

# DEXTER

M I C H I G A N

## Village of Dexter Michigan Budget

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# Village of Dexter

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**Shawn Keough**  
President

**Ray Tell**  
President Pro-Tem

**Jim Carson**  
Trustee

**Paul Cousins**  
Trustee

**Donna Fisher**  
Trustee

**Julie Knight**  
Trustee

**Joe Semifero**  
Trustee

**Carol Jones**  
Clerk

**Donna Dettling**  
Manager

**Courtney Nicholls**  
Assistant Manager

**Marie Sherry, CPFA, ACPFIM**  
Treasurer/Finance Director

**Michelle Aniol**  
Community Development Director

**Dan Schlaff**  
Superintendent of Public Services



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Dexter  
Michigan**

For the Fiscal Year Beginning

**July 1, 2013**

A handwritten signature in black ink, appearing to read 'Jeffrey R. Snow'.

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, 2013.

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 # 16-2014**

**RESOLUTION OF ADOPTION  
FISCAL YEAR 2014-2015 BUDGET**

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

At a regular meeting of the Village Council of the Village of Dexter, County of Washtenaw, State of Michigan, held on the 23<sup>rd</sup> day of June, 2014, Eastern Time,

PRESENT: Members: Semifero, Tell, Carson, Cousins, Fisher, Knight, Keough

ABSENT: Members:

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

**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 9, 2014 on the proposed budget,

**WHEREAS**, an additional \$6,000 shall be added to the major street fund for a stormwater study,

**NOW, THEREFORE, BE IT RESOLVED** that the attached budget for July 1, 2014 through June 30, 2015 is hereby adopted and made a part of this resolution.

AYES: Knight, Semifero, Tell, Carson, Cousins, Fisher, Keough

NAYS: None

ABSENT: None

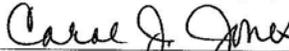
**RESOLUTION DECLARED ADOPTED THIS 23<sup>rd</sup> DAY OF JUNE, 2014**



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 23<sup>rd</sup> day of June, 2014.



Village Clerk – Carol J. Jones

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June 2014

President Keough and Village Council Trustees:

Village Administration is proud to present this budget document for fiscal year 2014-2015. This past year has been a successful one for the Village and we look forward to an equally successful 2014-2015. Provided as an introduction to this document is a review of the highlights of 2013-2014 and an overview of the projects planned for the upcoming fiscal year.

The Village continues to remain in a stable financial position, with a healthy fund balance that exceeds the recommended 15% of expenditures. In fiscal year 2014-2015 an \$100,000 increase in property tax revenue will be realized due to increased new home, commercial, and industrial construction and an increase in overall property values. The Village has taken steps to protect our stable financial position by reducing our unfunded liabilities, continuing to increase our utilization of technology, and maintaining and enhancing our infrastructure.

### **Budget Layout Changes**

Several changes were made to the budget document this fiscal year to bring the Village's budget closer in line with the Chart of Accounts. New funds were created to track activity related to voted and non-voted bonds in non-enterprise funds. Voted bonds are those that were approved by the voters and paid for with dedicated millages. The non-voted bonds were voted on by Council and are paid for with tax revenue.

The revenues and expenditures related to solid waste were also moved to their own fund. This activity is supported with a user fee, not tax dollars, which is why the decision was made to move it out of general fund. This fund will be used to track the revenue received from residents/business owners and the expenses related to contract waste hauling, recycling and compost services provided by Waste Management along with the specialty services provided by the Village including leaf and brush pick up.

### **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. Over the past several years, changes have been made to current and future employee benefits that have reduced these

#### **Village Council**

Shawn Keough  
*President*

Ray Tell  
*President Pro-Tem*

Jim Carson  
*Trustee*

Paul Cousins  
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Donna Fisher  
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Julie Knight  
*Trustee*

Joe Semifero  
*Trustee*

#### **Administration**

Donna Dettling  
*Manager*

Carol Jones  
*Clerk*

Marie Sherry, CPFA  
*Treasurer/Finance Director*

Courtney Nicholls  
*Assistant Village Manager*

Michelle Aniol  
*Community Development Manager*

Dan Schlaff  
*Superintendent of Public Services*

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DEXTER IS AN EQUAL  
OPPORTUNITY  
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liabilities. Starting in 2012-2013 the Village dedicated \$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 in other funds, brings the Village's annual payment towards retiree health care to \$95,000 per year.

To proactively manage the current unfunded liability in the pension system, the Village has continued to pay a higher monthly payment than is required. This amount was increased by \$50,000 in 2014-2015. 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. Both the retiree health care and defined benefit programs are closed to new employees.

## **Technology Upgrades**

The Village continues to make technological improvements to enhance efficiency. In 2013-2014, an upgraded server was purchased and the cash receipts system was upgraded to allow for the use of credit cards. Projects planned for 2014-2015 include the purchase of permit management software for the Community Development department and payroll management software to bring the processing of payroll in house. Time tracking for the Department of Public Works, Water and Sewer departments will also be streamlined with the purchase of time sheet software that will provide the data for the payroll software. The creation and tracking of work orders will also be enhanced through the purchase of work order software. Utilizing these new tools will greatly enhance the Village's ability to track both the work that is being completed and the time it takes to get the job done.

## **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*

The Hudson/Second sidewalk and road resurfacing project that was started in fiscal year 2012-2013 was completed in 2013-2014. Resurfacing of Hudson Street from Second to the Cottonwood Condominium Association private roads improved one of the lowest rated areas of street in the Village. This project also added sidewalk along Second Street from Inverness to Hudson and Hudson from Cottonwood Condominiums to just past Third Street giving the residents on these streets connectivity to the Village sidewalk network.

A storm water management project on Forest Street was also completed in fiscal year 2013-2014. This project adds storm water infrastructure to direct water from Forest to an existing storm sewer line on Baker.

Though the Village did not receive grant funding from the Stormwater, Asset Management and Wastewater (SAW) program to complete the storm water study, funds have been budgeted to complete a portion of the study, which will likely be reimbursable through the grant in future years.

Two significant road improvement projects started in 2013-2014 and will be completed in 2014-2015. Federal funding has been awarded to reconstruct Central Street from Second to Third and to resurface Ann Arbor Street from Kensington to Baker. The portion of Central Street that will be reconstructed is part of the truck route through the Village. Sidewalk will be added along the north side of the roadway and pedestrian lighting and crosswalks will also be enhanced. The Ann Arbor Street resurfacing will improve one of the most traveled sections of Village roadway. Concrete curb and gutter replacement and crosswalk improvements are also planned as part of this project.

In 2013 a Committee of Village Council was formed to analyze the Village's road network. The work of this Committee has led to a road rehabilitation plan, that will be implemented in 2014-2015. An additional 0.5 mills will be levied in the street fund to support payments necessary to sell an approx. \$800,000 bond. These funds along with the Village's current street millage will be used to implement the plan, which is estimated to bring a majority of the Village roads to fair condition in five years, using preventative maintenance and rehabilitation strategies.

### *Parks & Trails*

The Village continues to partner with Washtenaw County Parks & Recreation and the Huron Clinton Metropolitan Authority (HCMA) to increase the trail network in and around the Village. Construction has been completed on the HCMA project to connect the Border to Border Trail to Hudson Mills Metropark. In partnership with Washtenaw County Parks & Recreation the Village applied for and received a Community Connections grant to complete the section of trail from Central Street along the railroad tracks to the path from Dexter Huron Metropark. The design of this project was finalized in 2013-2014 and construction is expected in 2014-2015.

### *Water & Sewer*

The Village has continued to invest significant dollars into upgrading the water and sewer system.

The \$3.3 million sludge handling system improvement project that was started in October 2012 at the Wastewater Treatment Plant will be completed in fiscal year 2014-2015. The resulting bond payment has necessitated increasing sewer rates 6% instead of the 3% that has been standard in past years. Staff and Council are committed to continuing to find ways to control expenses to help reduce future increases.

As part of the Ann Arbor Street resurfacing project, an aging water main that serves Ann Arbor Street residents will be replaced. Additional work is also planned for the Village water tower which will allow for improved maintenance of iron buildup that can occur inside the tank.

## Other Projects of Note

The 2014-2015 budget also includes funds for an architect to conduct a facility feasibility study to help the Village analyze options to upgrade the Village Office and Fire Station facilities. The budget also includes a line item dedicated to the possible transition costs related to the Village becoming a city. A vote on this issue is expected to be held in November 2014.

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 2014-2015.

Respectfully submitted,



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Donna Dettling  
Village Manager

## Community Profile

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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, each serving a staggered four year term. The Village has an elected clerk, a council appointed manager, and a council 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 the city and village category. There are still areas of the village where residential development has yet to be completed, and after a period of inactivity due to the nationwide housing slump we are seeing construction activity once more.

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, horseshoe pits, walking trails, bicycle paths, 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 2008 removal of the dam under the Main Street Bridge opened up a wonderful opportunity for the Village to create a park containing walking paths, passive entertainment areas, and widespread natural feature protection. This park, named Mill Creek Park, was completed in late 2012 and now has trail connectivity to the Huron Meadows Metropark.

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 and industry to the village, and in 2010 the Dexter Economic Development Corporation was reactivated. 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 government officials and other representatives from its member communities.



## Planning and the Budget

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### Non-Financial Plans

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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, the Arts, Culture and Heritage Committee, and the Tree Board that have a strong impact both on the goals and objectives of the community and on its budget.

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### Master Plan

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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 Planning Commission completed a major update to the Master Plan in 2012.

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### Parks & Recreation Facilities Master Plan

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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 next update will be done in Fiscal Year 2014-2015.

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.

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## Tree Management Plan

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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.

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## Downtown Development Plan

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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.

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## **Public Art Plan**

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The purpose of the Public Art Plan is to identify areas of need for public art in Dexter, to offer examples and visual images which illustrate possibilities for public art, to outline ways in which the allocation of funds will support public art, and to demonstrate how the process of obtaining public art can be put in place.

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## **Goals and Objectives**

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

Prior to the start of each year's budgeting process, the Village Council and management meet to discuss organization-wide goals and objectives. At this year's meeting, staff indicated a desire to change the direction of the goals and objective process to make them more valuable to management in the performance of their duties. With the agreement of Council, the goals and objectives were reformatted to make them short-term and measureable. After their presentation at a subsequent meeting, Council made their desired changes, including the addition of a section for long-term (or future) goals.

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## Fiscal Year 2014-2015 Village of Dexter Goals and Objectives

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Good financial health is the cornerstone to all municipal operations, and the Village of Dexter is committed to practicing sound financial management to ensure fiscal sustainability for current community members and for future generations.

**GOAL:** *To create an atmosphere of economic competitiveness for both residents and our business community.*

**OBJECTIVE:** Maintain a competitive tax rate in relation to similar communities within Washtenaw County in particular, and Southeast Michigan in general, by:

- Ensuring that the Village millage rate meets the following standards:
  - Be in the lowest one-third of all city and village millage rates in southeast Michigan (Livingston, Jackson, Macomb, Monroe, Oakland, Washtenaw, and Wayne counties);
  - Be lower than the average millage rate for Washtenaw County (Ann Arbor, Barton Hills, Chelsea, Dexter, Manchester, Milan, Saline, and Ypsilanti).

**OBJECTIVE:** Maintain a strong, ongoing commitment to economic development by;

- Assisting the DDA in implementing its Development and TIF Plan by participating in the marketing and redevelopment efforts for 3045 Broad Street.
- Stimulating the local economy by ensuring that relevant bid opportunities are advertised to local companies.
- Obtaining Redevelopment Ready Communities Certification.
- Updating Economic Development Strategy (i.e. Economic Enhancement Program).

- Conducting two (2) company visits per month in partnership with MEDC and Ann Arbor Spark, as well as the Chamber of Commerce, as appropriate.
  - Conduct quarterly business forums/summits in partnership with Ann Arbor Spark.
  - Data collection, (employees, annual sales, expansion/contraction, size of building, industry information, supply chain information, etc.)
  - Identify hurdles/issues to growth/expansion.
- Establishing and maintaining partnerships with Dexter Community Schools, Washtenaw Community College and Washtenaw Intermediate School District, as well as Michigan Works to ensure Dexter businesses have access to the talent they need.
- Assisting Regional and State partners with Business Attraction
  - Maintain an updated, user-friendly website based on RRC Best Practices.
  - Develop a marketing strategy based on RRC Best Practices.

**GOAL:** *In order to foster fiscal sustainability, the Village shall adhere to best practices recommended by various boards and organizations such as the Government Accounting Standards Board (GASB), the Government Finance Officers Association (GFOA), and the Association of Public Treasurers of the United States and Canada (APT US&C), and shall follow the rules of Generally Accepted Accounting Principles (GAAP).*

**OBJECTIVE:** Seek the industry recognition of best practices by applying for and receiving awards for financial management excellence such as;

- The GFOA's Distinguished Budget Presentation Award.
- The GFOA's Certificate of Excellence in Financial Reporting.
- The APT US&C's Investment Policy Certification.

**OBJECTIVE:** Implement GASB pronouncements on or before their required implementation dates. For Fiscal Year 2014-2015, GASB Statement No. 68, Accounting and Financial Reporting for Pensions, shall be implemented.

**OBJECTIVE:** Maintain a bond rating through Standard and Poor's Rating Service of at least A-.

**GOAL:** *The Village shall strive to use its limited resources wisely and to seek out sources of revenue beyond those provided by Village property owners.*

**OBJECTIVE:** Maintain a fund balance (reserves) for emergencies;

- 15% of annual operating revenue in the General Fund.
- 50% to 75% of operating expenditures in the enterprise funds.

**OBJECTIVE:** Recognizing that legacy costs, such as pensions and retiree health care, place a large burden on future generations if not properly addressed in the present, the Village will strive to;

- Maintain the Municipal Employees Retirement System (MERS) defined benefit retirement plan at a level between 85% and 100% of funding, as determined by the MERS actuarial study.
- Set aside a minimum of \$95,000 per year for Other Post Retirement Benefits (retiree health care) until such time as there is an 80% funding as determined by an actuarial study.

**OBJECTIVE:** In order to gain the most value for limited dollars, the Village shall;

- Seek a minimum of \$10,000 across the various funds and activities in outside resources such as grants and revenue sharing.
- Keep total health care within the State of Michigan's guidelines, which may require higher employee contributions.
- Meet the State of Michigan's requirements for collaboration under the Economic Vitality Incentive Program, to include areas such as fire protection, police protection, roads, parks, and other public infrastructure.

A primary function of government is to provide our residents and businesses with the public infrastructure necessary for them to carry out their daily lives in peace and safety. This includes maintaining existing infrastructure, and creating new infrastructure as the needs of the government and our residents change.

**GOAL:** *Because the Village recognizes that public utilities are extremely costly to provide, and that funding them can be a burden on our residents, the Village shall seek to minimize the impact on our residents and businesses of rate increases necessary for maintenance and improvements.*

**OBJECTIVE:** Seek out operating improvements that will allow the Village to limit rate increases to 3% per year by Fiscal Year 2015-2016. This includes the following actions:

- Annually update the Utility Rate Study in house, with a formal update by the Village's financial advisor every three years. A formal update shall be done in Fiscal Year 2014-2015.
- Inspect at least 1/7<sup>th</sup> of the Village's sewer collection system each year for inflow and infiltration, and make necessary repairs in order to reduce stress on both the collection system and the plant.
- Annually study where opportunities to allocate any excess capacity exist in order to maximize income into the utility systems.

**GOAL:** *The Village is committed to providing the necessary roads, sidewalks, pedestrian crosswalks, and bicycle lanes that our residents and businesses require in order to move themselves, their vehicles and products safely around the Village.*

**OBJECTIVE:** Develop a comprehensive road maintenance and rehabilitation plan by the end of Fiscal Year 2014-2015 that uses available tools to address both current and future needs.

**GOAL:** *Public buildings provide a safe and productive environment for Village employees to serve our residents and the businesses of the Village, and it is a desire of the Council to provide these facilities for the public good.*

**OBJECTIVE:** Complete the facilities feasibility study by the end of 2014 that will detail plans for the following improvements:

- Facility requirements and preliminary costs for a Village Hall and Council Chambers.
- Facility requirements and preliminary costs for expansion of or building of a new fire hall to house the Dexter Area Fire Department and the Washtenaw County Sheriff substation.

**GOAL:** *Parks provide residents and visitors with beautiful and functional surroundings in which to recreate and relax, and it is a Village priority to maintain and protect these valuable public assets.*

**OBJECTIVE:** Start the process in Fiscal Year 2014-2015 to coordinate with Dexter Community Schools, the State of Michigan, **and** other stakeholders to create the Mill Creek Park Phase II, including seeking out possible grant opportunities.

**OBJECTIVE:** Review and update the Parks Master Plan in Fiscal Year 2014-2015, with updates to be done every five years.

**GOAL:** *It is a desire of the Village to have a centralized mechanism for identifying and determining the feasibility of long-term projects of a wide variety types and uses.*

**OBJECTIVE:** Provide annual staff assistance to the Planning Commission in the creation of each year's Five Year Capital Improvement Plan, and use their findings in the annual budget process to identify projects that shall be funded in Fiscal Year 2014-2015.

One of the main reasons people choose to live and bring their business to a particular place is the quality of life that is found within a community. The health, happiness and well-being of a community can be greatly impacted by the choices that their government leaders make when deciding funding priorities.

**GOAL:** *To provide the community with opportunities to experience arts, culture, nature, recreation, area-grown and crafted food and goods, and gardening experiences.*

**OBJECTIVE:** Provide the Arts, Culture and Heritage Committee with the resources necessary to hold the Plein Air event and facilitate temporary art, as set out in the Arts Plan.

**OBJECTIVE:** Increase the Farmers Market customer attendance by 10% and hold six special events.

**OBJECTIVE:** Provide space annually on Village property for a Community Garden.

**GOAL:** *Public transportation is an important part of a community's quality of life, and it is the Village's desire to facilitate opportunities for public transportation.*

**OBJECTIVE:** Contract with the WAVE to provide door-to-door services at a minimum of five days per week, and to maintain bus routes within the Village of Dexter.

**GOAL:** *Recognizing that non-profit and community-based organizations provide valuable services to our residents, the Village will help these organizations to the extent allowed by State Law.*

**OBJECTIVE:** Support the Dexter Senior Center and the Dexter Area Historical Society by providing an annual contribution of \$1,000 and \$250, respectively, to go towards services provided to Dexter residents.

The flow of information, from the government to the people and from the people to the government, is vital for a government to be able to understand and meet the needs of its citizens and businesses.

**GOAL:** *The Village commits to providing mechanisms to share information with the public in a wide variety of platforms.*

**OBJECTIVE:** Use the following tools to communicate with the public:

- Hold a minimum of two community meetings each year to interact with the public on a variety of issues and topics relevant to the community of Dexter.
- Post a minimum of 24 items per year on both the Village's website and its Facebook page providing news and important information.
- Provide an email update at least twice per month.
- Place one advertisement per year with Adams billboard to promote activities supported or sponsored by the Village.
- Publish four newsletters per year.
- By the end of Fiscal Year 2014-2015, create a social media/website policy that addresses the Village's website, Facebook page, and any future forms of communication such as YouTube, Twitter and Pinterest.

**GOAL:** *Cityhood is probably the most important issue facing the Village since its inception, and it is important that the residents understand the impact prior to the charter election.*

**OBJECTIVE:** Use at least one of the community meetings to educate people on the work being done by the Charter Commission, and the importance of the proposed November charter election.

**GOAL:** *Volunteerism is vital to help the Village achieve its goals, and it is important that our volunteers feel needed and appreciated.*

**OBJECTIVE:** By the end of Fiscal Year 2014-2015, develop a citizen recognition guideline to provide a mechanism for rewarding

and thanking volunteers and others who help to make the Village a desirable place to live, work and play.

**GOAL:** *Communication with neighboring communities and other governmental and quasi-governmental organizations is important to facilitating regional and inter-local cooperation.*

**OBJECTIVE:** Participate in regional boards, commissions and joint endeavors to foster cooperation and ensure that Dexter's interests are taken into consideration when regional decisions are being made.

A government is only as good as the people/employees involved, and investment in employees is an important part of creating an organization that responds best to the people that it serves.

**GOAL:** *It is important to support employee and general public safety in the delivery of all public services, and encourage that services are provided in as safe a manner as possible.*

**OBJECTIVE:** Develop a Comprehensive Health & Safety Program and fund ongoing annual safety training onsite and offsite for employees.

**GOAL:** *It is important to have a workforce well educated in their job duties, and to provide for the availability of that training.*

**OBJECTIVE:** Each employee should have the opportunity to attend one out-of-house training session, if desired, to enhance their job performance.

**OBJECTIVE:** One targeted, in-house customer service training session should be provided to all employees who may interact with the public. This training should include the following elements:

- All customers are to be treated in a friendly and respectful manner.
- Staff is responsible for gathering follow-up contact information, if necessary, so that the appropriate

employee or official can follow-up with the person initiating the contact.

- Customers will be directed to the appropriate employee or official in an expeditious manner.
- Customer concerns will be responded to as soon as possible, and no later than 24 hours after the initial contact.

**OBJECTIVE:** Accepting the status quo can lead to performance stagnation, so management will conduct staff meetings at least quarterly to discuss ways that overall performance can be improved.

**GOAL:** *In order to adequately perform their jobs, employees must have the necessary tools and equipment available.*

**OBJECTIVE:** By the end of Fiscal Year 2014-2015, a plan shall be created to identify software and hardware needs and a timeline for upgrade and/or replacement. In addition, staff shall:

- Research and recommend an asset management software program.
- Implement a work-flow software system.

Public safety is one of the most important services that a government can provide. Beyond the basics of police and fire protection, public safety also encompasses emergency and disaster management, traffic and pedestrian safety, and general cleanliness.

**GOAL:** *As the 2012 tornado proved, emergency and disaster preparedness is important, both for Village employees and for its residents and businesses. The Village commits to providing the means for training and distribution of safety materials.*

**OBJECTIVE:** Dexter's Emergency Action Guidelines will be disseminated to employees, residents and businesses in the following manner:

- Employees will have annual in-house training.

- Dexter-specific information will be distributed annually through at least one of the mass communication methods commonly used by the Village.

