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Local Streets Fund

The Local Streets Fund's purpose is to account for expenditures associated with the construction and maintenance needs of the local street portion of the Village's street network. Of the 15.73 total miles that make up the Village of Dexter's street system, 10.18 miles are considered to be local streets. These consist of all of the streets that are not designated as either a major street or an undedicated private road

In Fiscal year 2011-2012, sidewalk construction (for new sidewalks) and storm water management was moved into the streets funds.

Local Streets Goals & Objectives

- *Promote a Safe Community*
 - Enhance pedestrian safety with sidewalk connectivity.
 - Review vehicular traffic patterns in the Village.

 - *Goal: Environmental Stewardship*
 - Pursue alternatives to road salt in the winter.
-

Fiscal Year 2010-2011 Budget Highlights

- Costs associated with clean-up after the March 2012 tornado were accounted for in this fund. These costs include salaries and benefits. These costs were paid for by using reserves from the Metro Act.

Fund Revenue and Expenditure Budget

There is \$200,000 in this budget for a capital improvement project that will be determined at a later date.

	Actual 2010-2011	Current Year 2011-2012		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2012-2013	Adopted 2012-2013	(Budget) 2012 to 2013
Local Streets Fund 203 Revenue						
573.000 ROW Revenue	11,610	8,000	3,970	8,000	8,000	
576.000 State Shared Rev-Gas & Weight	48,504	60,000	60,688	63,000	63,000	
577.000 State Shared Rev-Local Roads	1,623	1,500	2,207	2,200	2,200	
665.000 Interest Earned	115	200	65	200	200	
671.000 Other Revenue	209	-	-	-	-	
695.001 Trans In - Municipal Streets	195,000	150,400	125,000	388,500	388,500	
Total Revenue	257,061	220,100	191,930	461,900	461,900	109.9%

	Actual 2010-2011	Current Year 2011-2012		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2012-2013	Adopted 2012-2013	(Budget) 2012 to 2013
Dept: 248.000 Administration						
723.001 Other Post Employment Benefits	1,400	1,400	1,400	4,500	4,500	
840.000 Bank Service Charges	31	300	51	300	300	
Total Administration	1,431	1,700	1,451	4,800	4,800	182.4%

	Actual 2010-2011	Current Year 2011-2012		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2012-2013	Adopted 2012-2013	(Budget) 2012 to 2013
Dept: 445.000 Stormwater						
703.000 Salaries - Non Union	-	-	40	-	-	
704.000 Salaries - Union	-	2,000	745	2,000	2,000	
720.000 Social Security & Medicare	-	200	60	200	200	
723.000 Retirement Plan	-	200	74	200	200	
740.000 Operating Supplies	-	5,000	5,174	5,000	5,000	
802.000 Professional Services	-	4,000	3,922	21,800	21,800	
803.000 Contracted Services	-	7,000	6,655	25,000	25,000	
960.000 Education and Training	-	1,000	-	500	500	
Total Stormwater	-	19,400	16,670	54,700	54,700	182.0%

	Actual 2010-2011	Current Year 2011-2012		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2012-2013	Adopted 2012-2013	(Budget) 2012 to 2013
Dept: 451.000 Contracted Road Construction						
803.000 Contracted Services	8,350	20,000	2,747	220,000	220,000	
932.000 Sidewalks	-	28,000	40,384	20,000	20,000	
Total Contracted Road Const.	8,350	48,000	43,131	240,000	240,000	400.0%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 463.000 Routine Maintenance						
703.000 Salaries - Non Union	3,691	3,900	333	5,000	5,000	
704.000 Salaries - Union	25,642	27,000	25,713	27,000	27,000	
705.000 Salaries - Overtime	443	300	333	300	300	
712.000 Vacation/Sick Time Cash Out	-	200	-	200	200	
720.000 Social Security & Medicare	2,278	2,400	2,018	2,500	2,500	
721.000 Health & Dental Insurance	4,020	4,800	3,980	4,500	4,500	
722.000 Life & Short Term Disability Insurance	119	100	111	200	200	
723.000 Retirement Plan	4,599	3,200	2,680	3,200	3,200	
740.000 Operating Supplies	4,246	3,000	5,687	5,000	5,000	
802.000 Professional Services	5,163	6,400	7,916	2,000	2,000	
803.002 Pavement Management	1,826	10,000	9,605	10,000	10,000	
910.000 Workers Compensation	370	300	245	300	300	
911.000 Liability Insurance	1,620	1,400	1,375	1,400	1,400	
941.000 Equipment Rentals	8,512	11,000	5,773	10,000	10,000	
Total Routine Maintenance	62,529	74,000	65,769	71,600	71,600	-3.2%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 474.000 Traffic Services						
703.000 Salaries - Non Union	1,931	800	22	5,000	5,000	
704.000 Salaries - Union	1,205	3,000	4,866	3,000	3,000	
705.000 Salaries - Overtime	-	200	224	200	200	
720.000 Social Security & Medicare	240	600	391	700	700	
721.000 Health & Dental Insurance	1,005	1,200	995	1,200	1,200	
722.000 Life & Short Term Disability Insurance	30	100	28	100	100	
723.000 Retirement Plan	423	400	523	800	800	
740.000 Operating Supplies	4,621	5,000	1,686	4,500	4,500	
802.000 Professional Services	1,493	5,000	4,870	5,000	5,000	
910.000 Workers Compensation	132	100	88	100	100	
911.000 Liability Insurance	813	700	691	700	700	
941.000 Equipment Rentals	589	2,000	842	2,000	2,000	
Total Traffic Services	12,482	19,100	15,226	23,300	23,300	22.0%

	Actual 2010-2011	Current Year 2011-2012		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2012-2013	Adopted 2012-2013	(Budget) 2012 to 2013
Dept: 478.000 Winter Maintenance						
703.000 Salaries - Non Union	2,292	1,600	-	5,000	5,000	
704.000 Salaries - Union	10,941	6,500	5,120	10,000	10,000	
705.000 Salaries - Overtime	5,231	5,000	3,315	5,000	5,000	
720.000 Social Security & Medicare	1,420	1,300	645	1,600	1,600	
721.000 Health & Dental Insurance	2,010	2,300	1,990	2,300	2,300	
722.000 Life & Short Term Disability Insurance	59	100	55	100	100	
723.000 Retirement Plan	2,792	1,700	848	1,900	1,900	
740.000 Operating Supplies	12,711	17,200	13,039	15,000	15,000	
802.000 Professional Services	-	500	-	500	500	
910.000 Workers Compensation	291	200	193	200	200	
911.000 Liability Insurance	1,043	900	886	900	900	
941.000 Equipment Rentals	11,579	15,000	4,632	15,000	15,000	
Total Winter Maintenance	50,369	52,300	30,723	57,500	57,500	9.9%

	Actual 2010-2011	Current Year 2011-2012		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2012-2013	Adopted 2012-2013	(Budget) 2012 to 2013
Dept: 890.000 Contingencies						
957.000 Miscellaneous		5,600		10,000	10,000	
969.000 Disaster Recovery		52,600	52,523			
Total Contingencies		58,200	52,523	10,000	10,000	-82.8%

Total Expenditures	135,161	272,700	225,493	461,900	461,900	69.4%
Local Streets Fund - Revenue over Expense	121,900	(52,600)	(33,563)	-	-	
Capital and One-Time Expenditures	8,350	48,000	43,131	240,000	240,000	



Municipal Streets Fund

The Municipal Streets Funds is used to supplement, through operating transfers, the Public Act 51 funding in the Major and Local Streets Funds. It accounts for the streets millage, which is authorized by the General Law Village Act. Fees for administrative services performed by employees budgeted for in the General Fund are charged to the Municipal Streets Fund.

Fund Revenue and Expenditure Budget

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Municipal Streets Fund 204 Revenue						
403.000 Taxes - Streets (Real)	414,405	526,100	432,435	538,100	538,100	
410.000 Taxes - Personal Property	76,040	-	73,227	-	-	
412.000 Delinquent Taxes - Real Prop	34,701	-	16,093	-	-	
445.000 Taxes - Penalties & Interest	2,683	1,000	2,259	1,000	1,000	
665.000 Interest Earned	1,038	1,000	965	1,000	1,000	
Total Revenue	528,867	528,100	524,979	540,100	540,100	2.3%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 248.000 Administration						
721.001 Retiree Health Care	-	8,500	9,213	9,600	9,600	
802.001 Financial Audit	2,000	2,000	2,000	2,000	2,000	
840.000 Bank Service Charges	432	800	725	800	800	
841.000 Village Administration Costs	28,029	27,000	27,000	28,000	28,000	
957.001 Property Tax Refunds	77	4,200	3,550	2,000	2,000	
Total Administration	30,538	42,500	42,488	42,400	42,400	-0.2%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 965.000 Transfers Out						
999.005 Transfer Out to Major Streets	190,000	564,600	230,000	488,900	488,900	
999.006 Transfer Out to Local Streets	195,000	150,400	125,000	388,500	388,500	
Total Transfers Out	385,000	715,000	355,000	877,400	877,400	
Total Expenditures	415,538	757,500	397,488	919,800	919,800	21.4%

Municipal Streets Fund - Revenue over Expense	113,329	(229,400)	127,491	(379,700)	(379,700)	
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Tree Replacement Fund

The Tree Replacement Fund was established in Fiscal Year 2010-2011 after receipt of \$240,000 from the United Methodist Retirement Community (UMRC). These funds may only be used for purposes approved in the agreement with UMRC. In Fiscal Year 2011-2012, some of those funds were used in the new Mill Creek Park. In this fiscal year, funds will be used for standard tree replacements within the General Fund.

Fund Revenue and Expenditure Budget

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Tree Fund 275 Revenue						
665.000 Interest Earned	510	500	1,388	800	800	
675.007 Restricted Tree Contribution	240,189	-	-	-	-	
Total Revenues	240,699	500	1,388	800	800	60.0%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 965.000 Transfers Out						
999.101 Transfers Out to General Fund	-	8,000	8,000	8,000	8,000	
999.405 Transfer Out to Mill Creek Park Fund	-	60,000	60,000	-	-	
Transfers Out Total	-	68,000	68,000	8,000	8,000	-88.2%

Total Expenditures	-	68,000	68,000	8,000	8,000	-88.2%
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Tree Fund - Revenue over Expense	240,699	(67,500)	(66,612)	(7,200)	(7,200)
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Capital and One-Time Expenditures	-	60,000	60,000	-	-
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Equipment Replacement Fund

The Equipment Fund is a fund for the Village's trucks and other related equipment, with the exception of vehicles owned by an enterprise fund. Revenue is generated by charging rent to the General Fund, Major Streets Fund and Local Streets Fund are used in the performance of related duties. Rates are established by the Michigan Department of Transportation. Vehicle maintenance and repairs are accounted for in this fund, as well as capital purchases. The equipment purchase is a zero-turn mower.

Fund Revenue and Expenditure Budget

	Current Year 2011-2012			Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
	Actual 2010-2011	Amended Budget	Estimated YE Position			
Equipment Replacement Fund 402 Revenue						
665.000 Interest Earned	319	500	212	500	500	
667.003 Equipment Rental	73,155	93,000	43,525	75,000	75,000	
Total Revenues	73,474	93,500	43,737	75,500	75,500	-19.3%

	Current Year 2011-2012			Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
	Actual 2010-2011	Amended Budget	Estimated YE Position			
Dept: 248.000 Administration						
840.000 Bank Service Charges	120	200	151	200	200	
Administration Total	120	200	151	200	200	0.0%

	Current Year 2011-2012			Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
	Actual 2010-2011	Amended Budget	Estimated YE Position			
Dept: 441.000 Public Works						
939.000 Vehicle Maintenance & Repairs	15,062	22,000	20,618	20,000	20,000	
Public Works Total	15,062	22,000	20,618	20,000	20,000	-9.1%

	Current Year 2011-2012			Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
	Actual 2010-2011	Amended Budget	Estimated YE Position			
Dept: 903.000 Vehicles						
981.000 Vehicles	170,969	-	-	11,000	11,000	
Vehicles Total	170,969	-	-	11,000	11,000	

Total Expenditures	186,151	22,200	20,769	31,200	31,200	40.5%
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Equipment Fund - Revenue over Expense	(112,677)	71,300	22,968	44,300	44,300	
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Capital and One-Time Expenditures	170,969	-	-	11,000	11,000	
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Debt Funds

Debt Funds are special revenue funds used to account for specific bond payments that are funded by revenue sources other than general operating taxes and utility rates.

Streetscape Debt Fund

The Streetscape Debt Fund is a debt service fund with expenditures paid for by designated revenue sources. There are two bonds issues being accounted for in this fund.

- 1998 Streetscape Special Assessment Bond: This bond was issued in 1998 and is part of a special assessment district. The bond is being paid for by special assessments levied on the tax bills of the property owners in the special assessment district. The final payment is to be made October 2012, and as part of the closing of this bond it was found that a refund is due back to property owners due to an excess of funds. This is being done via a combination of refund checks and forgiveness of the final year's payment, which is why there is no revenue shown in this year's budget.

- 2002 Refunding Bond: In 1996 voters approved a general obligation bond for improvements to the downtown. In 2002, this bond was refunded to take advantage of lower interest rates. The bond is paid for by a millage assessed to all properties within the Village. The final payment will be made in Fiscal Year 2016-2017.

Fund Revenue and Expenditure Budget

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Streetscape Debt Service Fund 303 Revenue						
402.000 Property Taxes (Real Property)	135,880	147,100	142,116	143,100	143,100	
404.000 Streetscape Special Assess	49,488	43,300	44,822	-	-	
410.000 Property Tax (Personal)	22,656	22,000	21,650	26,000	26,000	
411.000 Delinquent Taxes Streetcape SA	10,167	-	4,863	-	-	
412.000 Delinquent Taxes-Real Prop	10,124	-	4,758	-	-	
445.000 Property Tax Penalties	1,522	500	983	500	500	
665.000 Interest Earned	574	500	321	200	200	
Total Revenues	230,411	213,400	219,513	169,800	169,800	-20.4%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 248.000 Administration						
840.000 Bank Service Charges	8	100	79	100	100	
957.001 Property Tax Refunds	20	1,000	1,000	500	500	
957.003 Special Assessment Refunds	-	-	-	40,500	40,500	
Administration Total	28	1,100	1,079	41,100	41,100	3636.4%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 570.000 Debt						
990.002 Debt Service '98 Streetscape	60,000	60,000	60,000	60,000	60,000	
990.003 Debt Service '02 Refunding	130,000	135,000	135,000	140,000	140,000	
992.000 Bond Fees	7,500	4,500	4,500	1,500	1,500	
996.005 Streetscape Special Interest	37,130	32,600	32,580	27,300	27,300	
996.006 '02 Refunding Interest	550	600	550	600	600	
Debt Total	235,180	232,700	232,630	229,400	229,400	-1.4%

Total Expenditures	235,208	233,800	233,709	270,500	270,500	15.7%
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Debt Fund - Revenue over Expense	(4,797)	(20,400)	(14,196)	(100,700)	(100,700)
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Capital Funds

Although capital improvement funds are not required to be included in a budget, sometimes management prefers that they be appropriated. This fiscal year, the Village has two unappropriated capital funds. The Sewer Revolving Fund is for a sludge handling project that is being funded through a loan from the State of Michigan's Sewer Revolving Loan Fund. The Mill Creek Park Fund contains costs associated with the Mill Creek Park, which was substantially completed in Fiscal Year 2011-2012.



Enterprise Funds

The Village has two enterprise funds, which are the Sewer Fund and the Water Fund. Both funds are completely self-supporting, with their primary revenue source being user fees. Information on utility rates is included in the Utility Billing section of this budget document.

Administration fees are paid by the both the sewer and water funds to pay for services provided to them by personnel accounted for under the General Fund. On the rare occasion that a DPW truck is used for sewer or water business, the appropriate rental fees will be paid to the Equipment Fund. Tap fees are paid on new construction projects and on upgrades to existing facilities, when required by ordinance.

Sewer Fund

There are over 22 miles of sanitary sewers, with four major pump stations. The Village also owns and operated its own wastewater treatment plant, which is located on the north end of the Village. A Sanitary Sewer Capacity Analysis was done in 2005, which has led to improvements in inflow and infiltration through manhole rehabilitation, sewer main lining projects, and the construction of an equalization basin.

Sewer Fund Goals & Objectives

- *Goal: Maintain Financial Sustainability*
 - Maintain a capital outlay reserve of 50 to 75% of expenditures.

- *Goal: Ensure Good Stewardship of Municipal Infrastructure*
 - Determine priorities to protect and allocate any excess capacity.
 - Continue to seek solutions for removal of inflow and infiltration.

Fiscal Year 2011-2012 Budget Highlights

- The necessary plans and approvals for the sludge handling project were completed.

Sewer Utilities Performance Measures			
Measure	Actual 2010-2011	Actual 2011-2012	Planned 2012-2013
Maintain a capital outlay reserve of 50 to 75% of expenditures	61.9%	66.6%	63.4%

Fund Revenue and Expenditure Budget

Using the rate study, the Village determined that a 6% increase in utility rates for the sewer fund was necessary in order to pay for the upcoming debt payments due to the sludge handling project.

	Current Year 2011-2012			Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
	Actual 2010-2011	Amended Budget	Estimated YE Position			
Sewer Enterprise Fund 590 Revenue						
425.000 Delinquent Utility Bills (Tax Roll)	12,147	5,000	3,568	4,000	4,000	
633.002 Utility Bills - Sewer	832,987	852,000	753,197	950,000	950,000	
634.000 Utility Bill Penalties	3,873	5,000	3,393	5,000	5,000	
636.001 Sewer Tap In Fees	185,186	115,000	134,384	31,200	31,200	
665.000 Interest Earned	5,307	6,000	6,400	5,000	5,000	
671.000 Other Revenue	11,486	4,000	5,598	1,000	1,000	
672.000 Reimbursements for Gasoline	1,679	2,500	4,495	5,000	5,000	
673.001 Reimburse for SRF Costs	-	-	13,630	-	-	
Total Revenue	1,052,665	989,500	924,665	1,001,200	1,001,200	1.2%

	Current Year 2011-2012			Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
	Actual 2010-2011	Amended Budget	Estimated YE Position			
Dept: 248.000 Administration						
723.001 Other Post Employment Benefits	-	5,000	4,900	6,000	6,000	
723.002 Additional Mers Contribution	4,900	-	-	-	-	
802.001 Financial Audit	4,591	2,500	2,500	2,500	2,500	
803.000 Contracted Services	19,092	10,000	4,194	-	-	
811.000 Attorney Fees	2,822	2,000	1,556	2,000	2,000	
840.000 Bank Service Charges	35	200	22	200	200	
841.000 Village Administrative Costs	69,086	61,000	61,000	62,000	62,000	
Total Administration	100,526	80,700	74,172	72,700	72,700	-9.9%



	Current Year 2011-2012			Manager	Council	% Change
	Actual	Amended	Estimated	Proposed	Adopted	(Budget)
Dept: 548.000 Sewer Utilities Department	2010-2011	Budget	YE Position	2012-2013	2012-2013	2012 to 2013
703.000 Salaries - Non Union	10,326	43,700	44	30,000	30,000	
704.000 Salaries - Union	179,587	122,100	154,530	132,000	132,000	
705.000 Salaries - Overtime	22,732	8,000	15,090	10,000	10,000	
711.000 Longevity	6,897	-	-	-	-	
712.000 Vacation/Sick Time Cash Out	10,794	4,000	1,329	8,700	8,700	
720.000 Social Security & Medicare	17,592	13,600	13,188	14,000	14,000	
721.000 Health & Dental Insurance	58,424	45,000	44,987	49,000	49,000	
721.001 Retiree Health Care		21,000	17,960	20,000	20,000	
722.000 Life & Short Term Disability Insurance	1,167	1,500	1,074	1,200	1,200	
723.000 Retirement Plan	34,382	16,000	15,567	13,000	13,000	
723.002 Additional MERS Contribution	7,714	-	-	-	-	
723.003 Defined Contribution Plan	-	-	-	1,000	1,000	
728.000 Postage	544	1,500	882	1,500	1,500	
740.000 Operating Supplies	2,895	2,500	2,892	3,500	3,500	
741.000 Road Repair Supplies	-	2,000	-	2,000	2,000	
742.000 Chemical Supplies - Plant	36,907	28,000	33,191	35,000	35,000	
743.000 Chemical Supplies - Lab	8,792	10,000	9,219	10,000	10,000	
745.000 Uniform Allowance	2,646	2,800	1,872	2,000	2,000	
751.000 Gasoline & Oil	11,217	9,000	11,670	12,500	12,500	
802.000 Professional Services	69,671	48,000	43,827	40,000	40,000	
803.003 Sludge	95,239	70,000	82,192	50,000	50,000	
824.000 Testing & Analysis	1,346	4,000	1,157	2,000	2,000	
861.000 Travel & Mileage	134	200	120	200	200	
901.000 Printing & Publishing	442	300	371	300	300	
910.000 Workers Compensation	7,136	4,700	4,729	4,700	4,700	
911.000 Liability Insurance	20,852	18,000	17,710	18,000	18,000	
920.000 Utilities	61,672	67,000	63,588	65,000	65,000	
920.001 Utilities - Telephones	6,632	5,000	2,589	3,000	3,000	
935.000 Building Maintenance & Repair	9,981	8,000	9,169	8,000	8,000	
937.000 Equipment Maintenance & Repair	3,760	4,000	9,536	25,000	25,000	
939.000 Vehicle Maintenance & Repair	-	1,500	1,488	1,500	1,500	
955.000 Miscellaneous	439	500	554	500	500	
957.004 State Licenses/Permits	-	2,000	1,950	2,000	2,000	
958.000 Memberships & Dues	-	500	-	500	500	
960.000 Education & Training	970	2,000	783	2,000	2,000	
977.000 Equipment	9,624	10,000	8,827	10,000	10,000	
981.000 Vehicles	-	-	-	-	-	
Total Sewer Utilities	700,514	576,400	572,085	578,100	578,100	0.3%

	Current Year 2011-2012			Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
	Actual 2010-2011	Amended Budget	Estimated YE Position			
Dept: 850.000 Debt						
995.002 RD Sewer Bonds Principal	-	51,000	-	-	-	
995.005 SRF #1 (2009) Bond Principal	-	75,000	70,000	70,000	70,000	
995.007 2012 Sewer Bond Principal (RD Refunding)	-	-	-	85,000	85,000	
996.002 RD Sewer Interest	117,880	116,000	115,527	-	-	
996.005 SRF #1 (2009) Bond Interest	19,589	38,000	37,920	34,000	34,000	
996.006 SRF #2 (2012) Bond Interest	-	-	-	50,000	50,000	
996.007 3012 Sewer Bond Interest (RD Refunding)	-	-	-	49,500	49,500	
Total Debt	137,469	280,000	223,447	288,500	288,500	3.0%

	Current Year 2011-2012			Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
	Actual 2010-2011	Amended Budget	Estimated YE Position			
Dept: 890.000 Contingencies						
955.000 Miscellaneous	-	-	-	15,000	15,000	
Total Contingencies	-	-	-	15,000	15,000	

	Current Year 2011-2012			Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
	Actual 2010-2011	Amended Budget	Estimated YE Position			
Dept: 901.000 Capital Improvements						
974.000 Capital Improvements & Engineering	54,597	35,000	23,896	55,000	55,000	
Total Capital Improvements	54,597	35,000	23,896	55,000	55,000	57.1%

Total Expenditures	993,106	972,100	893,600	1,009,300	1,009,300	3.8%
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Sewer Fund - Revenue over Expense	59,559	17,400	31,065	(8,100)	(8,100)
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Capital and One-Time Expenditures	54,597	35,000	23,896	55,000	55,000
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Water Fund

The Village receives its potable water from five drinking water wells located within the Village. Once the water gets pumped out of the wells, it gets transported to an iron removal treatment plant for treatment. The Village also owns and operates a 500,000 gallon elevated storage tank. The existing water distribution system is comprised of 4-inch water mains built in the 1930's, several 6-inch water mains, and newer 8 to 16-inch water mains.

Water Fund Goals & Objectives

- *Goal: Maintain Financial Sustainability*
 - Maintain a capital outlay reserve of 50 to 75% of expenditures.
 - *Goal: Ensure Good Stewardship of Municipal Infrastructure*
 - Determine priorities to protect and allocate any excess capacity.
-

Fiscal Year 2011-2012 Budget Highlights

- Other Post Employment Benefit (OPEB) funding was commenced.

Water Utilities Performance Measures			
Measure	Actual 2010-2011	Actual 2011-2012	Planned 2012-2013

Maintain a capital outlay reserve of 50 to 75% of expenditures	42.6%	52.1%	74.5%
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Fund Revenue and Expenditure Budget

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Water Enterprise Fund 591 Revenue						
425.000 Delinquent Utility Bills (Tax Roll)	5,976	4,000	2,279	3,500	3,500	
579.000 MDOT Well Grant/RD Water	2,889	2,500	-	2,500	2,500	
633.003 Utility Bills - Water	573,948	618,500	530,518	660,000	660,000	
634.000 Utility Bill Penalties	2,575	3,000	2,347	3,000	3,000	
636.002 Water Tap In Fees	111,436	69,000	81,267	18,800	18,800	
646.000 Sales of Second Meters	7,970	2,000	2,915	1,000	1,000	
665.000 Interest Earned	5,993	8,000	4,738	4,000	4,000	
671.000 Other Revenue	13,890	3,000	13,087	3,000	3,000	
672.000 Reimbursements for Gasoline	2,326	2,500	2,958	-	-	
Total Revenue	727,003	712,500	640,109	695,800	695,800	-2.3%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 248.000 Administration						
723.001 Other Post Employment Benefits		2,300	2,250	5,000	5,000	
723.002 Additional Mers Contribution	2,250					
802.001 Financial Audit	3,174	6,000	6,391	6,500	6,500	
803.000 Contracted Services	11,430					
811.000 Attorney Fees		2,000	240	2,000	2,000	
840.000 Bank Service Charges	51	100	56	100	100	
841.000 Village Administrative Costs	69,086	61,000	62,000	62,000	62,000	
Total Administration	85,991	71,400	70,937	75,600	75,600	5.9%

	Current Year 2011-2012			Manager	Council	% Change
	Actual	Amended	Estimated	Proposed	Adopted	(Budget)
Dept: 556.000 Water Utilities Department	2010-2011	Budget	YE Position	2012-2013	2012-2013	2012 to 2013
703.000 Salaries - Non Union	13,965	15,600	-	22,000	22,000	
704.000 Salaries - Union	73,380	92,100	109,164	86,500	86,500	
705.000 Salaries - Overtime	6,338	11,000	14,610	6,000	6,000	
712.000 Vacation/Sick Time Cash Out	8,720	2,000	860	6,700	6,700	
720.000 Social Security & Medicare	8,192	7,200	9,872	9,500	9,500	
721.000 Health & Dental Insurance	16,964	22,000	13,660	22,000	22,000	
721.001 Retiree Health Care		9,000	6,516	8,000	8,000	
722.000 Life & Short Term Disability Insurance	778	1,200	716	1,200	1,200	
723.000 Retirement Plan	13,361	7,700	11,083	5,000	5,000	
723.002 Additional MERS Contribution	3,499	-	-	-	-	
723.003 Defined Contribution Plan	-	-	-	1,000	1,000	
728.000 Postage	1,690	2,000	1,802	2,000	2,000	
740.000 Operating Supplies	3,429	2,000	2,611	3,500	3,500	
741.000 Road Repair Supplies		7,000	2,000	2,000	2,000	
743.000 Chemical Supplies - Lab	580	23,000	23,033	18,000	18,000	
745.000 Uniform Allowance	1,794	2,000	2,069	2,000	2,000	
751.000 Gasoline & Oil	7,360	7,000	7,665	4,000	4,000	
802.000 Professional Services	32,146	17,000	19,917	20,000	20,000	
824.000 Testing & Analysis	3,670	7,000	8,263	10,000	10,000	
861.000 Travel & Mileage	41	500	-	500	500	
901.000 Printing & Publishing	2,001	1,000	825	1,000	1,000	
910.000 Workers Compensation	2,894	2,000	1,918	2,000	2,000	
911.000 Liability Insurance	7,159	6,100	6,081	6,100	6,100	
920.000 Utilities	49,276	55,000	41,265	41,000	41,000	
920.001 Utilities - Telephones	4,321	3,000	2,175	2,000	2,000	
935.000 Building Maintenance & Repair	500	1,000	1,192	1,000	1,000	
937.000 Equipment Maintenance & Repair	4,754	33,000	36,633	25,000	25,000	
939.000 Vehicle Maintenance & Repair	763	1,500	763	1,000	1,000	
941.000 Equipment Rentals	-	1,000	-	-	-	
955.000 Miscellaneous	376	500	597	500	500	
957.004 State Licenses/Permits		500	1,096	1,100	1,100	
958.000 Memberships & Dues	731	1,000	746	1,000	1,000	
960.000 Education & Training		1,000	1,034	1,000	1,000	
961.000 Wellhead Protection Program	75	2,500	605	2,500	2,500	
970.000 Capital Improvements	-	-	5,683	-	-	
974.000 CIP Capital Improvements	-	-	791	22,000	22,000	
977.000 Equipment	26,493	30,000	28,823	25,000	25,000	
981.000 Vehicles	-	-	-	-	-	
Total Water Utilities	295,250	374,400	364,068	362,100	362,100	-3.3%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 850.000 Debt						
992.000 Bond Fees	300	300	300	300	300	
995.003 RD Water Bond Principal	0	50,000	0	0	0	
995.004 1998 Bond Water Project	6,500	54,000	54,000	56,500	56,500	
995.008 DWR #1 (2010) Bond Principal	0	55,000	50,000	50,000	50,000	
995.009 DWR #2 (2011) Bond Principal	0	0	0	35,000	35,000	
995.010 2012 Water Bond Principal (RD Refunding)	0	0	0	60,000	60,000	
996.003 RD Water Interest	87,413	85,300	85,269	0	0	
996.008 DWR #1 (2010) Bond Interest	12,181	27,000	28,064	29,000	29,000	
996.009 DWR #2 (2011) Bond Interest	0	0	3,639	13,000	13,000	
996.010 2012 Water Bond Interest (RD Refunding)	0	0	0	34,000	34,000	
Total Debt	106,394	271,600	221,272	277,800	277,800	2.3%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 890.000 Contingencies						
955.000 Miscellaneous	-	-	-	15,000	15,000	
Total Contingencies	-	-	-	15,000	15,000	

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 901.000 Capital Improvements						
974.000 Capital Improvements & Engineering	-	30,000	30,342	-	-	
974.001 CIP Capital Improvements	-	11,000	-	-	-	
Total Capital Improvements	-	30,000	30,342	-	-	-100.0%

Total Expenditures	487,635	747,400	686,619	730,500	730,500	-2.3%
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Water Fund - Revenue over Expense	239,368	(34,900)	(46,510)	(34,700)	(34,700)
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Capital and One-Time Expenditures	-	30,000	30,342	-	-
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Component Units

Component Units are legally separate entities that meet any of three tests: 1) the primary government appoints the voting majority of the board of the component unit and is able to impose its will or is in a relationship of financial burden or benefits; 2) the component unit is fiscally dependent upon the primary government; 3) the financial statements would be misleading if data from the component unit were not included.

Downtown Development Authority

The Downtown Development Authority consists of the following members:

Steve Brouwer - Chair
Tom Covert - Treasurer
Carol Jones - Secretary
Rich Bellas
Dan Darnell
Doug Finn
Dick Lundy
Fred Model
Dan O'Haver
Fred Schmid
Randy Willis
Shawn Keough - Ex-officio

The Downtown Development Authority (DDA) is a tax increment financing based organization whose membership is appointed by the Village Council upon recommendation of the Village President. They are responsible for capital projects and maintenance of the downtown area. The DDA board adopts their own annual budget, which is then presented to the Village Council for acceptance. This budget was adopted on May 17, 2012.

DDA Fund

The DDA Fund is the main operating fund for the Downtown Development Authority. Non-project revenue and expenditures are recorded in this fund.

This fiscal year, the DDA will complete a property purchase transaction that originated several years ago. They will receive a substantial interest payment from investments of proceeds, and will start to collect rents as well as be responsible for maintenance of the building.

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
DDA Fund 248 Revenue						
415.000 Tax Capture Revenue	396,245	360,800	359,673	363,700	363,700	
665.000 Interest Earned	662	1,000	546	500	500	
665.003 DAPCO CD Interest	-	-	-	266,900	266,900	
667.000 Rents (General)	-	-	-	38,000	38,000	
Total Revenues	396,907	361,800	360,219	669,100	669,100	84.9%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 248.000 Administration						
803.000 Contracted Services	1,750	1,500	2,139	1,500	1,500	
820.000 Planning Consulting	4,795	1,000	-	2,000	2,000	
880.000 Downtown Events	-	500	-	500	500	
935.002 DAPCO Maintenance	-	-	-	40,258	40,258	
957.002 Tax Capture Refunds	3,403	5,000	2,802	5,000	5,000	
Administration Total	9,948	8,000	4,941	49,258	49,258	515.7%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 442.000 Downtown Public Works						
803.015 Village Maintenance	40,000	9,100	9,100	7,500	7,500	
Downtown Public Works Total	40,000	9,100	9,100	7,500	7,500	-17.6%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 965.000 Transfers						
999.394 Transfer Out for Bond Payments - 394	304,000	344,700	341,201	342,000	342,000	
999.494 Transfer Out to DDA Project Fund - 494	-	-	-	32,500	32,500	
Transfers Total	304,000	344,700	341,201	374,500	374,500	8.6%

Total Expenditures	353,948	361,800	355,242	431,258	431,258	19.2%
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DDA Fund - Revenue over Expense	42,959	-	4,977	237,842	237,842	
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DDA Debt Fund

The DDA Debt Fund is used for payments of all bond payments. Funding for this fund comes from transfers in from the DDA Fund.

In Fiscal Year 2011-2012, the DDA took advantage of favorable interest rates to refund the 2001 bond at a lower rate.

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
DDA Debt Fund 394 Revenue						
665.000 Interest Earned	1,497	2,000	2,327	1,000	1,000	
695.248 Transfer In from DDA Fund 248	304,000	344,700	341,201	342,000	342,000	
Total Revenues	305,497	346,700	343,528	343,000	343,000	-1.1%

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 850.000 Long Term Debt						
992.000 Bond Fees	1,000	2,000	1,000	1,000	1,000	
997.001 DDA 2001 Bond (\$900K)	82,998	0	0	0	0	
997.003 DDA 2008 Taxable Bond (\$1.6M)	123,653	138,700	138,653	138,653	138,653	
997.004 DDA 2008 Non-Taxable Bond (\$2+M)	96,279	121,300	121,279	121,279	121,279	
997.005 2012 Refunding Bond (\$620K)	0	81,000	80,728	80,728	80,728	
Long Term Debt Total	303,930	343,000	341,660	341,660	341,660	-0.4%

Total Expenditures	303,930	343,000	341,660	341,660	341,660	-0.4%
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DDA Debt Fund - Revenue over Expense	1,567	3,700	1,868	1,340	1,340
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DDA Project Fund

The project fund is used to account for non-bond related project activity.

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
DDA Project Fund 494 Revenue						
695.248 Transfer In from DDA Fund 248	-	-	-	32,500	32,500	
Total Revenues	-	-	-	32,500	32,500	

	Actual 2010-2011	Current Year 2011-2012		Manager Proposed 2012-2013	Council Adopted 2012-2013	% Change (Budget) 2012 to 2013
		Amended Budget	Estimated YE Position			
Dept: 908.000 Tupper Redevelopment						
830.000 Engineering Consulting				13,500	13,500	
830.008 Environmental Study				19,000	19,000	
Capital Improvements Total	-	-	-	32,500	32,500	

Total Expenditures	-	-	-	32,500	32,500	
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DDA Project Fund - Revenue over Expense	-	-	-	-	-	
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Glossary

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget document in understanding these terms, this budget glossary has been included in the document.

Accrual Basis of Accounting: A method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows.

Activity: Cost center within a fund or department to which specific expenses are to be allocated.

Ad Valorem: According to value." A method of taxation using the value of the thing taxed to determine the amount of tax. Taxes can be either "ad valorem" or "specific." Example: A tax of \$5.00 per \$1000.00 of value per house is "ad valorem." A tax of \$5.00 per house (irrespective of value) is specific.

Appropriation: An authorization made by the Village Council, which permits officials to incur obligations against, and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Assessed Valuation: The estimated value placed upon real and personal property by the townships' assessor. Assessed value is required to be at least 50% of the true cash value.

Assets: Property owned by the Village, which has monetary value.

Audit: A systematic examination of resource utilization concluding in a written report. It is a test of management's internal controls and is intended to ascertain whether financial statements fairly present financial positions and results of operations. The audit tests whether transactions have been legally

performed; Identifies areas for possible improvements in accounting practices and procedures; Ascertains whether transactions have been recorded accurately and consistently; and Ascertains the stewardship of officials responsible for governmental resources.

Base Budget: The budget predicted on maintaining the existing level of service.

Bond (Debt Instrument): A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital improvements.

Budget (Operating): A plan of financial operations embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceiling under which the Village and its departments operate.

Budget Calendar: The schedule of key dates or milestones that the Village follows in the preparation and adoption of the budget.

Budgetary Control: The level at which expenditures cannot legally exceed the appropriated amounts.

Budgeted Funds: Funds that are planned for certain uses. The budget document that is submitted for Council approval is composed of budgeted funds.

Budget Message (Village Manager's): A general discussion of the proposed budget document presented in writing as a supplement to the budget document. The budget message explains principle budget issues against the background of financial experience in recent years.

CAFR: Abbreviation for Comprehensive Annual Financial Report. This is prepared at the end of a fiscal year.

Capital Outlay: A disbursement of money which results in the acquisition of or addition to fixed assets. The item must have a purchase price greater than \$5,000 and have a useful life of more than one year.

Cash Management: The management of cash necessary to pay government services while investing idle cash in order to earn interest. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in accordance with the Investment Policy.

CIP: Abbreviation for Capital Improvement Plan.

Contingency: An estimated amount of funds needed for deficiency or emergency purposes. An annual appropriation to cover short falls in revenue and/or underestimation of expenditures. Under Michigan law, to be used, contingencies must be moved to the specific appropriation line by a budget amendment.

Contractual Services: Items of expenditure from services that the City receives from an outside company. Heating and cooling maintenance services, custodial services, and information technology support are examples of contractual services.

CPI: Abbreviation for Consumer Price Index.

Current Taxes: Taxes that are levied and due within one year.

Debt Service: The Village's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Department: An administration division of the Village. Departments are the main groupings within the budget, for example Village Manager, Public Works, Engineering etc.

Depreciation: A noncash expense that reduces the value of an asset as a result of wear and tear, age or obsolescence. Most assets lose their value over time (in other words they depreciate) and must be replaced at the end of their useful life is reached.

Enterprise Fund: A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedule for these services are established to ensure that revenues are adequate to meet all necessary expenditures. Enterprise funds are established for services such as water and sewer.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year.

Expenditure: The cost of goods delivered and services rendered, whether paid or unpaid.

Fund: An independent accounting entity with established to account for the assets, liabilities, revenues and expenditures for specific activities. Examples include the General Fund for day-to-day activities, Major Streets Funds for activities relating to major streets, Sewer Fund for sewer-related activities, etc.

Fund Balance: The excess of an entity's assets over liabilities. A negative fund balance is often called a deficit.

GAAP: Abbreviation for Generally Accepted Accounting Principles.

GASB: The Governmental Accounting Standards Board, which provides direction in accounting and reporting requirements for units of government.

General Fund: The largest fund within the Village, the General Fund accounts for most of the day to day operations of the government, such as fire and police protection, finance, public works and general administration. The main source of revenue for the General Fund is the Village's operating millage.

General Obligation Bonds: When the Village pledges its full faith and credit to the repayment of the bonds that it issues, those bonds are called general obligation (GO) bonds. Issuance of these bonds require an election and they are usually repaid by an ad valorem property tax levy.

GFOA: Abbreviation for Government Finance Officers Association.

GIS: Abbreviation for Geographic Information System.

Investment: The placement of excess Village cash assets into instruments approved by the Village's Investment Policy for the purpose of earning interest income.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. The term does not include encumbrances.

Litigation: The process of taking an argument between people or groups to a court of law.

Long Term Debt: Debt with a maturity of more than one year.

Maturities: The date on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

MERS: The Michigan Municipal Employees Retirement System is a multi-employer statewide public employee retirement plan created to provide retirement, survivor and disability benefits to local government employees.

Millage: A rate of taxation expressed as mills per dollar.

Modified Accrual Basis of Accounting: Basis of accounting to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar obligations which should be recognized when due.

Per Capita Basis: Per unit population.

Personnel Services: The expenditures within the budget that relate to personnel such as salaries and fringe benefits.

Revenue: An addition to the assets of a fund which does not increase a liability, does not represent the recovery of an expenditure, does not represent the cancellation of a liability without a corresponding increase in any other liability or a decrease in assets, and does not represent a contribution of fund capital in an enterprise fund.

SEV: Abbreviation for State Equalized Value.

Special Assessments: Assessments levied on tax bills that are used to fund capital projects that benefit a limited number of properties. The assessments are usually used to repay bonds.

Taxable Value This is a value used as a base for levying property taxes. It was established by a state constitutional amendment. Taxable values may only be increases by 5% or the rate of inflation, whichever is lower. When property changes hands, the value return to 50% of the true cash value.

Transfers In/Transfers Out: A legally authorized funding transfer between funds in which one fund is responsible got the initial receipt and the other fund is responsible for the actual disbursement

Trust and Agency Fund: These funds are used to account for assets held by the Village in a trustee capacity or as an agent for individuals, organizations, other governments or other funds.

Water and Sewer Funds: These two enterprise funds are used to account for the provision of water and sewer services to the customer, financed primarily by user charges.

WCRC: Abbreviation for Washtenaw County Road Commission.

Statistical Information

This appendix contains a variety of statistical information about the Village of Dexter. Sources for this information are the Village's tax rolls and the Southeast Michigan Council of Governments (SEMCOG). Information from SEMCOG is available at their website at www.semco.org.

Top 20 Taxpayers

Top 20 Taxpayers				
Business Name	Taxable Value	2012 Taxes	Number of Parcels	% of Total Taxable Value
Dexter Fastener Technologies Inc.	\$ 20,729,057	\$ 281,007	3	13.84%
United Methodist Retirement Community	\$ 4,768,400	\$ 64,437	2	3.17%
Dapco Industries	\$ 2,756,100	\$ 34,430	5	1.70%
Dexter Crossings Associates LLC	\$ 2,412,700	\$ 31,288	3	1.54%
Tri-Bro, LLC	\$ 2,289,800	\$ 31,041	1	1.53%
Dexter LLC	\$ 2,432,000	\$ 25,387	3	1.25%
Shamrock Development Corp LLC	\$ 1,809,600	\$ 24,406	1	1.20%
Walkabout Creek I	\$ 1,790,000	\$ 24,266	1	1.20%
Variety Die & Stamping Co.	\$ 1,837,200	\$ 22,159	3	1.09%
Detroit Edison	\$ 1,626,000	\$ 22,042	2	1.09%
Dexter Wireless Properties LLC	\$ 1,271,800	\$ 17,241	1	0.85%
Kaydon Acquisition VI Inc	\$ 1,245,500	\$ 16,884	1	0.83%
AML Dexter LLC	\$ 1,199,700	\$ 16,263	3	0.80%
KCM Properties LLC	\$ 1,134,500	\$ 15,039	2	0.74%
Martinrea Industries Inc.	\$ 1,100,200	\$ 14,915	1	0.73%
Monument Park Investments LLC	\$ 1,094,300	\$ 14,835	1	0.73%
Dexter Development LLC	\$ 1,115,800	\$ 14,067	47	0.69%
Chelsea State Bank	\$ 1,025,300	\$ 13,899	1	0.68%
Photo Systems Inc.	\$ 1,086,900	\$ 13,370	2	0.66%
Dexter Shoppes, LLC	\$ 973,800	\$ 13,201	2	0.65%



Village of Dexter

8140 Main St
Dexter, MI 48130-1092
<http://www.villageofdexter.org/>



Census 2010 Population: 4,067
Area: 1.7 square miles

[People](#) | [Economy & Jobs](#) | [Housing](#) | [Transportation](#) | [Land Use](#) | [Reference Map](#)

[Interactive Census 2010 Maps: Population](#) | [Youth Population](#) | [Senior Population](#)

Population Forecast

Source: U.S. Census Bureau and SEMCOG 2035 Forecast produced in 2007-08. = Move cursor over chart to view population numbers

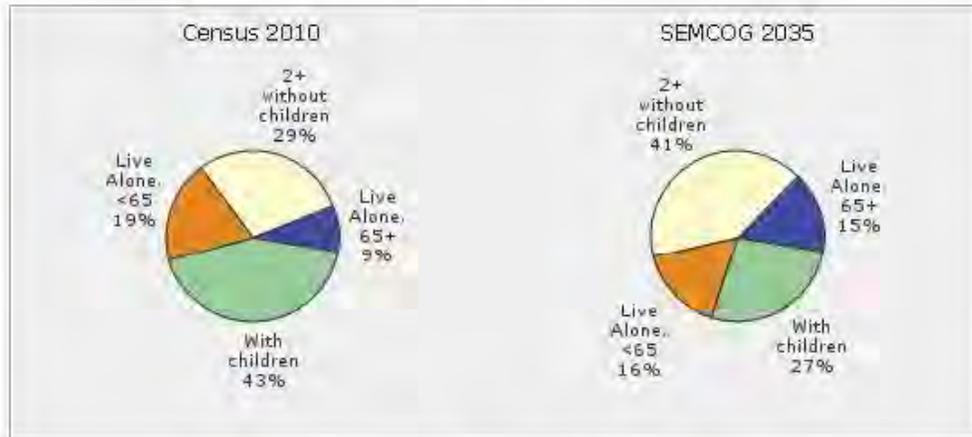
Population and Households	Census 2000	Census 2010	Change 2000-2010	Pct Change 2000-2010	SEMCOG Dec 2011
Total Population	2,338	4,067	1,729	74.0%	4,286
Group Quarters Population	1	0	-1	-100.0%	0
Household Population	2,337	4,067	1,730	74.0%	4,286
Housing Units	1,106	1,704	598	54.1%	1,754
Households (Occupied Units)	1,013	1,590	577	57.0%	1,646
Residential Vacancy Rate	8.4%	6.7%	-1.7%	-	6.2%
Average Household Size	2.31	2.56	0.25	=	2.60

Components of Population Change	Annual Average	
	Census 1990-1999	SEMCOG 2000-2009
Natural Increase (Births - Deaths)	13	46
Births	28	65
Deaths	15	18
Net Migration (Movement In - Movement Out)	71	68
Population Change (Natural Increase + Net Migration)	84	114

Source: Michigan Department of Community Health Vital Statistics, U.S. Census Bureau, and SEMCOG.

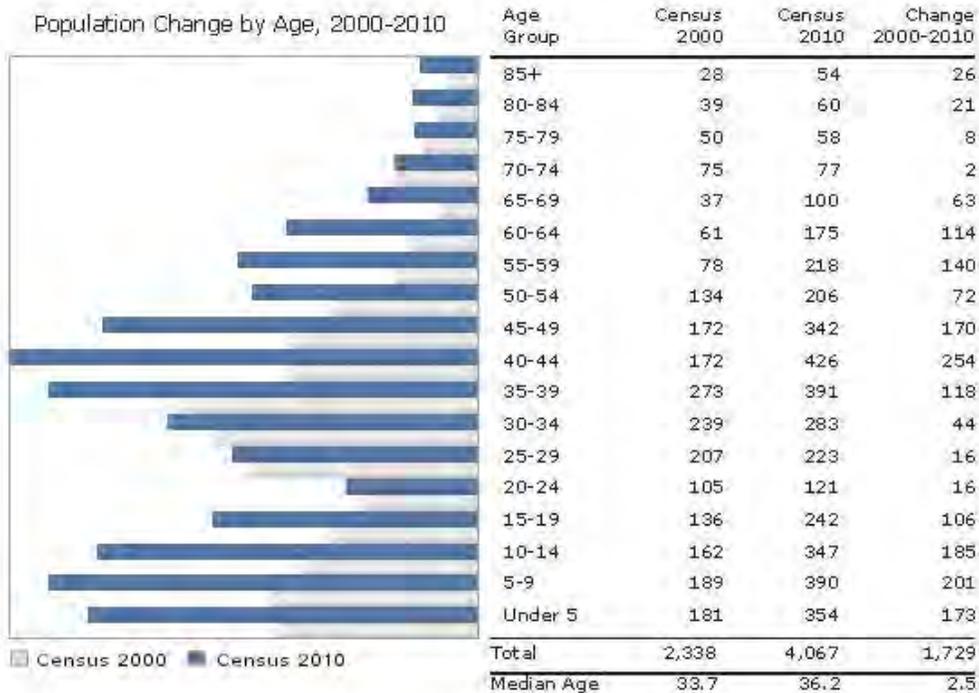
Demographics

Household Types



Household Types	Census 2000	Census 2010	Pct Change 2000-2010	SEMCOG 2035	Pct Change 2010-2035
With seniors 65+	180	279	55.0%	595	113.3%
Without seniors	833	1,311	57.4%	1,116	-14.9%
Two or more persons without children	324	464	43.2%	709	52.8%
Live alone, 65+	91	139	52.7%	262	88.5%
Live alone, under 65	236	310	31.4%	281	-9.4%
With children	362	677	87.0%	459	-32.2%
Total Households	1,013	1,590	57.0%	1,711	7.6%

Population Change by Age, 2000-2010



Forecasted Population by Age, 2010-2035



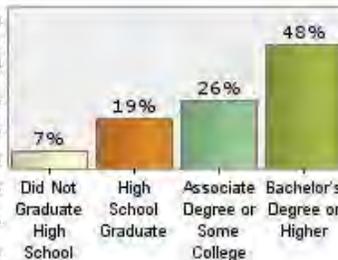
Age Group	Census 2010	SEMCOG 2035	Change 2010-2035
65+	349	935	586
35-64	1,758	1,277	-481
18-34	701	895	194
5-17	905	553	-352
Under 5	354	166	-188
Total	4,067	3,826	-241

Senior and Youth Population	Census 2000	Census 2010	Pct Change 2000-2010	SEMCOG 2035	Pct Change 2010-2035
65 and over	229	349	52.4%	935	167.9%
Under 18	618	1,259	103.7%	719	-42.9%
5 to 17	437	905	107.1%	553	-38.9%
Under 5	181	354	7.4%	166	-53.1%

Note: Population by age changes over time because of the aging of people into older age groups, the movement of people, and the occurrence of births and deaths.

Race and Hispanic Origin	Census 2000		Census 2010		Percentage Point Chg 2000-2010
Non-Hispanic	2,315	99.0%	3,954	97.2%	-1.8%
White	2,242	95.9%	3,693	90.8%	-5.1%
Black	10	0.4%	43	1.1%	0.6%
Asian	24	1.0%	112	2.8%	1.7%
Multi-Racial	31	1.3%	81	2.0%	0.7%
Other	8	0.3%	25	0.6%	0.3%
Hispanic	23	1.0%	113	2.8%	1.8%
Total Population	2,338	100.0%	4,067	100.0%	0.0%

Highest Level of Education*	5-Yr ACS 2010	Percentage Point Chg 2000-2010
Graduate / Professional Degree	20.4%	5.5%
Bachelor's Degree	27.2%	3.7%
Associate Degree	6.4%	0.6%
Some College, No Degree	19.9%	-3.2%
High School Graduate	19.4%	-5.3%
Did Not Graduate High School	6.8%	-1.2%



* Population age 25 and over

Source Data

- [SEMCOG - Detailed Data](#)
- [Michigan Department of Community Health - Vital Statistics](#)
- [U.S. Census Bureau - American FactFinder](#)

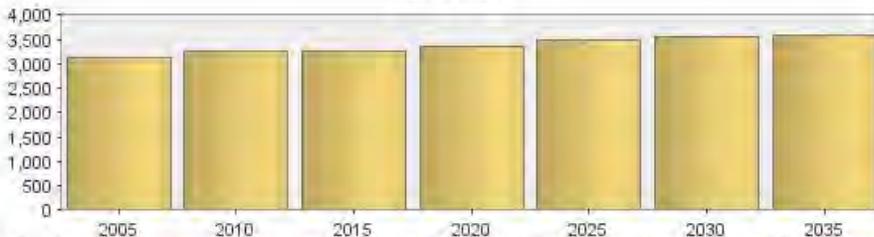
[People](#)
[Economy & Jobs](#)
[Housing](#)
[Transportation](#)
[Land Use](#)
[Reference Map](#)

Note: All SEMCOG employment numbers are by place-of-work, and do not include Farming, Construction, or Military jobs. Some differences exist between Current Job Estimates and Forecasted Jobs. [Learn more](#)

Current Job Estimates by Industry	SEMCOG 2002	SEMCOG 2005	Change 2002-2005
Natural Resources & Mining	0	0	0
Manufacturing	1,098	739	-359
Wholesale Trade	87	420	333
Retail Trade	149	143	-6
Transportation & Warehousing	C	C	C
Utilities	0	0	0
Information	0	0	0
Financial Activities	35	51	16
Professional, Scientific, & Technical Services	51	34	-17
Management of Companies & Enterprises	0	0	0
Administrative, Support, & Waste Services	C	C	C
Education Services	537	433	-104
Health Care & Social Assistance	101	161	60
Leisure & Hospitality	76	94	18
Other Services	31	43	12
Public Administration	C	C	C
Total	2,319	2,274	-45

Note: "C" indicates data blocked due to confidentiality concerns of ES-202 files.

Job Forecast



If any five-year interval employment numbers from 2005-2035 are not shown, the numbers were blocked for confidentiality reasons.

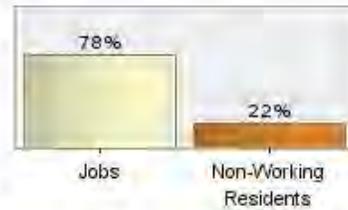
Source: SEMCOG 2035 Forecast

- Move cursor over chart to view employment numbers

Forecasted Jobs by Industry	SEMCOG 2005	SEMCOG 2035	Change 2005-2035
Natural Resources & Mining	0	0	0
Manufacturing	949	641	-308
Wholesale Trade	445	411	-34
Retail Trade	354	280	-74
Transportation & Warehousing	C	C	C
Utilities	C	C	C
Information	C	C	C
Financial Activities	103	100	-3
Professional, Scientific, & Technical Services	91	186	95
Management of Companies & Enterprises	0	11	11
Administrative, Support, & Waste Services	C	C	C
Education Services	537	694	157
Health Care & Social Assistance	149	381	232
Leisure & Hospitality	177	302	125
Other Services	82	75	-7
Public Administration	C	C	C
Total	3,121	3,574	453

Note: "C" indicates data blocked due to confidentiality concerns of ES-202 files.

Daytime Population	SEMCOG and Census 2000	Change 1990-2000
Jobs	3,338	766
Non-Working Residents	938	255
Age 15 and under	484	174
Not in labor force	433	83
Unemployed	21	-2
Daytime Population	4,276	1,021



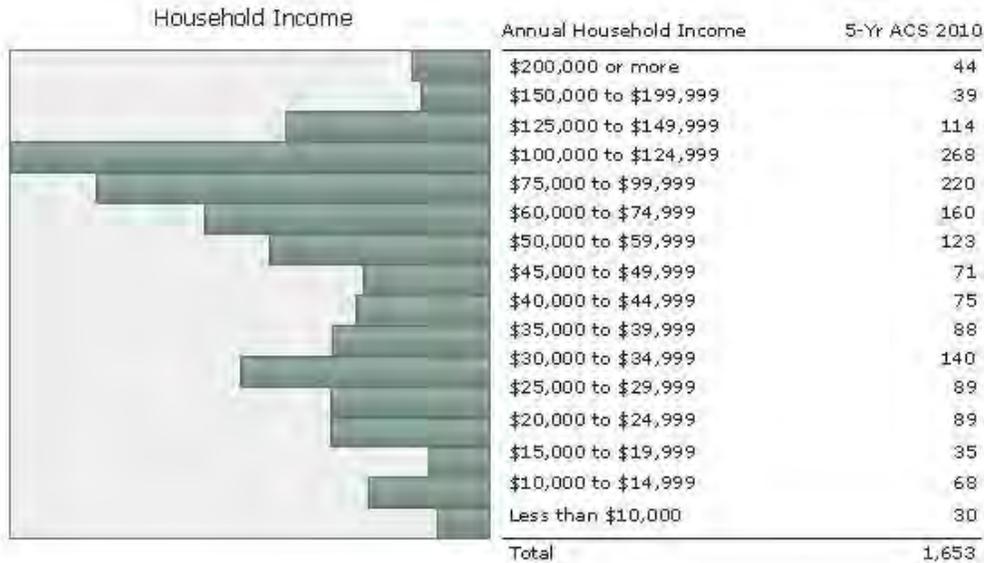
Note: The number of residents attending school outside Dexter is not available. Likewise, the number of students commuting into Dexter to attend school is also not known.

Where Workers Commute From *	Census 2000	
	Workers	Percent
1 Dexter (part) or Scio Township	8,559	37.1%
2 Dexter (part) or Webster Township	2,641	11.4%
3 Ann Arbor	1,859	8.0%
4 Ypsilanti Township	949	4.1%
5 Pittsfield Township	654	2.8%
6 Dexter Township	557	2.4%
7 Hamburg Township	408	1.8%
8 Ypsilanti	385	1.7%
9 Pinckney or Putnum Township	280	1.2%
10 Grass Lake Township, Jackson County	244	1.1%
- Elsewhere	6,564	28.4%
* Workers, age 16 and over, employed in Dexter, Scio Township, or Webster Township	23,100	100.0%

Resident Population

Where Residents Work *	Census 2000	
	Workers	Percent
1 Dexter (part) or Scio Township	11,483	55.1%
2 Ann Arbor	4,632	22.2%
3 Pittsfield Township	642	3.1%
4 Dexter (part) or Webster Township	558	2.7%
5 Ann Arbor Township or Barton Hills	295	1.4%
6 Ypsilanti Township	247	1.2%
7 Superior Township	230	1.1%
8 Dearborn	218	1.0%
9 Livonia	175	0.8%
10 Detroit	173	0.8%
- Elsewhere	2,201	10.6%
* Workers, age 16 and over, residing in Dexter, Scio Township, or Webster Township	20,854	100.0%

Income	5-Yr ACS 2010	Change 2000-2010	Percent Change 2000-2010
Median Household Income (in 2010 dollars)	\$ 61,779	\$ -4,331	-6.6%
Per Capita Income (in 2010 dollars)	\$ 31,425	\$ -5,189	-14.2%



Poverty	Census 2000		5-Yr ACS 2010		Percentage Point Chg 2000-2010
Persons in Poverty	107	4.5%	122	3.2%	-1.3%
Households in Poverty	26	2.6%	58	3.5%	0.9%

Source Data

[SEMCOG - Detailed Data](#)

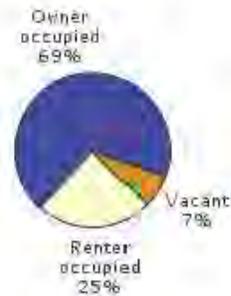
[U.S. Census Bureau - American FactFinder](#)

[U.S. Census Bureau - MCD/County Worker Flow Data](#)

Housing Type	Census 2000	5-Yr ACS 2010	Change 2000-2010	New Units Permitted 2010-2012
Single Family Detached	616	1,190	574	24
Duplex	100	79	-21	0
Townhouse / Attached Condo	90	135	45	31
Multi-Unit Apartment	284	378	94	0
Mobile Home/ Manufactured Housing	0	0	0	0
Other	3	0	-3	-
Total	1,093	1,782	689	55
Units Demolished				- 1
Net (Total Permitted Units - Units Demolished)				54

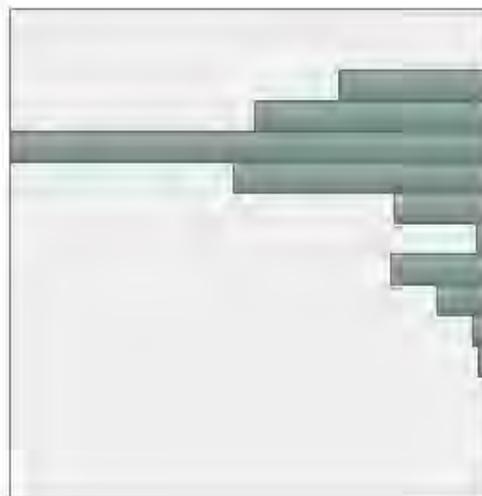
Housing Tenure	Census 2000	Census 2010	Change 2000-2010
Owner occupied	619	1,172	553
Renter occupied	394	418	24
Vacant	93	114	21
Seasonal/migrant	5	10	5
Other vacant units	88	104	16
Total Housing Units	1,106	1,704	598

Housing Tenure in 2010



Housing Value (in 2010 dollars)	5-Yr ACS 2010	Change 2000-2010	Percent Change 2000-2010
Median housing value	\$ 216,600	\$ 4,038	1.9%
Median gross rent	\$ 808	\$ -89	-9.9%

Housing Value



Housing Value	5-Yr ACS 2010
\$1,000,000 or more	0
\$500,000 to \$999,999	0
\$300,000 to \$499,999	123
\$250,000 to \$299,999	189
\$200,000 to \$249,999	386
\$175,000 to \$199,999	207
\$150,000 to \$174,999	77
\$125,000 to \$149,999	11
\$100,000 to \$124,999	80
\$80,000 to \$99,999	43
\$60,000 to \$79,999	14
\$40,000 to \$59,999	10
\$30,000 to \$39,999	0
\$20,000 to \$29,999	0
\$10,000 to \$19,999	0
Less than \$10,000	0
Owner-Occupied Units	1,140

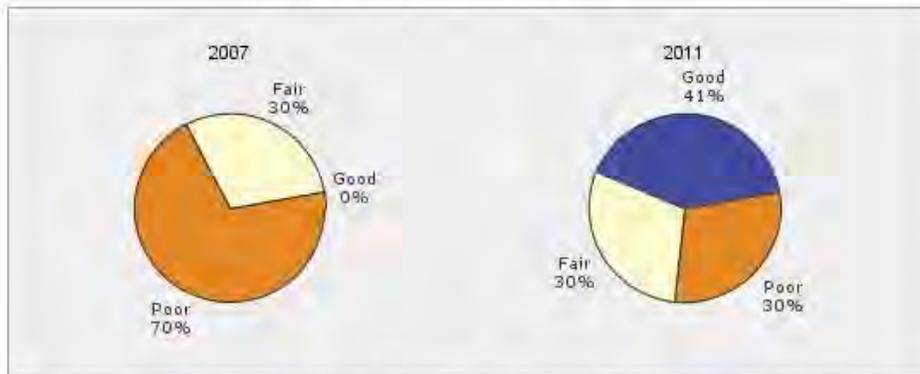


Roads & Bridges

Roads

Miles of public road (including boundary roads): 22

Pavement Condition (in Lane Miles)



Note: Poor pavements are generally in need of rehabilitation or full reconstruction to return to good condition. Fair pavements are in need of capital preventive maintenance to avoid deteriorating to the poor classification. Good pavements generally receive only routine maintenance, such as street sweeping and snow removal, until they deteriorate to the fair condition.

Bridge Status	2008	2009	2010	Percentage Point Chg 2008-2010
Open	1 50.0%	1 50.0%	0 -	-
Open with restrictions	1 50.0%	1 50.0%	0 -	-
Closed*	0 -	0 -	0 -	-
Total bridges	2 100.0%	2 100.0%	0 -	-

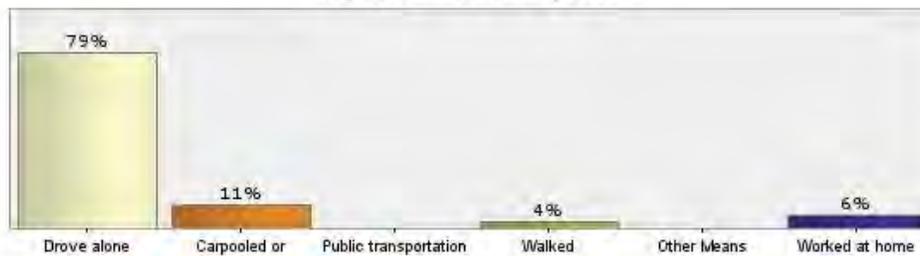
*Bridges may be closed because of new construction or failed condition.

Deficient Bridges	2008	2009	2010	Percentage Point Chg 2008-2010
	1 50.0%	2 100.0%	0 -	-

Note: A bridge is considered deficient if it is *structurally deficient* (in poor shape and unable to carry the load for which it was designed) or *functionally obsolete* (in good physical condition but unable to support current or future demands, for example, being too narrow to accommodate truck traffic).

Travel

Transportation to Work, 2010 *



* Resident workers age 16 and over

Transportation to Work	Census 2000		5-Yr ACS 2010		Percentage Point Chg 2000-2010
	Count	Percentage	Count	Percentage	
Drove Alone	1,120	80.8%	1,602	79.1%	-1.7%
Carpooled or Vanpooled	125	9.0%	221	10.9%	1.9%
Public Transportation	15	1.1%	0	0.0%	-1.1%
Walked	59	4.3%	71	3.5%	-0.8%
Other Means	14	1.0%	0	0.0%	-1.0%
Worked at Home	53	3.8%	131	6.5%	2.6%
Resident workers age 16 and over	1,386	100.0%	2,025	100.0%	0.0%

Mean Travel Time To Work	Census 2000		5-Yr ACS 2010		Change 2000-2010
	Count	Percentage	Count	Percentage	
For residents age 16 and over who worked outside the home	24.7 minutes		23.3 minutes		-1.4 minutes

Transit

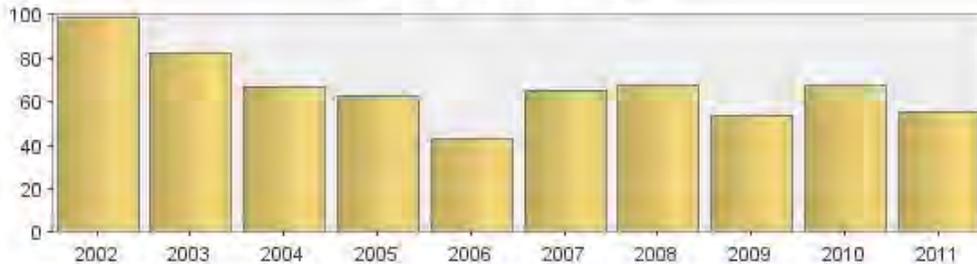
Public Transportation:

[Ann Arbor Transportation Authority \(AATA\)](#)

[Western Washtenaw Area Value Express \(WAVE\)](#)

Safety

Crashes, 2002-2011



Source: Michigan Department of State Police, Criminal Justice Information Center, and SEMCOG.

- Move cursor over chart to view crash counts

Crash Severity	2007	2008	2009	2010	2011	Percent of Crashes 2007-2011
Fatal	0	0	0	0	0	0.0%
Incapacitating Injury	0	0	2	0	0	0.6%
Other Injury	7	12	7	12	12	16.1%
Property Damage Only	58	56	45	56	43	83.2%
Total Crashes	65	68	54	68	55	100.0%

Crashes by Involvement	2007	2008	2009	2010	2011	Percent of Crashes 2007-2011
Red-light Running	0	1	0	0	1	0.6%
Lane Departure	4	8	7	8	8	11.3%
Alcohol	0	1	1	1	0	1.0%
Drugs	0	1	1	1	0	1.0%
Deer	3	2	1	9	5	6.5%
Train	0	0	0	0	0	0.0%
Commercial Truck/Bus	2	2	3	2	2	3.5%
School Bus	0	0	0	0	0	0.0%
Emergency Vehicle	0	0	0	0	0	0.0%
Motorcycle	0	1	2	1	0	1.3%
Intersection	31	44	22	28	17	45.8%
Work Zone	0	0	0	0	1	0.3%
Pedestrian	0	1	0	1	2	1.3%
Bicyclist	1	1	0	1	0	1.0%
Older Driver (65 and older)	8	16	11	22	14	22.9%
Young Driver (16 to 24)	26	20	15	22	22	33.9%

High-Frequency Crash Intersections

Local Rank	County Rank	Region Rank	Intersection	Annual Avg 2007-2011
1	160	2,120	<u>Main St @ Broad St</u>	6.8
2	171	2,209	<u>Main St @ Alpine St</u>	6.6
3	266	3,416	<u>Baker Rd @ Main St</u>	4.6
4	368	4,498	<u>Dexter Pinckney Rd @ Island Lake Rd</u>	3.6
5	421	5,109	<u>Dexter Ann Arbor Rd @ Ryan Dr</u>	3.2
6	448	5,497	<u>Baker Rd @ Dongara Dr</u>	3.0
7	621	7,645	<u>Baker Rd @ Dan Hoey Rd</u>	2.2
8	681	8,409	<u>Main St @ Inverness St</u>	2.0
9	681	8,409	<u>Main St @ Meadow View Dr</u>	2.0
10	681	8,409	<u>Baker Rd @ Forest St</u>	2.0

Note: Intersections are ranked by the number of reported crashes, which does not take into account traffic volume. Crashes reported occurred within 150 feet of the intersection.

High-Frequency Crash Segments

Local Rank	County Rank	Region Rank	Segment	From Road - To Road	Annual Avg 2007-2011
1	12	227	Dexter Ann Arbor Rd	Baker Rd - Miller Rd	37.2
2	22	410	Dexter Pinckney Rd	Island Lake Rd - North Territorial Rd	29.4
3	41	684	Baker Rd	W I 94/Baker Ramp - Dexter Ann Arbor Rd	23.4
4	171	2,131	Main St	Dexter Chelsea Rd - Central St	12.6
5	295	3,509	Huron River Dr	Central St - Zeeb Rd N	8.6
6	424	4,791	Island Lake Rd	Dexter Pinckney Rd - Dexter Chelsea Rd	6.6
7	622	6,592	Main St	Central St - Baker Rd	4.6
8	753	7,938	Central St	Main St - Huron River Dr	3.6
9	900	9,656	Island Lake Rd	Island Lake Rd - Dexter Pinckney Rd	2.6
10	1,051	11,483	Joy Rd W	Mast Rd - Joy Rd W	1.8

Note: Segments are ranked by the number of reported crashes, which does not take into account traffic volume.

Source Data

[SEMCOG - Detailed Data](#)

[U.S. Census Bureau - American FactFinder](#)

[People](#) |
 [Economy & Jobs](#) |
 [Housing](#) |
 [Transportation](#) |
 [Land Use](#) |
 [Reference Map](#)

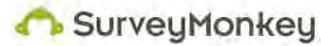
SEMCOG 2008 Land Use	Acres	Percent
 Agricultural	82	6.6%
 Single-family residential	451	36.3%
 Multiple-family residential	22	1.8%
 Commercial	102	8.2%
 Industrial	152	12.3%
 Governmental/Institutional	212	17.1%
 Park, recreation, and open space	12	1.0%
 Airport	0	0.0%
 Transportation, Communication, and Utility	175	14.1%
 Water	32	2.6%
Total Acres	1,240	100.0%

Note: SEMCOG's 2008 Land Use data set represents land use only and not land cover. Due to this difference, change analysis using this data set and previous SEMCOG land use/land cover data sets is not possible. Noticeable differences in map appearance and classification acreage totals are the result of this land use data originating from digital parcel files assigned land use codes based on their assessed property class and the lack of any land cover data.

Source Data

[SEMCOG - Detailed Data](#)

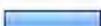
2011 Master Plan Update Survey



1. What is your age?		
	Response Percent	Response Count
Under 25	0.9%	1
25-34	13.8%	15
35-44	33.0%	36
45-54	14.7%	16
55-64	24.8%	27
65 and over	12.8%	14
answered question		109
skipped question		0

2. What is your gender?		
	Response Percent	Response Count
Male	44.0%	48
Female	56.0%	61
answered question		109
skipped question		0

3. Please select your household income.

	Response Percent	Response Count
\$200,000 or more 	3.8%	4
\$150,000 to \$199,999 	9.5%	10
\$100,000 to \$149,999 	33.3%	35
\$75,000 to \$99,999 	25.7%	27
\$50,000 to \$74,999 	20.0%	21
\$25,000 to \$49,999 	5.7%	6
Less than \$25,000 	1.9%	2
answered question		105
skipped question		4

4. Please select your highest level of education?

	Response Percent	Response Count
Graduate/Professional Degree 	38.5%	42
Bachelor's Degree 	42.2%	46
Associate's Degree 	8.3%	9
Some College, No Degree 	9.2%	10
High School Graduate 	0.9%	1
Did Not Graduate High School 	0.9%	1
answered question		109
skipped question		0

5. What is your current employment status?

	Response Percent	Response Count
Employed 	64.2%	70
Retired 	20.2%	22
Self-Employed 	6.4%	7
Unemployed 	1.8%	2
Homemaker/Stay-at-Home Parent 	7.3%	8
	answered question	109
	skipped question	0

6. If you are employed, where do you work?

	Response Percent	Response Count
Village of Dexter 	14.1%	10
Ann Arbor 	47.9%	34
Scio Township 	5.6%	4
City of Chelsea 	2.8%	2
Other Washtenaw County 	5.6%	4
Home-based business 	12.7%	9
Detroit Metro Area 	11.3%	8
	Other (please specify)	10
	answered question	71
	skipped question	38

7. Do you live in the Village of Dexter?

	Response Percent	Response Count
Yes 	100.0%	109
No	0.0%	0
answered question		109
skipped question		0

8. If yes to the previous question, please indicate how long you have been a resident of the Village of Dexter. If no, skip to the next question.

	Response Percent	Response Count
Less than 1 year 	5.5%	6
1-5 years 	31.2%	34
6-10 years 	31.2%	34
11-20 years 	19.3%	21
21-30 years 	3.7%	4
More than 30 years 	9.2%	10
answered question		109
skipped question		0

9. Do you own or rent property in the Village of Dexter?			
		Response Percent	Response Count
Own		96.3%	105
Rent		2.8%	3
Own and Rent		0.0%	0
Not Applicable		0.9%	1
answered question			109
skipped question			0

10. Do you own a business in the Village of Dexter?			
		Response Percent	Response Count
Yes		8.3%	9
No		91.7%	100
answered question			109
skipped question			0

11. If you do not live in the Village of Dexter where do you live?

	Response Percent	Response Count
Scio Township 	40.0%	2
Dexter Township 	40.0%	2
Webster Township 	20.0%	1
Lima Township	0.0%	0
City of Ann Arbor	0.0%	0
Other (please specify)		1
answered question		5
skipped question		104

12. Please select the term that best describes your residence?

	Response Percent	Response Count
Single-Family Traditional 	33.6%	36
Single-Family Subdivision (Dexter Crossing, Huron Farms, Westridge) 	58.9%	63
Apartment	0.0%	0
Condominium or Duplex 	7.5%	8
Other (please specify)		1
answered question		107
skipped question		2

13. What are the 5 MOST favorable features of the Village of Dexter?		
	Response Percent	Response Count
Friends/Family live nearby	29.2%	31
Small town/historic character	79.2%	84
Nice Neighborhood	59.4%	63
Access to parks & recreation	53.8%	57
Cost/value/quality of housing	37.7%	40
Friendliness of people	47.2%	50
Close to shopping opportunities	21.7%	23
Proximity to expressways	14.2%	15
Proximity to work/employment	21.7%	23
Access to public transit	0.9%	1
Proximity to Ann Arbor	50.0%	53
Proximity to Detroit	1.9%	2
Proximity to the University of Michigan	18.9%	20
Proximity to other higher education institutions	0.9%	1
Access to arts and culture	12.3%	13
Dexter Community Schools	47.2%	50
Focus on environmental concerns	4.7%	5
Other (please specify)		8
answered question		106
skipped question		3

14. What are the 5 LEAST favorable features of the Village of Dexter?			Response Percent	Response Count
Lack of commercial development		17.5%	18	
Too much commercial development		7.8%	8	
Lack of proximity to employment		8.7%	9	
Limited access to public transit		43.7%	45	
Lack of art and cultural opportunities		6.8%	7	
Lack of affordable housing		6.8%	7	
Dexter Community Schools		1.0%	1	
Lack of access to top tier schools		1.9%	2	
Inadequate road maintenance		13.6%	14	
Traffic congestion		34.0%	35	
Traffic and speed enforcement		17.5%	18	
Public safety		1.9%	2	
Lack of downtown identity/feel		8.7%	9	
Lack of parks & recreation options		5.8%	6	
Lack of non-motorized transportation options		20.4%	21	
Limited housing options		5.8%	6	
Proximity to Ann Arbor		1.9%	2	
Proximity to Metro Detroit		0.0%	0	
Lack of public transit		32.0%	33	
Lack of shopping options		35.0%	36	
High local taxes		58.3%	60	

Lack of focus on environmental issues <input type="checkbox"/>	3.9%	4
Other (please specify)		25
answered question		103
skipped question		6

15. How important should each of the following be to the Village of Dexter government?

	Not Important	Somewhat Important	Important	Very Important	No Opinion	Response Count
Improving the existing appearance of the downtown	6.7% (7)	26.9% (28)	36.5% (38)	30.8% (32)	0.0% (0)	104
Pedestrian and bicycle pathways	1.0% (1)	16.2% (17)	25.7% (27)	57.1% (60)	0.0% (0)	105
Improving traffic flow on primary roadways	3.9% (4)	27.2% (28)	26.2% (27)	40.8% (42)	1.9% (2)	103
Offering more frequent public transportation to Ann Arbor	17.6% (18)	25.5% (26)	24.5% (25)	27.5% (28)	4.9% (5)	102
Improving access to public transportation	16.3% (17)	21.2% (22)	30.8% (32)	27.9% (29)	4.8% (5)	104
Providing access to local and regional commuter rail	21.9% (23)	26.7% (28)	25.7% (27)	18.1% (19)	7.6% (8)	105
Focusing on environmental issues and energy efficiency	8.7% (9)	23.1% (24)	37.5% (39)	27.9% (29)	2.9% (3)	104
Providing additional parks and recreation opportunities	9.6% (10)	27.9% (29)	33.7% (35)	28.8% (30)	0.0% (0)	104
Enforcing zoning and building codes	5.8% (6)	31.7% (33)	35.6% (37)	20.2% (21)	6.7% (7)	104
Providing more housing for seniors	26.2% (27)	35.0% (36)	15.5% (16)	8.7% (9)	15.5% (16)	103
Provide more housing for young families	15.4% (16)	32.7% (34)	27.9% (29)	10.6% (11)	13.5% (14)	104
Provide more affordable housing	27.5% (28)	37.3% (38)	16.7% (17)	8.8% (9)	10.8% (11)	102
Redeveloping vacant and underutilized commercial properties	7.6% (8)	13.3% (14)	32.4% (34)	44.8% (47)	1.9% (2)	105

Encouraging historic preservation	3.8% (4)	20.0% (21)	48.6% (51)	23.8% (25)	3.8% (4)	105
New or improved Village Hall	31.1% (32)	38.8% (40)	17.5% (18)	4.9% (5)	7.8% (8)	103
New or improved Emergency Services Station	11.4% (12)	41.9% (44)	25.7% (27)	7.6% (8)	13.3% (14)	105
Public restrooms in the downtown	13.5% (14)	37.5% (39)	30.8% (32)	17.3% (18)	1.9% (2)	104
Providing additional public parking in the downtown	26.7% (28)	46.7% (49)	21.9% (23)	2.9% (3)	1.9% (2)	105
Providing public art	28.7% (29)	46.5% (47)	14.9% (15)	4.0% (4)	6.9% (7)	101
answered question						106
skipped question						3

16. What types of commercial development could the Village of Dexter use more of? Check all that apply.

		Response Percent	Response Count
Essential services (grocery, dry cleaners, hardware, etc.)		19.0%	19
Specialty shops, Boutiques, Independent Retail		39.0%	39
Restaurants (chain/national brand)		29.0%	29
Restaurants (independent)		68.0%	68
Entertainment (movies, night clubs, youth activities)		48.0%	48
Big Box stores (Meijers, Home Depot, Target)		4.0%	4
Research/Office		29.0%	29
Industrial		11.0%	11
Mixed Use (combination of uses, residential and commercial)		25.0%	25
None - There is enough commercial development		12.0%	12
	Other (please specify)		9
		answered question	100
		skipped question	9

17. What type of residential development could the Village of Dexter use more of? Check all that apply.

	Response Percent	Response Count
Apartments 	14.4%	14
Attached Condominiums 	15.5%	15
Senior Citizen housing 	17.5%	17
Manufactured homes 	2.1%	2
Detached single family homes 	25.8%	25
None 	54.6%	53
Other (please specify)		8
answered question		97
skipped question		12

18. The Village of Dexter has several corridors that because of their location, unique character, or development potential require special attention. Please prioritize these areas that you feel need further study, development and/or redevelopment consideration and/or policy direction. Use the priority numbers 1 (highest), 2, 3, 4, 5 (lowest).

	1	2	3	4	5	Response Count
Dexter Ann Arbor Road	36.2% (34)	26.6% (25)	23.4% (22)	5.3% (5)	8.5% (8)	94
Main Street	36.0% (36)	24.0% (24)	20.0% (20)	11.0% (11)	10.0% (10)	100
Baker Road	31.5% (29)	28.3% (26)	26.1% (24)	7.6% (7)	6.5% (6)	92
Residential	10.1% (9)	14.6% (13)	16.9% (15)	43.8% (39)	14.6% (13)	89
Other	24.1% (7)	6.9% (2)	10.3% (3)	0.0% (0)	58.6% (17)	29
Other (please specify)						13
answered question						101
skipped question						8

19. If public transit or light rail service was improved in Dexter would you be more likely to use it for any of the following destinations? Check all that apply.

	Response Percent	Response Count
Ann Arbor	88.8%	71
Detroit	46.3%	37
Work	33.8%	27
Entertainment	58.8%	47
Other (please specify)		13
answered question		80
skipped question		29

20. Would you be supportive of funding improvements to public transit or light rail service in Washtenaw County?

		Response Percent	Response Count
In FAVOR of improvements and FUNDING improvements		55.2%	53
In FAVOR of improvements but NOT FUNDING improvements		26.0%	25
NOT in FAVOR		18.8%	18
answered question			96
skipped question			13

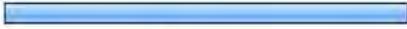
21. How often do you think that you would use rail service if available?

		Response Percent	Response Count
1 time per week		29.7%	30
1 time per month		29.7%	30
2 times per year		19.8%	20
Never		20.8%	21
answered question			101
skipped question			8

22. Would you like the Village to host another Town Hall meeting with information on the process of becoming a city and/or what it means to become a city or another topic?

	Response Percent	Response Count
Yes 	54.2%	52
No 	45.8%	44
Other (please specify)		9
answered question		96
skipped question		13

23. What methods of communication do you find most valuable to receive Village information? Check all that apply.

	Response Percent	Response Count
Village E-mail Update 	86.4%	89
Village Facebook Page 	33.0%	34
Village Newsletter 	46.6%	48
Village Website 	33.0%	34
Newspaper 	19.4%	20
Other (please specify)		1
answered question		103
skipped question		6

24. Are there specific areas of concern that you have that you would like the Village of Dexter to address?

	Response Count
	38
answered question	38
skipped question	71

25. Is there anything else that you would like the Village of Dexter to consider?

	Response Count
	29
answered question	29
skipped question	80

**Village of Dexter, Michigan FY2012-2017
Capital Improvements Plan**

Work sessions held on	November 7, 2011; December 5, 2011; January 3, 2012, February 6, 2012
Presented to the Planning Commission and Public Hearing held on	February 6, 2012
Adopted by the Planning Commission on	February 6, 2012
Accepted by the Village Council on	

EXECUTIVE SUMMARY

OVERVIEW

This capital improvements plan (CIP) outlines a schedule of public service expenditures over the ensuing five-year period (fiscal years 2012 – 2017) and beyond. The CIP does not address all of the capital expenditures for the Village, but provides for large, physical improvements that are permanent in nature, including the basic facilities, services, and installations needed for the functioning of the community. These include transportation systems, utilities, municipal facilities and other miscellaneous projects.