**GOAL:** *Police and fire services shall be provided in an efficient and responsive manner, and in the most economically viable manner.*

**OBJECTIVE:** Continue to participate in the Washtenaw County Police Services Steering Committee to ensure that police services are both economical and efficient.

**OBJECTIVE:** Continue negotiations with surrounding townships on further consolidation and regionalization of fire services.

- Maintain presence on the board of the Dexter Area Fire Department, and receive quarterly reports to Council on financial and operational matters.

**GOAL:** *People need to be able to walk safely to reach the educational, cultural and shopping opportunities available in the community.*

**OBJECTIVE:** Meet with representatives from Dexter Community Schools to determine what projects may enhance the "Safe Routes to School" program, and to discuss the timing of road and sidewalk projects to minimize interference with school traffic.

**GOAL:** *Traffic patterns and enforcement shall be conducive to overall public safety.*

**OBJECTIVE:** The RadarSign shall be used on a minimum of twelve different local roads throughout the fiscal year.

**GOAL:** *Public infrastructure cleanliness needs to be managed in a manner that promotes not only aesthetics but also public safety.*

**OBJECTIVE:** The Department of Public Works shall perform the following functions:

- Clean all downtown sidewalks and pedestrian paths to remove loose impediments at least monthly.
- Sweep Village streets in accordance with the set maintenance plan.
- Pick up brush, leaves, and Christmas trees in accordance with the set maintenance plan.
- Remove trash from downtown receptacles in accordance with the set maintenance plan.

The Village recognizes that the environment is important to our residents and businesses, and that government plays a vital role not only as stewards of the environment, but also as educators.

**GOAL:** *Addressing sources of water pollution is important to the overall quality of life within the Village.*

**OBJECTIVE:** The Village shall address the sources of water pollution in the following manner:

- Educational materials about the use of fertilizers with phosphorous, use of rain barrels and rain gardens, and other relevant environmental information shall be distributed annually through at least one of the mass communication methods commonly used by the Village

Governments often create plans, documents, and goals and objectives to help guide decision makers in the creation of public policy and the expense of public funds. It is important that these documents be reviewed regularly to make sure that they are still relevant to current situations and future needs.

**GOAL:** *The Village staff, commissions, and elected officials need to review Village plans and documents to ensure both familiarity with them and their relevance to planning and policy.*

**OBJECTIVE:** The Village staff, commissions, and/or elected officials shall review all or part of the following documents at least once per year:

- The Master Plan and Capital Improvement Plan to aid in policy and budget decisions.
- The Park and Recreation Master Plan and Tree Management Plan as a guide to decisions affecting the parks, recreation and community forestry activities and budget decisions.
- The Downtown Development Plan and Economic Development Strategy as guides for economic and development activities within the plan area.
- The budgetary goals and objectives to plan out activities for the current and future budget years.

From time to time, Council and Staff identify items that are not practical to have as a current objective, but that are desirable to keep in the public consciousness.

*Policy Area: Public Infrastructure*

**GOAL:** The Village is committed to providing the necessary roads, sidewalks, pedestrian crosswalks, and bicycle lanes that our residents and businesses require in order to move themselves, their vehicles and products safely around the Village.

**OBJECTIVE:** Gather regional support for a new railroad viaduct on the Village's western entrance.

**OBJECTIVE:** Research walkability scoring and develop a plan to improve the Village's walkability score.

*Policy Area: Quality of Life*

**GOAL:** Recognizing that non-profit and community-based organizations provide valuable services to our residents, the Village will help these organizations to the extent allowed by State Law.

**OBJECTIVE:** Develop a system to recognize people and organizations that help with donations of goods and services that used in areas like the beautification of the Village, and to encourage the support of community-based groups.

*Policy Area: Flow of Information*

**GOAL:** The Village commits to providing mechanisms to share information with the public in a wide variety of platforms.

**OBJECTIVE:** Develop and adopt a formal Public Participation Plan to enhance the flow of information between government and the people.

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## Budgets and Short-Term Factors

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When planning for a budget it is important to identify and evaluate short term factors that may affect 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 2014-2015 budget.

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### Property Tax Assessments

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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. Since 2012, the Village has been seeing slight increase in taxable value. Appeals to the Michigan Tax Tribunal continue to have an impact on the Village as appeals filed in the past several years are finally being adjudicated.

## State of Michigan Legislative Actions - Personal Property Tax Repeal

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The State of Michigan has passed a law that exempts personal property with a taxable value of less than \$40,000 from paying property taxes, which starts in calendar year 2014. This law also exempts industrial personal property, to be phased out over the next several years.

The State has proposed a system that reimburses local government for all of the lost revenue, but this issue needs to be put before the people for a constitutional amendment vote. If the November ballot question is approved, then all the personal property (including the parcels less than \$40,000) should be included in the replacement formula. If the ballot issue fails, it is expected that the State Legislature may take the issue up in their lame duck session as it is a clear priority with the current administration.

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## Dexter Wellness Center

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In 2013, a state of the art health and fitness center called the Dexter Wellness Center opened in the Village. The fitness center was built on the site of an old industrial complex, and was the beneficiary of assistance from both the Village's Downtown Development Authority (DDA) and the Washtenaw County Brownfield Authority. Also built on the site was a two story building housing the Dexter Pharmacy, and there currently exists a vacant out lot site.

The Wellness Center is owned by the Chelsea Wellness Foundation, a non-profit organization that promotes health and wellness in the five communities of Chelsea, Dexter, Manchester, Grass Lake and Stockbridge. The original plan was for the developer to maintain ownership of the building itself, with the Foundation leasing the premises for their operation. However, at some point in 2013 the Foundation determined that it would be better for them to own the building itself, and the purchase was completed as of December 2013.

Because the Foundation is a non-profit entity, the township assessor took the 2014 taxable value of \$5,172,100 off the tax rolls. The Village successfully argued in front of the township board of review to have the assessment put back on the roll based on several factors. It is expected that the Foundation will appeal the Board of Review's decision in the near future.

Removal of this parcel from the tax rolls would have a significant negative impact on the DDA's revenue due to the method in which the State of Michigan requires base values to be calculated for DDAs. The DDA will segregate the funds that it will receive due to the Board of Review's decision until such time as this matter has made its way through all the relevant judicial entities. Fortunately, the developer, the Village and the Brownfield Authority came to agreement about the cancellation of the brownfield after 2013 so there will not be further impact from that.

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## **The Federal Economy and Interest Rates**

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The Federal Reserve has continued to hold interest rates low, which has been the case 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%. Since all of the Villages longer-term

investments have expired within the past several years, we have seen a significant reduction in interest income.

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.

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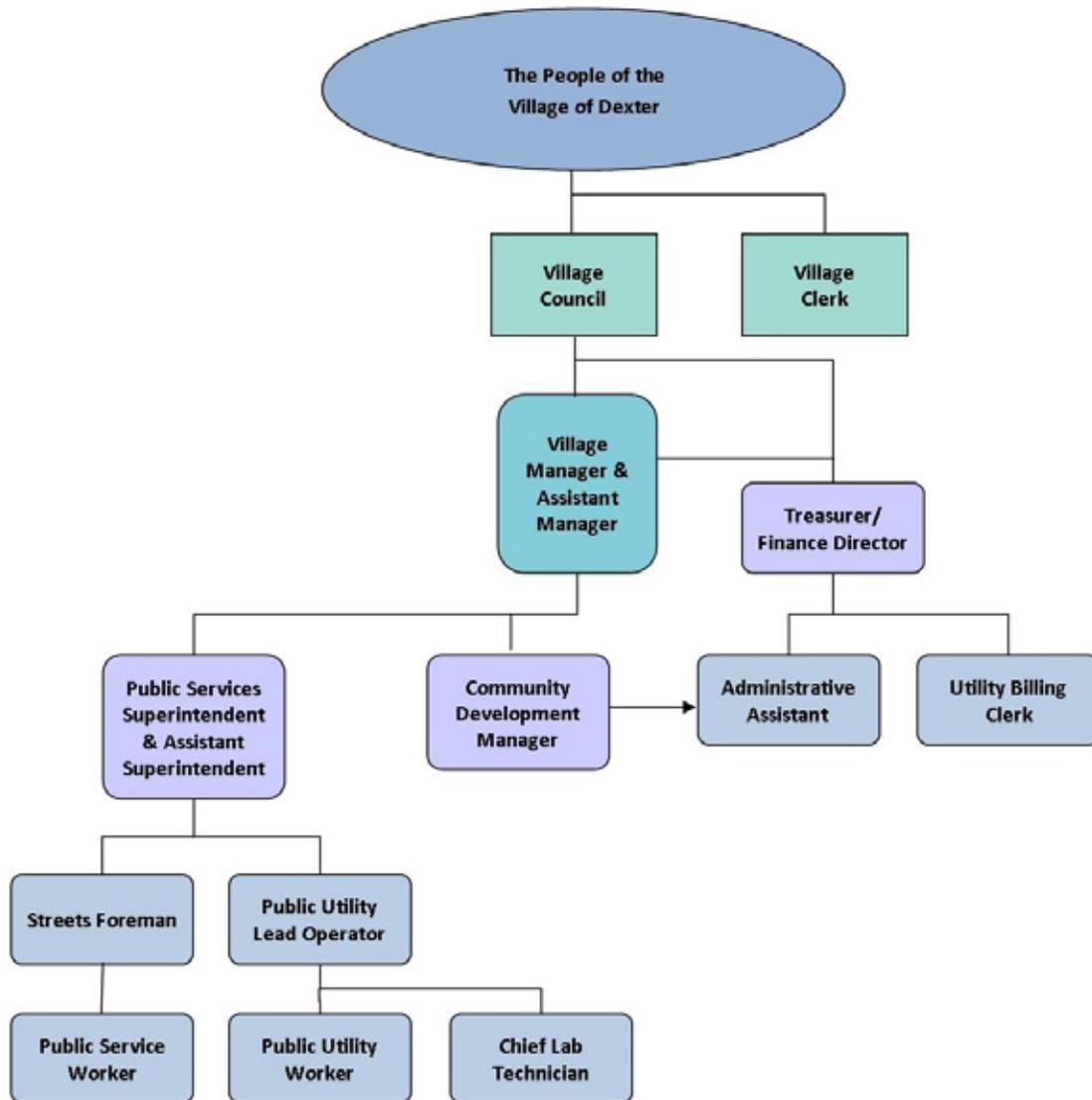
## **Cityhood**

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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.

A proposed charter has been developed by the elected Charter Commission, and the new charter should be voted on by Village residents in November 2014. If approved, the Village will become a city. If the voters do not approve a charter before May 2016, the Village will remain a village.

Organizational Chart



## Performance Measurement

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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 Fiscal Year 2011-2012, 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

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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.

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### Uniform Budgeting Act

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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.

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



## Fund Structure of Approved Budget

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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 and adopted 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.

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## Fund Accounting

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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, Solid Waste 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 debt funds are the General Debt Fund (Voted) and General Debt Fund (Non-Voted).

*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”. Solid waste activities have been broken out of the General Fund and into an enterprise fund as of Fiscal Year 2014-2015. Sewer, water and solid waste 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	Fiduciary Funds
General Funds	Special Revenue Funds	Capital Projects	Debt Service	Enterprise Funds	Trust and Agency Funds (not included in budget)
General Fund	Major Streets	DDA Project	General Debt (Voted)	Sewer	Trust & Agency
	Local Streets		General Debt (Non-Voted)	Water	Retiree Health Care
	Municipal Streets		DDA Debt		Payroll
	Solid Waste Collection				Economic Development
	Downtown Development (DDA)				
	Tree Replacement				
	Equipment Replacement				

## Functional Units and the Fund Structure

There are seven 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 four 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. In Michigan, major and local streets funds are required to be identified as major funds (see the Michigan Department of Treasury Uniform Chart of Accounts for Counties and Local Units of Government), and the unit of government may voluntarily identify any other fund as a major fund if the officials believe that it is useful to do so. The Village of Dexter's major funds for Fiscal Year 2013/2014 are the General Fund, Major Streets Fund, Local Streets Fund, Municipal Streets, Solid Waste Fund, Sewer Fund, and Water Fund.

Major Funds						
	General Fund	Major Streets	Local Streets	Solid Waste	Sewer Fund	Water Fund
Legislative	√					
Administration	√	√	√	√	√	√
Public Works	√	√	√	√	√	√
Public Utilities				√	√	√
Community Development	√					
Public Safety	√					

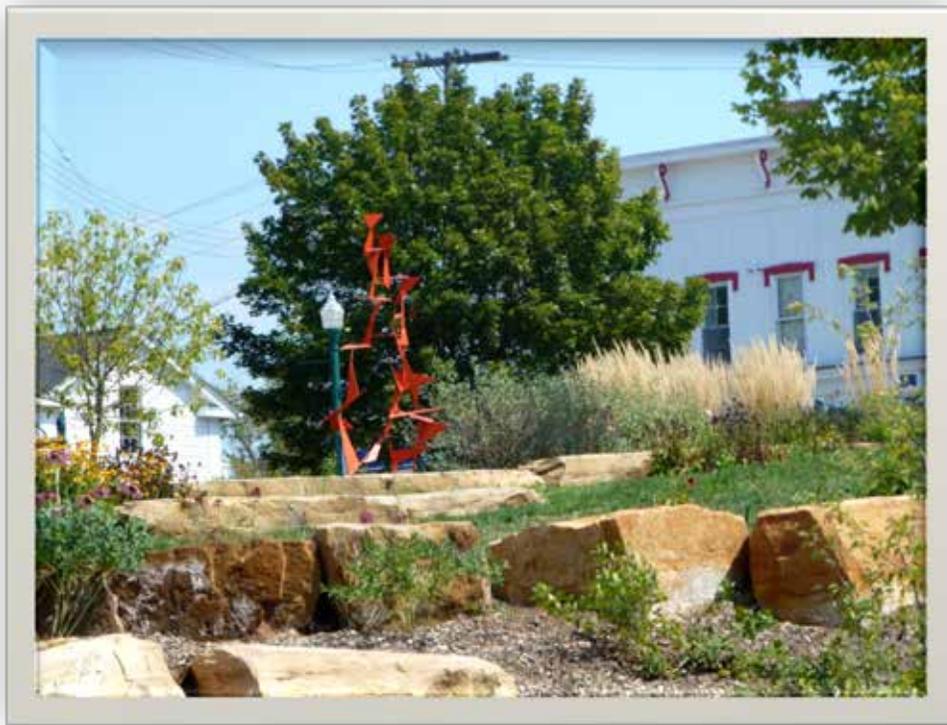
Non-Major Funds						
	Municipal Streets	Downtown Development	Tree Replacement	Equipment Replacement	Capital Funds	Debt Funds
Legislative						
Administration	√	√	√	√	√	√
Public Works		√		√	√	
Public Utilities						
Community Development		√			√	
Public Safety						

## 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

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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.

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### Operating Budget Policies

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- Ø 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 total property tax millage rate.
  
- Ø 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.
  
- Ø The Village will take steps to reduce expenditures whenever possible, by consistently monitoring operating expenditures and researching lower cost alternatives whenever possible.
  
- Ø The Water and Sewer Funds will be self-supporting.
  
- Ø Protection against catastrophic losses will be maintained through a combination of insurance and fund balance reserves.

## Reserve Policies

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- Ø 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.
  - Ø 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.
  - Ø Reserves will be established whenever applicable to comply with specific debt instruments.
  - Ø The Water and Sewer Funds will each have reserves that will equal 50% - 75% of operating expenses.
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## Revenue Policies

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- Ø The Village will seek to maintain a diversified and stable revenue system to shelter itself from short term fluctuations in any one revenue source
- Ø 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.
- Ø 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

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- ∅ 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.
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## Debt Policies

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- ∅ 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 operating millage will not be used to finance enterprise fund bonded capital improvement projects and activities.
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## Investment Policies

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- ∅ The investment objectives of the Village are, in order, safety, liquidity and then yield.

- Ø 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.
  - Ø The formally adopted Investment Policy will be submitted for certification by the Association of Public Treasurers of the United States and Canada.
  - Ø The full Investment Policy is available on the Village's website at [www.DexterMI.gov](http://www.DexterMI.gov).
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## Accounting, Auditing and Financial Reporting Policies

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- Ø 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).
  - Ø An audit will be performed annually by an independent, outside auditing firm familiar with GAAP and GASB.
  - Ø The Village will maintain strong internal controls and procedures.
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## Purchasing Policies

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

## Grant Policies

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- ∅ 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.
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## Infrastructure Policies

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- ∅ 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.
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## Budgeting Policies

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### Role of the Budget

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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.

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### Budget Strategy

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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:

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

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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.

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## Impact of Capital Improvements on Operating Budgets

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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.

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## Budgeting Controls

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*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.

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## Budget Calendar

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February 1, 2014	The Community Development Manager begins the Capital Improvement Plan (CIP) process by working with department heads and the Planning Commission.
February 1, 2014	Staff updates financial modeling tools to assist with budgeting and the establishment of utility rates.
March 8, 2014	Village Goal Setting Session. Staff is directed to update and improve goals and objectives based on meeting input and bring them back to a subsequent meeting.
March 29, 2014	Village Goal Setting Session #2. Updated Goals and Objectives reviewed and accepted. Council requests a two-year budget.
April 28, 2014	The Road Subcommittee presents its findings to Village Council at a special workshop meeting held for this purpose.
April 30, 2014	Village Council Budget Workshop - overview of entire budget and discussion on the General Fund.
May 5, 2014	The Planning Commission adopts the 2014-2019 CIP.
May 12, 2014	Village Council adopts the 2014-2019 CIP.
May 13, 2014	Village Council Budget Workshop - Streets Funds.
May 15, 2014	The Downtown Development Authority adopts its Fiscal Year 2014-2015 Budget.
June 1, 2014	Staff updates and improves Utility Rate Study.
June 9, 2014	Village Council Budget Workshop - Enterprise Funds.
June 9, 2014	Village Council Public Hearing on 2014-2015 Millage Rate, Budget, and Water and Sewer Rates.
June 9, 2014	Adoption of the 2014-2015 Millage Rates.
June 9, 2014	Adoption of the 2014-2015 Water and Sewer Rates.
June 24, 2014	Adoption of the Fiscal Year 2014-2015 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

## **Budgeting Procedures**

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The annual budget covers a twelve month period beginning July 1<sup>st</sup> and ending June 30<sup>th</sup>. 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.

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### **Strategic Planning Process**

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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

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

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

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## Building the Proposed Budget

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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

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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.

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## Budget Amendment Process

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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.

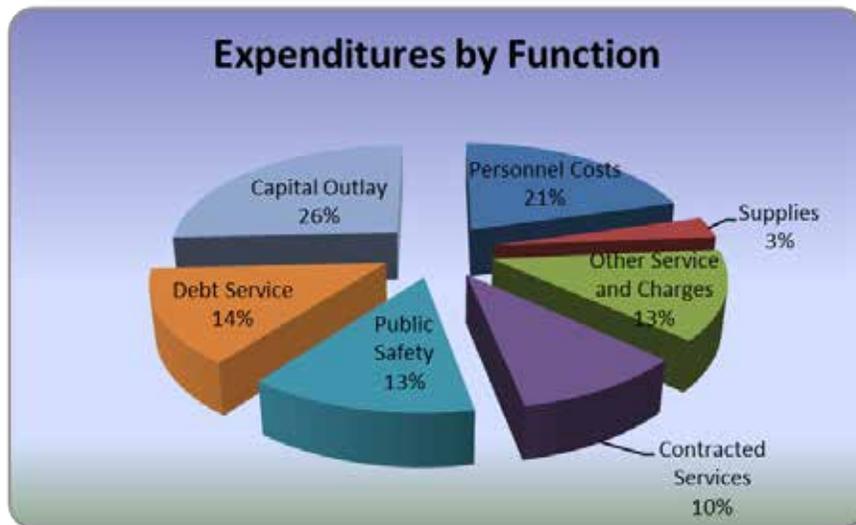
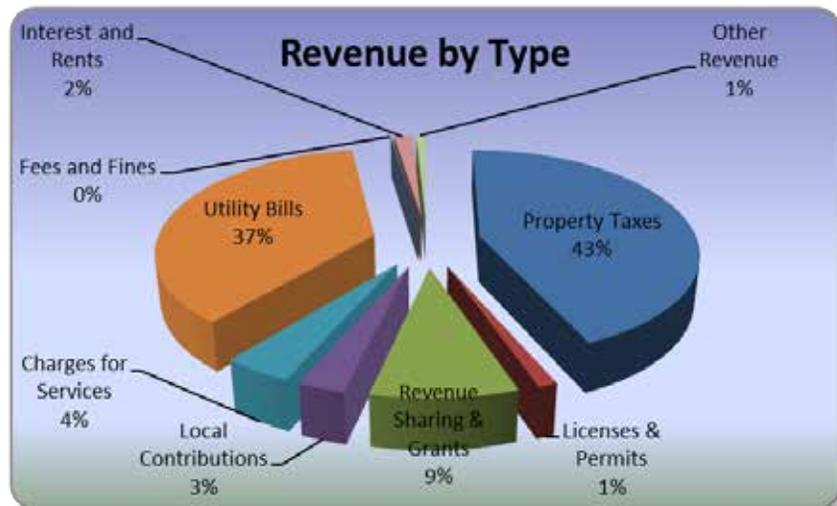
If a department must be adjusted, a budget amendment is prepared by the Treasurer and presented to the Village Council for approval. Amendments may be presented both as a stand alone item and also as part of the Treasurer's quarterly report to Council.