To qualify for inclusion into the CIP, a project must meet the following standards:

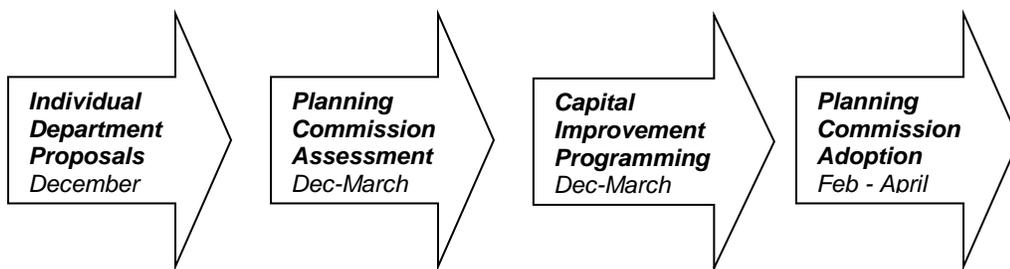
- Be consistent with 1) an adopted or anticipated component of the Village’s master plan, 2) a state or federal requirement, or 3) a Village Council approved policy; and
- Constitute permanent, physical or system improvements, or significant equipment purchases, with a minimum project cost of \$10,000; and
- Add to the value or capacity of the infrastructure of the Village.

Projects that are considered operational, maintenance or recurring are excluded, except when a limited duration project, which are included.

Preparation of the capital improvements plan is done under the authority of the Municipal Planning Commission Act (PA 33 of 2008). It is the Village Planning Commission’s goal that the CIP be used as a tool to implement the Village’s Master Plan and assist in the Village’s financial planning.

The capital improvements plan proposes project funding relative to the anticipated availability of fiscal resources and the choice of specific improvements to be achieved throughout the five-year plan. Throughout this document you will see references to the Planning Department. This consists of the Planning Commission and the Community Development Manager.

THE CAPITAL IMPROVEMENTS PLAN PROCESS AND TIMELINE



Executive Summary (cont'd)

ORGANIZATION OF CONTENT

The Capital Improvements Plan is divided into two sections:

Section 1.0 – Capital Improvements Programming

- 1.1 Introduction
- 1.2 Program Summary
- 1.3 Program Goals Policies
- 1.4 Program Funding

Section 2.0 – FY 2012-13 Capital Improvements Budget

Section 2.1 – FY 2012-2017 Capital Improvements Plan and Project Worksheets

The plan lists individual capital projects categorized by capital program. The following information is included on each project page:

- | | |
|----------------|--------------------------------------|
| · Project name | · Project Description |
| · Project ID | · Project Justification |
| · Project Type | · Beneficial Impacts |
| · Submitter | · Location Map |
| · Priority | · Master Plan or Study References |
| · Total Cost | · Project Schedule and Justification |
| · Year in CIP | · Project Cost Detail |

PROJECT PRIORITIZATION

The Village Planning Commission assesses all capital needs and gives each project a priority rating. The rating indicates that a project is one of the following:

- Urgent
 - Corrects an emergency or condition dangerous to public health, safety or welfare;
 - Complies with federal or state requirement whose implementation time frame is too short to allow for longer range planning; or
 - Is vital to the economic stability of the village.

- Important
 - Prevents an emergency or condition dangerous to the public health, safety, or welfare;
 - Is consistent with an adopted or anticipated element of the village master plan, a federal or state requirement whose implementation time frame allows longer range planning, or a council approved policy;
 - Is required to complete a major public improvement (this criterion is more important if the major improvement cannot function without the project being completed, and is less important if the project is not key to the functioning of another project); or

 - Provides for a critically needed community program.

➤ Desirable

- Provides a benefit the community;
- Worthwhile if funding becomes available;
- Can be postponed without detriment to present services; or
- Validity of planning and validity of timing have been established.

THE TOTALS

A total of 68 (85 projects including Cooperative and DDA Projects) projects were submitted for this year's CIP with a six-year funding need of \$19,680,000 (\$17,656,000 excluding Cooperative and DDA projects). Please note there are a variety of funding sources that comprise many projects and totals, therefore for further detail see Project and Fund Summary worksheet within the appendices for more information. Also note that several major projects are not included in total project costs due to unknown project years and funding source, including the Property Acquisition, Mill Creek Park Phase 2, Village Hall, Fire Department Facility and several cooperative projects. The total six-year funding need is a five (5%) decrease from the previous years CIP, which anticipated \$20,595,000 in funding need during fiscal years 2011-2016. The 5% decrease is likely due to the completion of several park, pedestrian connectivity, and water and sewer projects.

The chart below indicates the total number of projects for each category, the six-year need and first-year only expenditures:

Category	Number of Projects	Total 6-Year Project Costs (in thousands)	First Year Village Expenditures (in thousands)	First Year Total Expenditures (in thousands)
1.0 Downtown Development	14	\$2,699	\$0	\$0
2.0 Parks & Recreation	6	\$2,282	\$20	\$20
3.0 Sidewalks	17	\$556	\$73	\$73
4.0 Buildings-Grounds-Equipment	9	\$390 + unknown	\$53	\$53
5.0 Planning and Zoning	4	\$76	\$0	\$0
6.0 Streets and Alleys	22	\$5,770	\$20	\$20
7.0 Stormwater	7	\$1,219	\$50	\$50
8.0 Wastewater System	6	\$3,760	\$0	\$0
9.0 Water System	7	\$2,898	\$0	\$0
10.0 Cooperative Projects	3	\$30 + unknown	\$0	\$0
TOTAL*	85	\$19,680	\$216	\$216
TOTAL**	68	\$17,656	\$216	\$216

* Total includes cooperative and DDA funded projects

** Total DOES NOT include cooperative and DDA funded projects, includes sources other than Village Funds, such as grants, loans, etc.

PRIORITIES

One percent (1%) of all projects are considered “Urgent”, according to the Planning Commission.

Below is a project breakdown by priority.

Priority	Number of Projects	Percent of Projects
Urgent	0	0%
Important	53	62%
Desirable	32	38%
TOTAL	85	100%

MAJOR PROJECTS

Below is a list of the top ten project expenditures during fiscal years 2012-2017 (Village Hall and Fire Hall unknown total costs), including project priority and funding sources. Based on the total cost of the top ten projects (\$8,800,000), the top ten projects constitute 45% of the total funding need over the six year CIP period.

Project Name	Total Cost (in thousands)	Priority	Funding Sources
14-1.0-2007 Jeffords Street Extension/Phase 2 Riverwalk	\$485	DESIRABLE	DDA, Private
02-2.0-2010 Mill Creek Park Phase 2	\$1,215	IMPORTANT	General Fund and Grants
03-2.0-2010 Parkland Property Acquisition	\$500	IMPORTANT	General Fund and Grants
01-4.0-1994 Village Hall	UNKNOWN*	IMPORTANT	Varied, UNKNOWN
04-4.0-2011 Fire Hall	UNKNOWN*	IMPORTANT	Varied, UNKNOWN
01-6.0-2004 Central Street Streetscape	\$1,320	IMPORTANT	Street Fund, Federal Aid STPU, DDA, Other
04-6.0-2012 Baker Road Resurfacing	\$550	IMPORTANT	Street Fund and Federal Aid STPU
04-8.0-2011 Waste Water System – Equipment Assets	\$2,680	IMPORTANT	Sewer Fund and SRF – Federal Loan
05-9.0-2005 Emergency Storage (2 nd Water Tower)	\$1,300	IMPORTANT	DWRF – Federal Aid Loan
06-9.0-2012 Baker Road Water Main Replacement	\$750	IMPORTANT	Water Fund
TOTAL	\$8,800,000*		

* Village Hall and Fire Hall
UNKNOWN

NEW PROJECTS

15 projects are new for this year's CIP.

Project Name	Total Cost (thousands)	Priority
3.0: Sidewalk and Walkability 03-3.0-2012 Main Street Walkway Curb	\$10	IMPORTANT
3.0: Sidewalks and Walkability 04-3.0-2012 Baker Road New Sidewalk Installation	\$14	IMPORTANT
3.0 Sidewalks and Walkability 05-3.0-2012 Dan Hoey Road New Sidewalk Installation	\$19	IMPORTANT
3.0 Sidewalks and Walkability 08-3.0-2012 Grand Street New Sidewalk Installation	\$38	IMPORTANT
4.0: Buildings and Grounds 02-4.0-2012 Downtown Restrooms	\$100	IMPORTANT
4.0: Buildings and Grounds 04-4.0-2012 Logo Development/Branding/Marketing	\$25	DESIRABLE
4.0: Building and Grounds 05-4.0-2012 Downtown and Park Bike Racks	\$10	IMPORTANT
4.0: Building and Grounds 08-4.0-2012 Office Equipment Replacement/Software Upgrades	\$25	IMPORTANT
4.0: Building and Grounds 09-4.0-2012 Wayfinding Signage	\$15	IMPORTANT
6.0 Streets and Alleys 01-6.0-2012 DPW Access Driveway	\$90	IMPORTANT
6.0 Streets and Alleys 04-6.0-2012 Baker Road Resurfacing/Ped. Improvements	\$550	IMPORTANT
6.0 Streets and Alleys 05-6.0-2012 Ann Arbor Street Resurfacing	\$325	IMPORTANT
6.0 Streets and Alleys 09-6.0-2012 DBRP Street Resurfacing	\$400	IMPORTANT
06-8.0-2012: Waste Water System 06-8.0-2012 Baker Road Sanitary Replacement	\$400	IMPORTANT
9.0 Water System 06-9.0-2012 Baker Road Water Main Replacement	\$750	IMPORTANT
TOTAL	\$2,771,000	

COMPLETED PROJECTS

The following 10 projects from the FY 2011-2016 CIP have been completed or will be completed before July 1, 2012. Other projects have been amended or revised and may still remain in the CIP. Total projects costs may include funding from State or Federal grants.

Project #	Project Name	Total Cost	Completed/ Amended
06-1.0-2010	DDA - Downtown Crosswalk Improvements	\$42,000	Completed – Village
11-1.0-2010	DDA - Main Street Paving	\$236,000	Completed – Village
01-2.0-2009	Parks - Mill Creek Park – Phase 1	\$1,182,000	Completed
07-2.0-2004	Parks - Skatepark	-	Removed
09-2.0-2010	Parks – Parks and Recreation Branding	-	Removed
01-5.0-2009	Planning and Zoning - Master Plan	\$10,000	Completed
02-6.0-2008	Streets and Alleys - Road Soft Maintenance – see worksheet – crack sealed numerous streets	\$10,000	Partial Completion
07-3.0-2011	Sidewalks and Walkability – Cedars of Dexter Connector	\$100,000	Completed
01-9.0-2005	Water System Improvements	\$1.3 Million	Completed
01-10.0-1990	Westside Connector – Collaborative Project	\$1.1 Million	Completed
TOTAL COMPLETED		\$3,980,000	

FUNDING NEEDS AND SOURCES

The six-year funding need is \$19,680,000. The table below summarizes the major categories of funding.

FUNDING SOURCES	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	Beyond FY 17	TOTAL CIP EXPENDITURES
TOTAL	216	3292	2805	972	2125	10222	19680
General Fund	116	208	410	102	720	583	2139
Equipment Replacement	30	45	45	85	10	0	215
Street Fund	70	814	979	610	415	2155	5043
Sewer Fund	0	0	175	40	140	1405	1760
Water Fund	0	20	240	145	10	1033	1448
DDA	0	0	0	0	30	1994	2024
Federal Aid-LOAN	0	2000	0	0	0	1450	3450
Federal Aid-TE	0	0	0	0	0	300	300
Federal Aid -STP	0	0	920	0	0	660	1580
Grants	0	205	36	0	600	200	1041
Dexter Schools	0	0	0	0	0	50	50
Private	0	0	0	0	200	420	620
County Parks	0	10	0	0	0	0	10
Unknown							

JUSTIFICATION SCORE

Justification scores were assigned to each project by Village departments. The assigned score indicates the degree to which the project helps to achieve the following value statements:

- A. Protect health, safety, lives of citizens
- B. Maintain or improve public infrastructure
- C. Reduce energy consumption, impact of the environment
- D. Enhance social, cultural, recreational or aesthetic opportunities
- E. Improve customer service, convenience for citizens

0 = Not Applicable; 1 = Somewhat Important; 2 = Important; 3 = Very Important

The maximum total justification score for a project is fifteen (15), which would indicate that all five criteria were viewed as “very important” by the submitting department.

The justification score may assist in assigning priorities (desirable, important or urgent) to projects within each category. The score also may aid in evaluating projects of similar priority from different categories. Program Policy C.1 of the CIP indicates that projects “necessary to protect against a clear and immediate risk to public health or safety... shall be given highest priority”. Hence, projects with a high score for justification may be given priority over a lower score when competing for funding.

The following two (2) projects earned a top score of fifteen (15):

PROJECT NAME: Downtown Capital Maintenance

PROJECT ID: 07-1.0-2010 PRIORITY: IMPORTANT
PROJECT TYPE: Infrastructure TOTAL COST: \$50,000
SUBMITTED BY: DDA YEARS IN CIP (Beginning year): 1 (2010)

PROJECT NAME: Downtown Restrooms

PROJECT ID: 02-4.0-2012 PRIORITY: IMPORTANT
PROJECT TYPE: Facilities TOTAL COST: \$20,000 - \$100,000*
SUBMITTED BY: Village Council YEARS IN CIP (Beginning year): 0 (2012)

The following seven (7) projects had a score of fourteen (14):

PROJECT NAME: Warrior Creek Park Improvements

PROJECT ID: 02-2.0-2001 PRIORITY: IMPORTANT
PROJECT TYPE: Park Enhancement TOTAL COST: \$297,000
SUBMITTED BY: Parks and Recreation YEARS IN CIP (Beginning year): 11 (2001)

PROJECT NAME: Sidewalk Replacement

PROJECT ID: 01-3.0-2009 PRIORITY: IMPORTANT
PROJECT TYPE: Infrastructure Maintenance TOTAL COST: \$60,000
SUBMITTED BY: Village Staff YEARS IN CIP (Beginning year): 2 (2009)

PROJECT NAME: Baker Road New Sidewalk Installation at cemetery

PROJECT ID: 04-3.0-2012 PRIORITY: IMPORTANT
PROJECT TYPE: New Sidewalk Construction TOTAL COST: \$14,000
SUBMITTED BY: Village Staff YEARS IN CIP (Beginning year): 0 (2012)

PROJECT NAME: Dan Hoey Road New Sidewalk Installation at cemetery

PROJECT ID: 05-3.0-2012 PRIORITY: IMPORTANT
PROJECT TYPE: New Sidewalk Construction TOTAL COST: \$19,000
SUBMITTED BY: Village Staff YEARS IN CIP (Beginning year): 0 (2012)

PROJECT NAME: Grand Street New Sidewalk Installation

PROJECT ID: 09-3.0-2012 PRIORITY: IMPORTANT
PROJECT TYPE: New Sidewalk Construction TOTAL COST: \$38,000
SUBMITTED BY: Village Staff YEARS IN CIP (Beginning year): 0 (2012)

PROJECT NAME: Downtown and Park Bike Racks

PROJECT ID: 05-4.0-2012 PRIORITY: IMPORTANT
PROJECT TYPE: Facilities TOTAL COST: \$10,000
SUBMITTED BY: Village Council YEARS IN CIP (Beginning year): 0 (2012)

PROJECT NAME: Roadsoft Maintenance Program-Crack Sealing

PROJECT ID: 02-6.0-2008 PRIORITY: IMPORTANT
PROJECT TYPE: Infrastructure Maintenance TOTAL COST: \$10,000 annually
SUBMITTED BY: Village Staff YEARS IN CIP (Beginning year): 4 (2008)

**Village of Dexter, Michigan FY2012-2017
Capital Improvements Plan**

Section 1.0

**CAPITAL IMPROVEMENTS
PROGRAMMING**

1.1 INTRODUCTION

The challenges to retain and/or expand Village services in the midst of shrinking resources and increasing costs has put pressure on Village government to make its limited capital resources work more efficiently. Village administration, elected and appointed officials, and staff have taken several steps to make capital expenditures more closely reflect long-range objectives. The Village has a continuing commitment to ensure that the most needed projects are funded and that the results are those that are called out in the adopted plans and policies. The capital improvements plan is a tool to accomplish this.

CAPITAL IMPROVEMENTS PROJECTS

Projects considered to be capital improvements are large, expensive and relatively permanent in nature. They often place a continuing financial burden on the Village, such as maintenance costs, operations, energy requirements, legal responsibilities, etc. It is important to note that the capital improvements plan does not address all of the capital expenditures for the Village. Instead, it represents only the major projects in the foreseeable future. Items such as vehicle purchases, small paving jobs, minor sewer extensions, and items and services defined as operational budget items, which are financed out of current revenues, are examined on a yearly basis according to general budget procedures.

Definitions

Allocation – Official Village Council action that authorizes a department to spend money on a project.

Capital Improvements – New or expanded facilities that are relatively large in size, expensive, and permanent.

Capital Improvements Budget (CIB) – Projects that are programmed for the next fiscal year.

Capital Improvements Plan (CIP) – A document that schedules projects based on the master plan and available financial resources, and the choice of specific improvements to be constructed for a period of five years into the future.

Capital Improvements Program – Multi-year scheduling of public physical improvements based on the Village’s long-range master plan. Includes CIB and CIP.

Fiscal Year – July 1 to June 30.

Infrastructure – Basic facilities, services, and installations needed for the functioning of the community. These include the transportation systems, sanitary and water lines, parks, public buildings, etc., and the land affiliated with those facilities.

Master Plan – A guide for making decisions regarding the future physical development of the Village and the implementation of plans, policies, and programs. The master plan is made up of planning documents, or elements, that provide recommendations for future land use and essential village-wide facilities.

Planning Commission – The Planning Commission reviews and prioritizes projects for the CIP, which is then forwarded to the Village Council to assist in the CIB process.

Planning Department – This consists of the Planning Commission and the Community Development Manager.

1.1 Introduction (cont'd)

The Village Planning Commission has been charged with review and adoption of the capital improvements plan. The Planning Commission used the following criteria for project inclusion:

The project must:

- Be consistent with an adopted or anticipated component of the master plan; or state and/or federal requirement, or Village Council approved policy; and
- Constitute permanent physical or system improvements, or significant equipment purchases, with a minimum project cost of \$10,000; or a study that will lead to such projects; and
- Add to the value of the infrastructure of the Village; and
- Exclude expenditures that are considered operational or maintenance or recurring.

Approval of the Capital Improvements Plan does not mean that Village Council is required to fund all of the projects that it contains. Planning Commission approval acknowledges only that these projects represent a reasonable interpretation of the upcoming needs for the Village. The capital program approval process is described in the Program Summary section of this document.

LEGAL BASIS FOR THE CAPITAL IMPROVEMENTS PLAN

The State of Michigan provides for the development and use of a capital improvements plan in the Municipal Planning Act (Section 65, Act 33 of the Public Acts of 2008).

“To further the desirable future development of the local unit of government under the master plan, a planning commission, after adoption of a master plan, shall annually prepare a capital improvements program of public structures and improvements, unless the planning commission is exempted from this requirement by charter or otherwise. If the planning commission is exempted, the legislative body either shall prepare and adopt a capital improvements program, separate from or as a part of the annual budget, or shall delegate the preparation of the capital improvements program to the chief elected official or a non elected administrative official, subject to final approval by the legislative body. The capital improvements program shall show those public structures and improvements, in the general order of their priority that in the commission's judgment will be needed or desirable and can be undertaken within the ensuing 6-year period. The capital improvements program shall be based upon the requirements of the local unit of government for all types of public structures and improvements. Consequently, each agency or department of the local unit of government with authority for public structures or improvements shall upon request furnish the planning commission with lists, plans, and estimates of time and cost of those public structures and improvements.”

1.1 Introduction (cont'd)

RELATIONSHIP BETWEEN THE CAPITAL IMPROVEMENTS BUDGET AND THE ANNUAL BUDGET

The Capital Improvements Budget (CIB) shows projects scheduled to be funded in the upcoming fiscal year, as known as “first-year projects”. The Village’s annual budget itemizes the money needed for all municipal purposes during the next fiscal year. This includes the day-to-day operational expenses of the Village, such as salaries and supplies. The projects included in the capital improvements budget are not directly included in the annual budget, but many funding sources required to pay for the projects are confirmed. Approving a particular project still takes place by appropriating money as individual requests come before Village Council throughout the fiscal year.

RELATIONSHIP BETWEEN THE CAPITAL IMPROVEMENTS PLAN AND THE VILLAGE PLANNING PROCESS

Comprehensive physical planning influences the programming of capital improvements. As noted above, state law reinforces that link by requiring that the planning commission annually prepare a capital improvements plan to implement the community’s master plan.

The first recommended program policy in the CIP recognizes the importance of the link between the Capital Improvements Plan and implementation of the master plan. In bringing most, if not all, of the decision makers together into the planning process, and by using the CIP process to reinforce the desired future land use patterns, the Village’s physical future can be better shaped.

THE BENEFITS OF CAPITAL IMPROVEMENTS PROGRAMMING

With time, public facilities need major repair, replacement or expansion. Maintaining and upgrading a community’s capital infrastructure requires significant financial investment. This investment must be weighed against other community needs and analyzed in light of community goals. The Village of Dexter, like many municipalities, is under pressure to make efficient use of capital resources and must make difficult choices. There are more needs than can be satisfied at once, and the selection of one investment over another may shape the development of the Village for years to come.

Capital improvements programming is a valuable tool to ensure that choices are made wisely. The Village’s development goals are implemented, in part, by the careful provision of capital facilities. The benefits of this systematic approach to planning capital projects include the following:

1.1 Introduction (cont'd)

- ***Focuses attention on community goals, needs, and capabilities.***

Through capital improvements programming, capital projects can be brought into line with the Village's long-range plans by balancing identified needs with financial capabilities.

Considered individually, a new park, water system improvements, and street widening may be great ideas. But each project may look quite different when, in the course of the CIP process, it is forced to compete directly with other projects for limited funds.

- ***Optimizes use of the taxpayer's dollar.***

The capital improvements program helps the Village Council and Village Manager make sound annual budget decisions. Careful planning of capital improvements helps prevent costly mistakes. In addition, capital planning allows the Village to save money in several other ways. For example, investors in municipal bonds tend to look more favorably on communities, which have a CIP; if bond financing is selected for a capital improvement project, the Village may realize significant savings on interest.

- ***Guides future growth and development.***

The location and capacity of capital improvements shape the growth and redevelopment of the Village. Village decision makers can use the CIP to develop well thought-out policies to guide future land use and economic development.

- ***Encourages efficient government.***

Interdepartmental coordination of capital improvements programming can reduce scheduling conflicts and ensure that no single function receives more than its fair share of resources. In addition, the CIP can be used to promote innovative management techniques and improve governmental efficiency and effectiveness.

- ***Improves the basis for intergovernmental and regional cooperation.***

Capital improvements programming offers public officials of all governmental units (Village of Dexter, Washtenaw County, Dexter Community School District, Downtown Development Authority, etc.) an opportunity to plan the location, timing, and financing of improvements in the interest of the community as a whole.

1.1 Introduction (cont'd)

- ***Maintains a sound and stable financial program.***

Having to make large or frequent unplanned expenditures can endanger the financial wellbeing of the Village. Sharp changes in the tax structure or bonded indebtedness may be avoided when construction projects are planned in advance and scheduled at intervals over a number of years. When there is ample time for planning, the most economical means of financing each project can be selected in advance. Furthermore, a CIP can help the Village avoid commitments and debts that would prevent the initiation of other important projects at a later date.

- ***Enhances opportunities for participation in federal or state grant programs.***

Preparing a CIP improves the Village's chance of obtaining aid through federal and state programs that provide funds for planning, construction and financing of capital improvements. The CIP is considered a "public works shelf" that contains projects that can be started quickly by having construction, or bid, documents ready should any grants become available.

1.2 PROGRAM SUMMARY

THE CAPITAL IMPROVEMENTS PLAN PROCESS

The capital improvements program is a distinct element of the annual budget process that flows through Village government in separate channels. The CIP process usually occurs earlier in the annual cycle than the annual budget. The Village Planning Commission develops the CIP over several months.

The Village of Dexter uses a traditional needs-driven approach to developing its CIP. In this approach, the Village first reviews its plans and policies, then develops a list of needed capital projects and tries to finance them. The process for developing the CIP is described below:

1. *Individual Department Proposals*

Organize the Process

The Planning Commission establishes the administrative framework and policy framework within which the CIP process will operate. Because the Planning Commission is required to develop an annual CIP, the Planning Department assumes the lead in coordinating the CIP process. The Village Finance Director and other members of the Village Manager's staff also play an active role in supporting the Planning Department.

Develop Project Requests

Next, department heads submit proposed capital improvements projects to the Planning Department. The project worksheet is a particularly useful tool for ensuring that proposed projects are well thought out and based on a realistic appraisal of need.

Because the Village typically does not have sufficient funding capacity to meet all the capital needs, priorities are set, based on the policies and criteria established as part of the process. Departments submitting proposals rank their own projects, suggesting their priorities to the Planning Commission. Priority rankings do not necessarily correspond to funding sequence. For example, a road-widening project ranked lower than a park acquisition project may be funded before the park project because the road project has access to a restricted revenue source, whereas the park project may have to compete for funding from within a different revenue source. In other words, a project's approval depends on a number of factors – not only on what it is, but also on how it's done, where it's located, how much it costs, and its funding potential.

1.2 Program Summary (cont'd)

2. Planning Commission Assessment

Review Departmental Projects

Following the submission of project proposals to the Planning Department, meetings are held to discuss project proposals. The objective at this juncture is to pull together a CIP that is sensitive to Village plans and policies. There are several ongoing departmental functions that occur throughout the year, which lead to the project proposals:

a) Demand Forecast

Forecasts of population, land use, and other demand factors are used by departments to help determine needs for capital facilities. These forecasts typically are made for a period that exceeds that covered by the CIP. Departments can use these forecasts, along with existing facility inventories, to pinpoint areas where future development may create demand for additional capital facilities. References for this information include the Village Master Plan, Parks and Recreation Master Plan, Southeast Michigan Council of Governments (SEMCOG), the Census Bureau, and the Village's GIS.

b) Existing Facility Inventory and Maintenance

Departments keep a current inventory of existing facilities for two reasons. First, existing facilities may need maintenance, repair, rehabilitation, or replacement to continue providing the desired levels of service. The inventory identifies those that need replacement. That information is then used to develop a cost-effective strategy for protecting capital infrastructure. Second, the number and condition of existing facilities determine current levels of service, and those levels are benchmarks for evaluating proposed standards for future service levels. If existing facilities in their current condition are unable to meet future demand, the deficiency must be corrected through capital improvements. Thus, the inventory becomes the basis for specific capital improvement project requests.

c) Level of Service

Departments can identify the levels of service they currently provide and the levels of service the Village will need in the future. These levels help departments determine what should be proposed for funding. Examples of levels of service include: acres of parkland per a certain population, ratio of actual traffic volume to street design capacity, gallons of water per day per customer, etc.

1.2 Program Summary (cont'd)

3. Capital Improvements Programming

Screen, Evaluate and Prioritize Projects

The most difficult task for the Planning Commission is to evaluate and prioritize the many projects submitted for approval. This is a critical component of the CIP process. Project selection must correspond to the amount of money assumed to be available for capital spending. Within the limited budget, is a new street paving, an addition to the water treatment plant, or a park rehabilitation of greater importance? Shrinking funds and rising costs incurred in maintaining and rehabilitating deteriorating infrastructure make the process of selecting the most vital capital projects even more crucial and difficult. The merits of each project must be judged against the policies and criteria of the CIP process and the goals of each component of the master plan. Does the project conform in terms of location, size, service provided, and relation to its service area, effect on land use patterns, and relation to public policy and community goals? More than merely a technical process, prioritization involves value preferences, policy choices and political actions. Throughout the examination of the proposed projects, the Planning Commission attempts to overcome some inherent problems in the CIP process:

- a) Government projects are difficult to evaluate because of their diversity and the fact that many, essentially, are not comparable. Individual CIP project requests reflect the need to serve different constituencies and diverse community values. The Planning Commission must attempt to reconcile and balance conflicting community values and judgments.
- b) The Planning Commission must continually approach the decisions required in this process rationally and analytically regardless of the political forces. While conflicting interests within the political process are acknowledged, the Planning Commission must attempt to develop a program that provides the most benefit to the entire community.
- c) It is inevitable that the number of projects requested exceeds available funding. In the endeavor to provide better service to the community, departments often propose capital projects, which, unfortunately, go unfunded. This process should not discourage departments from continuing to submit proposals, but should develop into a mechanism to help in the effort to uncover alternate sources of funding and see that higher-priority projects get implemented.

Next, the projects are placed into the appropriate funding priority group in relation to their necessity or urgency. The Planning Commission uses the following classification system to prioritize proposed projects:

1.2 Program Summary (cont'd)

· PRIORITY 1 - URGENT

Urgent, high-priority projects that should be done if at all possible. These include projects that are required to complete a major public improvement; projects that would address an emergency, or remedy a condition dangerous to public health, welfare, and safety; projects that would provide facilities for a critically needed community program; and projects vital to the economic stability of the Village. A special effort is made to find sufficient funding for all of the projects in this group.

· PRIORITY 2 - IMPORTANT

High-priority projects that should be done as funding becomes available. These include projects that would benefit the community; and projects whose validity of planning and validity of timing have been established.

· PRIORITY 3 - DESIRABLE

Worthwhile projects to be considered if funding is available. These are projects that are adequately planned, but not absolutely required, and should be deferred to a subsequent year if budget reductions are necessary.

In addition, projects may have been eliminated from consideration if it was determined that they pose a serious question of community need, adequate planning, or proper timing. This step was also conducted without consideration of project cost of funding.

Select Projects

In the end, the availability of funds each year, as approved by Village Council upon the recommendation of the Village Manager, determines the number of projects that are funded. As with the measurement of project impacts under Screen, Evaluate and Prioritize Projects, placing projects in priority groupings relies on the judgment of the Planning Commission, and is not a completely objective process. The criteria used, after all, are not subject to precise measurement. The judgment is, however, not arbitrary and is done within the context of the plans, policies and the goals of the master plan. Thus, a secondary role of the CIP process is to point out the implications of alternative projects to the Village Council.

The Village Council ultimately approves the assumptions, criteria, policies, and recommendations of the Planning Commission by acknowledging the CIP in the budget process. Depending on the policy orientation, modifications are expected throughout the process. This is considered an essential part of the procedure, placing the burden on those who dissent to assess the policies underlying the recommendations and to advocate their differences, resulting in the necessary evolution of the entire capital planning process.

4. *Planning Commission Recommendation*

Prepare and Recommend the CIP

As the process continues, and increasingly detailed information emerges, projects may be added, altered, or abandoned. The Planning Commission evaluates the CIP package in light of additional information, holds a public hearing, and makes final programming decisions before recommending the CIP and sending it on to Village Council for approval. Council will then be able to use the CIP to make budgetary decisions on capital projects. Planning Commission recommendation of the CIP is not a commitment to finance the approved projects; rather it is a statement of policy regarding the Village's approach to meeting its future capital needs.

5. *Village Council Approval*

Adopt the Capital Improvements Plan

1.3 PROGRAM GOALS AND POLICIES

Goals and policies are necessary to guide capital programming because: 1) they provide a better understanding of the basis for a CIP; 2) they raise issues that should be discussed; and 3) they provide more specific guidance to the Village Manager as well as to the operating departments that propose capital improvements. They are intended to be the basis for deliberation and debate and will change over time as new components of the master plan are adopted.

Capital Planning

- Goal A Identify capital projects that reflect capital need as demonstrated in master plans, studies, Village Council resolutions, federal or state laws or through public request.

- Policy A.1 All Village departments shall participate in the master planning process, so that plan components more consistently contain objectives and policies for capital improvements.

- Policy A.2 Capital projects that encourage private economic investment in the Village shall be considered in components of the master plan.

Project Funding

- Goal B Continue to identify and develop sources of revenue to pay for capital expenditures that do not use, or compete for, resources from the General Fund.

- Policy B.1 The Village shall continue to seek private contributions to help pay for new public improvements that serve and benefit private development.

- Policy B.2 The use of non-recurring grants for capital purchases and onetime programs shall continue to be encouraged.

- Policy B.3 Where feasible, the Village will explore inter-jurisdictional grant proposals for Village projects that have the potential for regional improvements (e.g. transportation, open space, water quality).

1.3 Program Goals and Policies (cont'd)

Project Prioritization

- Goal C Prioritize capital projects that provide substantial public benefit and implement the primary goals and objectives of adopted plans and policies.
- Policy C.1 Projects that are necessary to protect against a clear and immediate risk to public health or safety or are mandated by state or federal law shall be given highest priority.
- Policy C.2 Projects that can demonstrate a net savings in operation and maintenance costs normally will be supported over other projects of similar ranking and funding need.
- Policy C.3 Projects that provide the most benefit to the entire community normally will be supported over other projects of similar ranking and funding need.
- Policy C.4 Projects that maintain or improve existing infrastructure normally will take precedence over projects that create or expand facilities.
- Policy C.5 Projects that reduce impacts on or improve the environment, or that reduce energy consumption will receive higher consideration.
- Policy C.6 Projects first will be evaluated in relation to each other before consideration is given to available financing.

Inter-Jurisdictional Coordination

- Goal D Participate in inter-jurisdictional planning to formulate coherent policies and to avoid service delivery fragmentation among the Village, townships, special districts, and the private sector.
- Policy D.1 The Village shall coordinate projects with other jurisdictions that may be impacted to help establish efficient scheduling, avoid service interruptions and reduce project costs.

1.3 Program Goals and Policies (cont'd)

Public Participation

- Goal E Provide opportunities, in addition to public hearings, to involve the community in the CIP process to help ensure that their concerns, preferences, and priorities are considered.
- Policy E.1 A draft of the CIP shall be made available for public review prior to the first public hearing. The draft shall be located at the Village Office and on the Village website.
- Policy E.2 Village departments shall explore opportunities for public input for those projects that currently do not provide them.
- Policy E.3 Village departments shall include a discussion of related capital improvement projects when holding a public meeting to discuss or update a Village master plan.

2012-2013 Policy Recommendations

- GOAL F Prioritize Collaborative Projects, specifically projects that have direct impacts on the quality of life for Village residents, Walkability and Safety Improvements, Facility Improvements, and the Central Street Streetscape Improvements. Collaborate to improve corridor entries to the Village.
- GOAL G Provide annual funding to recreation and open space projects in accordance with the Village of Dexter Parks and Recreation Master Plan.
- GOAL H Incorporate Complete Streets Policies and principles into all road/street projects, including non-motorized paths, bicycle lanes, pedestrian connections, linkages and crosswalks throughout the Village. Support public transportation options for Village residents.
- GOAL I Provide annual funding to maintain the Village's trees/urban forest in accordance with the Tree Management Plan and to reduce maintenance, hazards and liability.
- GOAL J Be development ready. Prioritize improvements in areas designated by the Master Plan for redevelopment and reinvestment, including Baker Road, Grand Street, and Forest Street.
- GOAL K Practice fiscal conservancy by restricting funding for large scale projects, long range planning projects and unique opportunities.

1.4 PROGRAM FUNDING

Because capital improvement projects involve the outlay of substantial funds, numerous sources are necessary to provide financing over the life of the project. Most capital funding sources are earmarked for specific purposes and cannot be transferred from one capital program to another. For instance, funds in the Parks Endowment must be used for the purposes that were stated when the endowment was made. The CIP has to be prepared with some assumptions as to the amount of money to be available. The following is a summary of the funding sources for projects included in the capital improvements program.

ENTERPRISE (RESERVE) FUNDS

In enterprise financing, funds are accumulated in advance for capital requirements. Enterprise funds not only pay for capital improvements, but also for the day-to-day operations of Village services and the debt payment on revenue bonds. The Village can set levels for capital projects; however, increases in capital expenditures for sewer lines, for example, could result in increased rates. Enterprise fund dollars can only be used on projects related to the fund.

GENERAL OBLIGATION (G.O.) AND REVENUE BONDS

When the Village sells bonds, purchasers are, in effect, lending the Village money. The money is repaid, with interest, from taxes or fees over the years. The logic behind issuing bonds (or “floating a bond issue”) for capital projects is that the citizens who benefit from the capital improvements over a period of time should help the Village pay for them. In 2006 the Village Council authorized a General Obligation Bond for \$2.8 million dollars. The Bond included the following:

1)	Westside Connector (CIP Project #03-13.0-1990)	\$100,000
	PROJECT COMPLETE (11-12) Bond <u>not</u> used.	
2)	Park (Mill Pond) Restoration (CIP Project #05-2.0-2000)	\$500,000
	PROJECT COMPLETE (11-12) Bond <u>not</u> used.	
3)	Sediment Mgmt (Mill Pond) (CIP Project #05-2.0-2000/02-13.0-1995)	\$500,000
	PROJECT COMPLETE (08-09) Bond <u>not</u> used.	
4)	DPW Building/Salt Storage (CIP Project #01-3.0-1995 & 02-3.0-2005)	\$1,200,000
	PROJECT COMPLETE (07-08) Bond used.	
5)	Public Safety and Village Offices (CIP Project #03-3.0-1994)	\$500,000
		TOTAL=\$2,800,000

As of February 2007 the Village funded one Bond Series for \$1.7 million dollars for the DPW Building and Salt Storage Project and the Public Safety and Village Offices Project. The second Bond Series for the remaining \$1.1 million dollars has not been executed.

The Village can issue bonds in two forms:

General Obligation Bonds

Perhaps the most flexible of all capital funding sources, G.O. bonds can be used for the design or construction of any capital project. These bonds are financed through property taxes. In financing through this method, the taxing power of the Village is pledged to pay interest and principal to retire the debt. Voter approval is required if the Village wants to increase the taxes that it levies and the amount is included in the Village's state-imposed debt limits. To minimize the need for property tax increases, the Village makes every effort to coordinate new bond issues with the retirement of previous bonds. G.O. Bonds are authorized by a variety of state statutes.

Revenue Bonds

Revenue bonds are sold for projects, such as water and sewer systems, that produce revenues. Revenue bonds depend on user charges and other project-related income to cover their costs. Unlike G.O. bonds, revenue bonds are not included in the Village's state-imposed debt limits because the full faith and credit of the Village back them. Revenue bonds are authorized by Public Act of 1933, the Revenue Bond Act.

WEIGHT AND GAS TAX

Based on a formula set by the State of Michigan, the Village of Dexter receives a portion of the tax placed on motor fuel and highway usage in the state. The restrictions placed on the expenditure of these funds insure that they will be spent on transportation-related projects or services. These funds are often called "Act 51" funds.

TAX INCREMENT FINANCING (TIF)

TIF is a municipal financing tool that can be used to renovate or redevelop declining areas while improving their tax base. TIF applies the increase in various state and local taxes that result from a redevelopment project to pay for project-related public improvements. Public Act 281 of 1986, the Local Development Finance Authority Act and Public Act 450 of 1980, the Tax Increment Financing Act authorizes TIF. Because the passage of Proposal A in 1994 limits the ability to capture certain taxes, the ability to utilize this was severely restricted.

MILLAGES

The property tax is one of the most important sources of Village revenue. The property tax rate is stated in mills (one dollar per \$1,000 of valuation). This rate is applied to the net value, following the application of all exemptions and a 50% equalization ratio. Millages can be either authorized by statute or voted by the people for use on a particular purpose.

FEDERAL FUNDS

The federal government makes funds available to cities and villages through numerous grants and programs. Some federal funds are tied directly to a specific program. The Village has discretion (within certain guidelines) over the expenditure of others. For the most part, the Village has no direct control over the amount of money received under these programs. Due to a significant change in federal policy during the 1980's, federal funds have been declining. While recreation, transportation, and housing programs have continued to be funded, the amounts are likely to be greatly curtailed.

SPECIAL ASSESSMENTS

Capital improvements that benefit particular properties, rather than the community as a whole, may be financed more equitably by special assessment: that is, by those who directly benefit. Local improvements often financed by this method include street improvements (including pavement, curb and gutter, sidewalks, etc.), sanitary and storm sewers, and water mains.

DEVELOPER CONTRIBUTIONS

Sometimes capital improvements are required to serve new development. Where funding is not available for the Village to construct the improvements, developers may agree to voluntarily contribute their share or to install the facilities themselves so the development can go ahead.