## 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



# Village of Dexter

# Financial Summary

Fiscal Year 2014-2015 Budget				
	General Fund	Special Revenue Funds	Enterprise Funds	Total Appropriated Funds
<i>Starting Fund Balance</i>	\$ 1,332,099	\$ 649,325	\$ 7,653,004	\$ 9,634,428
<i>Operating Revenue</i>				
Property Taxes	\$ 1,993,400	\$ 841,800	\$ -	\$ 2,835,200
Licenses & Permits	\$ 77,200	\$ -	\$ -	\$ 77,200
Revenue Sharing & Grants	\$ 323,000	\$ 267,000	\$ -	\$ 590,000
Local Contributions	\$ 192,200	\$ -	\$ -	\$ 192,200
Charges for Services	\$ 5,000	\$ 400	\$ 3,000	\$ 8,400
Utility Bills	\$ -	\$ 560,000	\$ 1,827,600	\$ 2,387,600
Fines and Forfeits	\$ 5,200	\$ -	\$ -	\$ 5,200
Interest and Rents	\$ 30,900	\$ 71,800	\$ 3,000	\$ 105,700
Other Revenue	\$ 13,700	\$ 30,000	\$ 9,500	\$ 53,200
<b>Total Operating Revenue</b>	<b>\$ 2,640,600</b>	<b>\$ 1,771,000</b>	<b>\$ 1,843,100</b>	<b>\$ 6,254,700</b>
<i>Other Financing Sources</i>				
Charges for Services (Taps)	\$ -	\$ -	\$ 280,000	\$ 280,000
Bond Proceeds	\$ -	\$ 800,000	\$ -	\$ 800,000
Transfers In	\$ 8,000	\$ 1,429,000	\$ -	\$ 1,437,000
<b>Total Other Financing</b>	<b>\$ 8,000</b>	<b>\$ 2,229,000</b>	<b>\$ 280,000</b>	<b>\$ 2,517,000</b>
<b>Total Revenue</b>	<b>\$ 2,648,600</b>	<b>\$ 4,000,000</b>	<b>\$ 2,123,100</b>	<b>\$ 8,771,700</b>
<i>Operating Expenses</i>				
Personnel Costs	\$ 826,500	\$ 317,600	\$ 472,500	\$ 1,616,600
Supplies	\$ 63,100	\$ 46,000	\$ 135,800	\$ 244,900
Other Service and Charges	\$ 386,000	\$ 185,900	\$ 462,700	\$ 1,034,600
Contracted Services	\$ 91,000	\$ 576,500	\$ 131,500	\$ 799,000
Public Safety	\$ 1,047,300	\$ -	\$ -	\$ 1,047,300
Debt Service	\$ -	\$ 381,700	\$ 718,500	\$ 1,100,200
<b>Total Operating Expenses</b>	<b>\$ 2,413,900</b>	<b>\$ 1,507,700</b>	<b>\$ 1,921,000</b>	<b>\$ 5,842,600</b>
<i>Other Expenses</i>				
Capital Expenditures	\$ 155,000	\$ 1,048,600	\$ 822,500	\$ 2,026,100
Transfers Out	\$ 129,900	\$ 1,307,100	\$ -	\$ 1,437,000
<b>Total Other Expenses</b>	<b>\$ 284,900</b>	<b>\$ 2,355,700</b>	<b>\$ 822,500</b>	<b>\$ 3,463,100</b>
<b>Total Expenditures</b>	<b>\$ 2,698,800</b>	<b>\$ 3,863,400</b>	<b>\$ 2,743,500</b>	<b>\$ 9,305,700</b>
<b>Net of Revenues/Expenses</b>	<b>\$ (50,200)</b>	<b>\$ 136,600</b>	<b>\$ (620,400)</b>	<b>\$ (534,000)</b>
<i>Ending Fund Balance</i>	\$ 1,281,899	\$ 785,925	\$ 7,032,604	\$ 9,100,428

## Summary Financial - Five Year Comparison Across All Funds

	Five-Year Comparison Across All Funds				
	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Estimated	2014-2015 Budget
<i>Starting Fund Balance</i>	\$ 9,895,444	\$ 9,711,205	\$ 10,709,984	\$ 9,469,710	\$ 9,799,328
<i>Operating Revenue</i>					
Property Taxes	\$ 2,577,545	\$ 2,534,965	\$ 2,466,424	\$ 2,597,934	\$ 2,835,200
Licenses & Permits	\$ 64,868	\$ 68,675	\$ 74,247	\$ 78,925	\$ 77,200
Revenue Sharing & Grants	\$ 466,504	\$ 1,162,151	\$ 567,237	\$ 587,879	\$ 590,000
Local Contributions	\$ 215,604	\$ 175,500	\$ 207,292	\$ 297,868	\$ 192,200
Charges for Services	\$ 11,685	\$ 9,400	\$ 15,175	\$ 17,165	\$ 8,400
Utility Bills	\$ 1,934,446	\$ 2,140,584	\$ 2,297,519	\$ 2,312,869	\$ 2,387,600
Fines and Forfeits	\$ 6,407	\$ 4,817	\$ 5,955	\$ 6,496	\$ 5,200
Interest and Rents	\$ 121,420	\$ 101,126	\$ 100,448	\$ 127,369	\$ 105,700
Other Revenue	\$ 296,356	\$ 118,619	\$ 107,703	\$ 59,505	\$ 53,200
<b>Total Operating Revenue</b>	<b>\$ 5,694,835</b>	<b>\$ 6,315,837</b>	<b>\$ 5,842,000</b>	<b>\$ 6,086,010</b>	<b>\$ 6,254,700</b>
<i>Other Financing Sources</i>					
Charges for Services (Taps)	\$ 296,626	\$ 215,651	\$ 282,047	\$ 371,100	\$ 280,000
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ 800,000
Transfers In	\$ 422,000	\$ 805,824	\$ 2,609,527	\$ 503,100	\$ 1,437,000
<b>Total Other Financing</b>	<b>\$ 718,626</b>	<b>\$ 1,021,475</b>	<b>\$ 2,891,574</b>	<b>\$ 874,200</b>	<b>\$ 2,517,000</b>
<b>Total Revenue</b>	<b>\$ 6,413,461</b>	<b>\$ 7,337,312</b>	<b>\$ 8,733,574</b>	<b>\$ 6,960,210</b>	<b>\$ 8,771,700</b>
<i>Operating Expenses</i>					
Personnel Costs	\$ 1,404,617	\$ 1,314,739	\$ 1,479,030	\$ 1,483,887	\$ 1,616,600
Supplies	\$ 183,604	\$ 208,693	\$ 224,412	\$ 252,867	\$ 244,900
Other Service and Charges	\$ 1,621,537	\$ 959,944	\$ 1,324,795	\$ 1,005,937	\$ 1,034,600
Contracted Services	\$ 834,557	\$ 854,744	\$ 988,107	\$ 1,016,681	\$ 799,000
Public Safety	\$ 911,296	\$ 954,970	\$ 994,840	\$ 1,014,686	\$ 1,047,300
Debt Service	\$ 604,226	\$ 491,019	\$ 883,499	\$ 854,728	\$ 1,100,200
<b>Total Operating Expenses</b>	<b>\$ 5,559,837</b>	<b>\$ 4,784,109</b>	<b>\$ 5,894,683</b>	<b>\$ 5,628,786</b>	<b>\$ 5,842,600</b>
<i>Other Expenses</i>					
Capital Expenditures	\$ 548,747	\$ 693,824	\$ 1,033,902	\$ 499,306	\$ 2,026,100
Transfers Out	\$ 489,116	\$ 860,600	\$ 3,045,263	\$ 502,500	\$ 1,437,000
<b>Total Other Expenses</b>	<b>\$ 1,037,863</b>	<b>\$ 1,554,424</b>	<b>\$ 4,079,165</b>	<b>\$ 1,001,806</b>	<b>\$ 3,463,100</b>
<b>Total Expenditures</b>	<b>\$ 6,597,700</b>	<b>\$ 6,338,533</b>	<b>\$ 9,973,848</b>	<b>\$ 6,630,592</b>	<b>\$ 9,305,700</b>
<b>Net of Revenues/Expenses</b>	<b>\$ (184,239)</b>	<b>\$ 998,779</b>	<b>\$ (1,240,274)</b>	<b>\$ 329,618</b>	<b>\$ (534,000)</b>
<i>Ending Fund Balance</i>	\$ 9,711,205	\$ 10,709,984	\$ 9,469,710	\$ 9,799,328	\$ 9,265,328

## Summary Financial Information by Fund Across Fiscal Years

### Revenue by Fund Type Across Fiscal Years



### Expenditures by Fund Type Across Fiscal Years



# Village of Dexter

# Financial Summary

	Five-Year Comparison Across All Funds				
	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Estimated	2014-2015 Budget
<b>Total General Fund</b>	\$ 2,958,936	\$ 2,987,962	\$ 3,039,172	\$ 3,208,987	\$ 2,648,600
<b>Special Revenue Funds</b>					
Major Streets	\$ 344,341	\$ 420,107	\$ 761,449	\$ 368,963	\$ 783,900
Local Streets	\$ 257,061	\$ 191,930	\$ 315,391	\$ 423,212	\$ 706,900
Municipal Streets	\$ 528,867	\$ 524,979	\$ 523,243	\$ 548,834	\$ 691,800
Solid Waste Collection	\$ -	\$ -	\$ -	\$ -	\$ 560,400
Tree Replacement	\$ 240,699	\$ 1,388	\$ 1,122	\$ 1,300	\$ 1,300
General Debt (Voted)	\$ 230,411	\$ 219,513	\$ 164,798	\$ 166,527	\$ 150,100
General Debt (Non-Voted)	\$ -	\$ -	\$ -	\$ -	\$ 1,035,400
Equipment Fund	\$ 73,474	\$ 56,073	\$ 65,308	\$ 90,400	\$ 70,200
<b>Total Special Revenue Funds</b>	\$ 1,674,853	\$ 1,413,990	\$ 1,831,311	\$ 1,599,236	\$ 4,000,000
<b>Enterprise Funds</b>					
Sewer Fund	\$ 1,052,665	\$ 1,425,483	\$ 2,915,540	\$ 1,307,911	\$ 1,298,300
Water Fund	\$ 727,003	\$ 1,509,876	\$ 947,551	\$ 844,076	\$ 824,800
<b>Total Enterprise Funds</b>	\$ 1,779,668	\$ 2,935,359	\$ 3,863,091	\$ 2,151,987	\$ 2,123,100
<b>Total Revenue</b>	\$ 6,413,458	\$ 7,337,311	\$ 8,733,574	\$ 6,960,210	\$ 8,771,700
<b>Total Expenditures</b>					
<b>Total General Fund</b>	\$ 2,978,876	\$ 3,359,684	\$ 3,118,011	\$ 2,973,703	\$ 2,698,800
<b>Special Revenue Funds</b>					
Major Streets	\$ 297,170	\$ 602,914	\$ 749,898	\$ 369,007	\$ 783,900
Local Streets	\$ 211,282	\$ 208,732	\$ 331,464	\$ 423,329	\$ 706,900
Municipal Streets	\$ 415,538	\$ 432,488	\$ 861,556	\$ 539,916	\$ 919,000
Solid Waste Collection	\$ -	\$ -	\$ -	\$ -	\$ 548,300
Tree Replacement	\$ -	\$ 68,000	\$ 18,700	\$ 8,000	\$ 8,000
General Debt (Voted)	\$ 235,208	\$ 233,709	\$ 275,912	\$ 163,340	\$ 146,500
General Debt (Non-Voted)	\$ -	\$ -	\$ -	\$ -	\$ 685,800
Equipment Fund	\$ 186,151	\$ 20,769	\$ 176,567	\$ 115,200	\$ 65,000
<b>Total Special Revenue Funds</b>	\$ 1,345,348	\$ 1,566,612	\$ 2,414,097	\$ 1,618,792	\$ 3,863,400
<b>Enterprise Funds</b>					
Sewer Fund	\$ 1,494,668	\$ 911,915	\$ 3,425,769	\$ 1,161,486	\$ 1,648,600
Water Fund	\$ 778,807	\$ 500,322	\$ 1,015,971	\$ 876,611	\$ 1,094,900
<b>Total Enterprise Funds</b>	\$ 2,273,475	\$ 1,412,237	\$ 4,441,740	\$ 2,038,097	\$ 2,743,500
<b>Total Expenditures</b>	\$6,597,699	\$6,338,533	\$9,973,848	\$6,630,592	\$9,305,700
<b>Net Change</b>	\$ (184,242)	\$ 998,778	\$ (1,240,274)	\$ 329,618	\$ (534,000)

## **Fund Balance**

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### **Fund Balance Background**

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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?**

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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:

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

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

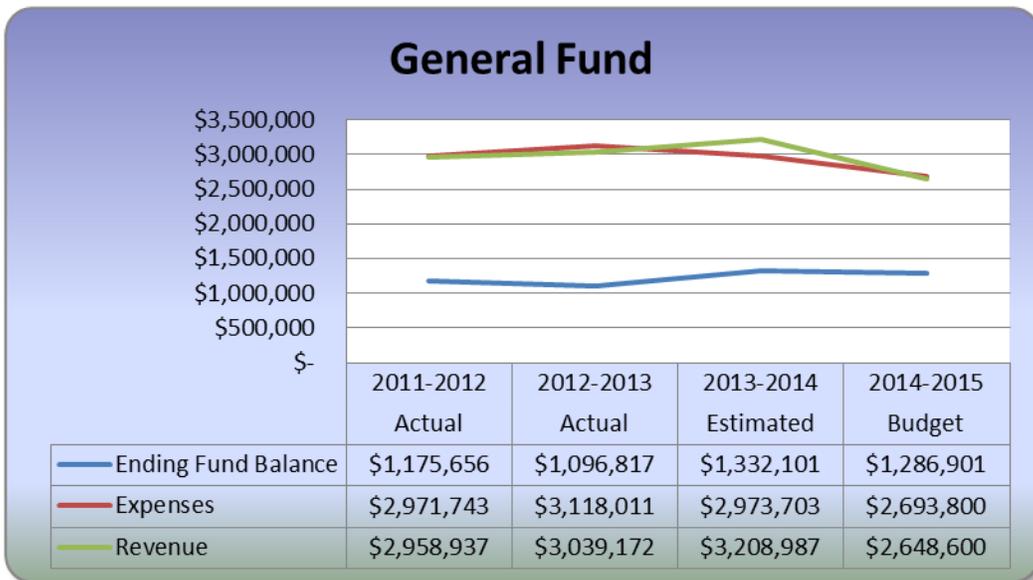
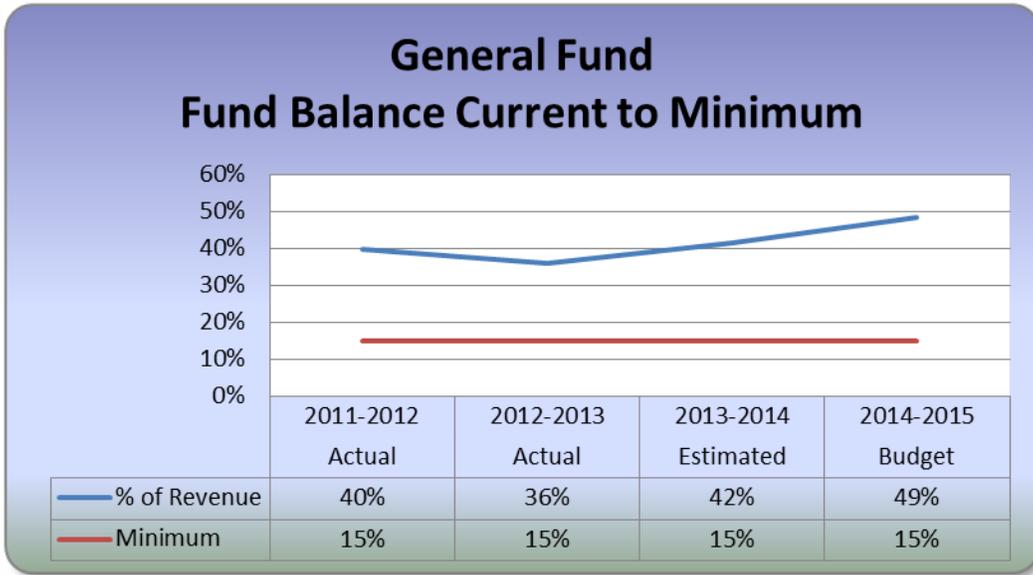
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## **Village of Dexter Fund Balance Policy**

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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 Mill Creek Park. Operating expenditures have remained consistently at or near operating revenue over the same period.



## **GASB Statement No. 54 - Fund Balance Definitions**

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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.

- Ø **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.
  
- Ø **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".
  
- Ø **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.
  
- Ø **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.
  
- Ø **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 2012-2013	Estimated 2013-2014	Budget 2014-2015	% Change 2014 to 2015
<b>General Fund</b>				
Beginning Fund Balance	\$1,175,656	\$1,096,817	\$1,332,101	
Revenues	\$3,039,172	\$3,208,987	\$2,648,600	
Expenditures	(\$3,118,011)	(\$2,973,703)	(\$2,698,800)	
Ending Fund Balance	\$1,096,817	\$1,332,101	\$1,281,901	-3.8%

	Actual 2012-2013	Estimated 2013-2014	Budget 2014-2015	% Change 2014 to 2015
<b>Special Revenue Funds</b>				
Beginning Fund Balance	\$1,251,669	\$668,883	\$649,327	
Revenues	\$1,831,311	\$1,599,236	\$4,000,000	
Expenditures	(\$2,414,097)	(\$1,618,792)	(\$3,863,200)	
Ending Fund Balance	\$668,883	\$649,327	\$786,127	21.1%

	Actual 2012-2013	Estimated 2013-2014	Budget 2014-2015	% Change 2014 to 2015
<b>Enterprise Funds</b>				
Beginning Retained Earnings	\$8,282,666	\$7,704,017	\$7,817,907	
Revenues	\$3,863,091	\$2,151,987	\$2,123,100	
Expenditures	(\$4,441,740)	(\$2,038,097)	(\$2,743,500)	
Ending Retained Earnings	\$7,704,017	\$7,817,907	\$7,197,507	-7.9%

## 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 2014-2015, there are four funds with a change in fund balance greater than 10%, and two of them are new funds.

## 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 and maintenance projects in the Major and Local Streets funds.

<b>Municipal Streets Fund</b>	<b>Actual 2012-2013</b>	<b>Estimated 2013-2014</b>	<b>Budget 2014-2015</b>	<b>% Change 2014 to 2015</b>
Beginning Fund Balance	\$715,940	\$377,627	\$386,545	
Revenues	\$523,243	\$548,834	\$691,800	
Expenditures	(\$861,556)	(\$539,916)	(\$919,000)	
Ending Fund Balance	\$377,627	\$386,545	\$159,345	-58.8%

## Solid Waste Fund

Village management felt that it would be useful to break out solid waste activities from the General Fund to better understand if user fees are covering actual costs. The starting fund balance for this fund is zero.

<b>Solid Waste Fund</b>	<b>Actual 2012-2013</b>	<b>Estimated 2013-2014</b>	<b>Budget 2014-2015</b>	<b>% Change 2014 to 2015</b>
Beginning Fund Balance	\$0	\$0	\$0	
Revenues	\$0		\$560,400	
Expenditures	\$0		(\$548,300)	
Ending Fund Balance	\$0	\$0	\$12,100	100.0%

## General Debt Fund (Voted)

Formerly called the Streetscape Debt Fund, this fund contains items related to the 1996 general obligation bond approved by the voters. This year, the small fund balance is being increased to cover any tax tribunal or board of review refunds due. While the percentage change is large, the actual dollar amount is minimal.

General Debt (Voted)	Actual	Estimated	Budget	% Change
	2012-2013	2013-2014	2014-2015	2014 to 2015
Beginning Fund Balance	\$114,574	\$3,460	\$6,647	
Revenues	\$164,798	\$166,527	\$150,100	
Expenditures	(\$275,912)	(\$163,340)	(\$146,500)	
Ending Fund Balance	\$3,460	\$6,647	\$10,247	54.2%

## General Debt Fund (Non-Voted)

Another new fund this fiscal year, the General Debt Fund (Non-Voted) is for the revenue and associated debt payments for a proposed ten-year streets bond. Also, the Facilities Bond formerly in the General Fund has been moved to this fund, with the appropriate transfer in.

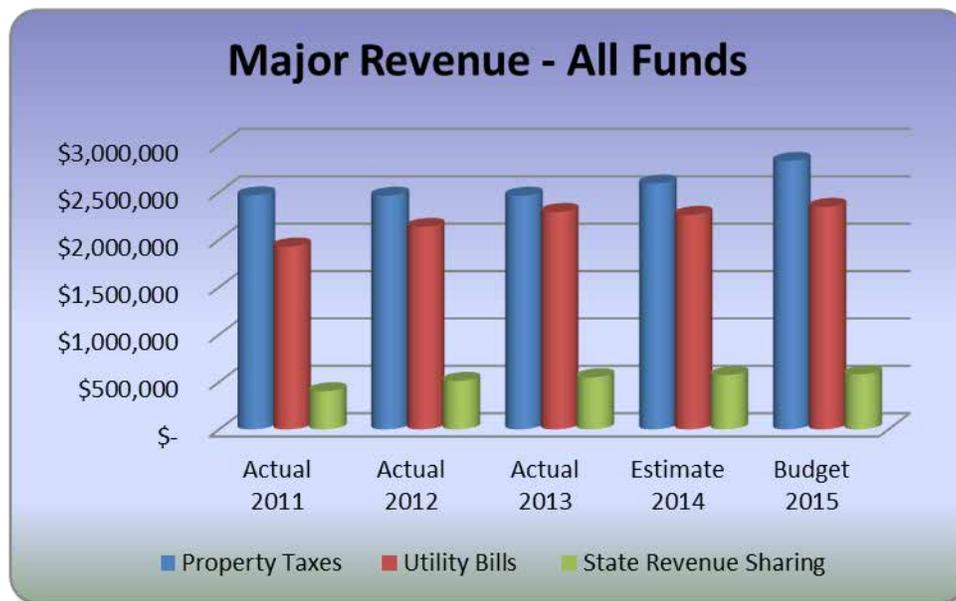
General Debt (Non-Voted)	Actual	Estimated	Budget	% Change
	2012-2013	2013-2014	2014-2015	2014 to 2015
Beginning Fund Balance	\$0	\$0	\$0	
Revenues	\$0		\$1,035,400	
Expenditures	\$0		(\$685,600)	
Ending Fund Balance	\$0	\$0	\$349,800	100.0%

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## Revenue

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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 2014-2015 revenue.



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## Revenue Forecasting

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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 and Webster Township assessors, 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.

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## Property Taxes

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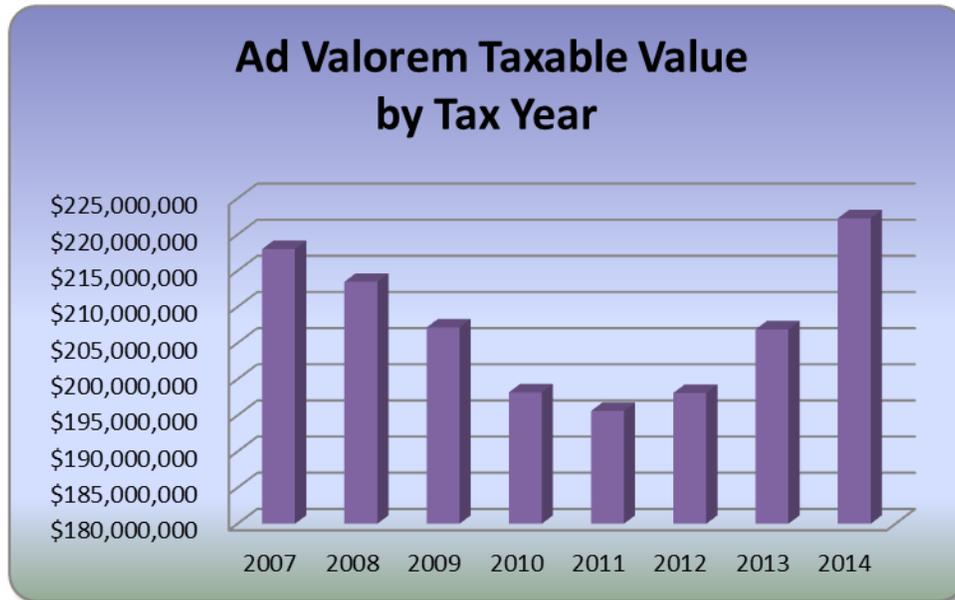
Property taxes are the largest source of revenue for the Village. This revenue is dependent upon two variables - taxable value and millage rates. The taxable value is determined by the township assessors, and the millage rate is set by the Village Council. The formula to determine total property tax 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 2014 tax year, the inflation rate for assessment purposes is 1.016%. After four years of decreases in overall taxable value due to the housing and economic downturns that began in 2007, the Village saw increases in overall taxable value in 2012, 2013 and again in 2014. It is important to note, however, that approximately \$5,000,000 of the 2014 taxable value, which

represents the Dexter Wellness Center, is in dispute and will be considered by the Michigan Tax Tribunal some time in 2014 or 2015.



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.

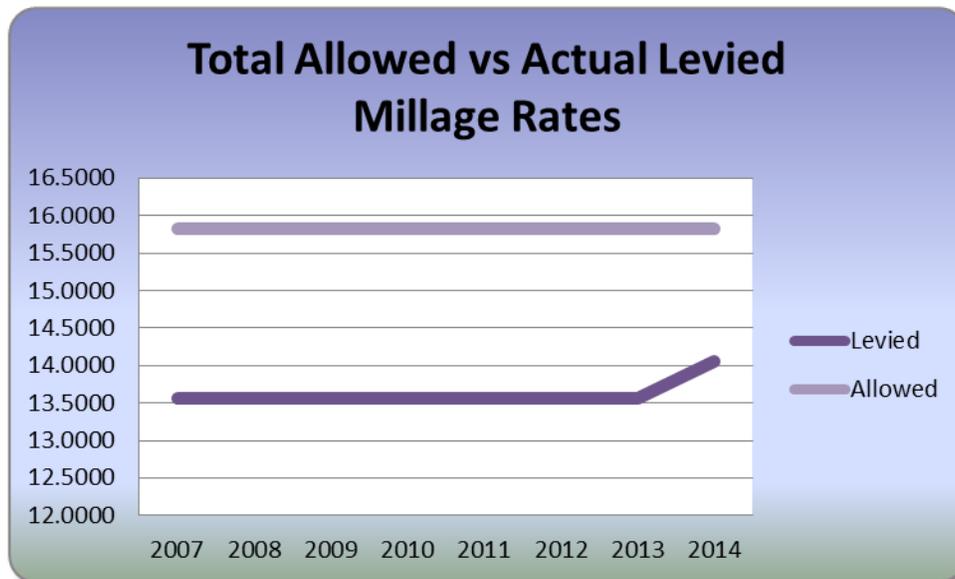
Each year, the Washtenaw County Equalization Department provides the Village with a Headlee Reduction Factor. If this factor is below 1.0, then the maximum millage rate from the previous year needs to be reduced. If the factor is higher than 1.0, the law does not allow the maximum millage to be increased,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

Headlee Reduction Factors			
2007	1.0276	2011	1.0652
2008	1.0514	2012	1.0000
2009	1.0514	2013	1.0000
2010	1.0938	2014	1.0000

In past years, the Village Council has chosen to not levy the maximum millage rate in order to keep taxes as low as possible, however for 2014 there will be an additional ½ mill added for road maintenance and improvements. 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.

2014 Maximum Allowable Millage Rates			
Purpose	Original Rate	Headlee Rate	2014 Rate
Operating	12.5000	9.8807	9.8807
Streets	5.0000	3.9520	3.4380
GO Bond	2.0000	2.0000	0.7375
<b>Total</b>	<b>19.5000</b>	<b>15.8327</b>	<b>14.0562</b>



## Individual Taxes

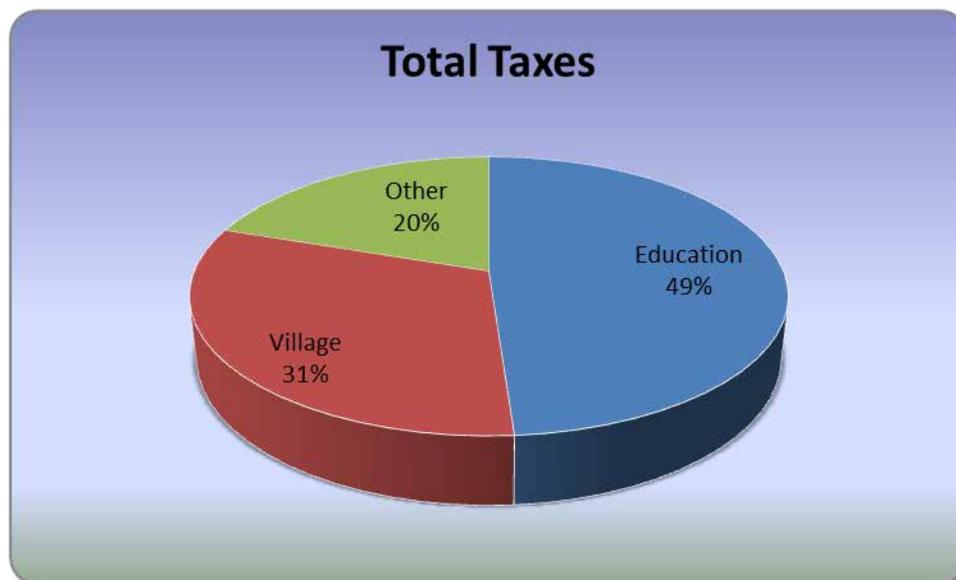
The tax impact on a home with a market value of \$200,000 is easily computed. The State Equalized Value (SEV) of the home would be one-half of the market value, or \$100,000. For this example, we will assume that the taxable value is equal to the SEV. To compute the amount of Village taxes on the home, 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.

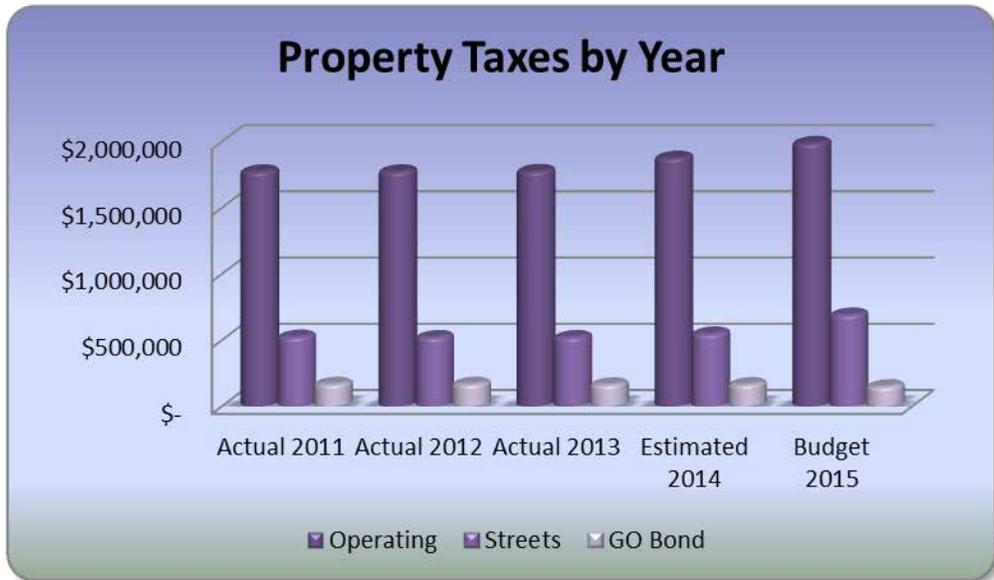
# Village of Dexter

# Financial Summary

Using 2013 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%. The additional ½ mills for streets has been added to the 2013 Village Streets rate to give a better reflection of the 2014 taxes.

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	9.8807	\$988.07	Village Operating	9.8807	\$988.07
Washtenaw County	5.7801	\$578.01	Washtenaw County	5.7801	\$578.01
Intermediate Schools	3.9745	\$397.45	Intermediate School	3.9745	\$397.45
Community College	3.4576	\$345.76	Community College	3.4576	\$345.76
Village Streets	3.4380	\$343.80	Village Streets	3.4380	\$343.80
Township	1.4460	\$144.60	Township	3.2721	\$327.21
Library	1.6686	\$166.86	Library	1.6686	\$166.86
Village GO Bond	0.7375	\$73.75	Village GO Bond	0.7375	\$73.75
<b>Total</b>	<b>44.8830</b>	<b>\$4,488.30</b>	<b>Total</b>	<b>46.7091</b>	<b>\$4,670.91</b>





## Utility Billing

### Utility Rates

In 2006 the Village Council commissioned a Utility Rate Study from the Village's municipal finance firm. 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, and during Fiscal Year 2014-2015 will undergo a major renovation to incorporate the Asset Management Plan.

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 2014-2015, 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 13-14	FY 14-15	FY 13-14	FY 14-15
	Rates	Rates	Rates	Rates
Ready to Serve Monthly Fee	\$7.10	\$7.34	\$6.52	\$6.91
First Meter Per 1,000 Gallons	\$3.21	\$3.31	\$8.02	\$8.50
Second Meter Per 1,000 Gallons	\$4.34	\$4.47		

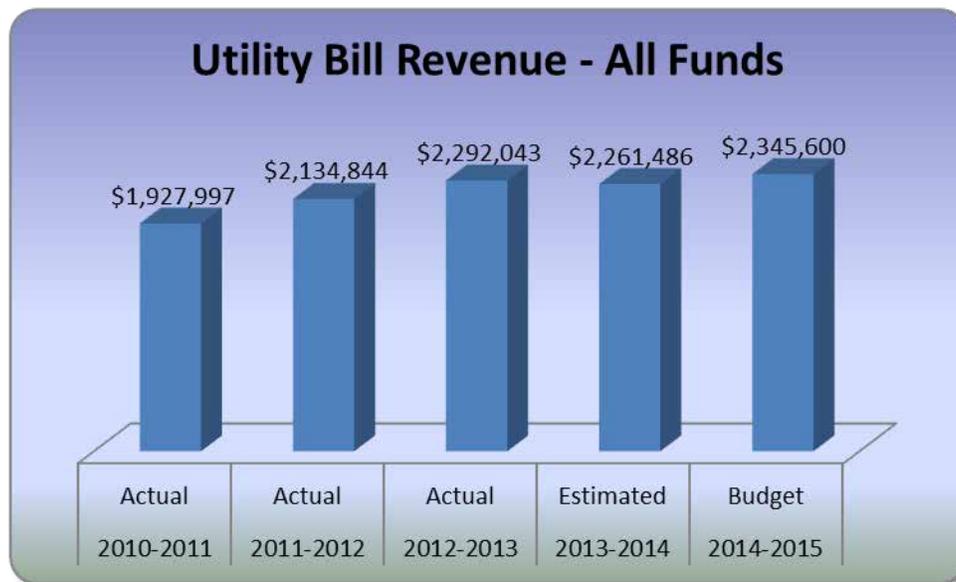
Other Charges	FY 13-14	FY 14-15
	Rates	Rates
Monthly Refuse Charge	\$17.50	\$17.50
Penalties on Late Charges	2.00%	2.00%
Turn-on and Turn-off Charges	\$35.00	\$35.00
Meter Calibration Charge	\$35.00	\$35.00
Water Only Meter 1 inch	\$350.00	\$350.00

## 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 3.89%, or \$7.06 per billing cycle.

Example Utility Bill Two Month Cycle	FY 13-14 Rates	FY 14-15 Rates
Water Ready to Serve	\$14.20	\$14.68
Water Commodity Charge	\$32.10	\$33.10
Sewer Ready to Serve	\$13.04	\$13.82
Sewer Commodity Charge	\$80.20	\$85.00
Refuse Charge	\$35.00	\$35.00
<b>Total</b>	<b>\$174.54</b>	<b>\$181.60</b>

## 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](http://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 and in subsequent years we have seen steady increases as the State recovers economically.

State Fiscal Year	State Revenue Sharing		
	Village Portion	Percent Change	Dollar Change
2009-2010 Actual	\$ 155,049		
2010-2011 Actual	\$ 274,380	76.96%	\$ 119,331
2010-2011 Actual	\$ 274,380		
2011-2012 Actual	\$ 295,385	13.55%	\$ 21,005
2011-2012 Actual	\$ 295,385		
2012-2013 Actual	\$ 300,575	1.76%	\$ 5,190
2012-2013 Actual	\$ 300,575		
2013-2014 Actual	\$ 310,565	3.32%	\$ 9,990
2013-2014 Projected	\$ 310,565		
2014-2015 Projected	\$ 318,133	2.44%	\$ 7,568

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**

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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.

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## **Grants**

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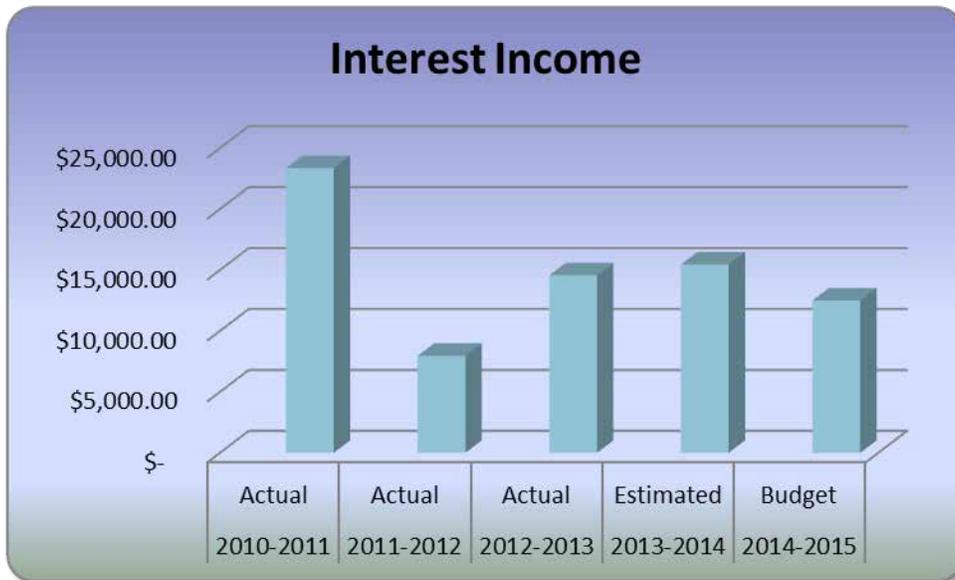
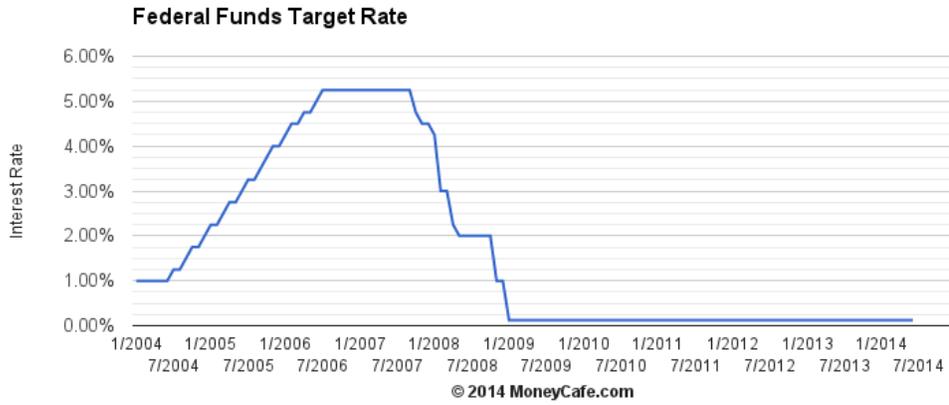
The Village actively pursues grants and other outside funding. Please see Appendix F for grants applied for and received since 2007.

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## **Interest**

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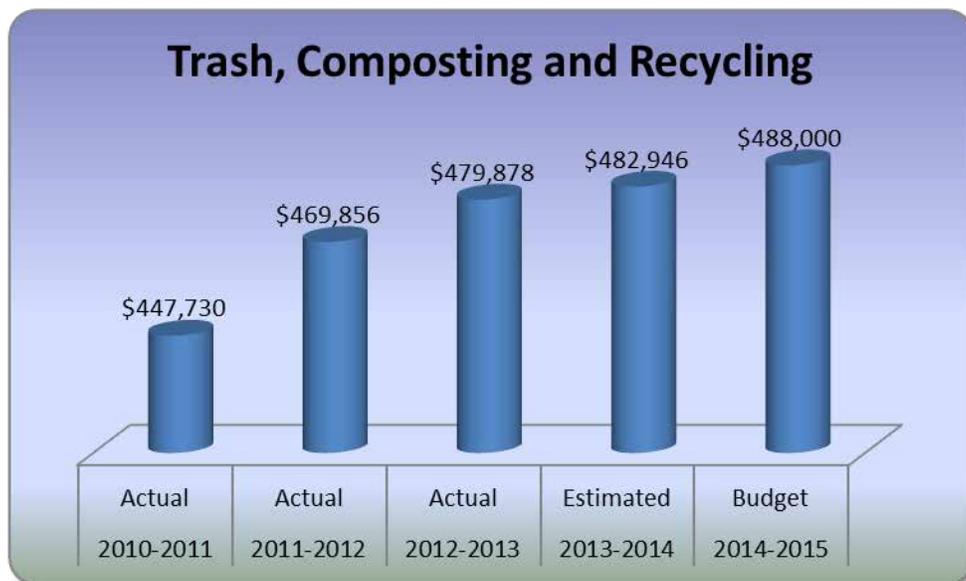
The final sources of revenue are items such as interest on Village investments, transfers in from other funds, administrative charges to the sewer and water funds, and miscellaneous revenue. In regard to interest income, the economy has had a significant effect on income from Village investments. Income 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

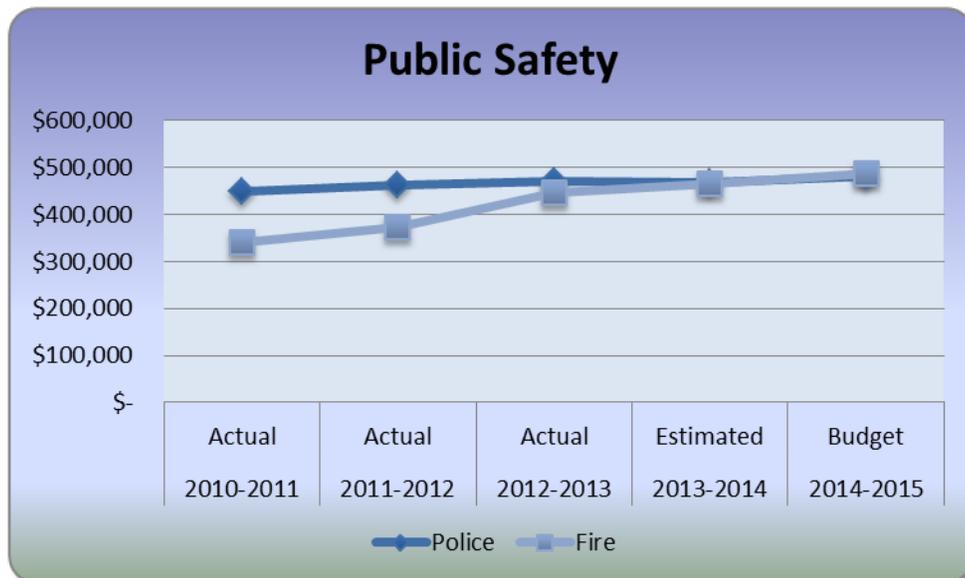
There are seven broad categories of expenditures that can be compared across funds. These are as follows:

- ∅ 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 Solid Waste Fund (which was broken out into its own fund for Fiscal Year 2014-2015), 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.)