Funding Sources Checklist

	General Fund	Sewer Fund	Water Fund	Major Sts (Act 51)	Local Sts (Act 51)	Municipal Streets	GO Bonds	Special Assess
1.0 Downtown Development Authority							x	x
2.0 Parks & Recreation	x						x	
3.0 Buildings & Grounds	x						x	
4.0 Stormwater Infrastructure R & R				x	x	x	x	x
5.0 Street Repair & Reconstruction				x	x	x	x	x
6.0 Alley Improvements	x					x	x	x
7.0 Streetscape & Streetlights	x					x	x	x
8.0 Traffic Flow/Control Improvements				x	x	x	x	
9.0 Sidewalks	x						x	x
10.0 Waste Water System		x					x	x
11.0 Water System			x				x	x
12.0 Private Improvements								x
13.0 Cooperative Projects	x	x	x			x	x	x

	DDA Funds	LDFA Funds	Federal Funds	State Funds	Foundation Grant	Other Grant	Private Sources
1.0 Downtown Development Authority	x		x	x	x	x	x
2.0 Parks & Recreation			x	x	x	x	x
3.0 Buildings & Grounds	x		x	x	x	x	x
4.0 Stormwater Infrastructure R & R			x	x	x	x	x
5.0 Street Repair & Reconstruction			x	x	x	x	x
6.0 Alley Improvements			x	x	x	x	x
7.0 Streetscape & Streetlights	x		x	x	x	x	x
8.0 Traffic Flow/Control Improvement	x		x	x	x	x	x
9.0 Sidewalks	x		x	x	x	x	x
10.0 Waste Water System			x	x	x	x	x
11.0 Water System			x	x	x	x	x
12.0 Private Improvements					x	x	x
13.0 Cooperative Projects	x	x	x	x	x	x	x

**Village of Dexter, Michigan FY2012-2017
Capital Improvements Plan**

Section 2.0

Capital Improvement Budget (CIB)

1.0 DDA CIB

None

2.0 PARKS & RECREATION CIB

PROJECT # (Priority-Section-Year)	PROJECT NAME	FUNDING SOURCES	1st Year FY 12-13
01-2.0-1998	Community Park	General Fund	20
	SECTION TOTALS	TOTAL	20
		General Fund	20

3.0 SIDEWALKS & WALKABILITY CIB

PROJECT # (Priority-Section-Year)	PROJECT NAME	FUNDING SOURCES	1st Year FY 12-13
01-3.0-2009	Annual Sidewalk Repair and Replace	General Fund	10
02-3.0-2009	Sidewalk Minor Repairs	General Fund	10
03-3.0-2012	Main Street Walkway Curb	General Fund	10
04-3.0-2012	Baker Road New Sidewalk Installation	General Fund	14
05-3.0-2012	Dan Hoey Road New Sidewalk Installation	General Fund	19
06-3.0-2010	Crosswalk Improvements (non-downtown)	General Fund	10
SECTION TOTALS		TOTAL	73
		General Fund	73
		Street Fund	0

4.0 BUILDINGS & GROUNDS CIB

PROJECT # (Priority-Section- Year)	PROJECT NAME	FUNDING SOURCES	1st Year FY 12-13
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03-4.0-2010	Equipment Replacement	Equipment Replacement	20
04-4.0-2012	Logo Development/Branding/Marketing	General Fund	15
05-4.0-2012	Downtown and Park Bike Racks	General Fund	3
06-4.0-2011	Street lighting Upgrades	Equipment Replacement	10
09-4.0-2012	Wayfinding Signage	General Fund	5

SECTION TOTALS

TOTAL	53
Equipment Replacement	30
General Fund	23

5.0 PLANNING & ZONING CIB

None

6.0 STREETS & ALLEYS CIB

PROJECT # (Priority-Section- Year)	PROJECT NAME	FUNDING SOURCES	1st Year FY 12-13
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02-6.0-2008	RoadSoft Maintenance-Crack Sealing. Etc.	Street Fund	10
07-6.0-2009	Alley Maintenance	Street Fund	10

SECTION TOTALS

TOTAL	20
Street Fund	20
DDA	0
Federal Aid-STP	0
Dexter Schools	0

7.0 STORM WATER CIB

PROJECT # (Priority-Section- Year)	PROJECT NAME	FUNDING SOURCES	1st Year FY 12-13
01-7.0-2004	Catch Basin Replacement	Street Fund	50
SECTION TOTALS		TOTAL	50
		Street Fund	50
		Grants	0

8.0 WASTEWATER (SEWER) CIB

None

9.0 WATER SYSTEM CIB

None

10.0 COOPERATIVE PROJECTS CIB

None

Debt Schedules

1998 Downtown Water/Storm				
	Interest	Principle	Total	Fiscal Year Total
October-12	1,375.00	55,000.00	56,375.00	
April-13	-	-	-	56,375.00

1998 Streetscape Special Assessment				
	Interest	Principle	Total	Fiscal Year Total
October-12	1,500.00	60,000.00	61,500.00	
April-13	-	-	-	61,500.00

2002 Streetscape GO Bond Refunding				
	Interest	Principle	Total	Fiscal Year Total
November-12	13,860.00	-	13,860.00	
May-13	13,860.00	140,000.00	153,860.00	167,720.00
November-13	11,270.00	-	11,270.00	
May-14	11,270.00	140,000.00	151,270.00	162,540.00
November-14	8,610.00	-	8,610.00	
May-15	8,610.00	140,000.00	148,610.00	157,220.00
November-15	2,810.00	-	2,810.00	
May-16	5,810.00	140,000.00	145,810.00	148,620.00
November-16	2,940.00	-	2,940.00	
May-17	2,940.00	140,000.00	142,940.00	145,880.00

2006 Facilities Bond				
	Interest	Principle	Total	Fiscal Year Total
November-12	29,978.75	-	29,978.75	
May-13	29,978.75	65,000.00	94,978.75	124,957.50
November-13	28,678.75	-	28,678.75	
May-14	28,678.75	70,000.00	98,678.75	127,357.50
November-14	27,278.75	-	27,278.75	
May-15	27,278.75	75,000.00	102,278.75	129,557.50
November-15	25,778.75	-	25,778.75	
May-16	25,778.75	75,000.00	100,778.75	126,557.50
November-16	24,278.75	-	24,278.75	
May-17	24,278.75	80,000.00	104,278.75	128,557.50
November-17	22,578.75	-	22,578.75	
May-18	22,578.75	85,000.00	107,578.75	130,157.50
November-18	20,772.50	-	20,772.50	
May-19	20,772.50	90,000.00	110,772.50	131,545.00
November-19	18,860.00	-	18,860.00	
May-20	18,860.00	90,000.00	108,860.00	127,720.00
November-20	16,947.50	-	16,947.50	
May-21	16,947.50	95,000.00	111,947.50	128,895.00
November-21	14,881.25	-	14,881.25	
May-22	14,881.25	100,000.00	114,881.25	129,762.50
November-22	12,706.25	-	12,706.25	
May-23	12,706.25	105,000.00	117,706.25	130,412.50
November-23	10,422.50	-	10,422.50	
May-24	10,422.50	110,000.00	120,422.50	130,845.00
November-25	8,030.00	-	8,030.00	
May-25	8,030.00	115,000.00	123,030.00	131,060.00
November-26	5,500.00	-	5,500.00	
May-26	5,500.00	120,000.00	125,500.00	131,000.00
November-27	2,860.00	-	2,860.00	
May-27	2,860.00	130,000.00	132,860.00	135,720.00

2009 Sewer Revolving Fund (SRF #1)				
	Interest	Principle	Total	Fiscal Year Total
October-12	20,950.00	70,000.00	90,950.00	
April-13	20,075.00	-	20,075.00	111,025.00
October-13	20,075.00	71,000.00	91,075.00	
April-14	19,188.00	-	19,188.00	110,263.00
October-14	19,188.00	75,000.00	94,188.00	
April-15	18,250.00	-	18,250.00	112,438.00
October-15	18,250.00	75,000.00	93,250.00	
April-16	17,313.00	-	17,313.00	110,563.00
October-16	17,313.00	75,000.00	92,313.00	
April-17	16,375.00	-	16,375.00	108,688.00
October-17	16,375.00	80,000.00	96,375.00	
April-18	15,375.00	-	15,375.00	111,750.00
October-18	15,375.00	80,000.00	95,375.00	
April-19	14,375.00	-	14,375.00	109,750.00
October-19	14,375.00	85,000.00	99,375.00	
April-20	13,313.00	-	13,313.00	112,688.00
October-20	13,313.00	85,000.00	98,313.00	
April-21	12,250.00	-	12,250.00	110,563.00
October-21	12,250.00	90,000.00	102,250.00	
April-22	11,125.00	-	11,125.00	113,375.00
October-22	11,125.00	90,000.00	101,125.00	
April-23	10,000.00	-	10,000.00	111,125.00
October-23	10,000.00	90,000.00	100,000.00	
April-24	8,875.00	-	8,875.00	108,875.00
October-24	8,875.00	95,000.00	103,875.00	
April-25	7,688.00	-	7,688.00	111,563.00
October-25	7,688.00	95,000.00	102,688.00	
April-25	6,500.00	-	6,500.00	109,188.00
October-25	6,500.00	100,000.00	106,500.00	
April-26	5,250.00	-	5,250.00	111,750.00
October-26	5,250.00	100,000.00	105,250.00	
April-27	4,000.00	-	4,000.00	109,250.00
October-27	4,000.00	105,000.00	109,000.00	
April-28	2,688.00	-	2,688.00	111,688.00
October-28	2,688.00	105,000.00	107,688.00	
April-29	1,375.00	-	1,375.00	109,063.00
October-29	1,375.00	110,000.00	111,375.00	
April-30	-	-	-	111,375.00

2010 Drinking Water Revolving Fund (DWR #1)				
	Interest	Principle	Total	Fiscal Year Total
October-12	15,575.00	51,000.00	66,575.00	
April-13	14,938.00	-	14,938.00	81,513.00
October-13	14,938.00	55,000.00	69,938.00	
April-14	14,250.00	-	14,250.00	84,188.00
October-14	14,250.00	55,000.00	69,250.00	
April-15	13,563.00	-	13,563.00	82,813.00
October-15	13,563.00	55,000.00	68,563.00	
April-16	12,875.00	-	12,875.00	81,438.00
October-16	12,875.00	60,000.00	72,875.00	
April-17	12,125.00	-	12,125.00	85,000.00
October-17	12,125.00	60,000.00	72,125.00	
April-18	11,375.00	-	11,375.00	83,500.00
October-18	11,375.00	60,000.00	71,375.00	
April-19	10,625.00	-	10,625.00	82,000.00
October-19	10,625.00	60,000.00	70,625.00	
April-20	9,875.00	-	9,875.00	80,500.00
October-20	9,875.00	65,000.00	74,875.00	
April-21	9,063.00	-	9,063.00	83,938.00
October-21	9,063.00	65,000.00	74,063.00	
April-22	8,250.00	-	8,250.00	82,313.00
October-22	8,250.00	65,000.00	73,250.00	
April-23	7,438.00	-	7,438.00	80,688.00
October-23	7,438.00	70,000.00	77,438.00	
April-24	6,563.00	-	6,563.00	84,001.00
October-24	6,563.00	70,000.00	76,563.00	
April-25	5,688.00	-	5,688.00	82,251.00
October-25	5,688.00	70,000.00	75,688.00	
April-26	4,813.00	-	4,813.00	80,501.00
October-26	4,813.00	75,000.00	79,813.00	
April-27	3,875.00	-	3,875.00	83,688.00
October-27	3,875.00	75,000.00	78,875.00	
April-28	2,938.00	-	2,938.00	81,813.00
October-28	2,938.00	75,000.00	77,938.00	
April-29	2,000.00	-	2,000.00	79,938.00
October-30	2,000.00	80,000.00	82,000.00	
April-31	1,000.00	-	1,000.00	83,000.00
October-31	1,000.00	80,000.00	81,000.00	
	-	-	-	81,000.00

2012 Rural Development Refunding (Combined)				
	Interest	Principle	Total	Fiscal Year Total
October-12	35,806.76	65,000.00	100,806.76	
April-13	52,616.25	80,000.00	132,616.25	233,423.01
October-13	51,816.25	80,000.00	131,816.25	
April-14	51,016.25	80,000.00	131,016.25	262,832.50
October-14	50,216.25	85,000.00	135,216.25	
April-15	49,366.25	85,000.00	134,366.25	269,582.50
October-15	48,516.25	90,000.00	138,516.25	
April-16	47,616.25	90,000.00	137,616.25	276,132.50
October-16	46,716.25	90,000.00	136,716.25	
April-17	45,816.25	90,000.00	135,816.25	272,532.50
October-17	44,916.25	95,000.00	139,916.25	
April-18	43,966.25	95,000.00	138,966.25	278,882.50
October-18	43,063.75	95,000.00	138,063.75	
April-19	42,161.25	95,000.00	137,161.25	275,225.00
October-19	41,258.75	95,000.00	136,258.75	
April-20	40,356.25	95,000.00	135,356.25	271,615.00
October-20	39,168.75	100,000.00	139,168.75	
April-21	37,918.75	100,000.00	137,918.75	277,087.50
October-21	36,668.75	100,000.00	136,668.75	
April-22	35,418.75	100,000.00	135,418.75	272,087.50
October-22	34,168.75	100,000.00	134,168.75	
April-23	32,918.75	100,000.00	132,918.75	267,087.50
October-23	31,418.75	100,000.00	131,418.75	
April-24	29,918.75	105,000.00	134,918.75	266,337.50
October-24	28,343.75	110,000.00	138,343.75	
April-25	26,693.75	115,000.00	141,693.75	280,037.50
October-25	24,968.75	115,000.00	139,968.75	
April-26	23,243.75	115,000.00	138,243.75	278,212.50
October-26	21,518.75	115,000.00	136,518.75	
April-27	19,793.75	115,000.00	134,793.75	271,312.50
October-27	18,068.75	115,000.00	133,068.75	
April-28	16,343.75	120,000.00	136,343.75	269,412.50
October-28	14,468.76	120,000.00	134,468.76	
April-29	12,593.75	120,000.00	132,593.75	267,062.51
October-29	10,643.75	130,000.00	140,643.75	
April-30	8,531.25	130,000.00	138,531.25	279,175.00
October-30	6,418.75	130,000.00	136,418.75	
April-31	4,306.25	135,000.00	139,306.25	275,725.00
October-31	2,112.50	130,000.00	132,112.50	

2008 Downtown Development (Non-Taxable)				
	Interest	Principle	Total	Fiscal Year Total
November-12	-	47,689	47,689	
May-13	25,000	47,689	72,689	120,379
November-13	-	47,221	47,221	
May-14	25,000	47,221	72,221	119,441
November-14	-	46,721	46,721	
May-15	25,000	46,721	71,721	118,441
November-15	-	46,221	46,221	
May-16	25,000	46,221	71,221	117,441
November-16	-	45,689	45,689	
May-17	25,000	45,689	70,689	116,379
November-17	-	45,143	45,143	
May-18	35,000	45,143	80,143	125,285
November-18	-	44,355	44,355	
May-19	50,000	44,355	94,355	138,710
November-19	-	43,205	43,205	
May-20	65,000	43,205	108,205	151,410
November-20	-	41,710	41,710	
May-21	140,000	41,710	181,710	223,420
November-21	-	38,490	38,490	
May-22	155,000	38,490	193,490	231,980
November-22	-	34,770	34,770	
May-23	165,000	34,770	199,770	234,540
November-23	-	30,810	30,810	
May-24	190,000	30,810	220,810	251,620
November-24	-	26,250	26,250	
May-25	225,000	26,250	251,250	277,500
November-25	-	20,625	20,625	
May-26	250,000	20,625	270,625	291,250
November-26	-	14,375	14,375	
May-27	275,000	14,375	289,375	303,750
November-27	-	7,500	7,500	
May-28	300,000	7,500	307,500	315,000

2008 Downtown Development (Taxable)				
	Interest	Principle	Total	Fiscal Year Total
November-12	-	61,273	61,273	
May-13	15,000	61,273	76,273	137,546
November-13	-	60,720	60,720	
May-14	15,000	60,720	75,720	136,440
November-14	-	60,167	60,167	
May-15	15,000	60,167	75,167	135,334
November-15	-	59,614	59,614	
May-16	15,000	59,614	74,614	134,228
November-16	-	59,061	59,061	
May-17	15,000	59,061	74,061	133,121
November-17	-	58,508	58,508	
May-18	15,000	58,508	73,508	132,015
November-18	-	57,954	57,954	
May-19	15,000	57,954	72,954	130,909
November-19	-	57,401	57,401	
May-20	15,000	57,401	72,401	129,803
November-20	-	56,848	56,848	
May-21	45,000	56,848	101,848	158,696
November-21	-	55,189	55,189	
May-22	45,000	55,189	100,189	155,378
November-22	-	53,529	53,529	
May-23	45,000	53,529	98,529	152,059
November-23	-	51,870	51,870	
May-24	45,000	51,870	96,870	148,740
November-24	-	50,115	50,115	
May-25	45,000	50,115	95,115	145,230
November-25	-	48,360	48,360	
May-26	45,000	48,360	93,360	141,720
November-26	-	46,605	46,605	
May-27	45,000	46,605	91,605	138,210
November-27	-	44,850	44,850	
May-28	45,000	44,850	89,850	134,700
November-28	-	43,095	43,095	
May-29	205,000	43,095	248,095	291,190
November-29	-	35,100	35,100	
May-30	225,000	35,100	260,100	295,200
November-30	-	26,325	26,325	
May-31	225,000	26,325	251,325	277,650
November-31	-	17,550	17,550	
May-32	225,000	17,550	242,550	260,100
November-32	-	8,775	8,775	
May-33	225,000	8,775	233,775	242,550

2011 Downtown Development Refunding				
	Interest	Principle	Total	Fiscal Year Total
November-12	31,000	8,156.75	39,156.75	
May-13	30,000	7,699.50	37,699.50	76,856.25
November-13	33,000	7,257.00	40,257.00	
May-14	33,000	6,770.25	39,770.25	80,027.25
November-14	35,000	6,283.50	41,283.50	
May-15	34,000	5,767.25	39,767.25	81,050.75
November-15	37,000	5,265.75	42,265.75	
May-16	36,000	4,720.00	40,720.00	82,985.75
November-16	36,000	4,189.00	40,189.00	
May-17	36,000	3,658.00	39,658.00	79,847.00
November-17	35,000	3,127.00	38,127.00	
May-18	35,000	2,610.75	37,610.75	75,737.75
November-18	35,000	2,094.50	37,094.50	
May-19	34,000	1,578.25	35,578.25	72,672.75
November-19	37,000	1,076.75	38,076.75	
May-20	36,000	531.00	36,531.00	74,607.75

Financial Planning Tools

It is important that the Village take a look at the future as well as the past when making budgeting decisions. To this end, we have developed several modeling systems to look at where we may end up in the future. These models help determine spending priorities and alert decision-makers to possible fiscal problems.

The Five-Year Financial Model spreadsheets will be listed first, followed by the Utility Rate Study.

Five- Year Financial Model

In Fiscal Year 2001-2002, the Village commissioned a five year financial plan from the Michigan Municipal League’s consulting services. This plan has been maintained and updated by the finance department every year since its creation, and it is used for budgeting and capital improvements planning.

When looking at the spreadsheets following this page, please note that some prior year totals may not match the item listed. For brevity’s sake, one-time items and those which are no longer used were removed from the line-by-line listing.

Utility Rate Study

Another financial planning tool is the Utility Rate study, which was commissioned from ACI Finance in 2006. This tool, which is also updated annually by the finance department, allows Village management to make educated decisions about recommending utility rates to meet the needs of the sewer and water departments.

Five-Year Model: Summary

	Actual Year End 2008-2009	Actual Year End 2009-2010	Actual Year End 2010-2011	Estimated 2011-2012	Budget 2012-2013	Estimated 2013-2014	Estimated 2014-2015	Estimated 2015-2016	Estimated 2016-2017
General Fund (101)									
Revenues	2,984,778	3,006,395	2,958,936	2,858,445	3,061,200	3,073,930	3,146,362	3,209,276	3,272,223
Expenditures	3,448,091	3,005,670	2,978,876	3,380,961	3,081,658	2,989,772	3,060,823	3,124,068	3,196,121
Revenues Over (Under) Expenditures	(463,313)	725	(19,940)	(522,516)	(20,458)	84,157	85,539	85,208	76,102
Beginning Fund Balance	2,408,537	1,954,510	1,457,155	1,309,328	786,812	766,354	850,512	936,051	1,021,258
Ending Fund Balance	1,954,510	1,457,155	1,309,328	786,812	766,354	850,512	936,051	1,021,258	1,097,360
15% of Revenue (minimum fund balance)	447,717	450,959	443,840	428,767	459,180	461,089	471,954	481,391	490,833
Available for CIP	1,506,793	1,006,196	865,487	358,045	307,174	389,422	464,097	539,867	606,527
Restricted Fund Balance	110,162	110,162	238,050	238,050	238,050	238,050	238,050	238,050	238,050
Major Streets Fund (202)									
Revenues	278,650	502,740	344,341	430,107	654,200	226,103	234,794	239,094	246,281
Expenditures	449,421	562,499	297,170	613,583	654,200	226,103	234,794	239,094	246,281
Revenues Over (Under) Expenditures	(170,772)	(59,759)	47,171	(183,476)	0	0	0	0	0
Beginning Fund Balance	381,784	211,012	142,632	189,803	6,327	6,327	6,327	6,327	6,327
Ending Fund Balance	211,012	142,632	189,803	6,327	6,327	6,327	6,327	6,327	6,327
Local Streets Fund (203)									
Revenues	234,739	577,982	257,061	191,930	407,200	391,381	399,844	406,676	415,353
Expenditures	237,711	366,539	211,282	225,981	407,200	391,381	399,844	406,676	415,353
Revenues Over (Under) Expenditures	(2,971)	211,443	45,779	(34,051)	0	0	0	0	0
Beginning Fund Balance	49,957	46,986	4,342	50,121	16,070	16,070	16,070	16,070	16,070
Ending Fund Balance	46,986	4,342	50,121	16,070	16,070	16,070	16,070	16,070	16,070
Municipal Streets Fund (204)									
Revenues	592,156	570,483	528,867	524,979	540,100	571,739	599,441	626,077	646,484
Expenditures	307,803	809,582	437,538	442,488	845,063	400,286	416,558	426,898	442,075
Revenues Over (Under) Expenditures	284,353	(239,099)	91,329	82,491	(304,963)	171,453	182,883	199,179	204,409
Beginning Fund Balance	486,461	770,814	510,118	601,447	683,938	378,975	550,428	733,311	932,490
Ending Fund Balance	770,814	510,118	601,447	683,938	378,975	550,428	733,311	932,490	1,136,899
Tree replacement Fund (275)									
Revenues	0	0	240,699	1,388	800	300	300	300	300
Expenditures	0	0	0	68,000	8,000	0	0	0	0
Revenues Over (Under) Expenditures	0	0	240,699	(66,612)	(7,200)	300	300	300	300
Beginning Fund Balance	0	0	0	240,699	174,087	166,887	167,187	167,487	167,787
Ending Fund Balance	0	0	240,699	174,087	166,887	167,187	167,487	167,787	168,087
Streetscape Debt Service Fund (303)									
Revenues	245,136	220,844	230,411	219,513	169,800	164,240	158,920	150,321	147,581
Expenditures	234,110	233,702	235,208	233,759	270,500	163,041	157,723	149,126	147,288
Revenues Over (Under) Expenditures	11,026	(12,858)	(4,797)	(14,246)	(100,700)	1,199	1,197	1,195	293
Beginning Fund Balance	202,667	213,693	133,569	128,772	114,526	13,826	15,025	16,221	17,416
Ending Fund Balance	213,693	133,569	128,772	114,526	13,826	15,025	16,221	17,416	17,709
Equipment Fund (402)									
Revenues	88,948	119,095	73,474	43,737	75,500	59,784	60,882	62,001	63,141
Expenditures	255,251	70,930	186,151	20,769	31,200	20,483	20,872	21,269	21,673
Revenues Over (Under) Expenditures	(166,303)	48,165	(112,677)	22,968	44,300	39,301	40,010	40,732	41,468
Beginning Fund Balance	274,289	235,370	284,119	171,442	194,410	238,710	278,011	318,021	358,753
Ending Fund Balance	235,370	284,119	171,442	194,410	238,710	278,011	318,021	358,753	400,221
Sewer Fund (590)									
See Sewer Page for Cash Balances									
Revenues	857,062	1,250,185	1,052,665	1,093,041	1,028,000	1,072,590	1,144,490	1,218,073	1,299,864
Expenditures	1,038,689	917,200	1,138,384	913,341	1,004,257	1,024,233	1,042,818	1,068,262	1,084,599
Revenues Over (Under) Expenditures	(181,627)	332,985	(85,719)	179,700	23,743	48,357	101,672	149,811	215,265
Beginning Retained Earnings	744,853	521,487	885,079	855,491	830,933	854,676	903,034	1,004,706	1,154,516
Ending Retained Earnings	521,487	885,079	855,491	830,933	854,676	903,034	1,004,706	1,154,516	1,369,782
Water Fund (591)									
See Water Page for Cash Balances									
Revenues	649,191	785,381	727,003	793,961	695,800	684,985	706,550	730,283	733,168
Expenditures	733,344	742,921	891,228	736,617	719,380	704,911	728,088	732,527	745,396
Revenues Over (Under) Expenditures	(84,153)	42,460	(164,225)	57,344	(23,580)	(19,926)	(21,538)	(2,244)	(12,229)
Beginning Retained Earnings	986,660	934,335	676,245	784,231	639,445	615,865	595,939	574,401	572,156
Ending Retained Earnings	934,335	676,245	784,231	639,445	615,865	595,939	574,401	572,156	559,927

Five-Year Model: General Fund Revenue

		Actual	Actual	Actual	Estimated	Budget	Estimated	Estimated	Estimated	Estimated
		Year End	Year End	Year End	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
REVENUE CATEGORY		FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
TAX	TAX									
402.000	Property Tax (Real)	1,561,029	1,475,613	1,398,436	1,469,984	1,832,700	1,908,038	1,967,165	2,014,810	2,061,482
410.000	Property Tax (Personal)	260,780.64	258,795	257,708	248,921	-	-	-	-	-
412.000	Delinquent Property Tax (Real)	82,763	112,349	117,606	54,707	-	-	-	-	-
420.000	Delinquent Property Tax (Personal)	10,733	16,058	5,136	-	1,000	1,000	1,000	1,000	1,000
425.000	Delinquent Utility Bills (Tax)	8,066	8,742	13,757	4,533	4,000	7,430	5,321	5,584	6,112
445.000	Property Tax Penalties	10,833	9,231	9,113	7,709	9,000	8,607	8,439	8,682	8,576
	TOTAL TAX	1,934,205	1,880,787	1,801,756	1,785,854	1,846,700	1,925,075	1,981,925	2,030,076	2,077,170
LIC	LICENSES & PERMITS									
452.000	Cable TV Franchise Fees	50,748	54,474	57,553	59,030	58,000	59,009	59,795	60,054	60,752
476.000	Non-Business Licenses & Permits	2,605	2,985	2,615	2,875	2,500	2,701	2,743	2,698	2,766
477.000	Zoning Compliance Permits	3,215	6,600	4,650	6,545	5,000	2,500	2,500	2,500	2,500
478.000	Park Use Permit	-	-	50	225	200	200	200	200	200
	TOTAL LICENSES & PERMITS	56,568	64,059	64,868	68,675	65,700	64,410	65,238	65,452	66,218
SRG	STATE GRANTS									
574.000	State Shared Revenue	179,034	157,989	232,851	291,002	293,500	293,500	293,500	293,500	293,500
575.000	State Shared - Liquor Licenses	3,192	2,671	2,608	2,997	3,000	2,868	2,955	2,941	2,922
580.000	State Grants	46,000	-	50,000	-	-	-	-	-	-
	TOTAL STATE GRANTS	228,226	160,660	285,459	293,999	296,500	296,368	296,455	296,441	296,422
CONT	LOCAL UNIT CONTRIBUTE									
581.000	Contribution from local government	-	796	688	-	1,000	-	-	-	-
582.000	School Reimbursement for Fire	-	11,763	8,716	8,890	5,000	2,000	2,000	2,000	2,000
590.000	Enterprise Fund Admin Fees	127,610	136,392	138,171	122,000	124,000	125,240	127,745	130,300	132,906
590.001	Streets Funds Admin Charge	26,987	28,698	28,029	27,000	28,000	28,280	28,846	29,423	30,011
	TOTAL LOCAL UNIT CONTRIBUTE	154,597	177,649	175,604	157,890	158,000	155,520	158,590	161,722	164,917
CHGS	CHARGES FOR SERVICES									
608.000	Site Plan Review Fees	2,100	1,525	3,115	6,396	5,000	4,905	5,537	5,245	5,328
612.000	IFT Application Fee	-	-	-	1,200	-	-	-	-	-
628.000	Solid Waste Collection Admin	459,265	492,965	521,063	441,746	533,000	543,660	554,533	565,624	576,936
645.000	Sales - Recycling Program	590	775	600	785	-	468	426	304	407
	TOTAL CHARGES FOR SERVICES	461,955	495,265	524,778	450,127	538,000	549,033	560,496	571,172	582,671
FINE	FINES & FORFEITS									
657.000	Parking Violations	55	235	300	50	200	186	148	181	175
658.000	District Court Fines	3,057	3,214	6,107	4,767	5,000	5,365	5,140	5,267	5,357
663.001	Ordinance Violation Fines	350	100	-	-	100	100	100	100	100
	TOTAL FINES & FORFEITS	3,462	3,549	6,407	4,817	5,300	5,651	5,388	5,548	5,632
INT	INTEREST & RENTS									
665.000	Interest Earned	46,821	20,357	8,574	7,951	9,000	8,627	8,688	8,939	8,918
667.000	Rents (General)	3,206	7,300	7,450	6,250	7,500	7,605	7,749	7,897	8,047
667.001	Lease Income - DAFD	9,900	10,003	12,158	11,886	10,000	10,140	10,333	10,529	10,729
667.002	Farmers Market	2,375	2,760	4,330	3,515	4,000	1,500	1,500	1,500	1,500
667.004	Community Garden	-	4,480	975	685	1,000	2,000	2,000	2,000	2,000
	TOTAL INTEREST & RENTS	62,301	44,900	33,487	30,287	31,500	29,872	30,270	30,864	31,193
OTH	OTHER REVENUE									
671.000	Other Revenue	38,464	6,424	24,732	30,793	7,000	7,000	7,000	7,000	7,000
675.006	Contributions - Ice Rink	-	-	1,311	1,511	1,000	1,000	1,000	1,000	1,000
675.004	Contributions - Arts Committee	-	352	50	2,448	-	-	-	-	-
679.000	Miscellaneous Grants	-	-	-	14,830	62,000	-	-	-	-
675.001	Contributions - Park	-	1,510	484	114	500	-	-	-	-
	TOTAL OTHER REVENUE	38,464	8,287	26,577	49,696	70,500	8,000	8,000	8,000	8,000
TRIN	TRANSFERS IN									
695.000	Transfers In	-	126,239	-	-	-	-	-	-	-
695.275	Trans In from Tree Fund	-	-	-	8,000	8,000	-	-	-	-
696.000	Trans In DDA	45,000	45,000	40,000	9,100	41,000	40,000	40,000	40,000	40,000
	TOTAL TRANSFERS IN	45,000	171,239	40,000	17,100	49,000	40,000	40,000	40,000	40,000
	TOTAL REVENUE	2,984,778	3,006,395	2,958,936	2,858,445	3,061,200	3,073,930	3,146,362	3,209,276	3,272,223

Five-Year Model: General Fund Expenditures

	EXPENDITURE CATEGORY	Actual	Actual	Actual	Estimated	Budget	Estimated	Estimated	Estimated	Estimated
		Year End FY 08-09	Year End FY 09-10	Year End FY 10-11						
101	VILLAGE COUNCIL									
101.702.000	Salaries - Elected Officials	17,800	17,285	17,480	17,525	18,000	18,000	18,000	18,000	18,000
101.720.000	Soc. Sec. & Medicare	1,470	1,585	1,337	1,341	1,400	1,377	1,377	1,377	1,377
101.727.000	Office Supplies	351	-	-	50	300	304	310	316	322
101.802.000	Professional Services	20,203	17,371	4,084	14,671	5,000	8,029	9,409	7,621	8,512
101.861.000	Travel & Mileage	317	280	194	-	500	500	500	500	500
101.901.000	Printing & Publishing	8,903	6,466	8,067	7,084	8,000	8,152	8,307	8,465	8,465
101.943.000	Council Chambers Lease	1,650	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
101.955.000	Miscellaneous	244	818	265	200	500	326	349	399	365
101.956.000	Council Discretionary Expenses	1,441	1,618	674	1,538	1,500	1,500	1,500	1,500	1,500
101.958.000	Memberships & Dues	7,709	4,115	4,215	4,266	4,500	4,563	4,650	4,738	4,828
101.959.000	Arts, Heritage & Culture	-	1,205	1,102	1,242	10,000	10,140	10,333	10,529	10,729
101.960.000	Education & Training	846	60	215	140	500	507	517	526	536
	TOTAL VILLAGE COUNCIL	60,933	53,204	40,033	50,457	52,600	55,799	57,650	56,372	57,534
172	VILLAGE MANAGER									
172.703.000	Salaries - Non Union	120,252	127,950	120,418	126,595	129,400	130,694	133,308	135,974	138,694
172.704.000	Salaries - Union	63,431	67,161	63,497	65,787	66,500	67,165	68,508	69,878	71,276
172.710.000	Car Allowance	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
172.711.000	Longevity	1,346	2,111	6,333	-	-	-	-	-	-
172.712.000	Vacation / Sick Time Cash Out	479	-	1,834	655	500	500	500	500	500
172.720.000	Soc. Sec. & Medicare	15,801	15,458	15,079	14,893	15,500	15,136	15,439	15,748	16,063
172.721.000	Health & Life Insurance	30,875	30,909	33,359	33,262	33,000	36,300	39,930	43,923	48,315
172.722.000	Life & Disability Insurance	1,535	1,546	1,512	1,397	1,500	1,521	1,550	1,579	1,609
172.723.000	Defined Benefit Plan	21,504	22,364	20,942	13,098	7,000	6,717	10,184	10,387	10,595
172.723.003	Defined Contribution Plan	-	-	-	-	5,000	5,000	5,000	5,000	5,000
172.727.000	Office Supplies	500	452	380	502	500	507	517	526	536
172.745.000	Uniform Allowance	100	100	100	100	100	100	100	100	100
172.802.000	Professional Services	1,725	1,000	1,078	1,258	1,500	1,000	1,000	1,000	1,000
172.861.000	Travel & Mileage	599	10	589	385	500	507	517	526	536
172.901.000	Printing & Publishing	-	106	-	499	200	101	102	103	103
172.955.000	Miscellaneous	428	96	480	590	500	531	550	537	550
172.958.000	Membership & Dues	110	-	110	110	300	304	310	316	322
172.960.000	Education & Training	1,946	2,029	714	370	1,000	1,014	1,033	1,053	1,073
172.977.000	Capital Outlay	644	1,399	867	2,000	-	-	-	-	-
	TOTAL VILLAGE MANAGER	266,076	277,490	272,092	266,301	267,800	271,897	283,348	291,951	301,072
201	FINANCE DEPARTMENT									
201.802.000	Professional Services	891	3,555	2,574	3,771	3,000	5,000	5,000	5,000	5,000
201.802.001	Financial Audit	7,500	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
201.840.000	Bank Service Charges	2,852	201	618	897	1,000	1,000	1,000	1,000	1,000
	TOTAL FINANCE DEPARTMENT	11,243	11,756	11,192	12,668	12,000	14,000	14,000	14,000	14,000
210	ATTORNEY									
210.810.000	Attorney Fees	31,428	9,067	32,647	22,979	25,000	27,252	25,553	26,428	26,913
	TOTAL ATTORNEY	31,428	9,067	32,647	22,979	25,000	27,252	25,553	26,428	26,913
215	VILLAGE CLERK									
215.702.000	Salaries - Elected Officials	1,920	1,920	1,920	1,920	2,000	2,000	2,000	2,000	2,000
215.720.000	Soc. Sec. & Medicare	159	147	147	147	200	153	153	153	153
215.815.000	Ordinance Codification	400	2,542	400	675	2,500	500	500	500	500
215.861.000	Travel & Mileage	-	-	3	-	-	-	-	-	-
215.901.000	Printing & Publishing	3,815	3,009	3,130	3,186	3,500	5,000	5,000	5,000	5,000
215.960.000	Education & Training	-	8	-	-	500	500	500	500	500
	TOTAL VILLAGE CLERK	6,293	7,626	5,600	5,928	8,700	8,153	8,153	8,153	8,153
253	TREASURER									
253.703.000	Salaries - Non Union	64,325	66,279	64,450	65,095	66,400	67,064	68,405	69,773	71,169
253.720.000	Soc. Sec. & Medicare	5,312	5,227	4,930	4,975	5,100	5,130	5,233	5,338	5,444
253.721.000	Health & Life Insurance	14,805	16,283	16,716	15,918	18,000	19,800	21,780	23,958	26,354
253.722.000	Life & Disability Insurance	448	450	442	418	500	507	517	526	536
253.723.000	Defined Benefit Plan	6,433	6,833	7,702	6,511	6,700	6,706	6,841	6,977	7,117
253.727.000	Office Supplies	489	640	562	639	700	710	723	737	751
253.861.000	Travel & Mileage	935	790	776	1,623	1,000	1,014	1,033	1,053	1,073
253.901.000	Printing & Publishing	-	-	-	-	-	-	-	-	-
253.910.000	Tax Bills & Services	3,647	3,903	3,163	3,731	3,700	3,852	4,025	4,201	4,381
253.955.000	Miscellaneous	-	-	125	-	500	507	517	526	536
253.958.000	Memberships & Dues	265	410	415	443	500	507	517	526	536
253.960.000	Education & Training	584	661	1,169	1,023	1,200	1,217	1,240	1,263	1,287
253.977.000	Equipment	250	163	15	2,000	500	-	-	-	-
	TOTAL TREASURER	97,493	101,638	100,465	102,376	104,800	107,014	110,830	114,881	119,186

Five-Year Model: General Fund Expenditures (Continued)

	EXPENDITURE CATEGORY	Actual	Actual	Actual	Estimated	Budget	Estimated	Estimated	Estimated	Estimated
		Year End FY 08-09	Year End FY 09-10	Year End FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
265	BUILDING & GROUNDS									
265.727.000	Office Supplies	3,579	3,432	3,005	3,799	3,700	3,550	3,753	3,738	3,750
265.728.000	Postage	1,192	2,664	2,317	2,534	3,000	3,042	3,100	3,159	3,219
265.803.000	Contracted Services	5,122	5,956	5,632	4,757	7,000	5,877	5,990	6,409	6,208
265.843.000	Property Taxes	5,398	2,350	2,344	5,616	2,500	2,535	2,583	2,632	2,682
265.920.000	Utilities	10,776	12,676	13,664	11,488	11,000	11,154	11,366	11,582	11,802
265.920.001	Utilities - Telephones	5,541	1,266	572	359	-	-	-	-	-
265.935.000	Building Maintenance & Repair	6,906	4,782	3,484	8,309	9,000	7,028	8,266	8,252	7,998
265.935.001	Office Cleaning	4,160	4,080	4,080	4,240	4,200	4,259	4,340	4,422	4,506
265.936.000	Equipment Service Contracts	6,901	6,495	6,959	10,146	7,200	7,301	7,440	7,581	7,725
265.937.000	Equipment Maintenance & Repair	319	329	699	-	500	507	517	526	536
265.943.001	Office Space Rent	8,300	9,600	10,200	10,800	11,400	11,560	11,779	12,003	12,231
265.955.000	Miscellaneous	410	1,335	280	430	-	500	510	519	529
265.962.000	Community Garden	-	1,883	1,318	1,581	1,000	2,000	2,000	2,000	2,000
265.977.000	Equipment	9,870	697	1,112	5,500	2,000	-	-	-	-
	TOTAL BUILDING & GROUNDS	68,474	57,544	55,666	69,559	62,500	59,313	61,643	62,823	63,187
285	TREE PROGRAM									
285-731.000	Landscape Supplies	-	25	400	570	1,000	1,014	1,033	1,053	1,073
285-731.001	Landscape Supplies - Trees	16,020	9,425	8,116	8,290	8,000	8,112	8,266	8,423	8,583
285-731.003	Trees for Village Parks	450	480	-	-	-	-	-	-	-
285-803.000	Contracted Services	32,397	22,719	10,220	12,378	15,000	15,210	15,499	15,793	16,094
	TOTAL LAW ENFORCEMENT	48,867	32,649	18,736	21,238	24,000	24,336	24,798	25,270	25,750
301	LAW ENFORCEMENT									
301.803.000	Contracted Services	438,870	448,760	463,325	473,222	478,000	482,780	487,608	492,484	497,409
301.803.001	DCS Officer 20% Xing Guards	71,968	74,116	76,511	78,040	80,000	80,800	81,608	82,424	83,248
301.920.000	Utilities	6,166	4,784	4,339	4,520	5,500	5,577	5,683	5,791	5,901
301.935.000	Building Maintenance & Repair	1,522	170	-	103	2,000	2,028	2,067	2,106	2,146
	TOTAL LAW ENFORCEMENT	518,526	527,829	544,175	555,885	565,500	571,185	576,965	582,805	588,704
336	FIRE DEPARTMENT									
336.803.000	Contracted Services	317,201	339,138	371,460	403,708	440,000	453,200	466,796	480,800	495,224
336.920.000	Utilities	7,266	5,036	4,512	5,650	7,000	7,098	7,233	7,370	7,510
336.935.000	Building Maintenance & Repair	3,241	1,509	2,786	2,560	2,000	2,028	2,067	2,106	2,146
336.970.000	Capital Improvements	19,600	3,065	741	-	1,000	-	-	-	-
	TOTAL FIRE DEPARTMENT	347,308	348,748	379,499	411,918	450,000	462,326	476,095	490,276	504,880
400	PLANNING DEPARTMENT									
400.703.000	Salaries - Non Union	60,313	60,246	60,000	60,600	61,800	62,418	63,666	64,940	66,238
400.703.000	Salaries - Union	9,358	10,813	12,579	11,351	12,000	12,120	12,362	12,610	12,862
400.705.000	Salaries - Overtime	1,035	2,139	567	562	500	3,000	3,000	3,000	3,000
400.706.000	Salaries - Planning Commission	2,320	2,120	2,680	3,000	3,000	5,400	5,400	5,400	5,400
400.720.000	Soc. Sec. & Medicare	6,030	5,864	5,788	5,279	6,000	6,345	6,459	6,575	6,694
400.721.000	Health & Life Insurance	14,614	16,082	16,732	17,757	18,000	19,800	21,780	23,958	26,354
400.722.000	Life & Disability Insurance	438	453	432	398	400	406	413	421	429
400.723.000	Defined Benefit Plan	7,501	7,779	9,240	7,287	7,500	7,754	7,903	8,055	8,210
400.727.000	Office Supplies	406	417	527	351	500	750	750	750	750
400.802.000	Professional Services	5,807	3,083	7,351	12,491	5,000	5,070	5,166	5,264	5,365
400.861.000	Travel & Mileage	788	919	557	565	500	507	517	526	536
400.901.000	Printing & Publishing	635	695	729	653	1,000	1,014	1,033	1,053	1,073
400.955.000	Miscellaneous	459	-	137	95	500	507	517	526	536
400.958.000	Memberships & Dues	1,064	905	1,190	1,480	1,500	1,521	1,550	1,579	1,609
400.960.000	Education & Training	1,478	939	759	699	1,000	1,014	1,033	1,053	1,073
400.977.000	Equipment	820	1,220	93	3,984	-	-	-	-	-
	TOTAL PLANNING DEPARTMENT	113,067	113,675	119,361	126,552	119,200	127,625	131,550	135,711	140,130
410	ZONING BOARD OF APPEALS									
410.802.000	Professional Services	478	195	-	635	500	507	517	526	536
410.901.000	Printing & Publishing	122	32	99	59	500	507	517	526	536
410.955.000	Miscellaneous	-	-	-	-	100	100	100	100	100
	TOTAL ZONING BOARD	599	227	99	694	1,100	1,114	1,133	1,153	1,173

Five-Year Model: General Fund Expenditures (Continued)

		Actual	Actual	Actual	Estimated	Budget	Estimated	Estimated	Estimated	Estimated
	EXPENDITURE CATEGORY	Year End FY 08-09	Year End FY 09-10	Year End FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
441	PUBLIC WORKS									
441.703.000	Salaries - Non Union	8,821	8,166	3,408	201	6,000	6,060	6,181	6,305	6,431
441.704.000	Salaries - Union	59,435	68,493	77,772	63,883	67,000	67,670	69,023	70,404	71,812
441.705.000	Salaries - Overtime	66	401	823	3,510	1,000	1,010	1,030	1,051	1,072
441.711.000	Longevity	461	756	6,867	-	-	-	-	-	-
441.712.000	Vacation/Sick Time Cash Out	3,397	-	-	-	500	505	515	525	536
441.720.000	Soc. Sec. & Medicare	6,044	7,109	7,396	5,164	5,700	5,718	5,832	5,949	6,068
441.721.000	Health & Life Insurance	15,552	22,894	21,822	24,685	25,000	27,500	30,250	33,275	36,603
401.722.000	Life & Disability Insurance	466	469	459	428	500	507	517	526	536
441.723.000	Defined Benefit Plan	14,056	13,545	19,208	9,171	5,700	7,474	7,623	7,776	7,931
441.740.000	Operating Supplies	5,357	5,099	5,758	5,642	6,000	6,084	6,200	6,317	6,437
441.745.000	Uniform Allowance	4,698	3,181	3,531	4,520	4,000	4,056	4,133	4,212	4,292
441.751.000	Gasoline & Oil	10,536	9,289	10,322	12,286	12,000	12,168	12,399	12,635	12,875
441.802.000	Professional Services	1,029	4,350	4,264	3,996	2,000	3,000	3,000	3,000	3,000
441.803.000	Contracted Services	-	-	7,158	-	-	-	-	-	-
441.861.000	Travel & Mileage	486	241	-	291	500	507	517	526	536
441.901.000	Printing & Publishing	108	104	-	50	200	203	207	211	215
441.920.000	Utilities	23,113	21,308	17,461	17,278	19,000	19,266	19,632	20,005	20,385
441.920.001	Utilities - Telephones	3,472	1,646	1,696	1,520	1,500	1,521	1,550	1,579	1,609
441.935.000	Building Maintenance & Repairs	1,101	768	259	2,521	2,000	2,028	2,067	2,106	2,146
441.937.000	Equipment Maintenance & Repairs	45	45	140	-	1,000	1,014	1,033	1,053	1,073
441.941.000	Equipment Rentals	-	15,500	11,652	12,500	6,000	6,084	6,200	6,317	6,437
441.941.001	Equipment Rentals - Outside	-	-	-	-	-	100	100	100	100
441.955.000	Miscellaneous	30	85	129	225	200	203	207	211	215
441.957.000	Miscellaneous Fees	460	-	60	393	500	507	517	526	536
441.958.000	Memberships & Dues	240	700	145	346	500	507	517	526	536
441.960.000	Education & Training	-	415	-	568	1,000	1,014	1,033	1,053	1,073
441.963.000	Medical Expenses	-	-	280	30	500	500	500	500	500
441.970.001	CIP Improvements - Sidewalks	67,160	16,168	20,864	20,430	-	-	-	-	-
441.977.000	Equipment	366	5,958	1,359	1,614	1,500	-	-	-	-
	TOTAL PUBLIC WORKS	226,499	206,688	222,833	191,252	169,800	175,205	180,782	186,689	192,955
442	DOWNTOWN PUBLIC WORKS									
442.703.000	Salaries - Non-Union	800	3,833	1,241	1,670	8,000	8,080	8,242	8,406	8,575
442.704.000	Salaries - Union	21,700	19,039	28,009	23,005	25,000	25,250	25,755	26,270	26,796
442.705.000	Salaries - Overtime	-	-	5,213	2,036	4,000	1,500	1,500	1,500	1,500
442.720.000	Social Security & Medicare	2,543	1,593	2,636	2,265	2,100	2,550	2,601	2,653	2,706
441.723.000	Defined Benefit Plan	14,056	-	-	151	2,900	2,941	2,996	3,053	3,111
442.730.000	Farmers Market Supplies	2,035	1,964	2,561	1,977	2,000	2,028	2,067	2,106	2,146
442.731.000	Landscape Supplies	872	-	925	33	-	-	-	-	-
442.740.000	Operating Supplies	7,651	9,169	4,493	4,760	5,000	5,070	5,166	5,264	5,365
442.744.000	Holiday Lighting	2,616	5,324	572	5,453	5,000	6,000	6,000	6,000	6,000
442.802.000	Professional Services	22,475	21,597	22,309	23,459	16,000	16,224	16,532	16,846	17,166
442.802.000	Utilities - Metered Street Lights	6,251	7,850	8,191	6,548	8,000	8,112	8,266	8,423	8,583
422.977.000	Equipment	2,487	-	400	2,510	2,000	2,028	2,067	2,106	2,146
	TOTAL DOWNTOWN PUBLIC WORKS	83,485	70,368	76,550	73,867	80,000	79,782	81,192	82,628	84,093
445	STORM WATER									
445.802.000	Professional Services	8,410	5,700	4,890	-	-	-	-	-	-
	TOTAL STORM WATER	8,410	5,700	4,890	-	-	-	-	-	-
447	ENGINEERING									
447.830.000	Engineering Consulting	10,913	10,709	9,091	11,388	11,000	11,154	11,366	11,582	11,802
	TOTAL ENGINEERING	10,913	10,709	9,091	11,388	11,000	11,154	11,366	11,582	11,802
448	MUNICIPAL STREET LIGHTING									
448.920.003	Utilities - Street Lights	54,250	64,711	66,165	77,196	75,600	76,658	78,115	79,599	81,111
448.970.000	Capital Improvements	-	-	72,299	-	-	-	-	-	-
	TOTAL MUNICIPAL STREET LIGHTING	54,250	64,711	138,464	77,196	75,600	76,658	78,115	79,599	81,111
528	SOLID WASTE									
528.703.000	Salaries - Non-Union	3,456	3,897	2,054	887	3,000	3,030	3,091	3,152	3,215
528.704.000	Salaries - Union	21,633	17,957	22,374	36,247	25,000	25,250	25,755	26,270	26,796
528.705.000	Salaries - Overtime	792	2,510	1,043	1,105	1,500	1,515	1,545	1,576	1,608
528.720.000	Social Security & Medicare	2,137	1,864	1,949	2,925	2,000	2,163	2,207	2,251	2,296
528.723.000	Defined Benefit Plan	3,386	3,050	3,912	3,702	2,600	2,636	2,686	2,738	2,790
528.740.000	Operating Supplies	3,535	2,815	1,134	961	2,000	2,028	2,067	2,106	2,146
528.805.000	Contracted Solid Waste	436,568	439,257	439,060	462,680	463,000	476,890	491,197	505,933	521,111
528.806.000	Contracted Composting	11,452	8,227	8,671	7,176	8,000	8,000	8,000	8,000	8,000
528.901.000	Printing & Publishing	312	217	234	294	500	507	517	526	536
528.941.000	Equipment Rentals	20,424	22,470	14,121	25,000	17,000	17,238	17,566	17,899	18,239
	TOTAL SOLID WASTE	503,695	502,264	494,552	540,977	524,600	539,258	554,629	570,451	586,736
728	ECONOMIC DEVELOPMENT									
728.802.000	Professional Services	-	-	-	33,216	5,000	5,000	5,000	5,000	5,000
728.901.000	Printing & Publishing	-	-	-	595	1,000	1,000	1,000	1,000	1,000
728.960.000	Education and Training	-	-	-	180	500	500	500	500	500
	TOTAL ECONOMIC DEVELOPMENT	-	-	-	33,991	6,500	6,500	6,500	6,500	6,500

Five-Year Model: General Fund Expenditures (Continued)

	EXPENDITURE CATEGORY	Actual	Actual	Actual	Estimated	Budget	Estimated	Estimated	Estimated	Estimated
		Year End FY 08-09	Year End FY 09-10	Year End FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
751	PARKS & RECREATION									
751.703.000	Salaries - Non Union	3,937	4,414	3,063	2,875	5,000	5,050	5,151	5,254	5,359
751.704.000	Salaries - Union	7,400	9,986	13,272	23,588	15,000	15,150	15,453	15,762	16,077
751.705.000	Salaries - Overtime	-	574	-	-	-	-	-	-	-
751.709.000	Salaries - Park Commissioners	1,200	1,310	1,260	930	1,500	2,300	2,300	2,300	2,300
751.720.000	Soc. Sec. & Medicare	1,036	1,146	1,346	2,096	1,700	1,721	1,752	1,784	1,816
751.721.000	Health & Life Insurance	1,461	1,608	2,512	2,488	3,000	3,300	3,630	3,993	4,392
751.722.000	Life & Disability Insurance	75	76	74	69	100	101	103	105	107
751.723.000	Defined Benefit Plan	1,309	1,718	2,315	2,397	1,700	2,020	2,060	2,102	2,144
751.731.000	Landscaping Supplies	5,500	12,109	4,938	1,925	7,000	7,098	7,233	7,370	7,510
751.732.000	Ice Risk Supplies	-	3,783	9,105	1,714	3,800	1,001	1,002	1,003	1,003
751.740.000	Operating Supplies	648	872	495	1,094	1,000	1,014	1,033	1,053	1,073
751.802.000	Professional Services	1,295	2,945	195	157	-	-	-	-	-
751.901.000	Printing and Publishing	-	-	1,670	-	24,500	24,843	25,315	25,796	26,286
751.937.000	Equipment Maintenance & Repair	2,595	8,855	1,161	1,147	3,500	3,549	3,616	3,685	3,755
751.941.000	Equipment Rentals	971	1,500	2,374	1,626	2,000	1,500	1,500	1,500	1,500
751.944.000	Portable Toilet Rental	1,575	3,065	2,631	3,105	2,600	2,636	2,686	2,738	2,790
751.955.000	Miscellaneous	1,023	332	516	1,146	1,700	1,724	1,757	1,790	1,824
751.970.000	Capital Improvements	56,362	251,094	800	-	-	-	-	-	-
751.977.000	Equipment	4,523	8,415	5,417	12,057	5,500	-	-	-	-
	TOTAL PARKS & RECREATION	90,911	313,799	53,144	58,414	79,600	73,008	74,593	76,234	77,936
850	LONG TERM DEBT									
850.990.000	Debt Service	89,779	60,000	60,000	65,000	65,000	70,000	75,000	75,000	80,000
850.992.000	Bond Fees	225	225	225	225	300	300	300	300	300
850.996.004	<u>06 Facilities Bond Interest</u>	<u>34,779</u>	<u>67,358</u>	<u>64,958</u>	<u>62,558</u>	<u>59,958</u>	<u>57,358</u>	<u>54,558</u>	<u>51,558</u>	<u>48,558</u>
	TOTAL INSURANCE & BONDS	124,783	127,583	125,183	127,783	125,258	127,658	129,858	126,858	128,858
851	INSURANCE & BONDS									
851.719.000	Unemployment Compensation	86	96	96	90	300	501	502	503	503
851.721.000	Retiree Health Insurance	25,843	23,489	26,963	6,374	8,000	8,800	9,680	10,648	11,713
851.723.001	Other Post Employment Benefits	160,000	20,000	10,000	10,000	75,000	75,000	75,000	75,000	75,000
851.723.002	Additional Mers Contribution	-	-	15,668	-	-	-	-	-	-
851.726.001	Vacation/Sick Accrual	2,555	(3,406)	(5,129)	-	1,000	1,000	1,000	1,000	1,000
851.910.000	Workers Compensation	11,091	10,565	13,348	8,846	8,500	8,585	8,757	8,932	9,110
851.911.000	Liability Insurance	30,230	31,821	29,888	25,385	25,000	25,350	25,832	26,322	26,823
	TOTAL INSURANCE & BONDS	229,806	82,564	90,834	50,695	117,800	119,236	120,770	122,405	124,149
875	CONTRIBUTIONS									
875.965.001	Contribution to CATS	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
875.965.002	Contribution to Community Serv	250	250	250	250	300	300	300	300	300
875.965.003	Contribution to Senior Center	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
875.965.004	Contribution to WAVE	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
875.965.005	Contribution to Gordon Hall	60,000	-	-	-	-	-	-	-	-
	TOTAL CONTRIBUTIONS	83,250	23,250	23,250	23,250	23,300	23,300	23,300	23,300	23,300
890	CONTINGENCIES									
890.955.000	Miscellaneous	-	-	-	-	20,000	25,000	25,000	25,001	25,001
890.957.001	Property Tax refunds	882	12,588	748	11,899	3,000	3,000	3,000	3,000	3,000
	TOTAL CONTINGENCIES	882	12,588	748	11,899	23,000	28,000	28,000	28,001	28,001
901	CIP Plan									
901.970.000	Capital Improvements	-	-	34,297	15,580	152,000	-	-	-	-
901.975.011	Property Acquisition	-	-	58,359	115,514	-	-	-	-	-
901.974.006	Millcreek Sedimentation Plan	392,891	-	-	-	-	-	-	-	-
	TOTAL CONTINGENCIES	392,891	-	92,656	131,094	152,000	-	-	-	-
965	Transfer Out									
965.999.405	Transfer Out Mill Creek Park Fund	-	-	67,116	402,600	-	-	-	-	-
965.999.012	Transfer Out	9,762	-	-	-	-	-	-	-	-
965.999.007	Transfer Out for Bridge Project	58,248	43,994	-	-	-	-	-	-	-
	TOTAL TRANSFERS OUT	68,010	43,994	67,116	402,600	-	-	-	-	-
	TOTAL EXPENDITURES	3,448,091	3,005,670	2,978,876	3,380,961	3,081,658	2,989,772	3,060,823	3,124,068	3,196,121
	REVENUES OVER (UNDER) EXPE	(463,313)	725	(19,940)	(522,516)	(20,458)	84,157	85,539	85,208	76,102
	BEGINNING FUND BALANCE	2,408,537	1,954,510	1,457,155	1,457,155	934,639	914,182	998,339	1,083,879	1,169,086
	ENDING FUND BALANCE	1,954,510	1,457,155	1,457,155	934,639	914,182	998,339	1,083,879	1,169,086	1,245,188

Five-Year Model: Major Streets Fund

	Actual Year End FY 08-09	Actual Year End FY 09-10	Actual Year End FY 10-11	Estimated FY 11-12	Budget FY 12-13	Estimated FY 13-14	Estimated FY 14-15	Estimated FY 15-16	Estimated FY 16-17	
REVENUE CATEGORY										
576.000	State Shared Rev - Gas & Weight	113,736	110,705	112,648	149,426	180,837	182,645	184,472	186,317	188,180
577.000	State Shared Rev - Local Roads	4,122	4,118	3,771	5,435	4,000	4,000	4,000	4,000	4,000
665.000	Interest Earned	2,544	2,666	922	246	500	500	500	500	500
695.000	Transfers In	58,248	15,251	37,000	-	-	-	-	-	-
695.001	Transfers In - Municipal Streets	100,000	370,000	190,000	275,000	468,863	38,957	45,822	48,274	53,599
TOTAL REVENUES		278,650	502,740	344,341	430,107	654,200	226,103	234,794	239,094	246,281
EXPENDITURE CATEGORY										
248 ADMINISTRATION										
248-723.001	Other Post Employment Benefits	-	-	1,450	1,450	4,500	1,500	1,500	1,500	1,500
248-803.000	Contracted Services	41	-	11,538	-	-	-	-	-	-
248.840.000	Bank Service Charges	-	4	243	185	200	100	100	100	100
TOTAL ADMINISTRATION		41	4	13,231	1,635	4,700	1,600	1,600	1,600	1,600
445 STORMWATER										
463.703.000	Salaries - Non Union	-	-	-	20	-	-	-	-	-
463.704.000	Salaries - Union	-	-	-	238	2,000	2,020	2,060	2,102	2,144
463.720.000	Soc. Sec. & Medicare	-	-	-	20	200	155	158	161	164
463.723.000	Defined Benefit Plan	-	-	-	24	200	202	206	210	214
463.740.000	Operating Supplies	-	-	-	4,928	5,000	5,070	5,166	5,264	5,365
463.802.000	Professional Services	-	-	-	10,625	5,000	5,281	7,101	5,904	6,211
463.803.000	Contracted Services	-	-	-	26,601	5,000	10,000	10,000	10,000	10,000
463.960.000	Education & Training	-	-	-	228	500	505	515	525	536
TOTAL ROUTINE MAINTENANCE		-	-	-	42,684	17,900	23,233	25,207	24,167	24,634
451 CONTRACTED ROAD CONSTRUCTION										
451.803.000	Contracted Services	35,607	29,761	13,760	-	-	10,000	10,190	10,384	10,581
451.932.000	Sidewalks	-	-	37,008	-	-	-	-	-	-
451.974.000	CIP Capital Improvements	227,629	103,136	64,549	422,060	445,000	-	-	-	-
TOTAL CONTRACTED ROAD		263,236	132,897	115,317	422,060	445,000	10,000	10,190	10,384	10,581
463 ROUTINE MAINTENANCE										
463.703.000	Salaries - Non Union	8,212	8,691	3,640	228	5,000	5,050	5,151	5,254	5,359
463.704.000	Salaries - Union	27,753	31,150	22,076	19,120	16,000	16,160	16,483	16,813	17,149
463.705.000	Salaries - Overtime	294	650	135	553	500	505	515	525	536
463.711.000	Longevity	500	500	500	-	-	-	-	-	-
463.712.000	Vacation/Sick Time Cash Out	600	-	-	-	600	606	618	630	643
463.720.000	Soc. Sec. & Medicare	3,216	3,098	1,978	1,522	1,700	1,661	1,694	1,728	1,763
463.721.000	Health & Life Insurance	8,399	8,363	13,065	12,936	14,100	15,510	17,061	18,767	20,644
463.722.000	Life & Disability Insurance	391	393	385	359	400	406	413	421	429
463.723.000	Defined Benefit Plan	4,704	5,175	3,972	1,985	2,200	2,172	2,215	2,259	2,304
463.723.002	Additional MERS Contribution	-	-	2,267	-	-	-	-	-	-
463.740.000	Operating Supplies	1,484	4,981	3,480	4,054	4,000	4,056	4,133	4,212	4,292
463.802.000	Professional Services	11,237	8,040	9,196	10,972	5,000	8,507	8,315	7,412	8,231
463.803.002	Pavement Management	7,228	240,060	6,022	4,091	10,000	10,001	10,002	10,003	10,003
463.910.000	Workers Compensation	1,010	962	1,216	806	1,000	1,010	1,030	1,051	1,072
463.911.000	Liability Insurance	6,351	6,589	6,256	5,313	5,300	5,353	5,460	5,569	5,681
463.941.000	Equipment Rentals	13,009	14,821	11,403	13,000	5,000	5,070	5,166	5,264	5,365
TOTAL ROUTINE MAINTENANCE		94,388	333,473	85,591	74,939	70,800	76,066	78,257	79,910	83,470
474 TRAFFIC SERVICES										
474.703.000	Salaries - Non Union	5,411	5,692	2,324	22	5,000	5,050	5,151	5,254	5,359
474.704.000	Salaries - Union	2,457	2,416	1,875	6,981	4,000	4,040	4,121	4,203	4,287
474.705.000	Salaries - Overtime	285	814	718	1,632	500	505	515	525	536
474.711.000	Longevity	300	200	200	-	-	-	-	-	-
474.720.000	Soc. Sec. & Medicare	624	683	376	661	800	734	749	764	779
474.721.000	Health & Life Insurance	2,538	2,573	4,020	3,980	4,500	4,950	5,445	5,990	6,588
474.722.000	Life & Disability Insurance	120	121	119	111	200	203	207	211	215
474.723.000	Defined Benefit Plan	920	1,007	691	877	900	960	979	998	1,018
474.740.000	Operating Supplies	3,238	1,592	5,664	2,782	9,500	9,633	9,816	10,003	10,193
474.802.000	Professional Services	-	4,296	4,438	8,610	11,000	8,128	9,422	9,697	9,255
474.910.000	Workers Compensation	351	335	423	280	400	404	412	420	429
474.911.000	Liability Insurance	880	878	834	708	700	707	721	736	750
474.941.000	Equipment Rentals	2,076	7,685	1,592	3,000	3,000	3,042	3,100	3,159	3,219
TOTAL TRAFFIC SERVICES		19,202	28,292	23,274	29,644	40,500	38,357	40,639	41,962	42,631
478 WINTER MAINTENANCE										
478.703.000	Salaries - Non Union	7,215	7,590	3,056	-	5,000	5,050	5,151	5,254	5,359
478.704.000	Salaries - Union	12,520	9,903	10,836	4,053	11,000	11,110	11,332	11,559	11,790
478.705.000	Salaries - Overtime	6,276	4,446	4,183	2,439	5,000	5,050	5,151	5,254	5,359
478.711.000	Longevity	500	500	500	-	-	-	-	-	-
478.720.000	Soc. Sec. & Medicare	1,990	1,678	1,375	497	1,700	1,623	1,655	1,688	1,722
478.721.000	Health & Life Insurance	4,677	5,146	8,040	7,961	8,500	9,350	10,285	11,314	12,445
478.722.000	Life & Disability Insurance	240	242	237	221	200	203	207	211	215
478.723.000	Retirement Plan	3,327	2,688	2,745	653	2,000	2,121	2,163	2,207	2,251
478.740.000	Operating Supplies	19,630	16,798	15,787	15,492	15,000	15,210	15,499	15,793	16,094
478.802.000	Professional Services	40	-	-	-	500	507	517	526	536
478.910.000	Workers Compensation	516	492	621	405	500	505	515	525	536
478.911.000	Liability Insurance	1,275	1,098	1,043	900	900	909	927	946	965
478.941.000	Equipment Rentals	14,350	17,252	11,334	10,000	15,000	15,210	15,499	15,793	16,094
TOTAL WINTER MAINTENANCE		72,555	67,833	59,757	42,621	65,300	66,847	68,901	71,071	73,365
890 CONTINGENCIES										
890.955.000	Miscellaneous	-	-	-	-	10,000	10,000	10,000	10,000	10,000
TOTAL CONTINGENCIES		-	-	-	-	10,000	10,000	10,000	10,000	10,000
TOTAL EXPENDITURES		449,421	562,499	297,170	613,583	654,200	226,103	234,794	239,094	246,281
REVENUES OVER (UNDER) EXPEND.		(170,772)	(59,759)	47,171	(183,476)	-	-	-	-	-

Five-Year Model: Local Streets Fund

	Actual Year Edn FY 08-09	Actual Year End FY 09-10	Actual Year End FY 10-11	Estimated FY 11-12	Budget FY 12-13	Estimated FY 13-14	Estimated FY 14-15	Estimated FY 15-16	Estimated FY 16-17
REVENUE CATEGORY									
573.000 ROW Revenue	8,032	12,113	11,610	3,970	8,000	1,000	1,000	1,000	1,000
576.000 State Shared Rev - Gas & Weight	43,361	46,758	48,504	60,688	63,000	69,204	69,896	70,595	71,301
577.000 State Shared Rev - Local Roads	1,571	1,738	1,623	2,207	2,200	1,500	1,500	1,500	1,500
665.000 Interest Earned	1,776	373	115	65	200	500	500	500	500
671.000 Other Revenue	-	110,000	209	-	-	-	-	-	-
695.001 Transfers In - Municipal Streets	180,000	407,000	195,000	125,000	333,800	319,177	326,948	333,081	341,052
TOTAL REVENUES	234,739	577,982	257,061	191,930	407,200	391,381	399,844	406,676	415,353
EXPENDITURE CATEGORY									
248 ADMINISTRATION									
248.723.001 Other Post Employment Benefits	93	-	1,400	1,400	4,500	1,400	1,400	1,400	1,400
248.803.000 Contracted Services	-	-	9,942	-	-	-	-	-	-
248.840.000 Bank Service Charges	93	10	31	51	300	300	300	300	300
TOTAL ADMINISTRATION	93	10	11,373	1,451	4,800	1,700	1,700	1,700	1,700
445 STORMWATER									
463.703.000 Salaries - Non Union	-	-	-	40	-	-	-	-	-
463.704.000 Salaries - Union	-	-	-	745	2,000	2,020	2,060	2,102	2,144
463.720.000 Soc. Sec. & Medicare	-	-	-	60	200	155	158	161	164
463.723.000 Defined Benefit Plan	-	-	-	74	200	202	206	210	214
463.740.000 Operating Supplies	-	-	-	5,174	5,000	5,070	5,166	5,264	5,365
463.802.000 Professional Services	-	-	-	3,922	21,800	8,694	11,690	14,329	11,791
463.803.000 Contracted Services	-	-	-	6,655	25,000	5,000	5,000	5,000	5,000
463.960.000 Education & Training	-	-	-	-	500	505	515	525	536
TOTAL ROUTINE MAINTENANCE	-	-	-	16,670	54,700	21,646	24,795	27,591	25,213
451 CONTRACTED ROAD CONSTRUCTION									
451.803.000 Contracted Services	20,387	15,386	8,350	2,747	220,000	223,080	227,319	231,638	236,039
451.932.000 Sidewalk	-	-	-	40,384	20,000	-	-	-	-
451.974.000 CIP Capital Improvements	49,827	105,852	25,892	-	-	-	-	-	-
TOTAL CONTRACTED ROAD CONSTRUCTION	70,214	121,238	34,242	43,131	240,000	223,080	227,319	231,638	236,039
463 ROUTINE MAINTENANCE									
463.703.000 Salaries - Non Union	8,221	8,855	3,691	333	5,000	5,050	5,151	5,254	5,359
463.704.000 Salaries - Union	30,386	33,932	25,642	25,713	27,000	27,270	27,815	28,372	28,939
463.705.000 Salaries - Overtime	-	320	443	333	300	303	309	315	322
463.711.000 Longevity	500	300	500	-	-	-	-	-	-
463.712.000 Vacation/Sick Time Cash Out	200	-	-	-	200	202	206	210	214
463.720.000 Soc. Sec. & Medicare	3,384	3,298	2,278	2,018	2,500	2,496	2,546	2,596	2,648
463.721.000 Health & Life Insurance	3,138	2,573	4,020	3,980	4,500	4,950	5,445	5,990	6,588
463.721.000 Life & Disability Insurance	120	121	119	111	200	203	207	211	215
463.723.000 Defined Benefit Plan	5,033	5,521	4,599	2,680	3,200	3,262	3,328	3,394	3,462
463.723.002 Additional MERS Contribution	-	-	2,187	-	-	-	-	-	-
463.740.000 Operating Supplies	1,651	-	4,246	5,687	5,000	5,070	5,166	5,264	5,365
463.802.000 Professional Services	9,924	7,878	5,163	7,916	2,000	5,097	5,099	4,143	4,870
463.803.002 Pavement Management	6,551	88,487	1,826	9,605	10,000	10,002	10,003	10,004	10,004
463.910.000 Workers Compensation	307	293	370	245	300	303	309	315	322
463.911.000 Liability Insurance	1,661	1,707	1,620	1,375	1,400	1,414	1,442	1,471	1,501
463.941.000 Equipment Rentals	11,520	13,477	8,512	11,000	10,000	10,140	10,333	10,529	10,729
TOTAL ROUTINE MAINTENANCE	82,598	166,762	65,216	70,996	71,600	75,761	77,359	78,068	80,538
474 TRAFFIC SERVICES									
474.703.000 Salaries - Non Union	4,509	4,744	1,931	22	5,000	5,050	5,151	5,254	5,359
474.704.000 Salaries - Union	2,350	1,619	1,205	4,866	3,000	3,030	3,091	3,152	3,215
474.705.000 Salaries - Overtime	-	-	-	224	200	202	206	210	214
474.711.000 Longevity	100	300	100	-	-	-	-	-	-
474.720.000 Soc. Sec. & Medicare	525	487	240	391	700	634	646	659	672
474.721.000 Health & Life Insurance	785	643	1,005	995	1,200	1,320	1,452	1,597	1,757
474.721.000 Life & Disability Insurance	30	30	28	100	100	101	103	105	107
474.723.000 Defined Benefit Plan	776	697	423	523	800	828	845	862	879
474.740.000 Operating Supplies	2,004	453	4,621	1,686	4,500	4,563	4,650	4,738	4,828
474.802.000 Professional Services	2,060	896	1,493	4,870	5,000	3,841	4,657	4,585	4,444
474.910.000 Workers Compensation	110	105	132	88	100	101	103	105	107
474.911.000 Liability Insurance	881	854	813	691	700	707	721	736	750
474.941.000 Equipment Rentals	1,033	4,139	589	2,000	2,000	2,028	2,067	2,106	2,146
TOTAL TRAFFIC SERVICES	15,162	14,967	12,582	16,384	23,300	22,405	23,691	24,109	24,479
478 WINTER MAINTENANCE									
478.703.000 Salaries - Non Union	5,411	5,692	2,292	-	5,000	5,050	5,151	5,254	5,359
478.704.000 Salaries - Union	11,733	8,987	10,941	5,120	10,000	10,100	10,302	10,508	10,718
478.705.000 Salaries - Overtime	6,030	4,145	5,231	3,315	5,000	5,050	5,151	5,254	5,359
478.711.000 Longevity	600	500	500	-	-	-	-	-	-
478.720.000 Soc. Sec. & Medicare	1,773	1,440	1,420	645	1,600	1,545	1,576	1,608	1,640
478.721.000 Health & Life Insurance	1,169	1,287	2,010	1,990	2,300	2,530	2,783	3,061	3,367
478.721.000 Life & Disability Insurance	60	60	59	55	100	101	103	105	107
478.723.000 Defined Benefit Plan	3,003	2,331	2,792	848	1,900	2,020	2,060	2,102	2,144
478.740.000 Operating Supplies	18,366	16,798	12,711	13,444	15,000	15,210	15,499	15,793	16,094
478.802.000 Professional Services	-	-	-	-	500	507	517	526	536
478.910.000 Workers Compensation	242	230	291	193	200	202	206	210	214
478.911.000 Liability Insurance	1,275	1,098	1,043	886	900	909	927	946	965
478.941.000 Equipment Rentals	19,983	20,994	11,579	15,000	15,000	15,210	15,499	15,793	16,094
TOTAL WINTER MAINTENANCE	69,644	63,562	50,869	41,496	57,500	58,435	59,775	61,161	62,597
890 CONTINGENCIES									
890.955.000 Miscellaneous	-	-	-	52,523	10,000	10,000	10,000	10,000	10,000
TOTAL CONTINGENCIES	-	-	-	52,523	10,000	10,000	10,000	10,000	10,000
965 TRANSFERS OUT									
965.999.202 Transfer out to Major Streets	-	-	37,000	-	-	-	-	-	-
TOTAL CONTINGENCIES	-	-	37,000	-	-	-	-	-	-
TOTAL EXPENDITURES	237,711	366,539	211,282	225,981	407,200	391,381	399,844	406,676	415,353
REVENUES OVER (UNDER) EXPEND.	(2,971)	211,443	45,779	(34,051)	-	-	-	-	-

Five-Year Model: Municipal Streets Fund

		Actual	Actual	Actual	Estimated	Budget	Estimated	Estimated	Estimated	Estimated
		Year End	Year End	Year End	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
		FY 08-09	FY 09-10	FY 10-11						
REVENUE CATEGORY										
403.000	Property Tax/Streets (Real)	475,649	448,120	414,405	432,435	538,100	559,739	587,441	614,077	634,484
410.000	Property Tax (Personal)	79,417	78,622	76,040	73,227	-	-	-	-	-
412.000	Delinquent Taxes - Real Prop	25,204	34,094	34,701	16,093	-	9,000	9,000	9,000	9,000
420.000	Delinquent Tax - Personal Prop	-	4,904	-	-	-	500	500	500	500
445.000	Property Tax Penalties	3,247	2,597	2,683	2,259	1,000	1,500	1,500	1,500	1,500
665.000	Interest Earned	8,639	2,146	1,038	965	1,000	1,000	1,000	1,000	1,000
TOTAL REVENUES		592,156	570,483	528,867	524,979	540,100	571,739	599,441	626,077	646,484
EXPENDITURE CATEGORY										
248 ADMINISTRATION										
248.721.001	Retiree Health Care	-	-	-	9,213	9,600	10,560	11,616	12,778	14,055
248.802.000	Financial Audit	-	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000
248.840.000	Bank Service Charges	553	36	432	725	800	811	827	842	858
248.841.000	Village Administration Costs	26,987	28,698	28,029	27,000	28,000	28,280	28,846	29,423	30,011
248.957.001	Property Tax Refunds	263	3,848	77	3,550	2,000	500	500	500	500
TOTAL ADMINISTRATION		27,803	32,582	30,538	42,488	42,400	42,151	43,788	45,542	47,425
965 TRANSFERS OUT										
965.999.004	Transfers Out to General Fund	-	-	-	-	-	-	-	-	-
965.999.005	Transfers Out to Major Streets	100,000	370,000	212,000	275,000	468,863	38,957	45,822	48,274	53,599
965.999.006	Transfers Out to Local Streets	180,000	407,000	195,000	125,000	333,800	319,177	326,948	333,081	341,052
TOTAL TRANSFERS OUT		280,000	777,000	407,000	400,000	802,663	358,134	372,770	381,355	394,650
TOTAL EXPENDITURES		307,803	809,582	437,538	442,488	845,063	400,286	416,558	426,898	442,075
REVENUES OVER (UNDER) EXPEN		284,353	(239,099)	91,329	82,491	(304,963)	171,453	182,883	199,179	204,409

Five-Year Model: Tree Replacement Fund

		Actual	Estimated	Budget	Estimated	Estimated	Estimated	Estimated
		Year End	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-16	FY 16-17
		FY 10-11						
REVENUE CATEGORY								
665.000	Interest Earned	510	1,388	800	300	300	300	300
675.007	Restricted Tree Contribution	240,189	-	-	-	-	-	-
TOTAL REVENUES		240,699	1,388	800	300	300	300	300
EXPENDITURE CATEGORY								
965 TRANSFERS OUT								
965.999.101	Transfer to General Fund	-	8,000	8,000	-	-	-	-
965.999.405	Transfer to Mill Creek Fund	-	60,000	-	-	-	-	-
TOTAL TRANSFERS OUT		-	68,000	8,000	-	-	-	-
TOTAL EXPENDITURES		-	68,000	8,000	-	-	-	-
REVENUES OVER (UNDER) EXPEND.		240,699	(66,612)	(7,200)	300	300	300	300

Five-Year Model: Streetscape Special Assessment Fund

		Actual Year End FY 08-09	Actual Year End FY 09-10	Actual Year End FY 10-11	Estimated FY 11-12	Budget FY 12-13	Estimated FY 13-14	Estimated FY 14-15	Estimated FY 14-16	Estimated FY 16-17
REVENUE CATEGORY										
402.000	Property Taxes (Real Property)	135,991	130,100	135,880	142,116	143,100	162,540	157,220	148,620	145,880
404.000	Streetscape Special Assessment	70,986	50,074	49,488	44,822	-	-	-	-	-
410.000	Property Tax (Personal)	18,982	20,721	22,656	21,650	26,000	-	-	-	-
411.000	Del Streetscape	9,031	8,483	10,167	4,863	-	-	-	-	-
412.000	Del Real Property Taxes	6,341	8,727	10,124	4,758	-	-	-	-	-
420.000	Del tax - personal property	-	1,102	-	-	-	-	-	-	-
445.000	Property Tax Penalties	1,475	1,092	1,522	983	500	200	200	200	200
665.000	Interest Earned	2,331	545	574	321	200	1,500	1,500	1,500	1,500
TOTAL REVENUES		245,136	220,844	230,411	219,513	169,800	164,240	158,920	150,321	147,581
EXPENDITURE CATEGORY										
248 ADMINISTRATION										
248.840.000	Bank Service Charges	59	6	8	79	100	101	103	105	107
248.957.001	Property Tax Refunds	53	1,346	20	1,000	500	100	100	100	1,000
248.957.003	Special Assessment Refunds	-	-	-	-	40,500	-	-	-	-
TOTAL ADMINISTRATION		112	1,352	28	1,079	41,100	201	203	205	1,107
570 DEBT SERVICE										
570.990.002	Debt Service - '98 Streetscape	72,639	60,000	60,000	60,000	60,000	-	-	-	-
570.990.003	Debt Service - '02 Refunding	115,000	120,000	130,000	135,000	140,000	140,000	140,000	140,000	140,000
570.991.002	Streetscape Special Interest	741	10,470	7,500	4,500	1,500	-	-	-	-
570.991.003	'02 Refunding Interest	45,068	41,330	37,130	32,580	27,300	22,540	17,220	8,620	5,880
570.992.000	Bond Fees	550	550	550	600	600	300	300	300	300
TOTAL DEBT SERVICE		233,997	232,350	235,180	232,680	229,400	162,840	157,520	148,920	146,180
TOTAL EXPENDITURES		234,110	233,702	235,208	233,759	270,500	163,041	157,723	149,126	147,288
REVENUES OVER (UNDER) EXPENC		11,026	(12,858)	(4,797)	(14,246)	(100,700)	1,199	1,197	1,195	293

Five-Year Model: Equipment Replacement Fund

		Actual Year End FY 08-09	Actual Year End FY 09-10	Actual Year End FY 10-11	Estimated FY 11-12	Budget FY 12-13	Estimated FY 13-14	Estimated FY 14-15	Estimated FY 15-16	Estimated FY 16-17
REVENUE CATEGORY										
665.000	Interest Earned	3,930	521	319	212	500	500	500	500	500
667.003	Equipment Rental	84,618	118,574	73,155	43,525	75,000	59,284	60,382	61,501	62,641
673.000	Sale of Fixed Assets	400	-	-	-	-	-	-	-	-
TOTAL REVENUES		88,948	119,095	73,474	43,737	75,500	59,784	60,882	62,001	63,141
EXPENDITURE CATEGORY										
248 ADMINISTRATION										
248.840.000	Bank Service Charges	242	17	120	151	200	203	207	211	215
TOTAL ADMINISTRATION		127,626	17	120	151	200	203	207	211	215
441 PUBLIC WORKS										
441.939.000	Vehicle Maintenance & Repair	28,453	22,837	15,062	20,618	20,000	20,280	20,665	21,058	21,458
TOTAL PUBLIC WORKS		28,453	22,837	15,062	20,618	20,000	20,280	20,665	21,058	21,458
901 VEHICLES										
901.981.000	Vehicles	99,172	48,076	170,969	-	11,000	-	-	-	-
TOTALVEHICLES		99,172	48,076	170,969	-	11,000	-	-	-	-
TOTAL EXPENDITURES		255,251	70,930	186,151	20,769	31,200	20,483	20,872	21,269	21,673
REVENUES OVER (UNDER) EXPEN		(166,303)	48,165	(112,677)	22,968	44,300	39,301	40,010	40,732	41,468