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



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

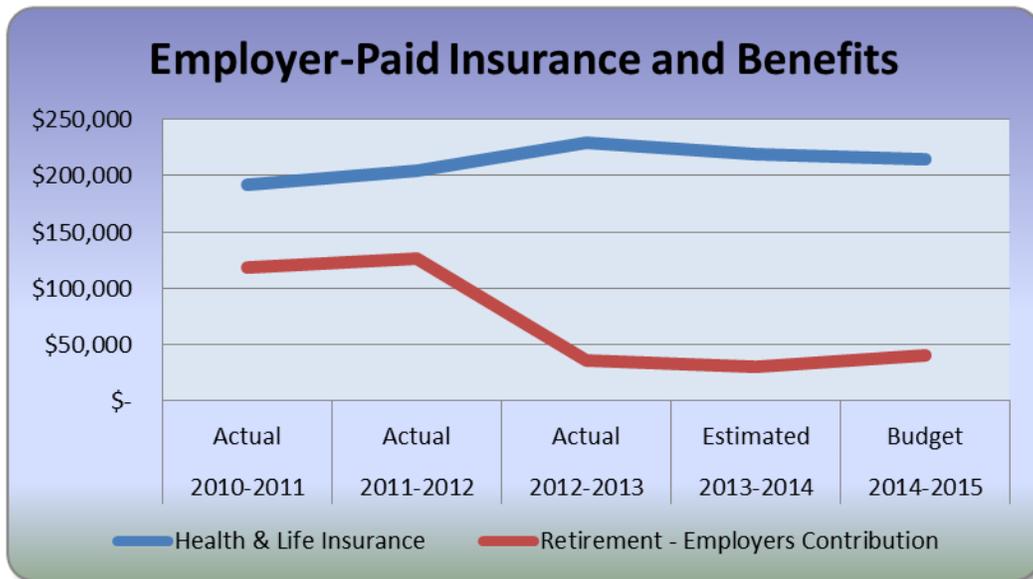
Since 2011, the Village has seen several changes in its workforce due to retirements and reclassification of employees. Additional personnel have been hired in the sewer water funds, and reorganization of the utilities department and the department of public works is ongoing.

Retirement costs have also been greatly reduced over the past few years as the Village has moved away from an employer-funded defined benefit plan to a defined contribution plan that is primarily employee funded. In addition, on a per-employee basis health care costs have also been reduced due to the implementation of cost share for health care premiums, as well as deductibles for union employees.

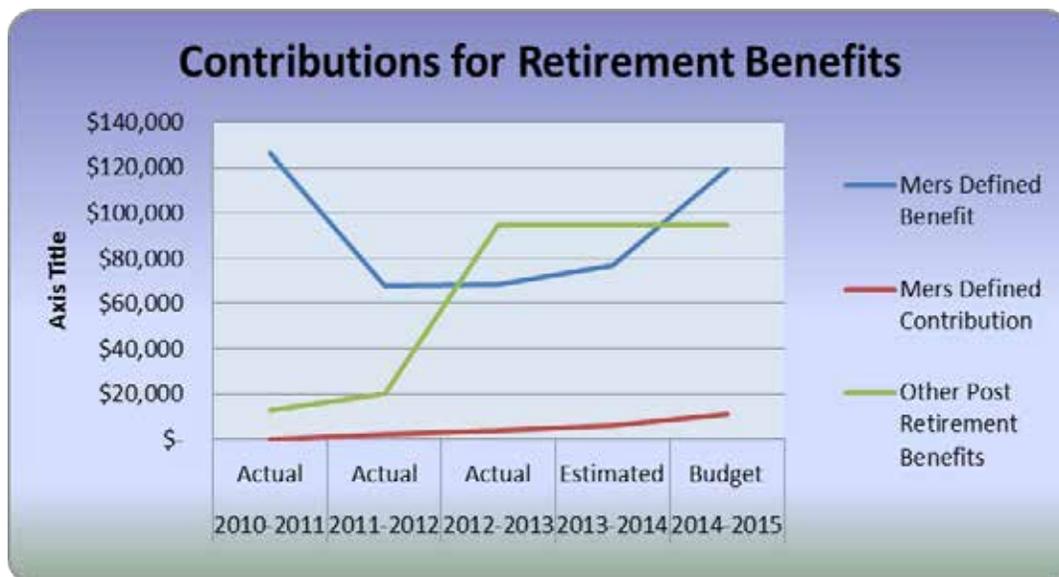
The Village has been proactive in addressing shortfalls in both pension and post-retirement benefits, dedicating excess funds to these two long-term liabilities.



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

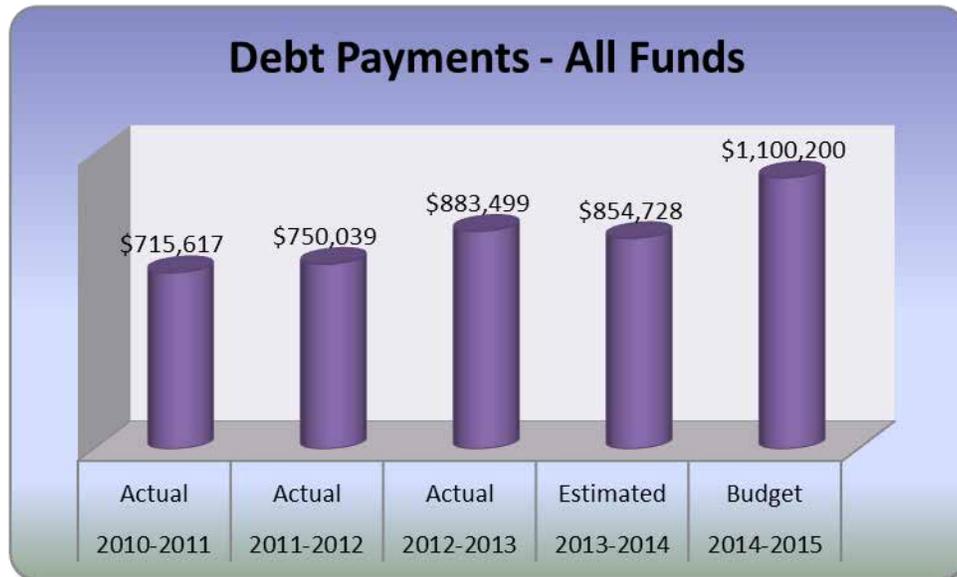


Note: Does not include retiree health care.

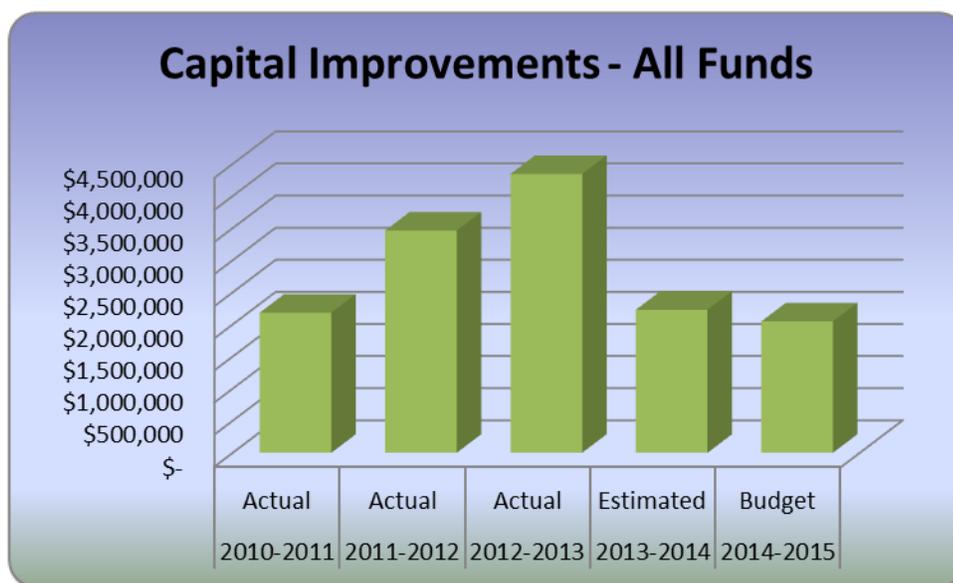


- Ø Operating costs such as printing, postage, maintenance and repairs, utilities, office supplies, chemical and lab supplies, and anything else related to general operations that are not covered under another category.
- Ø Debt service is the payments that are made on bonds that have been issued by the Village. Between 2010 and 2013, the Village borrowed funds from the State of Michigan's Sewer Revolving Fund (SRF) and Drinking Water Revolving Fund (DWRP) to do capital improvement

- Ø projects to the Village's sewer and water systems. The final phase of borrowing will be done in Fiscal Year 2013-2014, and payments have already started for the earlier projects. In addition, the Village plans to add an additional \$800,000 bond for street projects.



- Ø 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.



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



## Financial Plans

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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.

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### Five-Year Financial Model

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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 D.

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

## Utility Rate Study

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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 D.

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

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## Road Maintenance Program

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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 Road Committee, 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.DexterMI.gov](http://www.DexterMI.gov).

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**

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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.DexterMI.gov](http://www.DexterMI.gov).

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

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## **Mill Creek Park Plan**

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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, and was completed in late 2012. Phase II has yet to be commenced, and is not in the current budget. The Mill Creek Park Plan directly assists the Village with the goals of facilitating a high quality of life and environmental stewardship.

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## **Capital Improvement Plan**

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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.DexterMI.gov](http://www.DexterMI.gov).

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.



# Village of Dexter      Capital Improvements

## Capital Improvements

Capital Improvements - All Funds	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
	Actual	Actual	Actual	Estimated	Budget
Vehicles	170,969	-	153,181	80,000	60,000
Technology & Equipment	-	-	-	10,000	41,800
Facilities & Property Acquisition	92,656	115,514	-	5,400	20,000
Parks and Trails	14,422	1,167,808	205,341	22,840	98,000
Sidewalks	57,872	49,557	109,234	20,000	20,000
Streets, Streetlights & Traffic Controls	136,857	386,759	556,017	142,517	1,018,600
Sewer Improvements	903,223	300,164	3,177,472	1,779,505	435,600
Water Improvements	806,090	1,440,509	141,271	167,849	352,100
<b>Total</b>	<b>\$ 2,182,089</b>	<b>\$ 3,460,311</b>	<b>\$ 4,342,516</b>	<b>\$ 2,228,111</b>	<b>\$ 2,046,100</b>

\*\*Note: Sewer and Water Amounts for Fiscal Years 2010 through 2014 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 B). 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

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## Impact on Operating Budgets

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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 2014-2015, there are no capital projects with a significant impact on the financial condition of the Village, although several are intended to improve efficiencies.



# **Village of Dexter      Capital Improvements**

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## **Border to Border Trail Construction**

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This project is budgeted in the General Fund. It is a multi-year, ongoing project in partnership with Washtenaw County Parks and Recreation. This year's budget is for completion of the segment bordering the Village's Department of Public Works building.

Community-Wide Goals and Objectives: Public Infrastructure, Quality of Life; Public Safety

Total budgeted expense: \$85,000

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

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## **Facilities Needs Assessment**

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This project is budgeted in the General Fund, and is for a study to address facility needs for a Village office, council chambers, fire hall for the Dexter Area Fire Department, and a substation for the Washtenaw County Sheriff.

Community-Wide Goals and Objectives: Public Infrastructure; Investment in Employees; Public Safety

Total budgeted expense: \$20,000

Budget impact upon completion:

Personnel: No additional positions

Operating Costs: None at this time - study only.

Debt costs: \$0

# Village of Dexter Capital Improvements

**PROJECT NAME: Border to Border Trail Connection**

PROJECT ID: 03-10.0-2000

PRIORITY: IMPORTANT

PROJECT TYPE: Non-motorized pathway

TOTAL COST: \$300,000

SUBMITTED BY: Village Staff

YEARS IN CIP (Beginning year): 13 (2000)

**DESCRIPTION:**

Addition of bike lanes and non-motorized pathways from the end of the Border to Border trail (Possibly Warrior Creek Park) down Alpine Street and Central Street to the start of the Border to Border Trail at the DPW entrance. Portions of project may be coordinated with Central Street Streetscape. Route TBD.

**LOCATION MAP: Pathways through Downtown connecting B2B**



**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
- 2 Maintain or improve public infrastructure, facilities
- 3 Reduce energy consumption, impact on the environment
- 3 Enhance social, cultural, recreational, aesthetics opportunities
- 1 Improve customer service, convenience for citizens

**12 TOTAL SCORE**

**BENEFICIAL IMPACTS:**

Provides a non-motorized connection for residents and visitors using Village parks and the regional trail system in and around the Village.

**MASTER PLAN AND/OR STUDY REFERENCE:**

2006 Parks and Recreation Plan, County Border to Border Trail Plan and Master Plan

**SCHEDULE:**

	Start		End	
	Month	Year	Month	Year
Study:		2008		2010
Design/Acquisition:		2012		2013
Construction:		2013		2014

**SCHEDULE JUSTIFICATION:**

Border to Border Trail into Warrior Creek Park completed in 2012. Majority of Segment D1 at Central St and DPW completed 2012. Project coordinated with Central Street reconstruction and should be completed in 13-14 to provide wayfinding as a major Village destination.

**PROJECT COST DETAIL:**

Signage and Lane Striping/Road Diets \$30,000

**EXPENDITURES (in thousands)**

Funding Source	Prior Yrs	FY14-15	FY15-16	FY116-17	FY17-18	FY18-19	Beyond FY19	TOTALS
General Fund		\$10						\$10
Streets Fund		\$10						\$10
County Parks		\$10						\$10
<b>TOTALS</b>	\$0	\$30	\$0	\$0	\$0	\$0	\$0	\$30

# Village of Dexter Capital Improvements

## VILLAGE OF DEXTER \* CAPITAL IMPROVEMENTS PLAN

**PROJECT NAME: Village Hall (Locations, etc. will impact costs)**

**PROJECT ID: 01-4.0-1994**      **PRIORITY: IMPORTANT**

**PROJECT TYPE: Facilities**      **TOTAL COST: UNKNOWN**

**SUBMITTED BY: Village Council**      **YEARS IN CIP (Beginning year): 20 (1994)**

---

**DESCRIPTION:**      **LOCATION MAP: UNKNOWN**

Village Hall (office and chambers) are needed. Locations and space needs currently under review. Council currently reviewing funding options. Consideration should be given to shared space with Chamber of Commerce or visitors center with public restrooms.

**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
2	Reduce energy consumption, impact on the environment
3	Enhance social, cultural, recreational, aesthetic opportunities
3	Improve customer service, customer access to services
<b>13</b>	<b>TOTAL SCORE</b>

**BENEFICIAL IMPACTS:**  
 Improved customer service, consolidation of Village functions/storage, community use space, public restrooms, civic pride. Provides a connection to the B2B trail for residents and visitors and public restrooms.



**8140 Main Street top location.**

**MASTER PLAN AND/OR STUDY REFERENCE:**  
 Facilities Committee, Staff, Village Council, Work session minutes

**SCHEDULE:**      **SCHEDULE JUSTIFICATION:**

	Start		End		
	Month	Year	Month	Year	
Study:		2014		2014	RFP for Architectural Services for Facilities Assessment posted March 2014, contract award anticipated June 2014, with final report to Council in fall 2014.
Design/Acquisition:		2015		2016	
Construction:					

**PROJECT COST DETAIL: \*Funding sources and amounts estimates and subject to change**

Village Hall	Other Village Fund	\$340,000
	Restricted Funds	\$200,000
	DDA	\$300,000
	General Fund	\$460,000
	Other	\$200,000

**EXPENDITURES (in thousands)**

Funding Source	Prior Yrs	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Beyond FY19	TOTALS
Other Village Funding			\$340					\$340
Restricted Funds			\$200					\$200
DDA			\$300					\$300
General Fund			\$460					\$460
Other			\$200					\$200
<b>TOTALS</b>	\$0	\$0	\$1,500	\$0	\$0	\$0	\$0	\$1,500

# Village of Dexter Capital Improvements

VILLAGE OF DEXTER \* CAPITAL IMPROVEMENTS PLAN

**PROJECT NAME:** Fire Department Facility (Locations, etc. will impact costs)

**PROJECT ID:** 07-4.0-2011

**PRIORITY:** IMPORTANT

**PROJECT TYPE:** Facilities

**TOTAL COST:** UNKNOWN

**SUBMITTED BY:** Village Council

**YEARS IN CIP (Beginning year):** 3 (2011)

**DESCRIPTION:**

**LOCATION MAP:** UNKNOWN

New Fire Hall being considered based on priority Village Hall location at current fire department location. Study currently being completed.

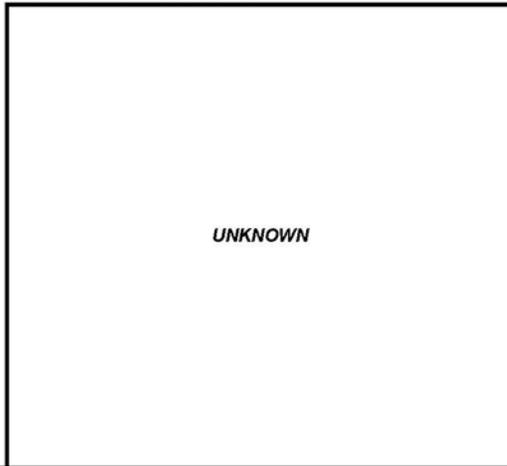
**PROJECT JUSTIFICATION:**

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
2	Reduce energy consumption, impact on the environment
2	Enhance social, cultural, recreational, aesthetics opportunities
3	Improve customer service, convenience for citizens
12	<b>TOTAL SCORE</b>

**BENEFICIAL IMPACTS:**

Upgraded and modernized fire department facilities to meet standards requirements and improve safety and training facilities.



**MASTER PLAN AND/OR STUDY REFERENCE:**

Facilities Committee, Staff, Village Council, Work session minutes, DAFD Board

**SCHEDULE:**

**SCHEDULE JUSTIFICATION:**

	Start		End		
	Month	Year	Month	Year	
Study:		2014		2014	RFP for Architectural Services for Facilities Assessment posted March 2014, contract award anticipated June 2014, with final report to Council in fall 2014.
Design/Acquisition:		2015		2016	
Construction:					

**PROJECT COST DETAIL: \*Funding sources and amounts estimates and subject to change**

UNKNOWN

**EXPENDITURES (in thousands)**

Funding Source	Prior Yrs	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Beyond FY19	TOTALS
Other Village Funding								\$0
Restricted Funds								\$0
DDA				UNKNOWN				\$0
General Fund								\$0
Other								\$0
<b>TOTALS</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0

# **Village of Dexter      Capital Improvements**

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## **Sidewalk Replacement and Repair**

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This project is budgeted in the Local Streets Fund.

Community-Wide Goals and Objectives: Public Infrastructure; Quality of Life; Public Safety

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

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## **Vehicle and Equipment Replacement**

---

In the Equipment Replacement Fund, the Village has budgeted for a new pick-up truck and associated outfitting. The Sewer and Water Funds are sharing the cost of a new utility van.

Community-Wide Goals and Objectives: Ensure Good Stewardship of Municipal Infrastructure; Investment in Employees

Total budgeted expense: \$80,000

Use of Reserves: \$80,000

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

# 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):** 5 (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: 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
3	Promote social, cultural, recreational, aesthetic opportunities
3	Improve customer service, convenience for citizens
<b>14</b>	<b>TOTAL SCORE</b>

**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

**SCHEDULE:**

	Start		End	
	Month	Year	Month	Year
Study:		2008	01-annual	
Design/Acquisition:		na		na
Construction:		2008		2015

**SCHEDULE JUSTIFICATION:**  
 Recommended annual funding to replace sidewalks identified through inventory.

**PROJECT COST DETAIL:**

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

Funding Source	Prior Yrs	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Beyond FY19	TOTALS
General Fund	\$71	\$10	\$10	\$10	\$10	\$10	\$10	\$60
								\$0
								\$0
								\$0
<b>TOTALS</b>	<b>\$71</b>	<b>\$10</b>	<b>\$10</b>	<b>\$10</b>	<b>\$10</b>	<b>\$10</b>	<b>\$10</b>	<b>\$60</b>

\* 2009-10 1666 LF Replaced  
 3111 Hudson, 25'; 7645 Grand, 10'; 7832 Forest, 55'; 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, 07'; 3418 Central, 100'; 3408 Central, 41'; 0145 Fifth, 50'; 0185 Fifth, 87'; 0175 Fifth, 120'; Eastridge/Webster, 10' 3283 Alpine, 191'; Library, 24'; Fifth/Central, 48'; 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)

\* 2011-2012 465 LF Replaced  
 3441 Broad, 3576 Central, 417 Cambridge, 7057 Wilson, 7160 Ulrich, Cambridge Lift Station, 401 Cambridge, 416 Cambridge, 8235 Webster, Quackenbush near bus stop, Ryan Drive wellfield, 7098 Ryan, 3591 Ryan, 7154 Wilson, 7229 Wilson, 7098 Wilson, 7935 Wilson, 3591 Wilson, 3612 Meadowview, 3618 Meadowview, 3232 Boulder, 7220 Quackenbush, 3603 Meadowview, 7533 Lake, 7509 Lake, 7240 York, 3499 Huron View Parkridge/Bridgeway \$20,000 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): 5 (2009)**

**DESCRIPTION:**

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

**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, aesthetic opportunities
- 2 Improve customer service, convenience for citizens

**12 TOTAL SCORE**

**BENEFICIAL IMPACTS:**

Reduced liability and improved safety to residents. Improved infrastructure.

**LOCATION MAP: Locations TBD based on DPW field survey**



**MASTER PLAN AND/OR STUDY REFERENCE:**

2008 Staff Inventory of sidewalk conditions AND past CIP

**SCHEDULE:**

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

**SCHEDULE JUSTIFICATION:**

Funding request should address all toe catches identified in 2008 inventory. Future funding will be needed as sidewalk conditions change.