Five-Year Model: Sewer Fund

	Actual Year End FY 08-09	Actual Year End FY 09-10	Actual Year End FY 10-11	Estimated FY 11-12	Budget FY 12-13	Estimated FY 13-14	Estimated FY 14-15	Estimated FY 15-16	Estimated FY 16-17
REVENUE CATEGORY									
425.000 Delinquent Utility Bills (Tax)	8,139	11,135	12,147	3,568	2,000	2,000	2,000	2,000	2,000
633.002 Utility Bills - Sewer	789,203	773,832	832,987	921,573	944,793	1,010,694	1,081,195	1,156,619	1,237,309
634.000 Utility Bills - Penalties	5,625	4,087	3,873	3,393	8,000	8,000	8,000	8,000	8,000
636.001 Sewer Tap In Fees	15,063	160,896	185,186	134,384	50,000	25,000	25,000	25,000	25,000
665.000 Interest Earned	11,234	4,864	5,307	6,400	10,000	10,000	10,000	10,000	10,000
671.000 Other Revenue	25,011	-	11,486	5,598	5,774	7,726	6,487	6,789	7,134
672.000 Reimbursement for Gasoline	2,587	2,495	1,679	18,125	7,433	9,170	11,807	9,659	10,416
695.000 Transfer In	200	292,876	-	-	-	-	-	-	-
TOTAL REVENUES	857,062	1,250,185	1,052,665	1,093,041	1,028,000	1,072,590	1,144,490	1,218,073	1,299,864
EXPENDITURE CATEGORY									
248 ADMINISTRATION									
248.723.001 Other Post Employment Benefits	-	-	-	4,900	6,000	5,000	5,000	5,000	5,000
248.723.002 Additional Mers Contribution	-	-	4,900	-	-	-	-	-	-
248.802.001 Financial Audit	2,500	2,500	4,591	2,500	2,500	2,500	2,500	2,500	2,500
248.803.000 Contracted Services	-	-	19,092	4,194	-	-	-	-	-
248.811.000 Attorney Fees - Miscellaneous	1,706	1,237	2,822	1,556	2,000	2,028	2,067	2,106	2,146
248.840.000 Bank Service Charges	49	2	35	22	200	203	207	211	215
248.841.000 Village Administration Costs	63,805	68,196	69,086	61,000	62,000	62,620	63,872	65,150	66,453
TOTAL ADMINISTRATION	68,060	71,935	100,526	74,172	72,700	72,351	73,646	74,966	76,313
548 SEWER UTILITIES									
548.703.000 Salaries - Non Union	23,073	26,082	10,326	44	30,000	30,300	30,906	31,524	32,155
548.704.000 Salaries - Union	214,267	203,341	179,587	154,530	132,000	133,320	135,986	138,706	141,480
548.705.000 Salaries - Overtime	8,292	7,940	22,732	15,090	10,000	10,100	10,302	10,508	10,718
548.711.000 Longevity	2,317	2,266	6,897	-	-	-	-	-	-
548.712.000 Vacation/Sick Time Cash Out	5,578	-	10,794	1,329	8,700	8,787	8,963	9,142	9,325
548.720.000 Soc. Sec. & Medicare	20,980	18,332	17,592	13,188	14,000	13,290	13,555	13,826	14,103
548.721.000 Health & Life Insurance	59,286	58,424	58,424	44,987	49,000	53,900	59,290	65,219	71,741
548.721.001 Retiree Health Care	-	-	-	17,960	20,000	22,000	24,200	26,620	29,282
548.722.000 Life & Disability Insurance	1,446	1,459	1,167	1,074	1,200	1,217	1,240	1,263	1,287
548.723.000 Defined Benefit Plan	34,383	31,980	34,382	15,567	13,000	17,372	17,719	18,074	18,435
548.723.002 Additional MERS Contribution	-	-	7,714	-	-	-	-	-	-
548.723.003 Defined Contribution Plan	-	-	-	-	1,000	1,010	1,030	1,051	1,072
548.728.000 Postage	1,384	400	544	882	1,500	1,521	1,550	1,579	1,609
548.740.000 Operating Supplies	2,460	1,960	2,895	2,892	3,500	3,549	3,616	3,685	3,755
548.741.000 Road Repairs	544	-	-	-	2,000	2,000	2,000	2,000	2,000
548.742.000 Chemical Supplies - Plant	36,048	25,690	36,907	33,191	35,000	35,490	36,164	36,851	37,552
548.743.000 Chemical Supplies - Lab	7,382	7,873	8,792	9,219	10,000	10,140	10,333	10,529	10,729
548.745.000 Uniform Allowance	3,211	2,443	2,646	1,872	2,000	2,028	2,067	2,106	2,146
548.751.000 Gasoline & Oil	9,707	10,379	11,217	11,670	12,500	12,675	12,916	13,161	13,411
548.802.000 Professional Services	100,470	86,215	69,671	43,827	40,000	40,560	41,331	42,116	42,916
548.803.003 Sludge	-	-	95,239	82,192	50,000	50,700	51,663	52,645	53,645
548.824.000 Testing & Analysis	4,969	2,897	1,346	1,157	2,000	2,028	2,067	2,106	2,146
548.861.000 Travel & Mileage	33	61	134	120	200	203	207	211	215
548.901.000 Printing & Publishing	312	217	442	371	300	304	310	316	322
548.910.000 Workers Compensation	5,930	5,649	7,136	4,729	4,700	4,747	4,842	4,939	5,038
548.911.000 Liability Insurance	22,559	21,957	20,852	17,710	18,000	18,252	18,599	18,952	19,312
548.920.000 Utilities	78,012	70,654	61,672	63,588	65,000	65,910	67,162	68,438	69,739
548.920.001 Utilities - Telephone	12,114	12,666	6,632	2,589	3,000	3,042	3,100	3,159	3,219
548.935.000 Building Maintenance & Repair	3,860	1,174	9,981	9,169	8,000	10,000	10,000	10,000	10,000
548.937.000 Equipment Maintenance & Repair	2,075	3,819	3,760	9,536	25,000	9,670	9,853	10,040	10,231
548.939.000 Vehicle Maintenance & Repairs	47	49	-	1,488	1,500	1,521	1,550	1,579	1,609
548.955.000 Miscellaneous	61,122	14,730	439	554	500	507	517	526	536
548.957.004 State Licenses/Permits	-	-	-	1,950	2,000	2,000	2,000	2,001	2,001
548.958.000 Membership & Dues	100	110	-	-	500	507	517	526	536
548.960.000 Education & Training	275	659	970	783	2,000	500	500	501	501
548.970.000 Capital Improvements	-	4,978	-	-	-	-	-	-	-
548.977.000 Equipment	5,043	9,547	9,624	8,827	10,000	-	-	-	-
TOTAL UTILITIES	727,280	633,951	700,514	572,085	578,100	569,149	586,054	603,903	622,768
850 LONG-TERM DEBT									
850.995.002 RD Sewer Principal	43,000	47,000	49,000	-	-	-	-	-	-
850.995.005 SRF #1 (2009) Bond Principal	78,092	-	96,278	70,000	70,000	71,000	75,000	75,000	75,000
850.995.007 2012 Bond Principal (RD Refunding)	-	-	-	50,000	85,000	90,000	90,000	100,000	100,000
850.996.002 RD Sewer Interest	122,258	120,139	117,880	-	-	-	-	-	-
850.995.005 SRF #1 (2009) Bond Interest	-	-	19,589	37,920	34,000	39,253	37,438	35,563	33,688
850.996.006 SRF #2 (2012) Bond Interest	-	-	-	-	50,000	50,000	50,000	50,000	50,000
850.996.007 2012 Bond Interest (RD Refunding)	-	-	-	85,269	49,457	57,480	55,680	53,830	51,830
TOTAL LONG-TERM DEBT	243,350	167,139	282,747	243,189	288,457	307,733	308,118	314,393	310,518
890 CONTINGENCIES									
890.955.000 Miscellaneous	-	-	-	-	15,000	25,000	25,000	25,000	25,000
TOTAL CONTINGENCIES	-	-	-	-	15,000	25,000	25,000	25,000	25,000
901 CAPITAL IMPROVEMENTS CIP									
901.974.000 CIP Capital Improvements	-	44,175	54,597	23,895	50,000	50,000	50,000	50,000	50,000
TOTAL CIP CAPITAL IMPROVEMENTS	-	44,175	54,597	23,895	50,000	50,000	50,000	50,000	50,000
TOTAL EXPENDITURES	1,038,689	917,200	1,138,384	913,341	1,004,257	1,024,233	1,042,818	1,068,262	1,084,599
REVENUES OVER (UNDER) EXPEND.	(181,627)	332,985	(85,719)	179,700	23,743	48,357	101,672	149,811	215,265

Five-Year Model: Sewer Fund

	Actual Year End FY 08-09	Actual Year End FY 09-10	Actual Year End FY 10-11	Estimated FY 11-12	Budget FY 12-13	Estimated FY 13-14	Estimated FY 14-15	Estimated FY 15-16	Estimated FY 15-16
REVENUE CATEGORY									
425.000 Delinquent Utility Bills (Tax)	5,612	7,954	5,976	2,279	3,500	3,000	3,000	3,000	3,000
579.000 State Grants	-	26,528	2,889	-	2,500	-	-	-	-
633.003 Utility Bills - Water	597,896	542,076	573,948	684,370	660,000	643,019	667,492	692,906	692,909
634.000 Utility Bill Penalties	5,022	2,875	2,575	2,347	3,000	2,641	2,663	2,768	2,690
636.002 Water Tap-In Fees	9,039	96,613	111,436	81,267	18,800	15,000	15,000	15,000	15,000
646.000 Sales - 2nd Water Meters	4,000	2,605	7,970	2,915	1,000	4,017	2,694	2,619	3,169
665.000 Interest Earned	13,875	5,277	5,993	4,738	4,000	5,401	5,184	5,348	5,842
671.000 Other Revenue	11,166	683	13,890	13,087	-	9,118	7,542	5,659	7,581
672.000 Reimbursement for Gasoline	2,580	3,078	2,326	2,958	3,000	2,789	2,974	2,979	2,972
673.002 Reimburse DWRf Costs	-	97,682	-	-	-	-	-	-	-
TOTAL REVENUES	649,191	785,381	727,003	793,961	695,800	684,985	706,550	730,283	733,168
EXPENDITURE CATEGORY									
248 ADMINISTRATION									
248.723.001 Other Post Employment Benefits	-	-	2,250	2,250	2,300	2,300	2,300	2,300	2,300
248.802.001 Financial Audit	1,000	1,000	3,174	6,391	880	880	880	880	880
248.803.000 Contracted Services	-	-	11,430	-	-	-	-	-	-
248.811.000 Attorney Fees - Miscellaneous	4,933	990	-	240	243	247	251	256	261
248.840.000 Bank Service Charges	200	31	51	56	57	58	59	60	61
248.841.000 Village Administration Costs	63,805	68,196	69,086	61,000	61,000	61,610	62,842	64,099	65,381
TOTAL ADMINISTRATION	69,938	70,217	85,991	69,937	64,480	65,094	66,332	67,595	68,883
556 WATER UTILITIES									
556.703.000 Salaries - Non Union	18,207	15,543	13,965	-	22,000	22,220	22,664	23,118	23,580
556.704.000 Salaries - Union	61,987	83,770	73,380	109,164	86,500	87,365	89,112	90,895	92,712
556.705.000 Salaries - Overtime	4,698	2,932	6,338	14,610	6,000	6,060	6,181	6,305	6,431
556.712.000 Vacation/Sick Time Cash Out	1,802	1,384	8,720	860	6,700	6,767	6,902	7,040	7,181
556.720.000 Soc. Sec. & Medicare	7,788	8,194	8,192	9,872	9,500	8,847	9,024	9,204	9,388
556.721.000 Health & dental Insurance	16,527	17,819	16,964	13,660	22,000	24,200	26,200	29,282	32,210
556.721.001 Retiree Health Care	-	-	-	6,516	8,000	8,800	9,680	10,648	11,713
556.722.000 Life & Disability Insurance	964	973	778	716	1,200	1,217	1,240	1,263	1,287
556.723.000 Defined Contribution	11,723	14,048	13,361	11,083	5,000	11,565	11,796	12,032	12,272
556.723.002 Additional MERS Contribution	-	-	3,499	-	-	-	-	-	-
556.723.003 Defined Contribution Plan	-	-	-	-	1,000	1,010	1,030	1,051	1,072
556.728.000 Postage	1,902	3,090	1,690	1,802	2,000	2,028	2,067	2,106	2,146
556.740.000 Operating Supplies	2,385	1,183	3,429	2,611	3,500	3,549	3,616	3,685	3,755
556.741.000 Road Repairs (Supplies)	1,750	-	-	2,000	2,000	2,028	2,067	2,106	2,146
556.743.000 Chemicals	-	-	580	23,033	18,000	18,252	18,599	18,952	19,312
556.745.000 Uniform Allowance	2,428	1,662	1,794	2,069	2,000	2,028	2,067	2,106	2,146
556.751.000 Gasoline & Oil	7,211	5,080	7,360	7,665	4,000	4,056	4,133	4,212	4,292
556.802.000 Professional Services	23,470	18,783	32,146	19,917	20,000	20,280	20,665	21,058	21,458
556.824.000 Testing & Analysis	700	3,377	3,670	8,263	10,000	10,140	10,333	10,529	10,729
556.861.000 Travel & Mileage	708	403	41	-	500	507	517	526	536
556.901.000 Printing & Publishing	819	931	2,001	825	1,000	1,014	1,033	1,053	1,073
556.910.000 Workers Compensation	2,405	2,291	2,894	1,918	2,000	2,020	2,060	2,102	2,144
556.911.000 Liability Insurance	6,830	7,188	7,159	6,081	6,100	6,185	6,303	6,423	6,545
556.920.000 Utilities	54,867	66,404	49,276	41,265	41,000	41,574	42,364	43,169	43,989
556.920.001 Utilities - Telephone	5,038	6,267	4,321	2,175	2,000	2,028	2,067	2,106	2,146
556.935.000 Building Maintenance & Repair	413	434	500	1,192	1,000	910	1,054	1,007	1,009
556.937.000 Equipment Maintenance & Repair	5,966	1,879	4,754	36,633	25,000	22,439	28,556	25,813	26,089
556.939.000 Vehicle Maintenance & Repairs	1,135	169	763	763	1,000	854	889	932	908
556.941.000 Equipment Rentals	1,252	737	-	1,000	-	1,000	1,019	1,038	1,058
556.955.000 Miscellaneous	23,411	6,288	376	597	500	507	517	526	536
556.957.004 State Licenses/Permits	-	-	-	1,096	1,100	500	500	500	500
556.958.000 Membership & Dues	769	886	731	746	1,000	1,014	1,033	1,053	1,073
556.960.000 Education & Training	120	240	-	1,034	1,000	1,014	1,033	1,053	1,073
556.961.000 Wellhead Protection Program	2,478	1,748	75	605	2,500	-	-	-	-
556.970.000 Capital Improvements	26,198	4,813	-	6,474	22,000	-	-	-	-
556.977.000 Equipment	30,870	62,324	26,493	28,823	25,000	-	-	-	-
TOTAL UTILITIES	326,822	340,820	295,250	365,068	362,100	321,977	336,740	342,891	352,510
850 LONG-TERM DEBT									
850.992.000 Bond Fees	300	300	300	300	300	300	300	300	300
850.995.003 RD Water Bonds	44,000	46,000	48,000	50,000	-	-	-	-	-
850.995.004 1998 Water Bond Project	56,035	53,853	56,500	54,000	56,500	-	-	-	-
850.995.008 DWRf #1 (2010) Bond Principal	-	-	-	50,000	50,000	55,000	55,000	55,000	60,000
850.995.009 DWRf #2 (2011) Bond Principal	-	-	-	-	35,000	35,000	35,000	35,000	35,000
850.995.010 2012 Bond Principal (RD Refunding)	-	-	-	-	60,000	70,000	80,000	80,000	80,000
850.996.003 RD Water Interest	91,437	89,469	87,512	85,269	-	-	-	-	-
850.996.008 DWRf #1 (2010) Bond Interest	-	-	12,180	28,063	29,000	29,188	27,813	26,438	25,000
850.996.009 DWRf #2 (2011) Bond Interest	-	-	-	3,638	13,000	13,000	13,000	13,000	13,000
850.996.010 2012 Bond Interest (RD Refunding)	0	-	-	-	34,000	45,352	43,902	42,302	40,702
TOTAL LONG-TERM DEBT	191,772	189,621	204,492	271,270	277,800	247,840	255,015	252,040	254,002
890 CONTINGENCIES									
955.000 Miscellaneous	-	-	-	-	15,000	20,000	20,000	20,000	20,000
TOTAL CONTINGENCIES	-	-	-	-	15,000	20,000	20,000	20,001	20,001
902 CAPITAL IMPROVEMENTS CIP									
902.974.000 CIP Capital Improvements	144,812	142,263	305,495	30,342	-	50,000	50,000	50,000	50,000
TOTAL CIP CAPITAL IMPROVEMENTS	144,812	142,263	305,495	30,342	-	50,000	50,000	50,000	50,000
TOTAL EXPENDITURES	733,344	742,921	891,228	736,617	719,380	704,911	728,088	732,527	745,396
REVENUES OVER (UNDER) EXPEND.	(84,153)	42,460	(164,225)	57,344	(23,580)	(19,926)	(21,538)	(2,244)	(12,229)

Utility Rate Study: Sewer Fund

	Actual	Actual	Actual	Estimated	Budget	Projected	Projected	Projected	Projected
Fiscal Year :	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Assumptions									
Annual Rate Adjustment	6.0%								
RTS Charge	\$5.31	\$5.47	\$5.63	\$5.80	\$6.15	\$6.52	\$6.91	\$7.32	\$7.76
Commodity Charge	\$6.53	\$6.73	\$6.93	\$7.14	\$7.57	\$8.02	\$8.50	\$9.01	\$9.55
Commodity Charge - Debt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Commodity Charge - Non-Resident	\$0.00	\$5.47	\$6.93	\$7.14	\$7.57	\$8.02	\$8.50	\$9.01	\$9.55
Connection Charge	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
New connections - Approved Plan Prior [1]	N/A	N/A	N/A	0	0	0	0	0	0
New connections - Approved Plan New [1]	N/A	N/A	N/A	0	0	0	0	0	0
New connections - Development [1]	N/A	N/A	N/A	23	10	5	5	5	5
Total Meters [1]	1,494	1,500	1,508	1,514	1,524	1,529	1,534	1,539	1,544
Volume Billed - Annual	108,400	102,600	107,811	108,889	109,978	111,078	112,189	113,310	114,444
Volume Billed - Annual; Non-Resident	0			0	0	0	0	0	0
Revenue									
Service Charges [2]	802,967	789,053	849,007	854,014					
Debt Surcharge [2]									
RTS Charge	0	0	0		112,435	119,572	127,160	135,229	143,809
Commodity Charge	0	0	0		832,358	891,122	954,035	1,021,390	1,093,500
Commodity Charge - Debt	0	0	0	0	0	0	0	0	0
Commodity Charge - Non-Resident	0	0	0	0	0	0	0	0	0
Miscellaneous	27,798	2,495	13,165	6,500	5,000	5,000	5,000	5,000	5,000
Interest Income	11,234	4,864	5,307	6,000	9,511	7,717	7,689	7,133	6,693
Total Revenue	841,999	796,411	867,479	866,514	959,303	1,023,411	1,093,885	1,168,753	1,249,002
Expenses [3]									
Personnel	365,628	350,685	341,903	253,894	253,894	260,241	266,747	273,416	280,251
Operating Expenses	119,401	95,024	94,436	88,000	90,640	93,359	96,160	99,045	102,016
Operating Expenses - Contingencies				15,000	15,000	15,000	15,000	15,000	15,000
Utility	90,126	83,320	61,672	77,000	79,310	81,689	84,140	86,664	89,264
Repairs & Maintenance	6,526	5,042	13,742	13,500	13,905	14,322	14,752	15,194	15,650
Professional & Contracted Services	105,440	86,215	164,909	90,000	91,800	93,636	95,509	97,419	99,367
Administrative Cost	68,060	71,935	81,434	80,700	82,314	83,960	85,639	87,352	89,099
Administrative Cost (New) Retiree HC				21,000	22,050	23,153	24,310	25,526	26,802
One Time Administrative Cost			26,806						
Total Expense	755,180	692,221	784,901	639,094	648,913	665,361	682,257	699,616	717,450
Net Operating Cash Flow	86,819	104,190	82,578	227,420	310,390	358,050	411,627	469,137	531,552
Non-Operating Revenue									
Tap-In Charges - Approved Plan Prior [4]	15,063	160,896	0	0	0	0	0	0	0
Tap-In Charges - Approved Plan New [4]	0	0	185,186	0	0	0	0	0	0
Tap-In Charges - Development [4]	0	0	0	115,000	50,000	25,000	25,000	25,000	25,000
State Grants	0	0	0	0	0	0	0	0	0
Transfer in from SRF Funds	0	292,876	0	0	0	0	0	0	0
LDFA Contribution	0	0	0	0	0	0	0	0	0
Total Non-Operating Revenue	15,063	453,771	185,186	115,000	50,000	25,000	25,000	25,000	25,000
Non-Operating Expense									
Capital Purchases [5]	15,904	58,700	64,221	45,000	45,000	45,000	45,000	45,000	45,000
Debt Service									
2000A Revenue Bonds - USDA	92,495	93,295	93,020	92,695	148,271	155,635	154,758	163,585	162,082
2000B Revenue Bonds - USDA	72,763	73,844	73,859	73,831					
2001 IPC									
2010 SRF	0	0	19,589	113,000	111,025	110,263	112,438	110,563	108,688
Future SRF (Sludge Only)	0	0	0	0		75,000	180,000	180,000	180,000
Future SRF (Grit)								39,000	39,000
Future SRF (Instrumentation)	0	0	0	0	0	0	0	0	0
Total Non-Operating Expense	181,162	225,839	250,689	324,526	304,296	385,898	492,196	538,148	534,770
Net Cash Flow	-79,280	332,122	17,075	17,894	56,094	-2,848	-55,568	-44,011	21,782
Cash & Investments [7]									
Cash & Investments [7]	378,551	612,139	723,363	741,257	771,746	768,898	713,330	669,319	691,101
Cash Receivable - SRF Project		44,479							
Restricted Assets - RRI [8]	209,932	229,570	209,828	209,828					
Percent of O&M [9]	78%	128%	119%	149%	119%	116%	105%	96%	96%

Utility Rate Study: Water Fund

	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Estimated 2011-2012	Budget 2012-2013	Projected 2013-2014	Projected 2014-2015	Projected 2015-2016	Projected 2016-2017
<i>Fiscal Year End :</i>									
Assumptions									
Annual Rate Adjustment	3.0%								
RTS Charge	\$6.14	\$6.33	\$6.51	\$6.71	\$6.91	\$7.11	\$7.33	\$7.55	\$7.77
Commodity Charge - First Meter	\$2.77	\$2.86	\$2.94	\$3.03	\$3.12	\$3.21	\$3.31	\$3.41	\$3.51
Commodity Charge - Second Meter	135%	\$3.74	\$3.85	\$3.97	\$4.09	\$4.21	\$4.34	\$4.47	\$4.60
Commodity Charge - Non-Resident	\$0.00	\$3.85	\$3.97	\$4.09	\$4.21	\$4.34	\$4.47	\$4.60	\$4.74
Connection Charge	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
New connections - Approved Plan Prior [1]	N/A	N/A	0	0	0	0	0	0	0
New connections - Approved Plan New [1]	N/A	N/A	28	0	0	0	0	0	0
New connections - Development [1]	N/A	N/A	0	23	10	5	5	5	5
Total Meters [1]	2,054	2,109	2,117	2,122	2,132	2,137	2,142	2,147	2,152
Volume Billed - Annual	108,400	102,600	107,811	108,889	109,978	111,078	112,189	113,310	114,444
Volume Billed - Annual; Second Meter	41,000	25,000	26,000	25,000	25,250	25,503	25,758	26,015	26,275
Volume Billed - Annual; Non-Resident	360	0	0	0	0	0	0	0	0
Revenue									
Service Charges [2]	608,531	552,905	566,804						
RTS Charge	0		0	170,744	176,695	182,423	188,335	194,438	200,737
Commodity Charge - First Meter	0		0	329,829	343,122	356,949	371,334	386,299	401,867
Commodity Charge - Second Meter	0		0	102,230	106,350	110,636	115,094	119,733	124,558
Commodity Charge - Non-Resident	0		0	0	0	0	0	0	0
Miscellaneous	10,746	32,894	25,398	5,500	5,000	5,000	5,000	5,000	5,001
Interest Income	30,000	5,277	7,214	8,000	13,014	12,511	12,820	13,404	14,354
Total Revenue	649,277	591,076	599,416	616,303	644,180	667,519	692,584	718,874	746,517
Expenses [3]									
Personnel	122,845	144,303	133,310	131,701	131,701	134,994	138,368	141,828	145,373
Operating Expenses	29,306	35,083	31,288	42,100	43,363	44,664	46,004	47,384	48,805
Operating Expenses - Contingencies				15,000	15,000	15,000	15,000	15,000	15,000
Utility	59,905	72,668	59,763	58,000	59,740	61,532	63,378	65,280	67,238
Repairs & Maintenance	9,264	2,482	3,355	5,500	5,665	5,835	6,010	6,190	6,376
Professional & Contracted Services	30,470	18,783	28,000	17,000	17,510	18,035	18,576	19,134	19,708
Administrative Cost	69,938	70,217	70,433	71,400	72,828	74,285	75,770	77,286	78,831
Administrative Cost (New) Retiree HC				9,000	9,450	9,923	10,419	10,940	11,487
One Time Administrative Cost			14,999	0	0	0	0	0	0
Total Expense	321,728	343,535	341,148	349,701	355,257	364,267	373,526	383,040	392,818
Net Operating Cash Flow	327,549	247,541	258,268	266,602	288,923	303,252	319,058	335,834	353,699
Non-Operating Revenue									
Tap-In Charges - Approved Plan Prior [4]	0		0	0	0	0	0	0	0
Tap-In Charges - Approved Plan New [4]	9,039	96,613	84,000	0	0	0	0	0	0
Tap-In Charges - Development [4]	0	0	0	69,000	30,000	15,000	15,000	15,000	15,000
Reimburse prior year DWRF costs		97,692							
LDFA Contribution	0	0	0	0	0	0	0	0	0
Total Non-Operating Revenue	9,039	194,305	84,000	69,000	30,000	15,000	15,000	15,000	15,000
Non-Operating Expense									
Capital Purchases [5]	211,881	209,399	319,936	30,000	30,000	30,000	30,000	30,000	30,000
Existing Debt Service									
1999 Revenue Bond - USDA	135,438	135,469	135,412	135,269	135,038	134,719	134,313	133,819	134,216
1998 GO Bond	56,036	53,853	56,500	54,000	56,375	0	0	0	0
2010 DWRF Bonds	0	0	12,180	82,000	81,513	84,188	82,813	81,438	85,000
New Debt - DWRF Phase II		0	0		49,500	48,750	48,000	42,250	51,375
Total Non-Operating Expense	403,355	398,720	524,028	301,269	352,426	297,657	295,126	287,507	300,591
Net Cash Flow	-66,767	43,126	-181,760	34,333	-33,503	20,595	38,932	63,327	68,108
Cash and Investments [7]									
Cash and Investments [7]	591,531	451,258	609,730	627,063	576,560	580,156	602,088	648,414	699,523
Cash Receivable - DWRF Project		294,048	0	0	0	0	0	0	0
Restricted Assets - RRI [8]	189,420	206,525	223,525	240,525	257,525	274,525	291,525	308,525	325,525
Percent of O&M	243%	277%	244%	248%	235%	235%	239%	250%	261%

Grant and Outside Funding Summary

Grants and Outside Funding Summary					
Funding Agency	Requested	Year	Received	Fund	Purpose
Michigan DNR - Community Forestry	\$7,000.00	2008	\$0.00	General - 101	Tree Planting-8 grants since 1999 therefore not funded
DTE Energy Foundation Tree Planting	\$2,500.00	2008	\$0.00	General - 101	Tree Planting-8 grants since 1999 therefore not funded
US Fish & Wildlife Service - Fish Passage	\$48,750.00	2008	\$48,750.00	General - 101	Dam Removal
Michigan DNR - Community Forestry	\$4,000.00	2009	\$0.00	General - 101	Tree Planting along Dexter Ann Arbor Rd
Michigan DNR - Community Forestry	\$4,000.00	2009	\$0.00	General - 101	Tree Inventory Update
CMI 319 Grant	\$375,000.00	2010	\$0.00	General - 101	Stormwater Management
MDNR - MNRTF	\$500,000.00	2010	\$450,000.00	General - 101	Park Development
MDNR - Inland Fisheries - <i>program postponed</i>	\$25,000.00	2010		General - 101	Habitat Enhancement and Streambank Restoration
MDEQ - Waterways Infrastructure	\$48,000.00	2010	\$48,000.00	General - 101	Boating Access and Parking Improvements
NOAA	\$1,600,000.00	2010	\$0.00	General - 101	Streambank Stabilization and Habitat Enhancement
USDA	\$5,000.00	2010	\$0.00	General - 101	Farmers Market
Plum Creek Foundation - Mill Creek Park	\$10,000.00	2010	\$0.00	General - 101	Mill Creek Park Interpretive Signage
Assistance to Fire Firefighters	\$1,700,000.00	2010	\$0.00	General - 101	8140 Main Street Renovation
Michigan DNR - Community Forestry	\$4,000.00	2010	\$0.00	General - 101	Tree Planting within Mill Creek Park
Sustain Our Great Lakes - Mill Creek	\$126,612.00	2010	\$0.00	General - 101	Streambank Stabilization and Habitat Enhancement
LED Multipurpose Grant	\$50,000.00	2010	\$50,000.00	General - 101	Retrofitting 80 Streetlights with LED
County Community Connector Initiative	\$80,000.00	2010	\$0.00	General - 101	Stairway from Alpine Street/Library/Farmers Market to Warrior Creek Park
Great Lake Basin Fisheries Habitat	\$132,500.00	2010	\$0.00	General - 101	Streambank Stabilization and Habitat Enhancement
Appropriation Request via Congressman Shau	\$1,553,010.00	2011		General - 101	Regional Trail Development
Chelsea Area Wellness Foundation	\$4,000.00	2010	\$4,000.00	General - 101	Community Garden
Chelsea Area Wellness Foundation	\$134,200.00	2010	\$0.00	General - 101	Baker Road Crosswalk
Clean Michigan Initiative (CMI) bioswales	\$110,000.00	2011	\$0.00		Not Awarded
DTE Energy Foundation Tree Planting	\$2,830.00	2011	\$2,830.00	General - 101	Tree planting in Mill Creek Park
Connecting Communities - Island Lake Rd Lin	\$72,000.00	2011	\$0.00	General - 101	Non motorized pathway connection from Cedars of Dexter to Westridge
CBDG - Planning Grant	\$13,000.00	2011	\$13,250.00	General - 101	DAPCO Redevelopment Planning
MDNRE - Go Green Tree Planting Grant	\$2,000.00	2011		General - 101	Tree planting in Mill Creek Park
Chelsea Wellness - 5 Healthy Towns	\$10,000.00	2011	\$10,000.00	General - 101	Play Equipment in Warrior Creek Park
DTE Energy Foundation Tree Planting	\$0.00	2012	\$2,000.00	General - 101	Tree Replacement - Tornado Damage
Total - General Fund	\$6,623,402.00		\$628,830.00		
State of Michigan - Local Jobs Today Program	\$84,750.00	2008	\$84,750.00	Streets - 202	Dexter-Ann Arbor Road - Meadowview to Lexington
WATS	\$391,942.00	2008	\$391,942.00	Streets - 202	Dexter-Ann Arbor Road - Meadowview to Lexington
WATS - Stimulus (ARRA)	\$100,000.00	2010	\$100,000.00	Streets - 202	Ann Arbor Street - Kensington to Meadowview
WATS	\$458,119.00	2012	\$458,119.00	Streets - 202	Mill Creek Park Non Motorized Trails
WATS	\$400,000.00	2014	\$400,000.00	Streets - 202	Baker, Central or Main Street
Total - Street Funds	\$1,434,811.00		\$1,434,811.00		
Michigan Municipal Risk Management Authority	\$19,500.00	2008	\$10,000.00	Sewer - 590	Back-up Generators
MDEQ-Wellhead Protection	\$13,675.72	2008	\$5,186.58	Water - 591	5th well, groundwater education, prg coord. Time
Michigan Department of Community Health	\$24,999.00	2009	\$24,999.00	Water - 591	Fluoridation Equipment
Michigan Department of Community Health	\$40,000.00	2010	\$0.00	Water - 591	Fluoridation Equipment
MDEQ - Stimulus (ARRA)	\$1,120,193.00	2010	\$1,120,193.00	Sewer - 590	Sewer Improvements - EQ Basin & Sewer Pipe Lining
MDEQ-Wellhead Protection	\$13,000.00	2010	\$5,186.28	Water - 591	Wellhead Protection Plan Updates and Education
MDEQ - Stimulus (ARRA)	\$816,151.00	2010	\$816,151.00	Water - 591	Water System Improvements - 5th Well, Main Replacement
MDEQ - Green Project Reserve	\$620,000.00	2011	\$620,000.00	Water - 591	Water System Improvements - Main Replacement
MDEQ-Wellhead Protection	\$10,103.94	2011	\$10,103.94	Water - 591	5th well, groundwater education, prg coord. Time
Michigan Department of Community Health	\$10,000.00	2012	\$0.00	Water - 591	Fluoridation Equipment
MDEQ - Wellhead Protection	\$8,154.12	2012	\$8,154.12	Water - 591	Wellhead Protection Plan Updates and Education
Total - Water & Sewer Funds	\$2,695,776.78		\$2,619,973.92		
Grand Total	\$10,753,989.78		\$4,683,614.92		

Budget Worksheets

When the Village goes through the budgeting process, we use worksheets created by our software program to assist us. Included on these worksheets are the proposed budget and the final budget, as well as some historical data. Also included are comments.



General Fund Revenue

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 AMENDED BUDGET	11-12 ACTIVITY THRU 06/30/12	12-13 RECOMMENDED BUDGET	12-13 APPROVED BUDGET
ESTIMATED REVENUES						
Dept 000.000-ASSETS, LIABILITIES & REVENUE						
101-000.000-402.000	TAXES - REAL PROPERTY ACTUAL TAXABLE VALUE AND ACTUAL HEADLEE, LESS THE DDA CAPTURE	1,398,435.97	1,788,600.00	1,469,984.17	1,832,700.00	1,832,700.00
101-000.000-410.000	TAXES - PERSONAL PROPERTY ZERO FOR BUDGET PURPOSES, NUMBER IS INCLUDED IN 402.000	257,707.52		248,921.43		
101-000.000-412.000	DELINQUENT TAXES - REAL PROP ZERO FOR BUDGET PURPOSES, NUMBER IS INCLUDED IN 402.000	117,606.45		54,707.14		
101-000.000-420.000	DELINQUENT TAX - PERSONAL PROP	5,136.44	1,000.00		1,000.00	1,000.00
101-000.000-425.000	DELINQUENT UTILITY BILLS (TAX) UTILITY BILLS PLACED ON THE TAX ROLL	13,757.45	5,000.00	4,532.89	4,000.00	4,000.00
101-000.000-445.000	TAXES - PENALTIES & INTEREST	9,112.90	10,000.00	7,709.19	9,000.00	9,000.00
101-000.000-452.000	CABLE TV FRANCHISE FEES QUARTERLY PAYMENTS AVERAGE \$14,500	57,553.20	56,000.00	59,029.72	58,000.00	58,000.00
101-000.000-476.000	BANNER PERMITS BANNER PERMITS	2,615.00	2,500.00	2,875.00	2,500.00	2,500.00
101-000.000-477.000	ZONING COMPLIANCE PERMITS ZBA APPLICATIONS, ZONING, DEMO PERMITS, PARK USE, FENCE/DECK, TEMP SIGN	4,650.00	4,500.00	6,545.00	5,000.00	5,000.00
101-000.000-478.000	PARK USE PERMITS	50.00		225.00	200.00	200.00
101-000.000-574.000	STATE SHARED REVENUE INCREASE DUE TO POPULATION INCREASE - \$75,000 EARMARKED FOR OPEB	232,851.00	290,000.00	291,002.00	293,500.00	293,500.00
101-000.000-575.000	STATE SHARED - LIQUOR LICENSES	2,607.55	2,500.00	2,996.95	3,000.00	3,000.00
101-000.000-580.000	STATE GRANTS	50,000.00	13,250.00			
101-000.000-581.000	CONTRIBUTION FROM LOCAL GOVT DCS PORTION OF STORMWATER PERMIT	687.50	500.00		1,000.00	1,000.00
101-000.000-582.000	SCHOOL FIRE RUN REIMBURSEMENT FIRE RUNS TO DEXTER HIGH SCHOOL, PER 425 AGREEMENT	8,716.00	3,000.00	8,890.00	5,000.00	5,000.00
101-000.000-590.000	ENTERPRISE FUND ADMIN FEES WATER AND SEWER EACH PAY FOR 37.5% OF ERIN, 10% OF BRENDA, COURTNEY & DONNA, & 20% OF MARIE	138,171.44	122,000.00		124,000.00	124,000.00
101-000.000-590.001	ACT 51 ADMIN FEES MUNICIPAL STREETS PAYS 5% FOR ERIN, 6% FOR COURTNEY & DONNA, & 16% FOR MARIE	28,029.14	27,000.00		28,000.00	28,000.00
101-000.000-608.000	SITE PLAN REVIEW FEES	3,115.00	2,000.00	6,396.00	5,000.00	5,000.00
101-000.000-612.000	IFT APPLICATION FEE			1,200.00		
101-000.000-628.000	SOLID WASTE COLLECTION FEE \$17.50 PER RESIDENCE; COMMERCIAL PASS THROUGH + 3% ADMIN FEE	521,063.17	530,000.00	441,745.83	533,000.00	533,000.00
101-000.000-644.000	SALES - COMPOSTING PROGRAM			80.00		
101-000.000-645.000	SALES - RECYCLING PROGRAM SALE OF \$5 RECYCLE BINS	600.00	500.00	705.00		
101-000.000-657.000	PARKING VIOLATIONS	300.00	200.00	50.00	200.00	200.00
101-000.000-658.000	DISTRICT COURT FINES	6,106.94	4,500.00	4,767.36	5,000.00	5,000.00
101-000.000-663.001	ORDINANCE VIOLATION FINES SNOW REMOVAL, NOXIOUS WEED ORDINANCE VIOLATIONS		100.00		100.00	100.00
101-000.000-665.000	INTEREST EARNED LOW INTEREST RATES CONTINUING	8,573.58	10,000.00	7,950.55	9,000.00	9,000.00
101-000.000-667.000	RENTS (GENERAL) RENTAL INCOME FROM JAKE'S - 12 MONTHS AT \$625 PER MONTH	7,450.00	7,500.00	6,250.00	7,500.00	7,500.00
101-000.000-667.001	LEASE INCOME - DAFD RENT PAYMENT IN ACCORDANCE WITH INTERLOCAL AGREEMENT	12,158.00	10,000.00	11,886.00	10,000.00	10,000.00
101-000.000-667.002	FARMERS MARKET VENDOR FEES AND SPONSORSHIPS	4,330.00	3,500.00	3,515.00	4,000.00	4,000.00
101-000.000-667.004	COMMUNITY GARDEN PLOT RENTAL PARTICIPANT FEES	975.00	1,000.00	685.00	1,000.00	1,000.00
101-000.000-671.000	OTHER REVENUE	24,732.32	7,000.00	30,792.78	7,000.00	7,000.00
101-000.000-675.001	CONTRIBUTIONS - PARK EASTER EGG HUNT	484.00	500.00	114.00	500.00	500.00
101-000.000-675.004	CONTRIBUTIONS-ARTS COMMITTEE	50.00		2,448.00		
101-000.000-675.006	CONTRIBUTIONS - ICE RINK	1,311.00	1,000.00	1,511.00	1,000.00	1,000.00
101-000.000-679.000	MISCELLANEOUS GRANTS COUNTY CONTRIBUTION FOR STAIRS TO FARMERS MARKET		11,000.00	14,830.00	62,000.00	62,000.00
101-000.000-695.275	TRANSFER IN FROM TREE FUND		8,000.00	8,000.00	8,000.00	8,000.00
101-000.000-696.000	TRANS IN DDA	40,000.00	9,100.00	9,100.00	41,000.00	41,000.00
\$7500 IN REVENUE FROM DDA TO OFFSET DEPT 442, REPAYMENT OF \$33,500 IN EXPENSES FROM 11-12						
Totals for dept 000.000-ASSETS, LIABILITIES & REVENUE		2,958,936.57	2,931,750.00	2,709,445.01	3,061,200.00	3,061,200.00
TOTAL ESTIMATED REVENUES		2,958,936.57	2,931,750.00	2,709,445.01	3,061,200.00	3,061,200.00

General Fund Expenditures

Dept 101.000-VILLAGE COUNCIL						
101-101.000-702.000	SALARIES - ELECTED OFFICIALS 6 TRUSTEES X \$80 X 24 MEETINGS; 1 PRESIDENT X \$275 X 24 MEETINGS	17,480.00	18,000.00	17,525.00	18,000.00	18,000.00
101-101.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF GROSS WAGES	1,337.24	1,400.00	1,340.68	1,400.00	1,400.00
101-101.000-727.000	OFFICE SUPPLIES SPECIFIC NEEDS OF ELECTED OFFICIALS		300.00	49.95	300.00	300.00
101-101.000-802.000	PROFESSIONAL SERVICES CONSULTANT SERVICES FOR REGIONAL FIRE	4,083.50	23,000.00	14,670.52	5,000.00	5,000.00
101-101.000-861.000	TRAVEL & MILEAGE CONFERENCE/TRAINING	193.70	500.00		500.00	500.00
101-101.000-901.000	PRINTING & PUBLISHING PUBLISH NEWSLETTER 4X PER YEAR	8,066.92	8,000.00	7,083.92	8,000.00	8,000.00
101-101.000-943.000	COUNCIL CHAMBERS LEASE \$200 PER MONTH FOR SENIOR CENTER	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
101-101.000-955.000	MISCELLANEOUS	264.72	500.00	200.00	500.00	500.00
101-101.000-956.000	COUNCIL DISCRETIONARY EXPENSES	674.21	1,500.00	1,537.84	1,500.00	1,500.00
101-101.000-958.000	MEMBERSHIPS & DUES CHAMBER, SEMCOG, HRWC, WATS, MML, MEDA, MIFMA	4,215.00	4,500.00	4,266.40	4,500.00	4,500.00
101-101.000-959.000	ARTS, CULTURE & HERITAGE BUDGET REQUEST PER PUBLIC ART PLAN	1,101.50	2,000.00	1,242.38	10,000.00	10,000.00
101-101.000-960.000	EDUCATION & TRAINING	215.00	500.00	140.00	500.00	500.00
Totals for dept 101.000-VILLAGE COUNCIL		40,031.79	62,600.00	50,456.69	52,600.00	52,600.00
Dept 172.000-VILLAGE MANAGER						
101-172.000-703.000	SALARIES - NON UNION 1.5% INCREASE TO BASE SALARY, 1.5% LUMP SUM = VM \$72,615; AVM \$56,650	120,417.96	126,800.00	126,595.05	129,400.00	129,400.00
101-172.000-704.000	SALARIES - UNION 100% OF ERIN, 54% OF BRENDA	63,497.27	66,500.00	65,787.11	66,500.00	66,500.00
101-172.000-710.000	CAR ALLOWANCE PER VM CONTRACT - CAPPED AT \$400 PER MONTH	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00
101-172.000-711.000	LONGEVITY	6,333.03				
101-172.000-712.000	VACATION/SICK TIME CASH OUT UNION CONTRACT ALLOWS UP TO 40 HOURS TO BE CASHED OUT PER YEAR	1,833.60	500.00	654.80	500.00	500.00
101-172.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF GROSS WAGES	15,079.29	15,200.00	14,892.58	15,500.00	15,500.00
101-172.000-721.000	HEALTH & DENTAL INSURANCE 100% OF COURTNEY & BRENDA; \$3000 CASH OUT FOR DONNA & ERIN	33,359.14	34,000.00	33,262.46	33,000.00	33,000.00
101-172.000-722.000	LIFE & DISABILITY INSURANCE 100% OF COURTNEY, ERIN, BRENDA, DONNA	1,511.99	1,500.00	1,396.56	1,500.00	1,500.00
101-172.000-723.000	DEFINED BENEFIT PLAN 10% OF GROSS WAGES FOR UNION	20,941.99	15,700.00	13,097.71	7,000.00	7,000.00
101-172.000-723.003	DEFINED CONTRIBUTION PLAN 5% FOR VM, 2.5% FOR AVM				5,000.00	5,000.00
101-172.000-727.000	OFFICE SUPPLIES	380.43	500.00	501.95	500.00	500.00
101-172.000-745.000	UNIFORM ALLOWANCE	100.00	100.00	100.00	100.00	100.00
101-172.000-802.000	PROFESSIONAL SERVICES	1,077.55	1,500.00	1,257.91	1,500.00	1,500.00
101-172.000-861.000	TRAVEL & MILEAGE	588.92	500.00	385.34	500.00	500.00
101-172.000-901.000	PRINTING & PUBLISHING		200.00	499.00	200.00	200.00
101-172.000-955.000	MISCELLANEOUS	480.49	500.00	589.76	500.00	500.00
101-172.000-958.000	MEMBERSHIPS & DUES MLGMA MEMBERSHIP	110.00	300.00	110.00	300.00	300.00
101-172.000-960.000	EDUCATION & TRAINING	714.00	1,500.00	370.00	1,000.00	1,000.00
101-172.000-977.000	EQUIPMENT	867.41	2,000.00	2,000.00		
Totals for dept 172.000-VILLAGE MANAGER		272,093.07	272,100.00	266,300.23	267,800.00	267,800.00