**PROJECT COST DETAIL:**

Contract Sidewalk Repair                      General Fund                      \$60,000

**EXPENDITURES (in thousands)**

Funding Source	Prior Yrs	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Beyond FY19	TOTALS
General Fund	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$80
								\$0
								\$0
								\$0
<b>TOTALS</b>	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$80

# Village of Dexter Capital Improvements

VILLAGE OF DEXTER \* CAPITAL IMPROVEMENTS PLAN

<b>PROJECT NAME: Equipment Replacement</b>													
<b>PROJECT ID: 03-4.0-2010</b>	<b>PRIORITY: IMPORTANT</b>												
<b>PROJECT TYPE: Equipment Replacement</b>	<b>TOTAL COST: \$165,000</b>												
<b>SUBMITTED BY: Staff</b>	<b>YEARS IN CIP (Beginning year): 4 (2010)</b>												
<b>DESCRIPTION:</b>  Equipment Replacement - Front Deck Mower, Pick up truck, Backhoe  <b>PROJECT JUSTIFICATION:</b> Value indicates the degree to which the project will help to: 0=Not Applicable 1=Somewhat Important 2=Important 3=Very Important <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">2</td><td>Protect health, safety, lives of citizens</td></tr> <tr><td style="text-align: center;">2</td><td>Maintain or improve public infrastructure, facilities</td></tr> <tr><td style="text-align: center;">1</td><td>Reduce energy consumption, impact on the environment</td></tr> <tr><td style="text-align: center;">1</td><td>Enhance social, cultural, recreational, aesthetics opportunities</td></tr> <tr><td style="text-align: center;">3</td><td>Improve customer service, convenience for citizens</td></tr> <tr><td style="text-align: center;">9</td><td><b>TOTAL SCORE</b></td></tr> </table> <b>BENEFICIAL IMPACTS:</b>  Planning and prioritizing for equipment replacement as necessary	2	Protect health, safety, lives of citizens	2	Maintain or improve public infrastructure, facilities	1	Reduce energy consumption, impact on the environment	1	Enhance social, cultural, recreational, aesthetics opportunities	3	Improve customer service, convenience for citizens	9	<b>TOTAL SCORE</b>	<b>LOCATION MAP:</b>  <div style="border: 1px solid black; width: 100%; height: 100%; text-align: center; padding: 20px;">                     Not Applicable                 </div>
2	Protect health, safety, lives of citizens												
2	Maintain or improve public infrastructure, facilities												
1	Reduce energy consumption, impact on the environment												
1	Enhance social, cultural, recreational, aesthetics opportunities												
3	Improve customer service, convenience for citizens												
9	<b>TOTAL SCORE</b>												

**MASTER PLAN AND/OR STUDY REFERENCE:**  
Staff - DPW

<b>SCHEDULE:</b>	<b>SCHEDULE JUSTIFICATION:</b>																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">Start</th> <th colspan="2">End</th> </tr> <tr> <th>Month</th> <th>Year</th> <th>Month</th> <th>Year</th> </tr> </thead> <tbody> <tr> <td>Study:</td> <td></td> <td>2010</td> <td></td> <td>2010</td> </tr> <tr> <td>Design/Acquisition:</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Construction:</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		Start		End		Month	Year	Month	Year	Study:		2010		2010	Design/Acquisition:					Construction:					As needed and determined by the DPW
		Start		End																					
	Month	Year	Month	Year																					
Study:		2010		2010																					
Design/Acquisition:																									
Construction:																									

**PROJECT COST DETAIL:**

New Van	\$35,000
Pick Up Truck	\$35,000
Backhoe	\$75,000

**EXPENDITURES (in thousands)**

Funding Source	Prior Yrs	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Beyond FY19	TOTALS
Equipment Replacement Fund		\$20	\$35	\$35	\$75			\$165
Street Sweeper	\$160							\$0
<b>TOTALS</b>	\$160	\$20	\$35	\$35	\$75	\$0	\$0	\$165

# **Village of Dexter      Capital Improvements**

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## **Central Street Reconstruction**

---

Budgeted in the Major Streets Fund (Fund 202). Design for the section from Second Street to Third Street. Both Village and State funding will be used.

Community-Wide Goals and Objectives: Public Infrastructure; Public Safety

State Funding: \$275,000

Total Village budgeted expense: \$272,000

Total budget revenue - inter-fund transfer from Fund 204: \$272,000

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

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## **Main Street Resurfacing**

---

Budgeted in the Major Streets Fund (Fund 202). This project will repair and improve parking on Main Street.

Community-Wide Goals and Objectives: Public Infrastructure; Public Safety

Total budgeted expense: \$36,000

Total budget revenue - inter-fund transfer from Fund 204: \$36,000

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

## 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:** \$1,400,000  
**SUBMITTED BY:** Village Staff **YEARS IN CIP (Beginning year):** 10 (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.

**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
- 2 Enhance social, cultural, recreational, aesthetics 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

**LOCATION MAP:** Central Street from Monument Park to Second



**MASTER PLAN AND/OR STUDY REFERENCE:**

CIP and 2012 Master Plan and completion of 2012 segment of project, PASER rating: 4-5

**SCHEDULE:**

	Start		End	
	Month	Year	Month	Year
Study:		2008		2009
Design/Acquisition:		2010		2013
Construction:		2017		2017

**SCHEDULE JUSTIFICATION:**

Design plans prepared for segment between Second and Third Streets. TED-F funding obtained for same segment. for possible funding. Project construction to begin in late 2013-14, with completion in fall 2014. Segment from Mast bridge to RR completed in 2012. Remaining segments to be completed upon funding availability.

**PROJECT COST DETAIL:**

Construction and Design TED-F/Major Street \$502,528  
 Streetscape  
 DDA Reimbursement Likely after 2017

**EXPENDITURES (in thousands)**

Funding Source	Prior Yrs	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Beyond FY19	TOTALS
Streets Fund	\$864	\$265			\$400			\$665
DDA-See Proj #12-1.0-2004					\$200			\$200
Economic Development Grant		\$200						\$200
STP-U					\$400			\$400
<b>TOTALS</b>	<b>\$864</b>	<b>\$465</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,485</b>

# **Village of Dexter      Capital Improvements**

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## **Ann Arbor Street Reconstruction**

---

Budgeted in the Major Streets Fund. Reconstruction of Ann Arbor Street from Kensington to Baker Road. Both Village and Federal funds will be used.

Community-Wide Goals and Objectives: Public Infrastructure; Public Safety

Federal Funding: \$500,000

Total Village Budgeted Expense: \$200,600

Total budget revenue - inter-fund transfer from Fund 204: \$200,600

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

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## **Safe Routes to School**

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Budgeted in the Major Streets Fund, complies with the national Safe Routes to School Partnership program.

Community-Wide Goals and Objectives: Public Infrastructure; Public Safety;

Total Village Budgeted Expense: \$30,000

Total budget revenue - inter-fund transfer from Fund 204: \$117,500

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

## VILLAGE OF DEXTER \* CAPITAL IMPROVEMENTS PLAN

**PROJECT NAME:** Ann Arbor Street Resurfacing and Pedestrian Improvements  
**PROJECT ID:** 05-6.0-2012 **PRIORITY:** IMPORTANT  
**PROJECT TYPE:** Resurfacing/Utility/Streetscape **TOTAL COST:** \$518,000  
**SUBMITTED BY:** Village Staff **YEARS IN CIP (Beginning year):** 1 (2012)

**DESCRIPTION:**

Mill 1.5" and resurface, pavement repairs, adding bike lanes and/or sharrows, other non-motorized and ADA upgrades. Improvement/addition of a mid-block crossing to serve the schools and adding/replacing sidewalk as necessary. 2,650 feet.

**LOCATION MAP:** Ann Arbor St - Kensington to Baker Road



**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
- 2 Enhance social, cultural, recreational, aesthetics 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 Master Plan, PASER rating: 4-5

**SCHEDULE:**

**SCHEDULE JUSTIFICATION:**

	Start		End		Federal Aid obtained in FY 2013-14. Construction to begin in late FY2013-14, with completion in early 2014-15. DDA to contribute \$110K for lighting improvements.
	Month	Year	Month	Year	
Study:		2013		2013	
Design/Acquisition:		2014		2014	
Construction:		2014		2015	

**PROJECT COST DETAIL:**

Construction and Design	STPU/Major	\$745,985
Streetlighting	DDA	\$109,177

**EXPENDITURES (in thousands)**

Funding Source	Prior Yrs	FY14-15	FY15-16	FY16-17	FY17-18	Beyond FY18	Beyond FY18	TOTALS
Streets Fund	\$50	\$198						\$198
STP-U		\$498						\$498
DDA		\$109						\$109
<b>TOTALS</b>	<b>\$50</b>	<b>\$805</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$805</b>

# Village of Dexter Capital Improvements

**PROJECT NAME:** Safe Routes 2 Schools New Sidewalk Installations  
**PROJECT ID:** 04-10.0-2012 **PRIORITY:** IMPORTANT  
**PROJECT TYPE:** New Sidewalk Construction **TOTAL COST:** \$207,000  
**SUBMITTED BY:** Village Staff **YEARS IN CIP (Beginning year):** 2 (2012)

**DESCRIPTION:**

The SR2S sidewalk improvements consist of four separate projects (described below) and are part of on-going efforts to improve pedestrian safety within the Village. The Village, Dexter Community School and the Chelsea Wellness Foundation worked together to plan, design and obtain funding from SR2S.

**PROJECT JUSTIFICATION:**

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

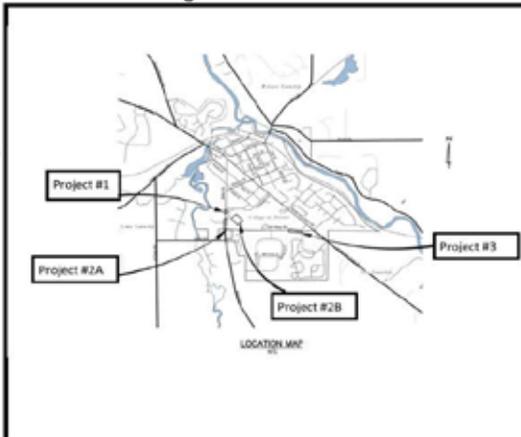
- 3 Protect health, safety, lives of citizens
- 3 Maintain or improve public infrastructure, facilities
- 3 Reduce energy consumption, impact on the environment
- 3 Enhance social, cultural, recreational, aesthetics opportunities
- 2 Improve customer service, convenience for citizens

**14 TOTAL SCORE**

**BENEFICIAL IMPACTS:**

This project provides a safe pedestrian system for adjacent to a major thoroughfare and adjacent to the Dexter Community Schools campus and bus transport area.

**LOCATION MAP: Village of Dexter**



**MASTER PLAN AND/OR STUDY REFERENCE:**

CIP, 2008 Non-motorized pathways map and 2011 visual inventory

**SCHEDULE:**

**SCHEDULE JUSTIFICATION:**

	Start		End	
	Month	Year	Month	Year
Study:		2012		2012
Design/Acquisition:		2013		2014
Construction:		2014		2015

Safe Routes to School funding obtained 2013 for all four project locations. Construction anticipated to begin in summer 2014 and completed by fall 2014.

**PROJECT COST DETAIL:**

Earthwork, Sidewalk, Traffic Signals, Restoration, Pavement Markings, Signs and Signals

Major Streets

\$207,588

**EXPENDITURES (in thousands)**

Funding Source	Prior Yrs	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Beyond FY19	TOTALS
Major Streets		\$34.0						\$34.0
Chelsea Wellness		\$30.0						\$30.0
Grant		\$143.5						\$143.5
								\$0.0
<b>TOTALS</b>	\$0	\$207.5	\$0	\$0	\$0	\$0	\$0	\$207.5

Project 1 - Baker Road Crossing: Construction of mid-block crossing with pedestrian refuge island within Baker Road between Creekside Intermediate School and Bates Elementary School. The will include the construction of decorative concrete crosswalks.

Project 2a - Baker Road Sidewalk and Baker/Dan Hoey Road Intersection Improvements: Construction of a sidewalk along the east side of Baker Road between Dan Hoey Road and the existing sidewalk at Bates Elementary. The project also includes pedestrian traffic signal upgrades.

Project 2b - Bates School Sidewalk: Construction of a sidewalk between an existing asphalt pathway and existing sidewalk at Bates Elementary School. The sidewalk is located within an easment on Bates School property.

Project 3 - Dan Hoey Road Sidewalk: Construction of a sidewalk on the south side of Dan Hoey Road from an existing sidewalk near the DAPCO Industries site to an existing sidewalk at Lexington Drive.

# **Village of Dexter      Capital Improvements**

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## **Huron Street Outfall Repair**

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Budgeted in the Local Streets Fund (Fund 203).

Community-Wide Goals and Objectives: Public Infrastructure; Public Safety; Environment is Important

Total Village Budgeted Expense: \$30,000

Total budget revenue - inter-fund transfer from Fund 204: \$30,000

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

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## **Road Improvement and Maintenance Plan**

---

This is a multi-year plan to be funded by a proposed \$800,000 bond, which will be paid for by a .5 mill increase in the Streets Millage. The first year of the program is budgeted in Local Streets (Fund 203).

Community-Wide Goals and Objectives: Public Infrastructure; Public Safety

Total Village Budgeted Expense: \$450,000

Total budget revenue - inter-fund transfer from Fund 351 (Non-Voted Debt Fund): \$450,000

Budget impact upon completion:

Personnel: No additional positions

Operating Costs: Overall dollar figures are not available, but it is believed that the plan will save Village taxpayers in the long run because under the plan, roads will not be allowed to deteriorate below a set threshold as determined.

Debt cost: \$800,000

See Appendix F for a copy of the presentation to council.

# **Village of Dexter      Capital Improvements**

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## **Sewer Plant Sludge Project**

---

Completion of a prior year project that has been funded through a combination of grants, loans and reserves. Budgeted in the Sewer Fund (590).

Community-Wide Goals and Objectives: Public Infrastructure; Public Safety; Environment is Important

Total Village Budgeted Expense: \$340,000  
Use of Reserves: \$340,000

Budget impact upon completion:  
Personnel: No additional positions  
Operating Costs: Decrease of maintenance costs and reduction in the annual sludge hauling costs. Savings estimated to be approximately \$30,000 per year.

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## **Grand Street Sewer and Pump Repairs**

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Budgeted in the Sewer Fund (Fund 590).

Community-Wide Goals and Objectives: Public Infrastructure; Public Safety

Total Village Budgeted Expense: \$50,000  
Use of Reserves: \$50,000

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

## VILLAGE OF DEXTER \* CAPITAL IMPROVEMENTS PLAN

### PROJECT NAME: Grand Street Sanitary Main Replacement

PROJECT ID: 02-8.0-2009

PRIORITY: IMPORTANT

PROJECT TYPE: Utility Upgrades

TOTAL COST: \$135,000

SUBMITTED BY: Village Staff

YEARS IN CIP (Beginning year): 5 (2009)

#### DESCRIPTION:

Replacement of the shallow sanitary main with a deeper, less steep sanitary sewer (approx 700 feet) to facilitate redevelopment in the Grand Street area, west of Baker Road. Lining of sewer in alley. Pump stations may be necessary due to grade in area and multiple users currently on private pump station.

#### LOCATION MAP: Grand Street west of Baker



#### 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
2	Reduce energy consumption, impact on the environment
2	Enhance social, cultural, recreational, aesthetics opportunities
2	Improve customer service, convenience for citizens
<b>11</b>	<b>TOTAL SCORE</b>

#### BENEFICIAL IMPACTS:

May provide incentive for redevelopment along Grand Street.

#### MASTER PLAN AND/OR STUDY REFERENCE:

SRF Project Plan AND Master Plan

#### SCHEDULE:

	Start		End	
	Month	Year	Month	Year
Study:		2008		2011
Design/Acquisition:		2011		2012
Construction:		2014		2015

#### SCHEDULE JUSTIFICATION:

Project is a priority due to potential redevelopment implications, however should be coordinated with water main installation and potential regional storm management plans. Not included in Project Plan for funding due to economic development relatedness.

#### PROJECT COST DETAIL:

Replacement of sanitary sewer Sewer Fund \$135,000

#### EXPENDITURES (in thousands)

Funding Source	Prior Yrs	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Beyond FY19	TOTALS
Sewer Fund			\$135					\$135
								\$0
								\$0
								\$0
<b>TOTALS</b>	\$0	\$0	\$135	\$0	\$0	\$0	\$0	\$135

# **Village of Dexter      Capital Improvements**

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## **Water Tower Maintenance**

---

Completion of a prior year project, budgeted in the Water Fund (591).

Community-Wide Goals and Objectives: Public Infrastructure; Public Safety; Environment is Important

Total Village Budgeted Expense: \$26,000  
Use of Reserves: \$26,000

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

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## **Ann Arbor Street Water Main Repair**

---

Budgeted in the Water Fund (Fund 591), this project is being performed in conjunction with the Ann Arbor Street Project budgeted in the Major Streets Fund.

Community-Wide Goals and Objectives: Public Infrastructure; Public Safety

Total Village Budgeted Expense: \$278,500  
Use of Reserves: \$278,000

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

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# Village of Dexter Capital Improvements

**PROJECT NAME: Ann Arbor Street Watermain Replacement**

**PROJECT ID: 01-9.0-2013**

**PRIORITY: IMPORTANT**

**PROJECT TYPE: Utility Construction**

**TOTAL COST: \$279,000**

**SUBMITTED BY: Village Staff**

**YEARS IN CIP (Beginning year): 1 (2013)**

**DESCRIPTION:**

Replace watermain on Ann Arbor Street from Baker to Inverness, approximately 2200 lineal feet.

**LOCATION MAP:**



**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
- 3 Improve customer service, convenience for citizens

**10 TOTAL SCORE**

**BENEFICIAL IMPACTS:**

Needs to be upgraded to ductile iron. Water main breaks have occurred on this pipe.

**MASTER PLAN AND/OR STUDY REFERENCE:**

Water System Reliability Study (2005)

**SCHEDULE:**

**SCHEDULE JUSTIFICATION:**

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

To be done in conjunction with the Ann Arbor Street road resurfacing project summer 14/15.

**PROJECT COST DETAIL:**

Replace/Upgrade Water Main \$355,209

**EXPENDITURES (in thousands)**

Funding Source	Prior Yrs	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Beyond FY19	TOTALS
Water Fund	\$23		\$332					\$332
								\$0
								\$0
								\$0
<b>TOTALS</b>	\$23	\$0	\$332	\$0	\$0	\$0	\$0	\$332

# **Village of Dexter      Capital Improvements**

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## **Horseshoe Park Improvements**

---

Budgeted in the General Fund (Fund 101). Improvements to the Horseshoe Park, to include right of way acquisition and storage space for equipment. This project is being done in with a local community group that uses the park for horseshoe events.

Community-Wide Goals and Objectives: Public Infrastructure, Quality of Life

Total Village Budgeted Expense: \$12,000

Budget impact upon completion:

Personnel: No additional positions

Operating Costs: None

---

## **Software and Computer Improvements**

---

Budgeted in the General Fund (101), Sewer Fund (590) and Water Fund (591). Purchase of payroll, community development, work order, and citizens request software from BS&A, as well as three additional computers necessary to provide connectivity from remote sites to the Village server located in the Village Office.

Community-Wide Goals and Objectives: Fiscal Sustainability; Investment in Employees; Flow of Information

Total Village Budgeted Expense: \$40,300

Budget impact upon completion:

Personnel: No additional positions

Operating Costs: Increase of worker efficiency with decrease need for additional

# Village of Dexter Capital Improvements

**PROJECT NAME:** Horseshoe Park

**PROJECT ID:** 07-2.0-2014

**PRIORITY:** IMPORTANT

**PROJECT TYPE:** Park Development

**TOTAL COST:** \$6,800

**SUBMITTED BY:** Parks and Recreation/Staff **YEARS IN CIP (Beginning year):** (2014)

**DESCRIPTION:**

**LOCATION MAP:**

Horseshoe Park is owned by the Village and maintained by the Ringers Club. The Village authorized funding to erect a shelter to store equipment used at the park.

**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
- 3 Enhance social, cultural, recreational, aesthetics opportunities
- 3 Improve customer service, convenience for citizens

**14 TOTAL SCORE**

**BENEFICIAL IMPACTS:**

Providing additional park facilities/amenities for a variety of citizens. Promotes exercise, healthy relationships and community.



**MASTER PLAN AND/OR STUDY REFERENCE:**

Parks and Recreation Master Plan 2015-2020

**SCHEDULE:**

**SCHEDULE JUSTIFICATION:**

	Start		End		
	Month	Year	Month	Year	
Study:		2013		2013	Before the shelter can be erected, a boundary survey must be completed. Following the results of the survey, a portion of First Street may need to be officially vacated and combined with the "park" property.
Design/Acquisition:		2014		2014	
Construction:		2014		2014	

**PROJECT COST DETAIL:**

Boundary Survey	General Fund	\$1,800
Street vacation	General Fund	TBD
Land combination	General Fund	TBD
Shelter	General Fund	\$5,000

**EXPENDITURES (in thousands)**

Funding Source	Prior Yrs	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Beyond FY19	TOTALS
General Fund	\$2	\$5						\$5
Donations								\$0
<b>TOTALS</b>	<b>\$2</b>	<b>\$5</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5</b>

# Village of Dexter Capital Improvements

## VILLAGE OF DEXTER \* CAPITAL IMPROVEMENTS PLAN

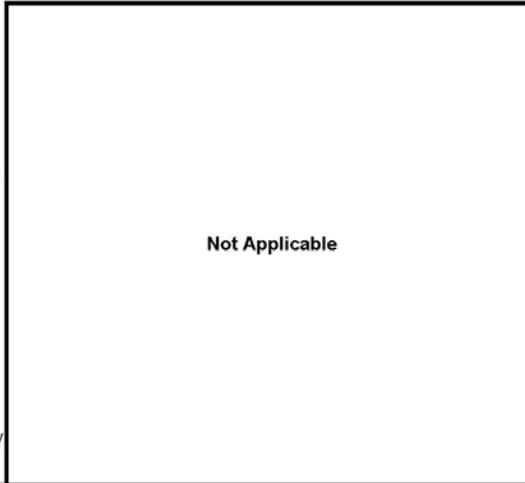
### PROJECT NAME: Office Equipment Replacement and Software Upgrades

PROJECT ID: 10-4.0-2012 PRIORITY: IMPORTANT  
 PROJECT TYPE: Equipment Replacement TOTAL COST: \$25,000  
 SUBMITTED BY: Staff YEARS IN CIP (Beginning year): 2 (2012)

#### DESCRIPTION:

Equipment Replacement of office computers and upgrade of software suites.