General Fund Expenditures (Continued)

Dept 201.000-FINANCE DEPARTMENT						
101-201.000-802.000	PROFESSIONAL SERVICES ANNUAL DISCLOSURE STATEMENT, PAYROLL PROVIDER	2,574.00	4,000.00	3,771.00	3,000.00	3,000.00
101-201.000-802.001	FINANCIAL AUDIT GENERAL FUND SHARE OF ANNUAL AUDIT	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
101-201.000-840.000	BANK SERVICE CHARGES	617.91	1,000.00	896.74	1,000.00	1,000.00
Totals for dept 201.000-FINANCE DEPARTMENT		11,191.91	13,000.00	12,667.74	12,000.00	12,000.00
Dept 210.000-ATTORNEY						
101-210.000-810.000	ATTORNEY FEES GENERAL SERVICES: DYKEMA, TOM RYAN, TOM STRINGER	32,646.75	25,000.00	22,979.19	25,000.00	25,000.00
Totals for dept 210.000-ATTORNEY		32,646.75	25,000.00	22,979.19	25,000.00	25,000.00
Dept 215.000-VILLAGE CLERK						
101-215.000-702.000	SALARIES - ELECTED OFFICIALS 24 MEETINGS X \$80 PER MEETING	1,920.00	2,000.00	1,920.00	2,000.00	2,000.00
101-215.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF GROSS WAGES	146.88	200.00	146.88	200.00	200.00
101-215.000-815.000	ORDINANCE CODIFICATION SUPPLEMENTS TO GENERAL CODE OF ORDINANCES, POSTING OF NEW ORDINANCES ON THE WEBSITE PRIOR TO A SUPPLEMENT	400.00	400.00	675.00	2,500.00	2,500.00
101-215.000-861.000	TRAVEL & MILEAGE	3.00				
101-215.000-901.000	PRINTING & PUBLISHING PUBLICATION OF MINUTES, PUBLIC HEARING NOTICES	3,129.85	3,500.00	3,186.32	3,500.00	3,500.00
101-215.000-960.000	EDUCATION & TRAINING		500.00		500.00	500.00
Totals for dept 215.000-VILLAGE CLERK		5,599.73	6,600.00	5,928.20	8,700.00	8,700.00
Dept 253.000-TREASURER						
101-253.000-703.000	SALARIES - NON UNION TOTAL SALARY - 1.5% INCREASE AND 1.5% LUMP SUM - \$66,384	64,450.10	65,100.00	65,094.60	66,400.00	66,400.00
101-253.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF GROSS WAGES	4,930.38	5,000.00	4,975.29	5,100.00	5,100.00
101-253.000-721.000	HEALTH & DENTAL INSURANCE 100% OF MARIE	16,716.32	16,100.00	15,917.68	18,000.00	18,000.00
101-253.000-722.000	LIFE & DISABILITY INSURANCE 100% OF MARIE	442.43	500.00	417.71	500.00	500.00
101-253.000-723.000	DEFINED BENEFIT PLAN 10% OF GROSS WAGES	7,701.84	6,500.00	6,510.95	6,700.00	6,700.00
101-253.000-727.000	OFFICE SUPPLIES	561.78	700.00	638.79	700.00	700.00
101-253.000-861.000	TRAVEL & MILEAGE	775.85	700.00	1,622.98	1,000.00	1,000.00
101-253.000-902.000	TAX BILL PRINTING & SERVICES EXPENSE FOR TAX BILL WEB HOSTING, TAX MAILING, SOFTWARE SUPPORT	3,163.15	3,700.00	3,730.53	3,700.00	3,700.00
101-253.000-955.000	MISCELLANEOUS	125.00	500.00		500.00	500.00
101-253.000-958.000	MEMBERSHIPS & DUES MGFOA, GFOA, MMTA, APT US&C, WASHTENAW COUNTY TREASURERS	415.00	500.00	443.33	500.00	500.00
101-253.000-960.000	EDUCATION & TRAINING CONTINUING ED REQUIREMENTS	1,169.00	1,200.00	1,023.00	1,200.00	1,200.00
101-253.000-977.000	EQUIPMENT SCANNER GUN	15.00	2,000.00	2,000.00	500.00	500.00
Totals for dept 253.000-TREASURER		100,465.85	102,500.00	102,374.86	104,800.00	104,800.00

General Fund Expenditures (Continued)

Dept 265.000-BUILDINGS & GROUNDS						
101-265.000-727.000	OFFICE SUPPLIES	3,004.72	3,500.00	3,799.39	3,700.00	3,700.00
101-265.000-728.000	POSTAGE	2,316.71	2,500.00	2,533.66	3,000.00	3,000.00
101-265.000-803.000	CONTRACTED SERVICES	5,632.00	7,000.00	4,756.98	7,000.00	7,000.00
	COMPUTER REPAIRS, SPAM/VIRUS FILTER (ABSOLUTE), DYNACAL, \$1000 FOR EMAIL UPGRADE, \$180 FOR UPDATE LIST MGMT					
101-265.000-843.000	PROPERTY TAXES	2,344.46	2,400.00	5,616.41	2,500.00	2,500.00
	COVERS 8050 MAIN (\$1900 SCIO - \$500 VILLAGE)					
101-265.000-920.000	UTILITIES	13,664.29	14,500.00	11,488.07	11,000.00	11,000.00
	COMCAST AND DTE					
101-265.000-920.001	UTILITIES - TELEPHONES	572.30	600.00	358.92		
101-265.000-935.000	BUILDING MAINTENANCE & REPAIR	3,483.71	8,000.00	8,309.39	9,000.00	9,000.00
	RUG CONTRACT (CINTAS) AT 67.50 PER MONTH, CMR \$800, AND UNEXPECTED BUILDING REPAIR NEEDS; PAINTING OF 8140 MAIN					
101-265.000-935.001	OFFICE CLEANING	4,080.00	4,200.00	4,240.00	4,200.00	4,200.00
	\$80 PER WEEK					
101-265.000-936.000	EQUIPMENT SERVICE CONTRACTS	6,959.30	7,200.00	10,145.58	7,200.00	7,200.00
	COPY MACHINE (\$6000), EARTHLINK (\$100), PITNEY BOWES (\$550)					
101-265.000-937.000	EQUIPMENT MAINTENANCE & REPAIR	699.37	500.00		500.00	500.00
101-265.000-943.001	OFFICE SPACE RENT	10,200.00	10,800.00	10,800.00	11,400.00	11,400.00
	PNC RENT - \$950 PER MONTH STARTING 7-2012					
101-265.000-955.000	MISCELLANEOUS	279.97	500.00	430.00		
101-265.000-962.000	COMMUNITY GARDEN	1,318.19	1,500.00	1,581.31	1,000.00	1,000.00
101-265.000-977.000	EQUIPMENT	1,112.23	5,500.00	5,500.00	2,000.00	2,000.00
Totals for dept 265.000-BUILDINGS & GROUNDS		55,667.25	68,700.00	69,559.71	62,500.00	62,500.00
Dept 285.000-VILLAGE TREE PROGRAM						
101-285.000-731.000	LANDSCAPE SUPPLIES	400.00	1,000.00	570.47	1,000.00	1,000.00
	SUPPLIES NEEDED FOR REMOVAL AND PLANTING OF TREES					
101-285.000-731.001	LANDSCAPE SUPPLIES - TREES	8,116.00	8,000.00	8,290.00	8,000.00	8,000.00
	PURCHASE OF TREES AS RECOMMENDED BY THE TREE BOARD - OFFSET BY RESTRICTED TREE FUND					
101-285.000-803.000	CONTRACTED SERVICES	10,220.00	15,000.00	12,377.50	15,000.00	15,000.00
	REMOVAL OF DAMAGED/DANGEROUS TREES, TREE TRIMMING					
Totals for dept 285.000-VILLAGE TREE PROGRAM		18,736.00	24,000.00	21,237.97	24,000.00	24,000.00
Dept 301.000-LAW ENFORCEMENT						
101-301.000-807.000	CONTRACTED PUBLIC SAFETY	463,324.85	473,000.00	473,221.68	478,000.00	478,000.00
	2012 PSU RATE - \$150,594, OVERTIME RATE - \$7,000 PER DEPUTY, 1% INCREASE IN 2013 TO \$152,100					
101-301.000-807.001	DCS OFFICER & CROSSING GUARDS	76,511.14	78,500.00	78,039.85	80,000.00	80,000.00
	50% OF SCHOOL OFFICER AND \$3000 FOR CROSSING GUARD					
101-301.000-920.000	UTILITIES	4,339.45	5,000.00	4,520.22	5,500.00	5,500.00
	DTE AND WATER FOR PORTION OF 8140 MAIN					
101-301.000-935.000	BUILDING MAINTENANCE & REPAIR		1,000.00	103.00	2,000.00	2,000.00
	REPLACEMENT OF DOOR					
Totals for dept 301.000-LAW ENFORCEMENT		544,175.44	557,500.00	555,884.75	565,500.00	565,500.00
Dept 336.000-FIRE DEPARTMENT						
101-336.000-807.000	CONTRACTED PUBLIC SAFETY	371,460.00	404,000.00	403,708.00	440,000.00	440,000.00
	2012 ANNUAL PAYMENT - \$439,017					
101-336.000-920.000	UTILITIES	4,511.89	5,000.00	5,650.28	7,000.00	7,000.00
	DTE & WATER FOR PORTION OF 8140 MAIN					
101-336.000-935.000	BUILDING MAINTENANCE & REPAIR	2,786.47	2,000.00	2,560.43	2,000.00	2,000.00
	OUTDOOR WARNING SIREN PM CONTRACT, HVAC					
101-336.000-970.000	CAPITAL IMPROVEMENTS	741.33	1,000.00		1,000.00	1,000.00
Totals for dept 336.000-FIRE DEPARTMENT		379,499.69	412,000.00	411,918.71	450,000.00	450,000.00

General Fund Expenditures (Continued)

Dept 400.000-PLANNING DEPARTMENT						
101-400.000-703.000	SALARIES - NON UNION	59,999.94	60,600.00	60,599.94	61,800.00	61,800.00
	TOTAL OF 1.5% INCREASE AND 1.5% LUMP SUM = \$61,800					
101-400.000-704.000	SALARIES - UNION	12,578.54	12,000.00	11,351.20	12,000.00	12,000.00
	30% OF BRENDA					
101-400.000-705.000	SALARIES - OVERTIME	566.78	500.00	561.71	500.00	500.00
	UNION STAFF ASSISTANCE AT PLANNING COMMISSION					
101-400.000-706.000	SALARIES - PLANNING COMMISSION	2,680.00	3,000.00	3,000.00	3,000.00	3,000.00
101-400.000-720.000	SOCIAL SECURITY & MEDICARE	5,787.78	5,900.00	5,279.22	6,000.00	6,000.00
	7.65% OF GROSS WAGES					
101-400.000-721.000	HEALTH & DENTAL INSURANCE	16,731.82	16,100.00	17,756.93	18,000.00	18,000.00
	100% OF ALLISON					
101-400.000-722.000	LIFE & DISABILITY INSURANCE	431.99	400.00	397.68	400.00	400.00
	100% OF ALLISON					
101-400.000-723.000	DEFINED BENEFIT PLAN	9,239.81	7,300.00	7,286.76	7,500.00	7,500.00
	10% OF GROSS WAGES					
101-400.000-727.000	OFFICE SUPPLIES	527.13	500.00	351.21	500.00	500.00
101-400.000-802.000	PROFESSIONAL SERVICES	7,351.00	14,000.00	12,490.88	5,000.00	5,000.00
	PLANNING CONSULTANTS					
101-400.000-861.000	TRAVEL & MILEAGE	557.42	700.00	565.36	500.00	500.00
101-400.000-901.000	PRINTING & PUBLISHING	729.00	1,000.00	653.00	1,000.00	1,000.00
	LEGAL NOTICES FOR PLANNING COMMISSION					
101-400.000-955.000	MISCELLANEOUS	137.39	500.00	95.37	500.00	500.00
101-400.000-958.000	MEMBERSHIPS & DUES	1,190.00	1,200.00	1,480.00	1,500.00	1,500.00
	AICP, APA, MSP					
101-400.000-960.000	EDUCATION & TRAINING	759.00	1,500.00	699.00	1,000.00	1,000.00
101-400.000-977.000	EQUIPMENT	92.99	500.00	3,984.00		
Totals for dept 400.000-PLANNING DEPARTMENT		119,360.59	125,700.00	126,552.26	119,200.00	119,200.00
Dept 410.000-ZONING BOARD OF APPEALS						
101-410.000-802.000	PROFESSIONAL SERVICES		500.00	635.00	500.00	500.00
	REVIEW COSTS					
101-410.000-901.000	PRINTING & PUBLISHING	99.00	500.00	58.50	500.00	500.00
	PUBLICATION OF VARIANCE NOTICES					
101-410.000-955.000	MISCELLANEOUS		100.00		100.00	100.00
Totals for dept 410.000-ZONING BOARD OF APPEALS		99.00	1,100.00	693.50	1,100.00	1,100.00

General Fund Expenditures (Continued)

Dept 441.000-DEPARTMENT OF PUBLIC WORKS						
101-441.000-703.000	SALARIES - NON UNION PORTION OF SUMMER HELP	3,408.18	1,400.00	201.00	6,000.00	6,000.00
101-441.000-704.000	SALARIES - UNION PORTION OF FOUR UNION EMPLOYEES (TOTAL SALARY OF \$201,800)	77,771.61	62,000.00	63,882.74	67,000.00	67,000.00
101-441.000-705.000	SALARIES - OVERTIME	822.71	500.00	3,509.81	1,000.00	1,000.00
101-441.000-711.000	LONGEVITY	6,867.13				
101-441.000-712.000	VACATION/SICK TIME CASH OUT UNION CONTRACT ALLOWS UP TO 40 HOURS PER YEAR		500.00		500.00	500.00
101-441.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF GROSS WAGES	7,396.22	5,700.00	5,163.71	5,700.00	5,700.00
101-441.000-721.000	HEALTH & DENTAL INSURANCE PORTION OF BENEFITS FOR FOUR UNION EMPLOYEES	21,821.69	22,000.00	24,685.30	25,000.00	25,000.00
101-441.000-722.000	LIFE & DISABILITY INSURANCE PORTION OF BENEFITS FOR FOUR UNION EMPLOYEES	459.26	500.00	428.16	500.00	500.00
101-441.000-723.000	DEFINED BENEFIT PLAN 10% OF GROSS WAGES	19,207.58	7,300.00	9,171.43	5,700.00	5,700.00
101-441.000-740.000	OPERATING SUPPLIES TOOLS, WELDING SUPPLIES, PARTS, CLEANING SUPPLIES	5,758.00	6,000.00	5,642.45	6,000.00	6,000.00
101-441.000-745.000	UNIFORM ALLOWANCE	3,530.74	4,000.00	4,519.65	4,000.00	4,000.00
101-441.000-751.000	GASOLINE & OIL	10,322.47	10,000.00	12,286.04	12,000.00	12,000.00
101-441.000-802.000	PROFESSIONAL SERVICES	4,263.60	2,000.00	3,996.00	2,000.00	2,000.00
101-441.000-803.000	CONTRACTED SERVICES	7,158.00				
101-441.000-861.000	TRAVEL & MILEAGE		500.00	290.65	500.00	500.00
101-441.000-901.000	PRINTING & PUBLISHING SPRING CLEAN-UP NOTICE		200.00	49.50	200.00	200.00
101-441.000-920.000	UTILITIES DTE (3600 CENTRAL AND PORTION OF 8140 MAIN), WATER & COMCAST	17,461.18	20,000.00	17,277.97	19,000.00	19,000.00
101-441.000-920.001	UTILITIES - TELEPHONES VERIZON	1,696.49	1,500.00	1,519.62	1,500.00	1,500.00
101-441.000-935.000	BUILDING MAINTENANCE & REPAIR	258.52	500.00	2,521.30	2,000.00	2,000.00
101-441.000-937.000	EQUIPMENT MAINTENANCE & REPAIR REPAIR OF LAWN MOWERS AND SMALL EQUIPMENT	139.83	1,000.00		1,000.00	1,000.00
101-441.000-941.000	EQUIPMENT RENTALS INTERNAL EQUIPMENT RENTAL - TRANSFER TO 402	11,651.77	12,500.00	2,531.42	6,000.00	6,000.00
101-441.000-941.001	EQUIPMENT RENTALS-OUTSIDE		100.00			
101-441.000-955.000	MISCELLANEOUS	129.18	100.00	225.14	200.00	200.00
101-441.000-957.000	MISCELLANEOUS FEES CDL FEES	60.00	500.00	393.00	500.00	500.00
101-441.000-958.000	MEMBERSHIPS & DUES	145.00	500.00	346.00	500.00	500.00
101-441.000-960.000	EDUCATION & TRAINING		1,000.00	567.60	1,000.00	1,000.00
101-441.000-963.000	MEDICAL EXPENSES	280.00	500.00	30.00	500.00	500.00
101-441.000-970.001	CAPITAL IMPROVEMENTS-SIDEWALKS	20,863.94	20,000.00	20,430.20		
101-441.000-977.000	EQUIPMENT PURCHASE OF SMALL EQUIPMENT	1,358.90	1,500.00	1,614.00	1,500.00	1,500.00
Totals for dept 441.000-DEPARTMENT OF PUBLIC WORKS		222,832.00	182,300.00	181,282.69	169,800.00	169,800.00

General Fund Expenditures (Continued)

Dept 442.000-DOWNTOWN PUBLIC WORKS						
101-442.000-703.000	SALARIES - NON UNION PORTION OF SUMMER HELP AND DOWNTOWN LANDSCAPER	1,241.00	500.00	1,670.49	8,000.00	8,000.00
101-442.000-704.000	SALARIES - UNION DPW TIME WORKING IN DOWNTOWN (PORTION OF \$201,800 TOTAL SALARY), 16% OF BRENDA	28,009.26	25,000.00	23,004.58	25,000.00	25,000.00
101-442.000-705.000	SALARIES - OVERTIME UNION STAFF SUPPORT OF FARMERS MARKET	5,212.61	4,000.00	2,036.20	4,000.00	4,000.00
101-442.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF GROSS WAGES	2,636.41	2,100.00	2,265.38	2,100.00	2,100.00
101-442.000-723.000	DEFINED BENEFIT PLAN 10% OF GROSS WAGES		2,900.00	151.38	2,900.00	2,900.00
101-442.000-730.000	FARMERS MARKET SUPPLIES	2,560.77	2,000.00	1,976.68	2,000.00	2,000.00
101-442.000-731.000	LANDSCAPE SUPPLIES	925.00	800.00	32.99		
101-442.000-740.000	OPERATING SUPPLIES	4,493.24	7,000.00	4,759.66	5,000.00	5,000.00
101-442.000-744.000	HOLIDAY DISPLAY SUPPLIES BULB AND WRAP REPLACEMENTS, DECORATION OF BRIDGE/CLOCK	571.75	5,000.00	5,453.19	5,000.00	5,000.00
101-442.000-802.000	PROFESSIONAL SERVICES DOWNTOWN LANDSCAPING SUPPLIES, PM ON CLOCK (\$550), DDA MEETING SENIOR CENTER RENT (\$50X12), LIGHT POLE PAINTING	22,308.75	23,000.00	23,458.67	16,000.00	16,000.00
101-442.000-920.000	UTILITIES METERED STREET LIGHTS	8,191.36	9,000.00	6,548.10	8,000.00	8,000.00
101-442.000-977.000	EQUIPMENT PURCHASE OF DIRECTIONAL SIGN	400.00	1,500.00	2,510.00	2,000.00	2,000.00
Totals for dept 442.000-DOWNTOWN PUBLIC WORKS		76,550.15	82,800.00	73,867.32	80,000.00	80,000.00
Dept 445.000-STORMWATER						
101-445.000-802.000	PROFESSIONAL SERVICES	4,890.00				
Totals for dept 445.000-STORMWATER		4,890.00				
Dept 447.000-ENGINEERING						
101-447.000-830.000	ENGINEERING CONSULTING GENERAL SERVICES FOR VILLAGE PROJECTS NOT COVERED IN OTHER PROJECT LINE ITEMS	9,090.75	11,000.00	11,388.00	11,000.00	11,000.00
Totals for dept 447.000-ENGINEERING		9,090.75	11,000.00	11,388.00	11,000.00	11,000.00
Dept 448.000-MUNICIPAL STREET LIGHTS						
101-448.000-920.003	UTILITIES - STREET LIGHTS UNMETERED STREET LIGHTS	66,165.34	77,500.00	77,196.44	75,600.00	75,600.00
101-448.000-970.000	CAPITAL IMPROVEMENTS	72,299.42				
Totals for dept 448.000-MUNICIPAL STREET LIGHTS		138,464.76	77,500.00	77,196.44	75,600.00	75,600.00
Dept 528.000-SOLID WASTE						
101-528.000-703.000	SALARIES - NON UNION PORTION OF SUMMER HELP	2,054.09	1,800.00	887.00	3,000.00	3,000.00
101-528.000-704.000	SALARIES - UNION PORTION OF FOUR UNION EMPLOYEES - TOTAL SALARY OF \$201,800	22,374.14	31,000.00	36,247.33	25,000.00	25,000.00
101-528.000-705.000	SALARIES - OVERTIME	1,043.03	1,500.00	1,104.61	1,500.00	1,500.00
101-528.000-720.000	SOCIAL SECURITY & MEDICARE GROSS WAGES AT 7.65%	1,948.55	2,000.00	2,925.29	2,000.00	2,000.00
101-528.000-723.000	DEFINED BENEFIT PLAN 10% OF GROSS WAGES	3,912.17	2,600.00	3,702.46	2,600.00	2,600.00
101-528.000-740.000	OPERATING SUPPLIES	1,133.73	3,000.00	556.71	2,000.00	2,000.00
101-528.000-805.000	CONTRACTED SOLID WASTE SERVICE 2% INCREASE MARCH 2012	439,059.99	460,000.00	462,680.38	463,000.00	463,000.00
101-528.000-806.000	CONTRACTED COMPOSTING CONTRACT WITH BREUNINGERS - \$4000; WM EXPENSE TO HAUL OTHER WASTE \$4000	8,670.86	8,000.00	7,176.06	8,000.00	8,000.00
101-528.000-901.000	PRINTING & PUBLISHING PORTION OF PRINTING OF UTILITY BILLS	234.16	500.00	294.13	500.00	500.00
101-528.000-941.000	EQUIPMENT RENTALS INTERNAL EQUIPMENT RENTAL TRANSFERRED TO 402	14,120.63	25,000.00	12,398.50	17,000.00	17,000.00
101-528.000-955.000	MISCELLANEOUS			404.24		
Totals for dept 528.000-SOLID WASTE		494,551.35	535,400.00	528,376.71	524,600.00	524,600.00

General Fund Expenditures (Continued)

Dept 728.000-ECONOMIC DEVELOPMENT						
101-728.000-802.000	PROFESSIONAL SERVICES	49,000.00	33,215.75	5,000.00	5,000.00	
	ESTIMATE OF REMAINING CONTRACT WITH ASTI FOR STUDY OF 3045 BROAD					
101-728.000-901.000	PRINTING & PUBLISHING		595.00	1,000.00	1,000.00	
	MARKETING PUBLICATIONS					
101-728.000-960.000	EDUCATION & TRAINING		180.00	500.00	500.00	
Totals for dept 728.000-ECONOMIC DEVELOPMENT		49,000.00	33,990.75	6,500.00	6,500.00	
Dept 751.000-PARKS & RECREATION						
101-751.000-703.000	SALARIES - NON UNION	3,063.09	2,600.00	2,875.00	5,000.00	5,000.00
	PORTION OF SUMMER HELP					
101-751.000-704.000	SALARIES - UNION	13,272.16	14,000.00	23,588.38	15,000.00	15,000.00
	PORTION OF FOUR UNION - TOTAL OF \$201,800 IN SALARY					
101-751.000-709.000	SALARIES - PARK COMMISSIONERS	1,260.00	1,500.00	930.00	1,500.00	1,500.00
101-751.000-720.000	SOCIAL SECURITY & MEDICARE	1,346.14	1,000.00	2,095.76	1,700.00	1,700.00
	7.65% OF GROSS WAGES					
101-751.000-721.000	HEALTH & DENTAL INSURANCE	2,512.48	3,000.00	2,487.70	3,000.00	3,000.00
	PORTION OF FOUR UNION EMPLOYEES					
101-751.000-722.000	LIFE & DISABILITY INSURANCE	74.09	100.00	69.12	100.00	100.00
	PORTION OF FOUR UNION EMPLOYEES					
101-751.000-723.000	DEFINED BENEFIT PLAN	2,315.27	1,100.00	2,397.38	1,700.00	1,700.00
	10% OF GROSS WAGES					
101-751.000-731.000	LANDSCAPE SUPPLIES	4,938.00	3,500.00	1,925.00	7,000.00	7,000.00
	LANDSCAPING BED MAINTENANCE, WOODCHIPS					
101-751.000-732.000	ICE RINK SUPPLIES	9,105.29	2,000.00	1,713.95	3,800.00	3,800.00
	LINER (\$700), MAINTENANCE (\$1500), INSTALL (\$1600)					
101-751.000-740.000	OPERATING SUPPLIES	494.56	1,000.00	1,093.97	1,000.00	1,000.00
	SUPPLIES TO MAINTAIN PARKS					
101-751.000-802.000	PROFESSIONAL SERVICES	195.00	2,000.00	156.71		
101-751.000-901.000	PRINTING & PUBLISHING	1,670.00	5,000.00		24,500.00	24,500.00
	MILL CREEK PARK SIGNAGE/PROMOTIONAL MAPS (\$23,000), PROMOTIONAL ACTIVITIES (\$1500)					
101-751.000-937.000	EQUIPMENT MAINTENANCE & REPAIR	1,160.50	3,000.00	1,147.48	3,500.00	3,500.00
	PLAYGROUND BORDER TIMBERS (\$2500)					
101-751.000-941.000	EQUIPMENT RENTALS	2,373.97	1,500.00	1,625.95	2,000.00	2,000.00
101-751.000-944.000	PORTABLE TOILET RENTAL	2,630.63	2,600.00	3,105.00	2,600.00	2,600.00
	5 UNITS AT \$80 EACH FOR MILL CREEK, FIRST ST AND COMMUNITY PARKS					
101-751.000-955.000	MISCELLANEOUS	515.87	2,000.00	1,145.81	1,700.00	1,700.00
	EASTER EGG HUNT & GEOCACHE TRAIL, MISC. EXPENSE/TRAINING (\$1000)					
101-751.000-970.000	CAPITAL IMPROVEMENTS	800.00				
101-751.000-977.000	EQUIPMENT	5,416.74	17,500.00	12,057.00	5,500.00	5,500.00
	BIKE RACKS (\$2000), BASKETBALL SHELTER (\$1000), SIGNAGE (\$2500)					
Totals for dept 751.000-PARKS & RECREATION		53,143.79	63,400.00	58,414.21	79,600.00	79,600.00
Dept 850.000-LONG-TERM DEBT						
101-850.000-990.005	06 FACILITIES BOND PRINCIPAL	60,000.00	65,000.00	65,000.00	65,000.00	65,000.00
	FINAL PAYMENT MAY 2027					
101-850.000-992.000	BOND FEES	225.00	300.00	225.00	300.00	300.00
101-850.000-996.004	06 FACILITIES BOND INTEREST	64,957.50	63,000.00	62,557.50	60,000.00	60,000.00
	FINAL PAYMENT MAY 2027					
Totals for dept 850.000-LONG-TERM DEBT		125,182.50	128,300.00	127,782.50	125,300.00	125,300.00

General Fund Expenditures (Continued)

Dept 851.000-INSURANCE & BONDS						
101-851.000-719.000	UNEMPLOYMENT COMPENSATION	96.15	300.00	90.29	300.00	300.00
101-851.000-721.001	RETIREE HEALTH INSURANCE 10% OF ED, 50% OF JAN, 50% OF PAT	26,963.30	8,000.00	6,373.70	8,000.00	8,000.00
101-851.000-723.001	OTHER POST EMPLOYMENT BENEFITS	10,000.00	10,000.00	10,000.00	75,000.00	75,000.00
101-851.000-723.002	ADDITIONAL MERS CONTRIBUTION	15,668.00				
101-851.000-726.001	VACATION/SICK ACCRUAL	(5,129.17)	1,000.00		1,000.00	1,000.00
101-851.000-910.000	WORKERS COMPENSATION	13,347.67	8,500.00	8,845.59	8,500.00	8,500.00
101-851.000-911.000	LIABILITY INSURANCE	29,888.01	25,500.00	25,384.62	25,000.00	25,000.00
Totals for dept 851.000-INSURANCE & BONDS		90,833.96	53,300.00	50,694.20	117,800.00	117,800.00
Dept 875.000-CONTRIBUTIONS						
101-875.000-965.001	CONTRIBUTION TO WAVE COMMUNITY CONNECTOR	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
101-875.000-965.002	CONTRIBUTION TO COMMUNITY SERV SUPPORT OF DEXTER HISTORICAL SOCIETY	250.00	300.00	250.00	300.00	300.00
101-875.000-965.003	CONTRIBUTION TO SENIOR CENTER SUPPORT OF DEXTER SENIOR CENTER	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
101-875.000-965.004	CONT TO WAVE DOOR TO DOOR DOOR TO DOOR TRANSPORTATION SERVICE	9,999.96	10,000.00	10,000.00	10,000.00	10,000.00
Totals for dept 875.000-CONTRIBUTIONS		23,249.96	23,300.00	23,250.00	23,300.00	23,300.00
Dept 890.000-CONTINGENCIES						
101-890.000-955.000	MISCELLANEOUS				20,000.00	20,000.00
101-890.000-957.001	PROPERTY TAX REFUNDS	747.86	12,000.00	11,898.65	3,000.00	3,000.00
TAX REFUNDS DUE TO BOARD OF REVIEW/TAX TRIBUNAL						
Totals for dept 890.000-CONTINGENCIES		747.86	12,000.00	11,898.65	23,000.00	23,000.00
Dept 901.000-CAPITAL IMPROVEMENTS						
101-901.000-970.000	CAPITAL IMPROVEMENTS CEDARS SIDEWALK - \$10,000 IN 2011-2012; \$90,000 IN 2012-2013; \$62,000 FOR STAIRS TO FARMERS MARKET	34,297.39	68,500.00	15,580.39	152,000.00	152,000.00
101-901.000-975.011	PROPERTY ACQUISITION	58,358.50	114,000.00	115,514.07		
Totals for dept 901.000-CAPITAL IMPROVEMENTS		92,655.89	182,500.00	131,094.46	152,000.00	152,000.00
Dept 965.000-TRANSFERS OUT - CONTROL						
101-965.000-999.405	TRANSFER OUT - MILL CREEK FUND	67,116.13	402,600.00	402,600.00		
Totals for dept 965.000-TRANSFERS OUT - CONTROL		67,116.13	402,600.00	402,600.00		
TOTAL APPROPRIATIONS		2,978,876.17	3,474,200.00	3,358,389.74	3,081,700.00	3,081,700.00

Major Streets Fund

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 AMENDED BUDGET	11-12 ACTIVITY THRU 06/30/12	12-13 RECOMMENDED BUDGET	12-13 APPROVED BUDGET
ESTIMATED REVENUES						
Dept 000.000-ASSETS, LIABILITIES & REVENUE						
202-000.000-576.000	STATE SHARED REV-GAS & WEIGHT ACT 51	112,647.99	158,000.00	149,425.98	160,000.00	160,000.00
202-000.000-577.000	STATE SHARED REV-LOCAL ROADS ACT 51	3,771.39	4,100.00	5,435.25	5,000.00	5,000.00
202-000.000-665.000	INTEREST EARNED	922.42	1,200.00	245.79	300.00	300.00
202-000.000-695.203	TRANSFER IN - LOCAL STREETS	37,000.00				
202-000.000-695.204	TRANS IN - MUNICIPAL STREETS FUNDS TRANSFERRED IN FROM MUNICIPAL STREETS	190,000.00	564,600.00	230,000.00	488,900.00	488,900.00
Totals for dept 000.000-ASSETS, LIABILITIES & REVENUE		344,341.80	727,900.00	385,107.02	654,200.00	654,200.00
TOTAL ESTIMATED REVENUES		344,341.80	727,900.00	385,107.02	654,200.00	654,200.00
APPROPRIATIONS						
Dept 248.000-ADMINISTRATION						
202-248.000-723.001	OTHER POST EMPLOYMENT BENEFITS CONTRIBUTION TO RETIREE HEALTH CARE FUND	1,450.00	1,500.00	1,450.00	4,500.00	4,500.00
202-248.000-803.000	CONTRACTED SERVICES	11,538.00				
202-248.000-840.000	BANK SERVICE CHARGES	242.99	200.00	184.52	200.00	200.00
Totals for dept 248.000-ADMINISTRATION		13,230.99	1,700.00	1,634.52	4,700.00	4,700.00
Dept 445.000-STORMWATER						
202-445.000-703.000	SALARIES - NON UNION			20.00		
202-445.000-704.000	SALARIES - UNION PORTION OF FOUR UNION EMPLOYEES - TOTAL SALARY OF \$201,800		2,000.00	237.87	2,000.00	2,000.00
202-445.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF GROSS WAGES		200.00	19.73	200.00	200.00
202-445.000-723.000	DEFINED BENEFIT PLAN 10% OF GROSS WAGES		200.00	23.78	200.00	200.00
202-445.000-740.000	OPERATING SUPPLIES CULVERTS, BLOCK, MORTAR BASIN LIDS		5,000.00	4,927.81	5,000.00	5,000.00
202-445.000-802.000	PROFESSIONAL SERVICES OHM, HRWC MIDDLE HURON PARTNERSHIP		13,500.00	10,624.89	5,000.00	5,000.00
202-445.000-803.000	CONTRACTED SERVICES CATCH BASIN VACTORING		25,000.00	26,601.37	5,000.00	5,000.00
202-445.000-960.000	EDUCATION & TRAINING		1,000.00	227.75	500.00	500.00
Totals for dept 445.000-STORMWATER			46,900.00	42,683.20	17,900.00	17,900.00
Dept 451.000-CONTRACTED ROAD CONSTRUCTION						
202-451.000-803.000	CONTRACTED SERVICES	13,760.49				
202-451.000-932.000	SIDEWALKS	37,008.10				
202-451.000-974.000	CIP CAPITAL IMPROVEMENTS	58,785.66	35,300.00	36,180.56		
202-451.000-974.009	CENTRAL STREET PROJECT	4,267.50	338,700.00	71,529.42	445,000.00	445,000.00
202-451.000-974.010	MAIN STREET RESURFACING	1,495.00	334,000.00	314,350.21		
Totals for dept 451.000-CONTRACTED ROAD CONSTRUCTION		115,316.75	708,000.00	422,060.19	445,000.00	445,000.00

Major Streets Fund (Continued)

Dept 463.000-ROUTINE MAINTENANCE						
202-463.000-703.000	SALARIES - NON UNION	3,639.88	3,900.00	228.00	5,000.00	5,000.00
202-463.000-704.000	SALARIES - UNION PORTION OF FOUR UNION EMPLOYEES - TOTAL SALARY OF \$201,800	22,076.45	24,000.00	19,119.79	16,000.00	16,000.00
202-463.000-705.000	SALARIES - OVERTIME	134.82	600.00	553.47	500.00	500.00
202-463.000-711.000	LONGEVITY	500.00				
202-463.000-712.000	VACATION/SICK TIME CASH OUT		600.00		600.00	600.00
202-463.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF GROSS WAGES	1,977.62	2,200.00	1,522.46	1,700.00	1,700.00
202-463.000-721.000	HEALTH & DENTAL INSURANCE PORTION OF FOUR UNION EMPLOYEES	13,065.11	14,000.00	12,936.03	14,100.00	14,100.00
202-463.000-722.000	LIFE & DISABILITY INSURANCE PORTION OF FOUR UNION EMPLOYEES	385.21	400.00	359.16	400.00	400.00
202-463.000-723.000	DEFINED BENEFIT PLAN 10% OF GROSS WAGES	3,972.42	2,900.00	1,985.15	2,200.00	2,200.00
202-463.000-723.002	ADDITIONAL MERS CONTRIBUTION	2,267.00				
202-463.000-740.000	OPERATING SUPPLIES ASPHALT, GRAVEL, SAND, SOIL, CONCRETE	3,480.29	2,000.00	4,054.47	4,000.00	4,000.00
202-463.000-802.000	PROFESSIONAL SERVICES OHM ATTENDANCE AT WATS	9,195.71	11,400.00	10,971.75	5,000.00	5,000.00
202-463.000-803.002	PAVEMENT MANAGEMENT CRACK SEALING, ROAD PATCHING	6,022.00	5,000.00	4,091.35	10,000.00	10,000.00
202-463.000-910.000	WORKERS COMPENSATION	1,215.82	1,000.00	805.74	1,000.00	1,000.00
202-463.000-911.000	LIABILITY INSURANCE	6,255.63	5,400.00	5,313.06	5,300.00	5,300.00
202-463.000-941.000	EQUIPMENT RENTALS INTERNAL TRANSFER TO FUND 402	11,402.94	13,000.00	3,156.06	5,000.00	5,000.00
Totals for dept 463.000-ROUTINE MAINTENANCE		85,590.90	86,400.00	65,096.49	70,800.00	70,800.00
Dept 474.000-TRAFFIC SERVICES						
202-474.000-703.000	SALARIES - NON UNION	2,323.68	800.00	22.00	5,000.00	5,000.00
202-474.000-704.000	SALARIES - UNION PORTION OF FOUR UNION EMPLOYEES - TOTAL SALARY OF \$201,800	1,875.44	3,000.00	6,981.18	4,000.00	4,000.00
202-474.000-705.000	SALARIES - OVERTIME	718.46	700.00	1,631.89	500.00	500.00
202-474.000-711.000	LONGEVITY	200.00				
202-474.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF GROSS WAGES	376.17	700.00	660.59	800.00	800.00
202-474.000-721.000	HEALTH & DENTAL INSURANCE PORTION OF FOUR UNION EMPLOYEES	4,020.03	4,100.00	3,980.29	4,500.00	4,500.00
202-474.000-722.000	LIFE & DISABILITY INSURANCE PORTION OF FOUR UNION EMPLOYEES	118.54	100.00	110.52	200.00	200.00
202-474.000-723.000	DEFINED BENEFIT PLAN 10% OF GROSS WAGES	691.42	500.00	876.88	900.00	900.00
202-474.000-740.000	OPERATING SUPPLIES LED SIGNAL BULBS FOR TRAFFIC SIGNALS, SIGNS, POSTS, PAINT; \$2500 FOR SPEED TRAILER	5,663.61	5,000.00	2,782.43	9,500.00	9,500.00
202-474.000-802.000	PROFESSIONAL SERVICES SIGNAL REPAIR; CONTRACTED STREET PAINTING; TCO REVIEWS	4,437.98	11,000.00	8,609.58	11,000.00	11,000.00
202-474.000-910.000	WORKERS COMPENSATION	422.89	400.00	280.26	400.00	400.00
202-474.000-911.000	LIABILITY INSURANCE	834.08	800.00	708.41	700.00	700.00
202-474.000-941.000	EQUIPMENT RENTALS INTERNAL TRANSFER TO FUND 402	1,591.90	3,000.00	1,900.65	3,000.00	3,000.00
Totals for dept 474.000-TRAFFIC SERVICES		23,274.20	30,100.00	28,544.68	40,500.00	40,500.00

Major Streets Fund (Continued)

Dept 478.000-WINTER MAINTENANCE						
202-478.000-703.000	SALARIES - NON UNION	3,056.35	1,600.00		5,000.00	5,000.00
202-478.000-704.000	SALARIES - UNION PORTION OF FOUR UNION EMPLOYEES - TOTAL SALARY OF \$201,800	10,836.07	5,000.00	4,052.85	11,000.00	11,000.00
202-478.000-705.000	SALARIES - OVERTIME	4,182.71	5,000.00	2,439.22	5,000.00	5,000.00
202-478.000-711.000	LONGEVITY	500.00				
202-478.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF GROSS WAGES	1,375.10	3,000.00	496.64	1,700.00	1,700.00
202-478.000-721.000	HEALTH & DENTAL INSURANCE PORTION OF FOUR UNION EMPLOYEES	8,040.05	8,500.00	7,960.66	8,500.00	8,500.00
202-478.000-722.000	LIFE & DISABILITY INSURANCE PORTION OF FOUR UNION EMPLOYEES	237.07	200.00	221.04	200.00	200.00
202-478.000-723.000	DEFINED BENEFIT PLAN 10% OF GROSS WAGES	2,744.75	1,800.00	652.78	2,000.00	2,000.00
202-478.000-740.000	OPERATING SUPPLIES SALT	15,787.44	17,200.00	15,492.20	15,000.00	15,000.00
202-478.000-802.000	PROFESSIONAL SERVICES		500.00		500.00	500.00
202-478.000-901.000	PRINTING & PUBLISHING			405.30		
202-478.000-910.000	WORKERS COMPENSATION	621.13	500.00	411.63	500.00	500.00
202-478.000-911.000	LIABILITY INSURANCE	1,042.61	900.00	885.52	900.00	900.00
202-478.000-941.000	EQUIPMENT RENTALS INTERNAL TRANSFER TO FUND 402	11,334.47	10,000.00	4,913.98	15,000.00	15,000.00
Totals for dept 478.000-WINTER MAINTENANCE		59,757.75	54,200.00	37,931.82	65,300.00	65,300.00
Dept 890.000-CONTINGENCIES						
202-890.000-955.000	MISCELLANEOUS		3,600.00		10,000.00	10,000.00
Totals for dept 890.000-CONTINGENCIES			3,600.00		10,000.00	10,000.00
TOTAL APPROPRIATIONS		297,170.59	930,900.00	597,950.90	654,200.00	654,200.00