#### LOCATION MAP:



#### 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
2	Maintain or improve public infrastructure, facilities
1	Reduce energy consumption, impact on the environment
1	Enhance social, cultural, recreational, aesthetics opportunities
3	Improve customer service, convenience for citizens
<b>9</b>	<b>TOTAL SCORE</b>

#### BENEFICIAL IMPACTS:

Planning and prioritizing for equipment replacement and software needs as necessary

#### MASTER PLAN AND/OR STUDY REFERENCE:

Staff - DPW

#### SCHEDULE:

	Start		End	
	Month	Year	Month	Year
Study:		2010		2010
Design/Acquisition:		2017		2018
Construction:		2017		2018

#### SCHEDULE JUSTIFICATION:

As needed and determined by the Village Manager. Last major software upgrade spring 2012. Budgetary goal by the end of Fiscal Year 2014-2015 to create a plan to identify software and hardware needs and a timeline for upgrade and/or replacement

#### PROJECT COST DETAIL:

Computers	\$10,000
Software	\$15,000

#### EXPENDITURES (in thousands)

Funding Source	Prior Yrs	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Beyond FY19	TOTALS
Equipment	\$20						\$15	\$15
Software	\$10	\$25					\$10	\$35
								\$0
<b>TOTALS</b>	<b>\$30</b>	<b>\$25</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25</b>	<b>\$50</b>

## 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, 2014		Security/ Revenue Support	Final Maturity	Interest Spread	Principal Amount Outstanding
2002	Streetscape Bond - Refunding	Unlimited Tax	5/1/2017	3.25%-4.20%	\$420,000
2006	Public Facilities Improvement Bond	Limited Tax	5/1/2027	4.00%-4.40%	\$1,270,000
2008	Downtown Development Authority Bonds	Tax Increment	5/1/2028	3.60%-5.00%	\$1,925,000
2008	Downtown Development Authority Bonds - Taxable	Tax Increment	5/1/2033	7.375%-7.90%	\$1,555,000
2009	Clean Water Revolving Funds - Sewer	Limited Tax/Rates	10/1/2029	2.50%	\$1,475,290
2010	State Revolving Funds - Water	Limited Tax/Rates	10/1/2029	2.50%	\$1,074,226
2011	State Revolving Funds - Water (#2)	Limited Tax/Rates	10/1/2031	2.50%	\$833,635
2011	Downtown Development Authority Bonds - Refunding	Tax Increment	5/1/2020	2.95%	\$426,000
2012	State Revolving Funds - Sewer (#2)	Limited Tax/Rates	10/1/2033	2.50%	\$3,300,000
2012	Sewer and Water Bond - Refunding of Rural Development	Unlimited Tax	10/1/2031	1.9%-3.25%	\$3,720,000
				<b>Total</b>	<b>\$15,999,151</b>

## Projects Funded by Debt

Projects Funded by Village Debt			
Year	Issue	Fund	Project Description
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	Clean Water Revolving Funds - Sewer	Sewer Fund	Equalization Basin/sewer lining
2010	State Revolving Funds - Water	Water Fund	Fifth Well project/water main replacement
2011	State Revolving Funds - Water	Water Fund	Water Main Replacement
2011	Downtown Development Authority Bonds	DDA Debt Fund	Refunded 2001 bond for property purchase and redevelopment
2012	State Revolving Funds - Sewer	Sewer Fund	Sludge Management
2012	General Obligation Bonds - Sewer & Water	Sewer & Water Funds	Refunded 1999/2000 Rural Development Bonds for improvements to lines and plant operations

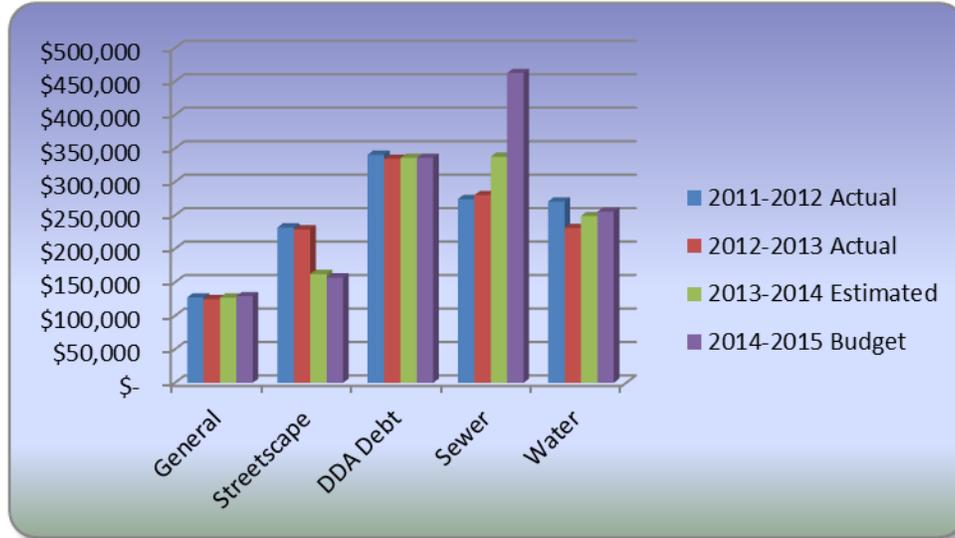
## Debt Limit Provisions

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:

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



## History of Debt Administration



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

## Future Financing

The Village plans to borrow \$800,000 for road projects. A notice of intent was adopted by Council in June 2014, with expected bond issuance in September 2014.

## Debt Schedules

Full debt schedules are available for review in Appendix C.

## Personnel Summary

The Village of Dexter currently employs sixteen full time people. We also employ several seasonal employees, who are not included in the following charts. They include downtown landscapers, and assistants for parks maintenance and duties such as hydrant painting and mowing.

Also on payroll are eight part-time elected officials, as well as members of the Planning Commission and the Parks and Recreation Commission.

### Summary of Full and Part-Time Positions and Expected Changes

Summary of Full-Time Equivalents	Salaried			Union			Temporary Hourly			Total		
	Actual FY 2012-2013	Actual FY 2013-2014	Budget FY 2014-2015	Actual FY 2012-2013	Actual FY 2013-2014	Budget FY 2014-2015	Actual FY 2012-2013	Actual FY 2013-2014	Budget FY 2014-2015	Actual FY 2012-2013	Actual FY 2013-2014	Budget FY 2014-2015
Administration	3.0	3.0	3.0	1.5	1.5	1.5	-	-	0.5	4.5	4.5	5.0
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	0.5	4.0	4.0	4.0	2.0	2.0	3.0	6.5	6.5	7.5
Public Utilities	0.5	0.5	0.5	5.0	5.0	6.0	1.0	-	1.0	6.5	5.5	7.5
<b>Total</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>11.0</b>	<b>11.0</b>	<b>12.0</b>	<b>3.0</b>	<b>2.0</b>	<b>4.5</b>	<b>19.0</b>	<b>18.0</b>	<b>21.5</b>

A union employee working in the Utilities Department was promoted to the newly created position of Assistant Public Services Superintendent in May 2014. The Utilities Department is in the process of interviewing for another union employee to replace him, which will bring the Village's total full time employee count up to 17, from 16 in Fiscal Year 2013-2014.

In addition, the Village created a public administration/political science internship which is a temporary, part-time summer position. The DPW and Utilities Department each added an additional temporary summer position.

## 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 2012-2013	Actual FY 2013-2014	Budget FY 2014-2015	Actual FY 2012-2013	Actual FY 2013-2014	Budget FY 2014-2015	Actual FY 2012-2013	Actual FY 2013-2014	Budget FY 2014-2015
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
<b>Total</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>	<b>24.0</b>	<b>24.0</b>	<b>24.0</b>

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

Summary of Unpaid Boards and Commissions	Appointed		
	Actual FY 2012-2013	Actual FY 2013-2014	Budget FY 2014-2015
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
<b>Total</b>	<b>49.0</b>	<b>49.0</b>	<b>49.0</b>

## Wages, Salaries and Benefits

The Village Council did not give a standard cost of living increase to non-union employees this year, opting instead for merit increases ranging from 3% - 6%. The Superintendent of Public Services did not receive a percentage increase, rather he received a lump sum payment on July 1st.

New this year, employees were offered two health care plans to choose from - an HMO through Blue Care Network and a High Deductible Plan, also through Blue Care Network. A premium share of \$82 per month per employee was instituted for those choosing the HMO plan, while those choosing the High

Deductible Plan were offered a Village funded initial deposit of \$1,000 into a Healthcare Savings Account.

Contributions for the Defined Compensation Plan were changed from 5% Employee/2.5% Employer to 6% Employee/4% Employer. Employees with the Defined Benefit Plan pay 5% which the Village pays a flat fee determined by the Municipal Employees Retirement System.

Union employees will receive a 3% 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.

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## 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, 2014 through February 29, 2017.

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

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## Retiree Costs

The Village currently has five people who are eligible for Village provided retiree health care benefits (three retirees and two spouses). Retirees were not required to participate in premium share.

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. In Fiscal Year 2011-2012, Village Council made the commitment to dedicate \$75,000 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, for a total of \$95,000 per year until Fiscal Year 2015-2016.

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 increased to 5%. Employees

hired after July 1, 2011 are not eligible for the defined benefit plan. Those employees will participate in a defined contribution plan with an employee contribution of 6% with a Village contribution of 4%

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 was continued into Fiscal Year 2013-2014, and in Fiscal Year 2014-2015 excess revenue remaining from the prior year budget may be put towards additional payments to both Mers and OPEB.

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

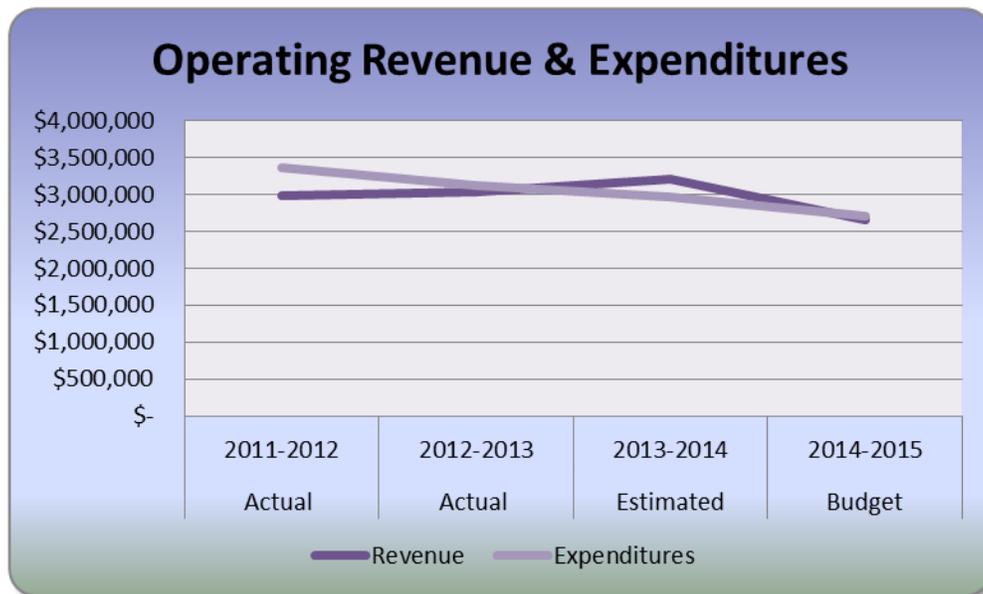
The General Fund is the main operational fund of the Village. It contains all of the activities of the Village that are not required to be accounted for in another fund, such as a special revenue or an enterprise fund. The main sources of revenue for the General Fund are property taxes and state shared 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 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Revenues</b>						
Property Taxes	1,778,825	1,877,500	1,882,683	1,993,400	1,993,400	6.2%
Licenses & Permits	74,247	77,700	78,925	77,200	77,200	-0.6%
Revenue Sharing & Grants	303,479	314,000	315,665	323,000	323,000	2.9%
Local Contributions	207,292	218,500	297,868	192,200	192,200	-12.0%
Charges for Services	5,365	3,400	8,365	5,000	5,000	47.1%
Utility Bills	543,960	543,000	556,486	-	-	-100.0%
Fines & Forfeits	5,955	4,200	6,496	5,200	5,200	23.8%
Interest and Rents	29,539	32,900	32,632	30,900	30,900	-6.1%
Other Revenue	82,510	39,500	21,267	13,700	13,700	-65.3%
Transfers In	8,000	8,000	8,600	8,000	8,000	0.0%
<b>Total</b>	<b>3,039,172</b>	<b>3,118,700</b>	<b>3,208,987</b>	<b>2,648,600</b>	<b>2,648,600</b>	<b>-15.1%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Expenditures</b>						
Personnel Costs	798,586	809,100	772,254	826,500	826,500	2.2%
Operating Supplies	66,605	74,400	66,154	63,100	63,100	-15.2%
Contracted Services	566,140	563,900	553,539	91,000	91,000	-83.9%
Other Service and Charges	385,939	408,100	401,105	386,000	386,000	-5.4%
Capital Outlay	163,218	54,500	38,240	155,000	155,000	184.4%
Public Safety	994,840	1,024,500	1,014,686	1,047,300	1,047,300	2.2%
Debt Service	125,183	127,800	127,725	-	-	-100.0%
Transfers Out	17,500	-	-	129,900	129,900	100.0%
<b>Total</b>	<b>3,118,011</b>	<b>3,062,300</b>	<b>2,973,703</b>	<b>2,698,800</b>	<b>2,698,800</b>	<b>-11.9%</b>

## 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.



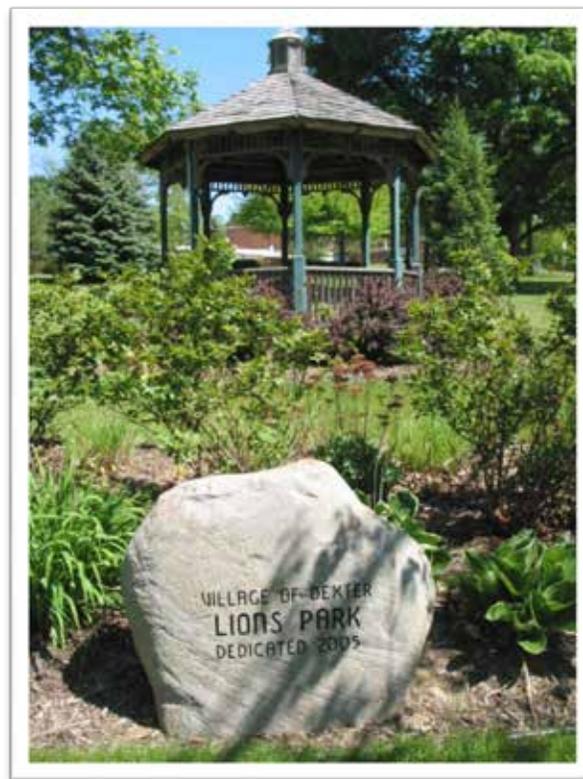
## Capital Expenditures

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, the Village expects to use \$50,200 in reserves while having \$234,900 in capital expenditures.

## Fund Balance

In the past few fiscal years, large capital expenditures have resulted in a decrease of the Village's general fund balance. In this fiscal year, the Village will once again use reserves for capital expenses. However, at the end of Fiscal Year 2014-2015, fund balance should be 39% of operating revenue, well above the 15% minimum set by Council.

<b>General Fund</b>	<b>Actual 2012-2013</b>	<b>Estimated 2013-2014</b>	<b>Budget 2014-2015</b>	<b>% Change 2014 to 2015</b>
Beginning Fund Balance	\$1,175,656	\$1,096,817	\$1,332,101	
Revenues	\$3,039,172	\$3,208,987	\$2,648,600	
Expenditures	(\$3,118,011)	(\$2,973,703)	(\$2,698,800)	
Ending Fund Balance	\$1,096,817	\$1,332,101	\$1,281,901	-3.8%



## General Fund at a Glance

	Revenue & Expenditure Summary					
	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Total Revenue</b>	<b>3,039,172</b>	<b>3,118,700</b>	<b>3,208,987</b>	<b>2,648,600</b>	<b>2,648,600</b>	<b>-15.1%</b>
Village Council	50,738	64,200	58,199	57,000	57,000	-11.2%
Village Manager	271,750	289,600	285,529	304,200	304,200	5.0%
Finance	9,487	10,600	10,600	15,600	15,600	47.2%
Attorney	36,143	47,000	42,000	25,000	25,000	-46.8%
Village Clerk	9,417	12,300	10,045	7,900	7,900	-35.8%
Village Treasurer	99,823	105,400	104,062	97,300	97,300	-7.7%
Buildings & Grounds	62,449	72,600	68,407	69,800	69,800	-3.9%
Tree Program	23,130	24,000	19,000	24,000	24,000	0.0%
Law Enforcement	554,025	564,000	554,990	567,100	567,100	0.5%
Fire Department	457,828	474,000	473,764	494,700	494,700	4.4%
Planning	113,004	97,900	97,281	119,100	119,100	21.7%
Zoning Board of Appeals	1,081	1,100	100	1,100	1,100	0.0%
Public Works	171,272	164,500	147,929	155,100	155,100	-5.7%
Downtown Public Works	74,646	76,200	75,249	73,300	73,300	-3.8%
Engineering	11,000	11,000	11,000	11,000	11,000	0.0%
Municipal Street Lights	75,317	75,000	72,171	73,000	73,000	-2.7%
Solid Waste	534,132	546,400	542,567	-	-	-100.0%
Economic Development	9,026	1,000	945	3,700	3,700	270.0%
Parks & Recreation	90,129	101,300	95,399	120,400	120,400	18.9%
Long-Term Debt	125,183	127,800	127,725	-	-	-100.0%
Insurance & Bonds	117,465	116,100	113,041	179,300	179,300	54.4%
Contributions	23,250	33,300	33,300	33,300	33,300	0.0%
Contingencies	31,054	14,500	14,500	32,000	32,000	120.7%
Required Accounting Entries	(1,077)	1,000	-	-	-	-100.0%
Capital Improvements	150,239	31,500	15,900	105,000	105,000	233.3%
Transfers Out	17,500	-	-	129,900	129,900	100.0%
<b>Total Expenditures</b>	<b>3,118,011</b>	<b>3,062,300</b>	<b>2,973,703</b>	<b>2,698,800</b>	<b>2,698,800</b>	<b>-11.9%</b>
Revenue over Expense	(78,839)	56,400	235,284	(50,200)	(50,200)	
Capital and One Time Expense	167,739	31,500	15,900	234,900	234,900	

## Revenue

Revenues	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
402.000 Taxes - Real Property	1,467,909	1,872,000	1,520,349	1,988,400	1,988,400	6.2%
410.000 Taxes - Personal Property	264,361	-	304,074	-	-	-100.0%
412.000 Delinquent Taxes - Real Prop	44,760	-	52,260	-	-	-100.0%
420.000 Delinquent Tax - Personal Prop	-	-	800	-	-	-100.0%
425.000 Delinquent Utility Bills (On Tax Roll)	95	500	-	-	-	-100.0%
445.000 Taxes - Penalties & Interest	1,700	5,000	5,200	5,000	5,000	0.0%
452.000 Cable TV Franchise Fees	63,647	67,500	67,800	67,000	67,000	-0.7%
476.000 Banner Permits	3,000	3,000	3,000	3,000	3,000	0.0%
477.000 Zoning Compliance Permits	7,475	7,000	8,000	7,000	7,000	0.0%
478.000 Park Use Permits	125	200	125	200	200	0.0%
574.000 State Shared Revenue	300,046	311,000	312,564	320,000	320,000	2.9%
575.000 State Shared - Liquor Licenses	3,433	3,000	3,101	3,000	3,000	0.0%
582.000 School Fire Run Reimbursement	10,463	5,000	5,000	5,000	5,000	0.0%
590.000 Enterprise Fund Admin Fees	125,768	135,000	148,152	150,000	150,000	11.1%
590.001 Act 51 Admin Fees	26,752	28,500	29,716	32,200	32,200	13.0%
590.002 Admin Fees - Downtown Development	44,309	50,000	115,000	5,000	5,000	-90.0%
608.000 Site Plan Review Fees	3,990	3,000	5,900	5,000	5,000	66.7%
609.000 ZBA Application Fees	-	-	700	-	-	-100.0%
611.000 Miscellaneous Fees	-	-	1,000	-	-	-100.0%
612.000 IFT Application Fee	800	-	400	-	-	-100.0%
628.000 Solid Waste Collection Fee	543,960	543,000	556,486	-	-	-100.0%
645.000 Sales - Recycling Program	575	400	365	-	-	-100.0%
657.000 Parking Violations	160	200	25	200	200	0.0%
658.000 District Court Fines	5,795	4,000	6,471	5,000	5,000	25.0%
665.000 Interest Earned	6,353	6,500	6,600	7,000	7,000	7.7%
667.000 Rents (General)	5,825	7,500	7,500	7,500	7,500	0.0%
667.001 Lease Income - DAFD	12,797	11,000	11,000	11,000	11,000	0.0%
667.002 Farmers Market	3,094	6,900	6,032	4,000	4,000	-42.0%
667.004 Community Garden Plot Rental	1,470	1,000	1,500	1,400	1,400	40.0%
671.000 Other Revenue	14,409	20,000	7,800	5,000	5,000	-75.0%
675.001 Contributions - Park	2,674	1,600	1,500	1,200	1,200	-25.0%
675.004 Contributions - Arts Committee	2,177	7,100	6,767	3,000	3,000	-57.7%
675.006 Contributions - Ice Rink	1,250	1,300	500	500	500	-61.5%
679.000 Miscellaneous Grants	62,000	9,500	4,700	4,000	4,000	-57.9%
695.000 Transfers In	-	-	600	-	-	-100.0%
695.275 Transfer In from Tree Fund	8,000	8,000	8,000	8,000	8,000	0.0%
<b>Total Revenues</b>	<b>3,039,172</b>	<b>3,118,700</b>	<b>3,208,987</b>	<b>2,648,600</b>	<b>2,648,600</b>	<b>-15.1%</b>

## **Property Taxes**

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General Fund activities are supported by the Operating millage, which is set in June of each year by Council resolution. For the 2014 tax year, the operating millage rate is 9.8807, which is a slight increase from 2013. This, combined with the increase in taxable value, will result in an increase of \$111,700 over the Fiscal Year 2013-2014 budget.

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

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## **Charges for Services**

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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.

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## **State Revenue**

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This is revenue that comes from the State of Michigan, including state shared revenue, liquor license revenue and state grants. The Village saw a large annual increase in state shared revenue in Fiscal Year 2011-2012 due to the increase in population from the 2000 Census, but now there is a much more moderate increase of approximately \$7,000 over Fiscal Year 2013-2014.