Local Streets Fund

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 AMENDED BUDGET	11-12 ACTIVITY THRU 06/30/12	12-13 RECOMMENDED BUDGET	12-13 APPROVED BUDGET
ESTIMATED REVENUES						
Dept 000.000-ASSETS, LIABILITIES & REVENUE						
203-000.000-573.000	ROW REVENUE	11,609.79	8,000.00	3,970.00	8,000.00	8,000.00
	ROW PERMIT & METRO ACT FEES - PUT INTO RESTRICTED ACCOUNT FOR ROW ACTIVITIES					
203-000.000-576.000	STATE SHARED REV-GAS & WEIGHT ACT 51	48,504.45	60,000.00	60,687.75	63,000.00	63,000.00
203-000.000-577.000	STATE SHARED REV-LOCAL ROADS	1,623.33	1,500.00	2,206.59	2,200.00	2,200.00
203-000.000-665.000	INTEREST EARNED	114.53	200.00	65.26	200.00	200.00
203-000.000-671.000	OTHER REVENUE	209.37				
203-000.000-695.204	TRANS IN - MUNICIPAL STREETS TRANSFER IN FROM MUNICIPAL STREETS	195,000.00	150,400.00	125,000.00	388,500.00	388,500.00
Totals for dept 000.000-ASSETS, LIABILITIES & REVENUE		257,061.47	220,100.00	191,929.60	461,900.00	461,900.00
TOTAL ESTIMATED REVENUES		257,061.47	220,100.00	191,929.60	461,900.00	461,900.00
APPROPRIATIONS						
Dept 248.000-ADMINISTRATION						
203-248.000-723.001	OTHER POST EMPLOYMENT BENEFITS CONTRIBUTION TO RETIREE HEALTH CARE FUND	1,400.00	1,400.00	1,400.00	4,500.00	4,500.00
203-248.000-803.000	CONTRACTED SERVICES	9,942.00				
203-248.000-840.000	BANK SERVICE CHARGES	31.28	300.00	51.30	300.00	300.00
Totals for dept 248.000-ADMINISTRATION		11,373.28	1,700.00	1,451.30	4,800.00	4,800.00
Dept 445.000-STORMWATER						
203-445.000-703.000	SALARIES - NON UNION			40.00		
203-445.000-704.000	SALARIES - UNION PORTION OF FOUR UNION EMPLOYEES - TOTAL SALARY OF \$201,800		2,000.00	744.87	2,000.00	2,000.00
203-445.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF GROSS WAGES		200.00	60.04	200.00	200.00
203-445.000-723.000	DEFINED BENEFIT PLAN 10% OF GROSS WAGES		200.00	74.49	200.00	200.00
203-445.000-740.000	OPERATING SUPPLIES CULVERTS, BLOCK, MORTAR BASIN LIDS		5,000.00	5,173.75	5,000.00	5,000.00
203-445.000-802.000	PROFESSIONAL SERVICES OHM, HRWC MIDDLE HURON INTIATIVE, STORMWATER STUDY FOR FOREST/GRAND/BAKER AREA (\$17,800)		4,000.00	3,921.50	21,800.00	21,800.00
203-445.000-803.000	CONTRACTED SERVICES CATCH BASIN VACTORING, REPAIR OF DBRP STORM PIPE		7,000.00	6,655.37	25,000.00	25,000.00
203-445.000-960.000	EDUCATION & TRAINING		1,000.00		500.00	500.00
Totals for dept 445.000-STORMWATER			19,400.00	16,670.02	54,700.00	54,700.00
Dept 451.000-CONTRACTED ROAD CONSTRUCTION						
203-451.000-803.000	CONTRACTED SERVICES ALLEY MAINTENANCE, LOCAL ROAD PROJECT	8,349.94	20,000.00	2,746.50	220,000.00	220,000.00
203-451.000-932.000	SIDEWALKS YORK / MEADOWVIEW ADA RAMPS		28,000.00	40,383.53	20,000.00	20,000.00
203-451.000-974.001	OTHER CAPITAL IMPROVEMENTS	25,891.95				
Totals for dept 451.000-CONTRACTED ROAD CONSTRUCTION		34,241.89	48,000.00	43,130.03	240,000.00	240,000.00

Local Streets Fund (Continued)

Dept 463.000-ROUTINE MAINTENANCE						
203-463.000-703.000	SALARIES - NON UNION	3,691.38	3,900.00	333.00	5,000.00	5,000.00
203-463.000-704.000	SALARIES - UNION PORTION OF FOUR UNION EMPLOYEES - TOTAL SALARY OF \$201,800	25,642.03	27,000.00	25,713.11	27,000.00	27,000.00
203-463.000-705.000	SALARIES - OVERTIME	443.17	300.00	332.86	300.00	300.00
203-463.000-711.000	LONGEVITY	500.00				
203-463.000-712.000	VACATION/SICK TIME CASH OUT		200.00		200.00	200.00
203-463.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF GROSS WAGES	2,277.94	2,400.00	2,018.01	2,500.00	2,500.00
203-463.000-721.000	HEALTH & DENTAL INSURANCE PORTION OF FOUR UNION EMPLOYEES	4,020.03	4,800.00	3,980.29	4,500.00	4,500.00
203-463.000-722.000	LIFE & DISABILITY INSURANCE PORTION OF FOUR UNION EMPLOYEES	118.54	100.00	110.52	200.00	200.00
203-463.000-723.000	DEFINED BENEFIT PLAN 10% OF GROSS WAGES	4,599.08	3,200.00	2,680.14	3,200.00	3,200.00
203-463.000-723.002	ADDITIONAL MERS CONTRIBUTION	2,187.00				
203-463.000-740.000	OPERATING SUPPLIES ASPHALT, GRAVEL, SOIL, SAND, CONCRETE	4,246.06	3,000.00	5,687.00	5,000.00	5,000.00
203-463.000-802.000	PROFESSIONAL SERVICES	5,162.50	6,400.00	7,915.87	2,000.00	2,000.00
203-463.000-803.002	PAVEMENT MANAGEMENT CRACK SEALING, PAVEMENT REPAIRS	1,825.98	10,000.00	9,604.65	10,000.00	10,000.00
203-463.000-910.000	WORKERS COMPENSATION	370.04	300.00	245.22	300.00	300.00
203-463.000-911.000	LIABILITY INSURANCE	1,619.51	1,400.00	1,375.49	1,400.00	1,400.00
203-463.000-941.000	EQUIPMENT RENTALS INTERNAL TRANSFER TO FUND 402	8,511.68	11,000.00	5,772.69	10,000.00	10,000.00
Totals for dept 463.000-ROUTINE MAINTENANCE		65,214.94	74,000.00	65,768.85	71,600.00	71,600.00
Dept 474.000-TRAFFIC SERVICES						
203-474.000-703.000	SALARIES - NON UNION	1,931.15	800.00	22.00	5,000.00	5,000.00
203-474.000-704.000	SALARIES - UNION PORTION OF FOUR UNION EMPLOYEES - TOTAL SALARY OF \$201,800	1,204.54	3,000.00	4,866.45	3,000.00	3,000.00
203-474.000-705.000	SALARIES - OVERTIME		200.00	223.52	200.00	200.00
203-474.000-711.000	LONGEVITY	100.00				
203-474.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF GROSS WAGES	239.85	600.00	391.10	700.00	700.00
203-474.000-721.000	HEALTH & DENTAL INSURANCE PORTION OF FOUR UNION EMPLOYEES	1,005.03	1,200.00	995.11	1,200.00	1,200.00
203-474.000-722.000	LIFE & DISABILITY INSURANCE PORTION OF FOUR UNION EMPLOYEES	29.61	100.00	27.60	100.00	100.00
203-474.000-723.000	DEFINED BENEFIT PLAN 10% OF GROSS WAGES	422.93	400.00	523.44	800.00	800.00
203-474.000-740.000	OPERATING SUPPLIES PAINT, SIGNS, POSTS, BULBS - \$2500 FOR SPEED TRAILER	4,621.44	5,000.00	1,685.86	4,500.00	4,500.00
203-474.000-802.000	PROFESSIONAL SERVICES SIGNAL REPAIR & CONTRACTED STREET PAINTING	1,492.80	5,000.00	4,869.57	5,000.00	5,000.00
203-474.000-910.000	WORKERS COMPENSATION	132.17	100.00	87.59	100.00	100.00
203-474.000-911.000	LIABILITY INSURANCE	813.23	700.00	690.70	700.00	700.00
203-474.000-941.000	EQUIPMENT RENTALS INTERNAL TRANSFER TO FUND 402	588.66	2,000.00	842.10	2,000.00	2,000.00
Totals for dept 474.000-TRAFFIC SERVICES		12,581.41	19,100.00	15,225.04	23,300.00	23,300.00

Local Streets Fund (Continued)

Dept 478.000-WINTER MAINTENANCE						
203-478.000-703.000	SALARIES - NON UNION	2,292.18	1,600.00		5,000.00	5,000.00
203-478.000-704.000	SALARIES - UNION	10,940.68	6,500.00	5,120.06	10,000.00	10,000.00
PORTION OF FOUR UNION EMPLOYEES - TOTAL SALARY OF \$201,800						
203-478.000-705.000	SALARIES - OVERTIME	5,230.64	5,000.00	3,314.56	5,000.00	5,000.00
203-478.000-711.000	LONGEVITY	500.00				
203-478.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF GROSS WAGES	1,420.17	1,300.00	645.24	1,600.00	1,600.00
203-478.000-721.000	HEALTH & DENTAL INSURANCE	2,010.06	2,300.00	1,990.15	2,300.00	2,300.00
PORTION OF FOUR UNION EMPLOYEES						
203-478.000-722.000	LIFE & DISABILITY INSURANCE	59.21	100.00	55.20	100.00	100.00
PORTION OF FOUR UNION EMPLOYEES						
203-478.000-723.000	DEFINED BENEFIT PLAN 10% OF GROSS WAGES	2,792.22	1,700.00	847.90	1,900.00	1,900.00
203-478.000-740.000	OPERATING SUPPLIES SALT	12,710.98	17,200.00	13,039.24	15,000.00	15,000.00
203-478.000-802.000	PROFESSIONAL SERVICES		500.00		500.00	500.00
203-478.000-901.000	PRINTING & PUBLISHING			405.31		
203-478.000-910.000	WORKERS COMPENSATION	290.74	200.00	192.67	200.00	200.00
203-478.000-911.000	LIABILITY INSURANCE	1,042.61	900.00	885.50	900.00	900.00
203-478.000-941.000	EQUIPMENT RENTALS INTERNAL TRANSFER TO FUND 402	11,579.11	15,000.00	4,631.95	15,000.00	15,000.00
Totals for dept 478.000-WINTER MAINTENANCE		50,868.60	52,300.00	31,127.78	57,500.00	57,500.00
Dept 890.000-CONTINGENCIES						
203-890.000-955.000	MISCELLANEOUS		5,600.00		10,000.00	10,000.00
203-890.000-969.000	DISASTER RECOVERY		52,600.00	52,523.06		
Totals for dept 890.000-CONTINGENCIES			58,200.00	52,523.06	10,000.00	10,000.00
Dept 965.000-TRANSFERS OUT - CONTROL						
203-965.000-999.202	TRANSFER OUT TO MAJOR STREETS	37,000.00				
Totals for dept 965.000-TRANSFERS OUT - CONTROL		37,000.00				
TOTAL APPROPRIATIONS		211,280.12	272,700.00	225,896.08	461,900.00	461,900.00

Municipal Streets Fund

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 AMENDED BUDGET	11-12 ACTIVITY THRU 06/30/12	12-13 RECOMMENDED BUDGET	12-13 APPROVED BUDGET
ESTIMATED REVENUES						
Dept 000.000-ASSETS, LIABILITIES & REVENUE						
204-000.000-403.000	TAXES - STREETS (REAL)	414,404.93	526,100.00	432,435.45	538,100.00	538,100.00
204-000.000-410.000	TAXES - PERSONAL PROPERTY	76,040.10		73,226.52		
204-000.000-412.000	DELINQUENT TAXES - REAL PROP	34,701.15		16,093.14		
204-000.000-445.000	TAXES - PENALTIES & INTEREST	2,682.98	1,000.00	2,259.23	1,000.00	1,000.00
204-000.000-665.000	INTEREST EARNED	1,037.97	1,000.00	965.03	1,000.00	1,000.00
Totals for dept 000.000-ASSETS, LIABILITIES & REVENUE		528,867.13	528,100.00	524,979.37	540,100.00	540,100.00
TOTAL ESTIMATED REVENUES		528,867.13	528,100.00	524,979.37	540,100.00	540,100.00
APPROPRIATIONS						
Dept 248.000-ADMINISTRATION						
204-248.000-721.001	RETIREE HEALTH INSURANCE 40% OF ED, 50% OF MARY MCKILLEN		8,500.00	9,213.26	9,600.00	9,600.00
204-248.000-802.001	FINANCIAL AUDIT	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
204-248.000-840.000	BANK SERVICE CHARGES	432.44	800.00	724.97	800.00	800.00
204-248.000-841.000	VILLAGE ADMINISTRATIVE COSTS 5% ERIN, 6% COURTNEY, 16% MARIE, 6% DONNA	28,029.14	27,000.00		28,000.00	28,000.00
204-248.000-957.001	PROPERTY TAX REFUNDS TAX REFUNDS DUE TO BOARD OF REVIEW/TAX TRIBUNAL	77.44	4,200.00	3,550.04	2,000.00	2,000.00
Totals for dept 248.000-ADMINISTRATION		30,539.02	42,500.00	15,488.27	42,400.00	42,400.00
Dept 965.000-TRANSFERS OUT - CONTROL						
204-965.000-999.202	TRANSFER OUT TO MAJOR STREETS	190,000.00	564,600.00	230,000.00	488,900.00	488,900.00
204-965.000-999.203	TRANSFER OUT TO LOCAL STREETS	195,000.00	150,400.00	125,000.00	388,500.00	388,500.00
Totals for dept 965.000-TRANSFERS OUT - CONTROL		385,000.00	715,000.00	355,000.00	877,400.00	877,400.00
TOTAL APPROPRIATIONS		415,539.02	757,500.00	370,488.27	919,800.00	919,800.00

Tree Replacement Fund

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 AMENDED BUDGET	11-12 ACTIVITY THRU 06/30/12	12-13 RECOMMENDED BUDGET	12-13 APPROVED BUDGET
ESTIMATED REVENUES						
Dept 000.000-ASSETS, LIABILITIES & REVENUE						
275-000.000-665.000	INTEREST EARNED	510.02	500.00	1,388.08	800.00	800.00
275-000.000-675.007	RESTRICTED TREE CONTRIBUTION	240,188.52				
Totals for dept 000.000-ASSETS, LIABILITIES & REVENUE		240,698.54	500.00	1,388.08	800.00	800.00
TOTAL ESTIMATED REVENUES		240,698.54	500.00	1,388.08	800.00	800.00
APPROPRIATIONS						
Dept 965.000-TRANSFERS OUT - CONTROL						
275-965.000-999.101	TRANSFER OUT TO GENERAL FUND		8,000.00	8,000.00	8,000.00	8,000.00
275-965.000-999.405	TRANSFER OUT - MILL CREEK FUND		60,000.00	60,000.00		
Totals for dept 965.000-TRANSFERS OUT - CONTROL			68,000.00	68,000.00	8,000.00	8,000.00
TOTAL APPROPRIATIONS			68,000.00	68,000.00	8,000.00	8,000.00

Streetscape Fund

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 AMENDED BUDGET	11-12 ACTIVITY THRU 06/30/12	12-13 RECOMMENDED BUDGET	12-13 APPROVED BUDGET
ESTIMATED REVENUES						
Dept 000.000-ASSETS, LIABILITIES & REVENUE						
303-000.000-402.000	TAXES - REAL PROPERTY	135,879.53	147,100.00	142,115.90	143,100.00	143,100.00
303-000.000-404.000	STREETScape SPECIAL ASSESSMENT	49,487.58	43,300.00	44,822.18		
303-000.000-410.000	TAXES - PERSONAL PROPERTY	22,656.03	22,000.00	21,649.58	26,000.00	26,000.00
303-000.000-411.000	DEL TAXES - STREETScape SPECIA	10,166.85		4,863.06		
303-000.000-412.000	DELINQUENT TAXES - REAL PROP	10,124.10		4,757.70		
303-000.000-445.000	TAXES - PENALTIES & INTEREST	1,522.28	500.00	982.92	500.00	500.00
303-000.000-665.000	INTEREST EARNED	573.93	500.00	321.43	200.00	200.00
Totals for dept 000.000-ASSETS, LIABILITIES & REVENUE		230,410.30	213,400.00	219,512.77	169,800.00	169,800.00
TOTAL ESTIMATED REVENUES		230,410.30	213,400.00	219,512.77	169,800.00	169,800.00
APPROPRIATIONS						
Dept 248.000-ADMINISTRATION						
303-248.000-840.000	BANK SERVICE CHARGES	7.87	100.00	79.06	100.00	100.00
303-248.000-957.001	PROPERTY TAX REFUNDS	19.82	1,000.00	1,000.00	500.00	500.00
303-248.000-957.003	SPECIAL ASSESSMENT REFUNDS				40,500.00	40,500.00
Totals for dept 248.000-ADMINISTRATION		27.69	1,100.00	1,079.06	41,100.00	41,100.00
Dept 570.000-STREETScape						
303-570.000-990.002	98 STREETScape SPEC ASSESS BOND PRIN	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
303-570.000-990.003	02 GO BOND REFUNDING PRINCIPAL	130,000.00	135,000.00	135,000.00	140,000.00	140,000.00
303-570.000-991.002	STREETScape SPECIAL ASSESSMENT INTE	7,500.00	4,500.00	4,500.00	1,500.00	1,500.00
303-570.000-991.003	02 GO BOND REFUNDING INTEREST	37,130.00	32,600.00	32,580.00	27,300.00	27,300.00
303-570.000-992.000	BOND FEES	550.00	600.00	550.00	600.00	600.00
Totals for dept 570.000-STREETScape		235,180.00	232,700.00	232,630.00	229,400.00	229,400.00
TOTAL APPROPRIATIONS		235,207.69	233,800.00	233,709.06	270,500.00	270,500.00

Equipment Replacement Fund

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 AMENDED BUDGET	11-12 ACTIVITY THRU 06/30/12	12-13 RECOMMENDED BUDGET	12-13 APPROVED BUDGET
ESTIMATED REVENUES						
Dept 000.000-ASSETS, LIABILITIES & REVENUE						
402-000.000-665.000	INTEREST EARNED	319.04	500.00	212.10	500.00	500.00
402-000.000-667.003	EQUIPMENT RENTAL	73,155.13	93,000.00	43,524.56	75,000.00	75,000.00
FROM EQUIPMENT RENTAL LINES IN 101, 202, AND 203						
Totals for dept 000.000-ASSETS, LIABILITIES & REVENUE		73,474.17	93,500.00	43,736.66	75,500.00	75,500.00
TOTAL ESTIMATED REVENUES		73,474.17	93,500.00	43,736.66	75,500.00	75,500.00
APPROPRIATIONS						
Dept 248.000-ADMINISTRATION						
402-248.000-840.000	BANK SERVICE CHARGES	119.85	200.00	151.36	200.00	200.00
Totals for dept 248.000-ADMINISTRATION		119.85	200.00	151.36	200.00	200.00
Dept 441.000-DEPARTMENT OF PUBLIC WORKS						
402-441.000-939.000	VEHICLE MAINTENANCE & REPAIRS	15,061.53	22,000.00	20,617.97	20,000.00	20,000.00
Totals for dept 441.000-DEPARTMENT OF PUBLIC WORKS		15,061.53	22,000.00	20,617.97	20,000.00	20,000.00
Dept 903.000-CAPITAL IMPROVEMENTS-VEHICLES						
402-903.000-981.000	VEHICLES	170,969.42			11,000.00	11,000.00
	PURCHASE OF A ZERO TURN MOWER					
Totals for dept 903.000-CAPITAL IMPROVEMENTS-VEHICLES		170,969.42			11,000.00	11,000.00
TOTAL APPROPRIATIONS		186,150.80	22,200.00	20,769.33	31,200.00	31,200.00

Sewer Fund

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 AMENDED BUDGET	11-12 ACTIVITY THRU 06/30/12	12-13 RECOMMENDED BUDGET	12-13 APPROVED BUDGET
ESTIMATED REVENUES						
Dept 000.000-ASSETS, LIABILITIES & REVENUE						
590-000.000-425.000	DELINQUENT UTILITY BILLS (TAX)	12,147.02	5,000.00	3,568.43	4,000.00	4,000.00
590-000.000-633.002	UTILITY BILLS - SEWER 6% INCREASE ON 11-12 ESTIMATE	832,986.72	852,000.00	753,197.24	950,000.00	950,000.00
590-000.000-634.000	UTILITY BILL PENALTIES	3,873.24	5,000.00	3,392.93	5,000.00	5,000.00
590-000.000-636.001	SEWER TAP IN FEES \$6200 FROM DAPCO, 5 RESIDENTIAL UNITS	185,185.64	115,000.00	134,383.58	31,200.00	31,200.00
590-000.000-665.000	INTEREST EARNED	5,306.84	6,000.00	6,400.09	5,000.00	5,000.00
590-000.000-671.000	OTHER REVENUE	10,738.65	4,000.00	5,598.00	1,000.00	1,000.00
590-000.000-672.000	REIMBURSEMENT FOR GASOLINE FUEL REIMBURSEMENT FROM WAVE	1,679.44	2,500.00	4,494.50	5,000.00	5,000.00
590-000.000-673.001	REIMBURSE FOR SRF COSTS			13,630.22		
590-000.000-674.000	SALE OF FIXED ASSETS	747.30				
590-000.000-698.007	RD REFUNDING BOND PROCEEDS		35,900.00	2,255,000.00		
Totals for dept 000.000-ASSETS, LIABILITIES & REVENUE		1,052,664.85	1,025,400.00	3,179,664.99	1,001,200.00	1,001,200.00
TOTAL ESTIMATED REVENUES		1,052,664.85	1,025,400.00	3,179,664.99	1,001,200.00	1,001,200.00
APPROPRIATIONS						
Dept 248.000-ADMINISTRATION						
590-248.000-723.001	OTHER POST EMPLOYMENT BENEFITS CONTRIBUTION TO RETIREE HEALTH CARE		5,000.00	4,900.00	6,000.00	6,000.00
590-248.000-723.002	ADDITIONAL MERS CONTRIBUTION	4,900.00				
590-248.000-802.001	FINANCIAL AUDIT	4,591.25	2,500.00	2,500.00	2,500.00	2,500.00
590-248.000-803.000	CONTRACTED SERVICES	19,092.00	10,000.00	4,194.00		
590-248.000-811.000	ATTORNEY FEES - MISCELLANEOUS CONTESTED CASE FOR NPDES PERMIT REGARDING PHOSPHOROUS LEVELS	2,822.00	2,000.00	1,556.20	2,000.00	2,000.00
590-248.000-840.000	BANK SERVICE CHARGES	34.61	200.00	21.95	200.00	200.00
590-248.000-841.000	VILLAGE ADMINISTRATIVE COSTS 37.5% ERIN, 10% BRENDA, 10% COURTNEY & DONNA, 20% MARIE	69,085.72	61,000.00		62,000.00	62,000.00
Totals for dept 248.000-ADMINISTRATION		100,525.58	80,700.00	13,172.15	72,700.00	72,700.00

Sewer Fund (Continued)

Dept 548.000-SEWER UTILITIES DEPARTMENT						
590-548.000-703.000	SALARIES - NON UNION	10,325.97	43,700.00	44.00	30,000.00	30,000.00
590-548.000-704.000	SALARIES - UNION 75% ANDREA & DOUG, 50% KEITH & SCOTT	179,586.54	122,100.00	154,529.55	132,000.00	132,000.00
590-548.000-705.000	SALARIES - OVERTIME	22,732.36	8,000.00	15,089.56	10,000.00	10,000.00
590-548.000-711.000	LONGEVITY	6,896.77				
590-548.000-712.000	VACATION/SICK TIME CASH OUT	10,793.68	4,000.00	1,329.12	8,700.00	8,700.00
590-548.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF GROSS WAGES	17,592.13	13,600.00	13,187.64	14,000.00	14,000.00
590-548.000-721.000	HEALTH & DENTAL INSURANCE 75% OF DOUG & ANDREA, 50% OF KEITH AND SCOTT CASHOUTS	58,423.63	45,000.00	44,986.97	49,000.00	49,000.00
590-548.000-721.001	RETIREE HEALTH INSURANCE 30% ED, 25% JAN, 80% LARRY		21,000.00	17,960.00	20,000.00	20,000.00
590-548.000-722.000	LIFE & DISABILITY INSURANCE PORTION OF COVERAGE FOR WATER/SEWER EMPLOYEES	1,167.09	1,500.00	1,073.52	1,200.00	1,200.00
590-548.000-723.000	DEFINED BENEFIT PLAN 10% OF GROSS WAGES, 2.5% FOR SCOTT	34,381.79	16,000.00	15,566.54	13,000.00	13,000.00
590-548.000-723.002	ADDITIONAL MERS CONTRIBUTION	7,714.00				
590-548.000-723.003	DEFINED CONTRIBUTION PLAN				1,000.00	1,000.00
590-548.000-726.001	VACATION/SICK ACCRUAL	(22,128.05)				
590-548.000-728.000	POSTAGE PORTION OF UTILITY BILL POSTAGE	544.04	1,500.00	881.84	1,500.00	1,500.00
590-548.000-740.000	OPERATING SUPPLIES	2,895.22	2,500.00	2,892.03	3,500.00	3,500.00
590-548.000-741.000	ROAD REPAIR SUPPLIES		2,000.00		2,000.00	2,000.00
590-548.000-742.000	CHEMICAL SUPPLIES - PLANT WASTEWATER TREATMENT PLANT CHEMICALS	36,906.50	28,000.00	33,191.15	35,000.00	35,000.00
590-548.000-743.000	CHEMICAL SUPPLIES - LAB PORTION OF CHEMICALS FOR LAB TESTING	8,792.37	10,000.00	9,219.26	10,000.00	10,000.00
590-548.000-745.000	UNIFORM ALLOWANCE	2,645.61	2,800.00	1,871.56	2,000.00	2,000.00
590-548.000-751.000	GASOLINE & OIL WWTP USAGE PLUS WAVE	11,216.62	9,000.00	11,670.41	12,500.00	12,500.00
590-548.000-802.000	PROFESSIONAL SERVICES SEWER CLEANING, OHM, UIS	69,671.47	48,000.00	43,827.31	40,000.00	40,000.00
590-548.000-803.003	SLUDGE HAULING REMOVAL OF SLUDGE, REPAIR OF SLUDGE EQUIPMENT 12/13 ESTIMATE 1 MILLION GALLONS	95,238.92	70,000.00	82,192.48	50,000.00	50,000.00
590-548.000-824.000	TESTING & ANALYSIS	1,345.54	4,000.00	1,157.45	2,000.00	2,000.00
590-548.000-861.000	TRAVEL & MILEAGE	133.50	200.00	119.90	200.00	200.00
590-548.000-901.000	PRINTING & PUBLISHING	441.92	300.00	370.63	300.00	300.00
590-548.000-910.000	WORKERS COMPENSATION	7,136.37	4,700.00	4,729.32	4,700.00	4,700.00
590-548.000-911.000	LIABILITY INSURANCE	20,852.10	18,000.00	17,710.20	18,000.00	18,000.00
590-548.000-920.000	UTILITIES DTE, WATER & COMCAST	61,672.29	67,000.00	63,588.14	65,000.00	65,000.00
590-548.000-920.001	UTILITIES - TELEPHONES VERIZON	6,632.05	5,000.00	2,588.74	3,000.00	3,000.00
590-548.000-935.000	BUILDING MAINTENANCE & REPAIR PREVENTATIVE MAINTENANCE/BUILDING REPAIR	9,981.26	8,000.00	9,168.59	8,000.00	8,000.00
590-548.000-937.000	EQUIPMENT MAINTENANCE & REPAIR CLEANING SECONDARY CLARIFIERS, ACTIVATED SLUDGE TANKS, GRIT PIT, REBUILD SCREW PUMP	3,760.37	4,000.00	9,536.29	25,000.00	25,000.00
590-548.000-939.000	VEHICLE MAINTENANCE & REPAIRS PREVENTATIVE MAINTENANCE/VEHICLE REPAIR		1,500.00	1,487.50	1,500.00	1,500.00
590-548.000-955.000	MISCELLANEOUS	439.04	500.00	554.34	500.00	500.00
590-548.000-957.004	STATE LICENSE/PERMIT FEES		2,000.00	1,950.00	2,000.00	2,000.00
590-548.000-958.000	MEMBERSHIPS & DUES		500.00		500.00	500.00
590-548.000-960.000	EDUCATION & TRAINING TESTING AND CLASSES FOR LICENSES, CONFINED SPACE TRAINING	969.97	2,000.00	783.08	2,000.00	2,000.00
590-548.000-968.000	DEPRECIATION	523,690.25				
590-548.000-977.000	EQUIPMENT NEW GRINDER PUMP	9,624.02	10,000.00	8,827.20	10,000.00	10,000.00
Totals for dept 548.000-SEWER UTILITIES DEPARTMENT		1,202,075.34	576,400.00	572,084.32	578,100.00	578,100.00

Sewer Fund (Continued)

Dept 850.000-LONG-TERM DEBT						
590-850.000-990.000	DEBT ISSUANCE COSTS		35,900.00	2,490,504.03		
590-850.000-995.002	RD SEWER BONDS PRINCIPAL		51,000.00			
590-850.000-995.005	SRF #1 (2009) BOND PRINCIPAL FINAL PAYMENT IN 2032		75,000.00	70,000.00	70,000.00	70,000.00
590-850.000-995.007	2012 SEWER BOND PRINCIPAL (RD REFUNDING) REFUNDING BOND (FORMERLY RURAL DEVELOPMENT)				85,000.00	85,000.00
590-850.000-996.002	RD SEWER INTEREST	117,879.65	116,000.00	115,526.50		
590-850.000-996.005	SRF #1 (2009) BOND INTEREST FINAL PAYMENT IN 2032	19,589.15	38,000.00	37,920.42	34,000.00	34,000.00
590-850.000-996.006	SRF #2 (2012) BOND INTEREST				50,000.00	50,000.00
590-850.000-996.007	2012 SEWER BOND INTEREST (RD REFUNDING)				49,500.00	49,500.00
Totals for dept 850.000-LONG-TERM DEBT		137,468.80	315,900.00	2,713,950.95	288,500.00	288,500.00
Dept 890.000-CONTINGENCIES						
590-890.000-955.000	MISCELLANEOUS				15,000.00	15,000.00
Totals for dept 890.000-CONTINGENCIES					15,000.00	15,000.00
Dept 901.000-CAPITAL IMPROVEMENTS						
590-901.000-974.000	CIP CAPITAL IMPROVEMENTS GRAND STREET SEWER REPAIR	54,597.00	35,000.00	23,895.60	55,000.00	55,000.00
Totals for dept 901.000-CAPITAL IMPROVEMENTS		54,597.00	35,000.00	23,895.60	55,000.00	55,000.00
TOTAL APPROPRIATIONS		1,494,666.72	1,008,000.00	3,323,103.02	1,009,300.00	1,009,300.00

Water Fund

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 AMENDED BUDGET	11-12 ACTIVITY THRU 06/30/12	12-13 RECOMMENDED BUDGET	12-13 APPROVED BUDGET
ESTIMATED REVENUES						
Dept 000.000-ASSETS, LIABILITIES & REVENUE						
591-000.000-425.000	DELINQUENT UTILITY BILLS (TAX)	5,975.57	4,000.00	2,279.46	3,500.00	3,500.00
591-000.000-579.000	MDOT WELL GRANT	2,889.35	2,500.00		2,500.00	2,500.00
591-000.000-633.003	UTILITY BILLS - WATER 3% INCREASE ON 2011-2012 ESTIMATE	573,948.02	618,500.00	530,517.81	660,000.00	660,000.00
591-000.000-634.000	UTILITY BILL PENALTIES	2,574.75	3,000.00	2,346.57	3,000.00	3,000.00
591-000.000-636.002	WATER TAP IN FEES \$3800 FROM DAPCO, 5 RESIDENTIAL UNITS	111,436.36	69,000.00	81,267.36	18,800.00	18,800.00
591-000.000-646.000	SALES-2ND WATER METERS	7,969.92	2,000.00	2,915.00	1,000.00	1,000.00
591-000.000-665.000	INTEREST EARNED	5,993.17	8,000.00	4,738.30	4,000.00	4,000.00
591-000.000-671.000	OTHER REVENUE	13,889.91	3,000.00	13,086.72	3,000.00	3,000.00
591-000.000-672.000	REIMBURSEMENT FOR GASOLINE	2,326.39	2,500.00	2,958.29		
591-000.000-698.007	RD REFUNDING BOND PROCEEDS		28,200.00	1,770,000.00		
Totals for dept 000.000-ASSETS, LIABILITIES & REVENUE		727,003.44	740,700.00	2,410,109.51	695,800.00	695,800.00
TOTAL ESTIMATED REVENUES		727,003.44	740,700.00	2,410,109.51	695,800.00	695,800.00
APPROPRIATIONS						
Dept 248.000-ADMINISTRATION						
591-248.000-723.001	OTHER POST EMPLOYMENT BENEFITS CONTRIBUTION TO RETIREE HEALTH CARE		2,300.00	2,250.00	5,000.00	5,000.00
591-248.000-723.002	ADDITIONAL MERS CONTRIBUTION	2,250.00				
591-248.000-802.001	FINANCIAL AUDIT	3,173.75	6,000.00	6,391.25	6,500.00	6,500.00
591-248.000-803.000	CONTRACTED SERVICES	11,430.00				
591-248.000-811.000	ATTORNEY FEES - MISCELLANEOUS		2,000.00	240.00	2,000.00	2,000.00
591-248.000-840.000	BANK SERVICE CHARGES	50.60	100.00	56.10	100.00	100.00
591-248.000-841.000	VILLAGE ADMINISTRATIVE COSTS 37.5% ERIN, 10% BRENDA, COURTNEY, ERIN & 20% MARIE	69,085.72	61,000.00		62,000.00	62,000.00
Totals for dept 248.000-ADMINISTRATION		85,990.07	71,400.00	8,937.35	75,600.00	75,600.00

Water Fund (Continued)

Dept 556.000-WATER UTILITIES DEPARTMENT						
591-556.000-703.000	SALARIES - NON UNION	13,964.82	15,600.00		22,000.00	22,000.00
591-556.000-704.000	SALARIES - UNION 25% ANDREA & DOUG, 50% KEITH & SCOTT	73,380.43	92,100.00	109,163.77	86,500.00	86,500.00
591-556.000-705.000	SALARIES - OVERTIME	6,338.16	11,000.00	14,609.94	6,000.00	6,000.00
591-556.000-712.000	VACATION/SICK TIME CASH OUT	8,720.08	2,000.00	859.68	6,700.00	6,700.00
591-556.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF GROSS WAGES	8,192.06	7,200.00	9,872.46	9,500.00	9,500.00
591-556.000-721.000	HEALTH & DENTAL INSURANCE 25% OF ANDREA & DOUG, 50% KEITH & SCOTT CASHOUT	16,963.84	22,000.00	13,659.56	22,000.00	22,000.00
591-556.000-721.001	RETIREE HEALTH INSURANCE 20% LARRY, 20% ED, 25% JAN		9,000.00	6,515.82	8,000.00	8,000.00
591-556.000-722.000	LIFE & DISABILITY INSURANCE PORTION OF COVERAGE FOR WATER/SEWER EMPLOYEES	777.96	1,200.00	715.61	1,200.00	1,200.00
591-556.000-723.000	DEFINED BENEFIT PLAN 10% OF GROSS WAGES, 2.5% OF SCOTT	13,361.01	7,700.00	11,083.41	5,000.00	5,000.00
591-556.000-723.002	ADDITIONAL MERS CONTRIBUTION	3,499.00				
591-556.000-723.003	DEFINED CONTRIBUTION PLAN				1,000.00	1,000.00
591-556.000-726.001	VACATION/SICK ACCRUAL	(9,580.36)				
591-556.000-728.000	POSTAGE PORTION OF UTILITY BILL MAILINGS	1,690.09	2,000.00	1,802.14	2,000.00	2,000.00
591-556.000-740.000	OPERATING SUPPLIES	3,429.48	2,000.00	2,611.40	3,500.00	3,500.00
591-556.000-741.000	ROAD REPAIR SUPPLIES		7,000.00	2,000.00	2,000.00	2,000.00
591-556.000-743.000	CHEMICAL SUPPLIES - LAB WATER TREATMENT CHEMICALS	580.00	23,000.00	23,032.86	18,000.00	18,000.00
591-556.000-745.000	UNIFORM ALLOWANCE	1,794.49	2,000.00	2,068.51	2,000.00	2,000.00
591-556.000-751.000	GASOLINE & OIL	7,360.27	7,000.00	7,664.64	4,000.00	4,000.00
591-556.000-802.000	PROFESSIONAL SERVICES OHM, UIS, METER CALIBRATION, WILLIAMS & WORKS	32,145.99	17,000.00	19,917.38	20,000.00	20,000.00
591-556.000-824.000	TESTING & ANALYSIS MDEQ REQUIREMENTS	3,669.98	7,000.00	8,263.42	10,000.00	10,000.00
591-556.000-861.000	TRAVEL & MILEAGE	40.50	500.00		500.00	500.00
591-556.000-901.000	PRINTING & PUBLISHING	2,001.33	1,000.00	824.63	1,000.00	1,000.00
591-556.000-910.000	WORKERS COMPENSATION	2,894.17	2,000.00	1,917.98	2,000.00	2,000.00
591-556.000-911.000	LIABILITY INSURANCE	7,159.22	6,100.00	6,080.50	6,100.00	6,100.00
591-556.000-920.000	UTILITIES DTE, WATER, COMCAST	49,276.37	55,000.00	41,264.78	41,000.00	41,000.00
591-556.000-920.001	UTILITIES - TELEPHONES VERIZON	4,320.95	3,000.00	2,174.71	2,000.00	2,000.00
591-556.000-935.000	BUILDING MAINTENANCE & REPAIR PREVENTATIVE MAINTENANCE/BUILDING REPAIRS	500.00	1,000.00	1,192.18	1,000.00	1,000.00
591-556.000-937.000	EQUIPMENT MAINTENANCE & REPAIR PREVENTATIVE MAINTENANCE/EQUIPMENT REPAIRS INCLUDING WELLS	4,753.81	33,000.00	36,633.38	25,000.00	25,000.00
591-556.000-939.000	VEHICLE MAINTENANCE & REPAIRS PREVENTATIVE MAINTENANCE/VEHICLE REPAIRS	762.90	1,500.00	763.35	1,000.00	1,000.00
591-556.000-941.000	EQUIPMENT RENTALS		1,000.00			
591-556.000-955.000	MISCELLANEOUS	375.91	500.00	597.30	500.00	500.00
591-556.000-957.004	STATE LICENSE/PERMIT FEES		500.00	1,095.85	1,100.00	1,100.00
591-556.000-958.000	MEMBERSHIPS & DUES RURAL WATER/MISS DIGG	730.60	1,000.00	746.00	1,000.00	1,000.00
591-556.000-960.000	EDUCATION & TRAINING		1,000.00	1,033.50	1,000.00	1,000.00
591-556.000-961.000	WELLHEAD PROTECTION PROGRAM OFFSET BY WELLHEAD PROTECTION GRANT	75.00	2,500.00	605.13	2,500.00	2,500.00
591-556.000-968.000	DEPRECIATION	300,751.97				
591-556.000-970.000	CAPITAL IMPROVEMENTS			5,683.10		
591-556.000-974.000	CIP CAPITAL IMPROVEMENTS			790.81	22,000.00	22,000.00
591-556.000-977.000	EQUIPMENT METER PURCHASES	26,492.98	30,000.00	28,823.40	25,000.00	25,000.00
Totals for dept 556.000-WATER UTILITIES DEPARTMENT		586,423.01	374,400.00	364,067.20	362,100.00	362,100.00

Water Fund (Continued)

Dept 850.000-LONG-TERM DEBT						
591-850.000-990.000	DEBT ISSUANCE COSTS		28,200.00	1,974,382.99		
591-850.000-992.000	BOND FEES	300.00	300.00	300.00	300.00	300.00
591-850.000-995.003	RD WATER BONDS PRINCIPAL		50,000.00			
591-850.000-995.004	1998 WATER BOND PROJECT FINAL PAYMENT OCTOBER 2012	6,500.00	54,000.00	54,000.00	56,500.00	56,500.00
591-850.000-995.008	DWRF #1 (2010) BOND PRINCIPAL FINAL PAYMENT IN 2032		55,000.00	50,000.00	50,000.00	50,000.00
591-850.000-995.009	DWRF #2 (2011) BOND PRINCIPAL				35,000.00	35,000.00
591-850.000-995.010	2012 WATER BOND PRINCIPAL (RD REFUNDING) REFUNDING BOND (FORMERLY RURAL DEVELOPMENT)				60,000.00	60,000.00
591-850.000-996.003	RD WATER INTEREST	87,412.50	85,300.00	85,268.75		
591-850.000-996.008	DWRF #1 (2010) BOND INTEREST FINAL PAYMENT IN 2032	12,180.59	27,000.00	28,063.88	29,000.00	29,000.00
591-850.000-996.009	DWRF #2 2011) BOND INTEREST			3,638.79	13,000.00	13,000.00
591-850.000-996.010	2012 WATER BOND INTEREST (RD REFUNDING)				34,000.00	34,000.00
Totals for dept 850.000-LONG-TERM DEBT		106,393.09	299,800.00	2,195,654.41	277,800.00	277,800.00
Dept 890.000-CONTINGENCIES						
591-890.000-955.000	MISCELLANEOUS				15,000.00	15,000.00
Totals for dept 890.000-CONTINGENCIES					15,000.00	15,000.00
Dept 901.000-CAPITAL IMPROVEMENTS						
591-901.000-974.000	CIP CAPITAL IMPROVEMENTS		30,000.00	30,342.36		
591-901.000-974.001	OTHER CAPITAL IMPROVEMENTS		11,000.00			
Totals for dept 901.000-CAPITAL IMPROVEMENTS			41,000.00	30,342.36		
TOTAL APPROPRIATIONS		778,806.17	786,600.00	2,599,001.32	730,500.00	730,500.00