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## **Solid Waste Collection**

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Prior to Fiscal Year 2014-2015, solid waste activities have been accounted for in the General Fund. Starting this year, the expenditures and associated revenue have been moved into the Solid Waste Fund, a special revenue fund.

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## **Fees and Fines**

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Fees and fines include the administrative fees charged to special revenue, component units, 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.

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## **Interest and Rent**

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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.

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## **Other Revenue**

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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.

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## **Transfers In**

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Contributions from other funds, such as the Tree Fund, are recorded as transfers in.

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## 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	Contingencies	Downtown Works	Tree Program	
	Capital Imp.	Transfers	Engineering	Economic	
	Parks & Rec	Accounting	Street Lights		

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 is a major part of both Public Works (for maintenance) and Community Development (for planning), while the Parks and Recreation Department falls under both the Manager and Public Works, and their goals and objectives may overlap.

## Legislative Function

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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.

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## Legislative Goals & Objectives

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**GOAL:** *To create an atmosphere of economic competitiveness for both residents and our business community.*

**OBJECTIVE:** Maintain a competitive tax rate in relation to similar communities within Washtenaw County in particular, and Southeast Michigan in general, by:

- Ensuring that the Village millage rate meets the following standards:
  - Be in the lowest one-third of all city and village millage rates in southeast Michigan (Livingston, Jackson, Macomb, Monroe, Oakland, Washtenaw, and Wayne counties);
  - Be lower than the average millage rate for Washtenaw County (Ann Arbor, Barton Hills, Chelsea, Dexter, Manchester, Milan, Saline, and Ypsilanti).

**GOAL:** *The Village shall strive to use its limited resources wisely and to seek out sources of revenue beyond those provided by Village property owners.*

**OBJECTIVE:** Maintain a fund balance (reserves) for emergencies;

- 15% of annual operating revenue in the General Fund.
- 50% to 75% of operating expenditures in the enterprise funds.

**OBJECTIVE:** Recognizing that legacy costs, such as pensions and retiree health care, place a large burden on future generations if not properly addressed in the present, the Village will strive to;

- Maintain the Municipal Employees Retirement System (MERS) defined benefit retirement plan at a level between 85% and 100% of funding, as determined by the MERS actuarial study.
- Set aside a minimum of \$95,000 per year for Other Post Retirement Benefits (retiree health care) until such time as there is an 80% funding as determined by an actuarial study.

**GOAL:** *To provide the community with opportunities to experience arts, culture, nature, recreation, area-grown and crafted food and goods, and gardening experiences.*

**OBJECTIVE:** Provide the Arts, Culture and Heritage Committee with the resources necessary to hold the Plein Air event and facilitate temporary art, as set out in the Arts Plan.

**GOAL:** *Public transportation is an important part of a community's quality of life, and it is the Village's desire to facilitate opportunities for public transportation.*

**OBJECTIVE:** Contract with the WAVE to provide door-to-door services at a minimum of five days per week, and to maintain bus routes within the Village of Dexter.

**GOAL:** *Recognizing that non-profit and community-based organizations provide valuable services to our residents,*

*the Village will help these organizations to the extent allowed by State Law.*

**OBJECTIVE:** Support the Dexter Senior Center and the Dexter Area Historical Society by providing an annual contribution of \$1,000 and \$250, respectively, to go towards services provided to Dexter residents.

**GOAL:** *The Village commits to providing mechanisms to share information with the public in a wide variety of platforms.*

**OBJECTIVE:** Use the following tools to communicate with the public:

- Hold a minimum of two community meetings each year to interact with the public on a variety of issues and topics relevant to the community of Dexter.

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## Fiscal Year 2013-2014 Budget Highlights

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- Ø A City Charter Commission was elected in November 2013, and they worked extremely hard to develop a proposed charter in order to have it placed on the ballot for approval in November 2014.
- Ø The Arts, Culture & Heritage Committee's held its first, successful, Plein Air Festival and three pieces of public art were added to Mill Creek Park.
- Ø Village Council representatives served on a variety of local and regional boards, including the Dexter Area Fire Department, the Washtenaw Area Transportation Authority and the Downtown Development Authority.

Village Council Performance Measures					
Measure	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Planned 2014-2015
Keep millage rate lower than Washtenaw County average for cities/villages.	Average: 16.2389 Village 13.5562	Average: 16.5536 Village: 13.5562	Average: 16.7723 Village: 13.5562	Average: 17.0177 Village: 13.5562	Average: 17.2190 Village: 14.0562
Be in the lowest one-third (minimum rank of 39) of all city and village millage rates in Southeast Michigan.	Not Measured	Not Measured	Not Measured	Rank: 33 out of 117	Rank: 39 out of 117
Maintain General Fund unreserved fund balance of at least 15% of operating revenue.	45%	32%	29%	34%	39%
Maintain Enterprise Fund reserve of at least 50%-75% of operating and maintenance expenses.	Different Measure	Different Measure	Sewer: 84% Water: 85%	Sewer: 72% Water: 81%	Sewer: 50% Water: 46%
Maintain the MERS Defined Benefit plan at a funded level between 85% - 100% of needed funding.	78%	87%	85%	83%	85%
Contribute a minimum of \$95,000 per year for Other Post Retirement Benefits.	\$ 12,850	\$ 20,000	\$ 95,000	\$ 95,000	\$ 95,000
Hold at least two town hall meetings.	2	1	0	1	2

## Department Budgets

There are three departments included in the Legislative functional unit: Village Council, Village Clerk, and Contributions. Arts, Culture and Heritage are lower than last year due to no major art purchases being made this year.

# Village of Dexter

# General Fund

Clerk is lower due to no ordinance codification or professional services this fiscal year.

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept: 101.000 Village Council</b>						
702.000 Salaries - Elected Officials	17,240	18,000	17,960	18,000	18,000	
720.000 Social Security & Medicare	1,319	1,400	1,374	1,400	1,400	
727.000 Office Supplies	525	300	50	100	100	
802.000 Professional Services	6,332	2,000	500	2,000	2,000	
861.000 Travel & Mileage	-	500	-	500	500	
901.000 Printing & Publishing	8,221	8,000	8,365	8,500	8,500	
943.000 Council Chambers Lease	2,480	2,400	2,400	4,500	4,500	
955.000 Miscellaneous	120	500		500	500	
956.000 Council Discretionary Expenses	1,222	1,500	1,500	1,500	1,500	
958.000 Memberships & Dues	4,351	4,500	4,500	3,500	3,500	
959.000 Arts, Culture & Heritage Committee	8,828	24,600	21,000	16,000	16,000	
960.000 Education & Training	100	500	550	500	500	
<b>Total Village Council</b>	<b>50,738</b>	<b>64,200</b>	<b>58,199</b>	<b>57,000</b>	<b>57,000</b>	<b>-11.2%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept: 215.000 Village Clerk</b>						
702.000 Salaries - Elected Officials	1,840	2,000	2,100	2,000	2,000	
720.000 Social Security & Medicare	141	200	176	200	200	
802.000 Professional Services	4,031	4,100	2,585	-	-	
815.000 Ordinance Codification	550	2,500	2,500	700	700	
901.000 Printing & Publishing	2,855	3,000	2,684	5,000	5,000	
960.000 Education & Training	-	500	-	-	-	
<b>Total Village Clerk</b>	<b>9,417</b>	<b>12,300</b>	<b>10,045</b>	<b>7,900</b>	<b>7,900</b>	<b>-35.8%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept: 875.000 Contributions</b>						
965.001 Contribution to WAVE	12,000	17,000	17,000	17,000	17,000	
965.002 Contribution Community Serve	250	300	300	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	15,000	15,000	15,000	15,000	
<b>Total Contributions</b>	<b>23,250</b>	<b>33,300</b>	<b>33,300</b>	<b>33,300</b>	<b>33,300</b>	<b>-</b>

## Administrative Function

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

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## Village Manager

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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.

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## Village Manager Goals & Objectives

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**GOAL:** *The Village shall strive to use its limited resources wisely and to seek out sources of revenue beyond those provided by Village property owners.*

**OBJECTIVE:** In order to gain the most value for limited dollars, the Village shall;

- Seek a minimum of \$10,000 across the various funds and activities in outside resources such as grants and revenue sharing.

**GOAL:** *To provide the community with opportunities to experience arts, culture, nature, recreation, area-grown and crafted food and goods, and gardening experiences.*

**OBJECTIVE:** Increase the Farmers Market customer attendance by 10% and hold six special events.

**OBJECTIVE:** Provide space annually on Village property for a Community Garden.

**GOAL:** *The Village commits to providing mechanisms to share information with the public in a wide variety of platforms.*

**OBJECTIVE:** Use the following tools to communicate with the public:

- Post a minimum of 24 items per year on both the Village's website and its Facebook page providing news and important information.
- Provide an email update at least twice per month.
- Place one advertisement per year with Adams billboard to promote activities supported or sponsored by the Village.
- Publish four newsletters per year.

**GOAL:** *It is important to have a workforce well educated in their job duties, and to provide for the availability of that training.*

**OBJECTIVE:** Each employee should have the opportunity to attend one out-of-house training session, if desired, to enhance their job performance.

**OBJECTIVE:** One targeted, in-house customer service training session should be provided to all employees who may interact with the public.

**OBJECTIVE:** Accepting the status quo can lead to performance stagnation, so management will conduct staff meetings at

least quarterly to discuss ways that overall performance can be improved.

## Fiscal Year 2013-2014 Budget Highlights

- Ø More than \$800,000 in grant funding was secured for road and sidewalk safety and connectivity.
- Ø Parks and Recreation activities were taken over by the Assistant Village Manager after a personnel change in the Community Development Manager position to take advantage of the new employee's strengths in the area of economic development.

Village Manager Performance Measures					
Measure	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Planned 2014-2015
Seek a minimum of \$10,000 from outside sources such as grants and revenue sharing.	\$638,606	\$468,273	\$231,560	\$818,000	\$10,000
Hold six special events at the Farmers market.	Not Measured	Not Measured	Not Measured	5	6
Post a minimum of 24 news items on the Village Website.	Not Measured	Not Measured	Not Measured	92	24
Publish four newsletters per year.	4	3	4	4	4
Encourage employees to attend outside training as measured by number of employees.	Not Measured	Not Measured	Not Measured	Not Measured	16
Hold staff meetings quarterly (four times per year).	Not Measured	Not Measured	Not Measured	Not Measured	4

## Department Budgets

There are five departments included in the Village Manager's area of the Administrative functional unit: Village Manager, Attorney, Insurance, Capital Improvements and Parks & Recreation. The reduction in attorney fees is due in large part to the work of the City Charter Commission being complete. Insurance and bonds has increased due to a change in the accounting for the defined benefit plan, away from a per person, due to a flat amount being required by MERS. Capital improvements is for the completion of the Border to Border Trail.

Dept: 172.000 Village Manager	Actual 2012-2013	Current Year 2013-2014		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2014-2015	Adopted 2014-2015	(Budget) 2014 to 2015
703.000 Salaries - Non Union	129,180	132,800	131,821	136,000	136,000	
703.001 Salaries - Part Time	-	7,700	1,500	3,000	3,000	
704.000 Salaries - Union	66,377	67,400	67,381	69,400	69,400	
705.000 Salaries - Overtime	50	-	-	-	-	
710.000 Car Allowance	4,800	4,800	4,800	4,800	4,800	
712.000 Vacation/Sick Time Cash Out	134	500	688	700	700	
720.000 Social Security & Medicare	15,431	17,400	15,745	16,600	16,600	
721.000 Health & Dental Insurance	35,753	37,000	42,075	57,500	57,500	
721.002 Pay in Lieu of Medical Insurance	6,000	3,000	4,000	3,000	3,000	
722.000 Life & Short Term Disability Insurance	1,386	1,500	1,311	1,400	1,400	
723.000 Defined Benefit Plan	3,867	7,500	7,500	-	-	
723.003 Defined Contribution Plan	1,406	1,500	1,446	2,400	2,400	
723.004 ICMA Contribution	3,627	3,600	3,638	3,700	3,700	
727.000 Office Supplies	608	500	638	700	700	
745.000 Uniform Allowance	100	100	100	200	200	
802.000 Professional Services	1,431	2,000	1,204	2,000	2,000	
861.000 Travel & Mileage	332	500	100	500	500	
955.000 Miscellaneous	643	500	622	500	500	
958.000 Memberships & Dues	110	300	110	300	300	
960.000 Education & Training	515	1,000	850	1,500	1,500	
<b>Total Village Manager</b>	<b>271,750</b>	<b>289,600</b>	<b>285,529</b>	<b>304,200</b>	<b>304,200</b>	<b>5.0%</b>

Dept: 210.000 Attorney	Actual 2012-2013	Current Year 2013-2014		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2014-2015	Adopted 2014-2015	(Budget) 2014 to 2015
810.000 Attorney Fees	36,143	47,000	42,000	25,000	25,000	
<b>Total Attorney</b>	<b>36,143</b>	<b>47,000</b>	<b>42,000</b>	<b>25,000</b>	<b>25,000</b>	<b>-46.8%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept: 751.000 Parks &amp; Recreation</b>						
703.000 Salaries - Non Union	3,680	1,700	1,700	3,000	3,000	
703.001 Salaries - Part Time	-	10,700	10,700	11,000	11,000	
704.000 Salaries - Union	20,148	18,600	20,160	22,000	22,000	
705.000 Salaries - Overtime	333	500	1,000	500	500	
709.000 Salaries - Park Commissioners	990	1,500	1,000	1,000	1,000	
720.000 Social Security & Medicare	2,165	2,000	2,503	2,900	2,900	
721.000 Health & Dental Insurance	3,035	3,100	3,195	3,400	3,400	
722.000 Life & Short Term Disability Insurance	67	100	63	100	100	
723.000 Defined Benefit Plan	2,218	2,200	2,200	-	-	
723.003 Defined Contribution Plan	-	-	-	100	100	
731.000 Landscape Supplies	7,171	8,000	3,734	4,000	4,000	
732.000 Ice Rink Supplies	4,473	4,700	4,300	4,000	4,000	
740.000 Operating Supplies	705	1,000	800	1,000	1,000	
802.000 Professional Services	-	17,300	8,900	30,000	30,000	
803.000 Contracted Services	7,200	-	-	5,000	5,000	
901.000 Printing & Publishing	14,203	3,000	3,205	1,000	1,000	
937.000 Equipment Maintenance & Repair	5,532	6,000	4,181	6,000	6,000	
941.000 Equipment Rentals	6,827	5,000	9,400	7,500	7,500	
944.000 Portable Toilet Rental	3,182	2,200	3,900	3,700	3,700	
955.000 Miscellaneous	-	1,700	2,000	2,000	2,000	
958.000 Memberships & Dues	-	-	118	200	200	
970.000 Capitla Improvements	-	5,000	5,000	5,000	5,000	
977.000 Equipment	6,386	7,000	7,340	7,000	7,000	
<b>Total Parks &amp; Recreation</b>	<b>88,315</b>	<b>101,300</b>	<b>95,399</b>	<b>120,400</b>	<b>120,400</b>	<b>18.9%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept: 851.000 Insurance &amp; Bonds</b>						
719.000 Unemployment Compensation	403	100	500	500	500	
721.001 Retiree Health Insurance	8,403	8,000	7,268	8,800	8,800	
723.000 Defined Benefit Plan	-	-	-	62,000	62,000	
723.001 Other Post Employment Benefits	75,000	75,000	75,000	75,000	75,000	
910.000 Workers Compensation	8,799	9,500	6,900	8,000	8,000	
911.000 Liability Insurance	24,860	23,500	23,373	25,000	25,000	
<b>Total Insurance &amp; Bonds</b>	<b>117,465</b>	<b>116,100</b>	<b>113,041</b>	<b>179,300</b>	<b>179,300</b>	<b>54.4%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept: 901.000 Capital Improvements Plan</b>						
970.000 Capital Improvements	150,239	21,500	10,500	85,000	85,000	
975.001 Property Acquisition	-	-	3,400	-	-	
975.016 Capital Improvements - Facilities	-	10,000	2,000	20,000	20,000	
<b>Total Capital Improvements</b>	<b>150,239</b>	<b>31,500</b>	<b>15,900</b>	<b>105,000</b>	<b>105,000</b>	<b>233.3%</b>

## Treasurer/Finance

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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, and a member of the Michigan Municipal League's Legislative Finance Subcommittee.

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## Treasurer/Finance Goals & Objectives

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**GOAL:** *In order to foster fiscal sustainability, the Village shall adhere to best practices recommended by various boards and organizations such as the Government Accounting Standards Board (GASB), the Government Finance Officers Association (GFOA), and the Association of Public Treasurers of the United States and Canada (APT US&C), and shall follow the rules of Generally Accepted Accounting Principles (GAAP).*

**OBJECTIVE:** Seek the industry recognition of best practices by applying for and receiving awards for financial management excellence such as;

- The GFOA's Distinguished Budget Presentation Award.
- The GFOA's Certificate of Excellence in Financial Reporting.
- The APT US&C's Investment Policy Certification.

**OBJECTIVE:** Maintain a bond rating through Standard and Poor's Rating Service of at least A-.

**GOAL:** *Because the Village recognizes that public utilities are extremely costly to provide, and that funding them can be a burden on our residents, the Village shall seek to minimize the impact on our residents and businesses of rate increases necessary for maintenance and improvements.*

**OBJECTIVE:** Seek out operating improvements that will allow the Village to limit rate increases to 3% per year by Fiscal Year 2015-2016. This includes the following actions:

- Annually update the Utility Rate Study in house, with a formal update by the Village's financial advisor every three years. A formal update shall be done in Fiscal Year 2014-2015.

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## Fiscal Year 2013-2014 Budget Highlights

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- Ø Redesigned the annual Goals and Objectives format for the Village Council.
- Ø Assisted the City Charter Commission in the areas of taxation and finance.
- Ø Assisted the Downtown Development Authority in making improvements to their financial planning.

Treasurer/Finance Performance Measures					
Measure	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Planned 2014-2015
Receive Distinguished Budget Award from the Government Finance Officers Association	Yes	Yes	Yes	Yes	Yes
Receive Certificate of Excellence in Financial Reporting from the Government Finance Officers Association	Not Measured	Not Measured	Not Measured	Not Measured	Yes
Maintain a bond rating through Standard and Poors Rating Service of at least A-.	A-	A-	A-	A-	A-
Audit will receive an unqualified opinion.	Yes	Yes	Yes	Yes	Yes
Qualifying Statement for Village and DDA will be approved by Treasury.	Yes	Yes	Yes	Yes	Yes

## Department Budgets

There are five departments included in the Treasurer/Finance area of the Administrative functional unit: Finance, Treasurer, Contingencies, Other Accounting and Transfers. Debt, which was formerly under this activity, has been moved to its own special revenue fund.

Contingencies includes funds for costs associated with cityhood, should the charter be approved in November. These funds will be moved to the appropriate budgetary department as needed. Required Accounting is for accounting items that do not fit into operating expenditure departments.

# Village of Dexter

# General Fund

	Actual 2012-2013	Current Year 2013-2014		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2014-2015	Adopted 2014-2015	(Budget) 2014 to 2015
<b>Dept: 201.000 Finance Department</b>						
802.000 Professional Services	3,037	3,000	3,000	8,000	8,000	
802.001 Financial Audit	5,500	6,000	6,000	6,000	6,000	
840.000 Bank Service Charges	950	1,600	1,600	1,600	1,600	
<b>Total Finance Department</b>	<b>9,487</b>	<b>10,600</b>	<b>10,600</b>	<b>15,600</b>	<b>15,600</b>	<b>47.2%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2014-2015	Adopted 2014-2015	(Budget) 2014 to 2015
<b>Dept: 253.000 Village Treasurer</b>						
703.000 Salaries - Non Union	66,384	68,400	67,600	69,400	69,400	
720.000 Social Security & Medicare	5,021	5,300	5,118	5,300	5,300	
721.000 Health & Dental Insurance	14,564	16,500	16,755	14,200	14,200	
722.000 Life & Short Term Disability Insurance	408	500	389	500	500	
723.000 Defined Benefit Plan	6,638	7,500	7,500	-	-	
727.000 Office Supplies	779	1,000	700	700	700	
861.000 Travel & Mileage	152	500	700	1,000	1,000	
902.000 Tax Bills & Services	4,584	3,700	3,700	3,700	3,700	
955.000 Miscellaneous	185	500	100	500	500	
958.000 Memberships & Dues	445	500	500	500	500	
960.000 Education & Training	413	1,000	1,000	1,000	1,000	
977.000 Equipment	250	-	-	500	500	
<b>Total Village Treasurer</b>	<b>99,823</b>	<b>105,400</b>	<b>104,062</b>	<b>97,300</b>	<b>97,300</b>	<b>-7.7%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2014-2015	Adopted 2014-2015	(Budget) 2014 to 2015
<b>Dept: 850.000 Long Term Debt</b>						
990.000 Debt Service - 2006 Facilities Bond	65,000	70,000	70,000	-	-	
992.000 Bond Fees	225	300	225	-	-	
996.004 '06 Facilities Bond Interest	59,958	57,500	57,500	-	-	
<b>Total Long Term Debt</b>	<b>125,183</b>	<b>127,800</b>	<b>127,725</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2014-2015	Adopted 2014-2015	(Budget) 2014 to 2015
<b>Dept: 890.000 Contingencies</b>						
955.001 Contingencies for Cityhood Costs	-	-	-	30,000	30,000	
957.001 Property Tax Refunds	31,054	14,500	14,500	2,000	2,000	
<b>Total Contingencies</b>	<b>31,054</b>	<b>14,500</b>	<b>14,500</b>	<b>32,000</b>	<b>32,000</b>	<b>120.7%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2014-2015	Adopted 2014-2015	(Budget) 2014 to 2015
<b>Dept: 895.000 Required Accounting</b>						
726.001 Vacation/Sick Accrual	(1,077)	1,000	-	-	2,000	
<b>Total Contingencies</b>	<b>(1,077)</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>100.0%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept: 965.000 Transfers Out</b>						
999.351 Transfer Out - Bond Fund (Non-Voted)	-	-	-	129,900	129,900	-
999.405 Transfer Out - Mill Creek Park Fund	17,500	-	-	-	-	-
<b>Total Transfers Out</b>	<b>17,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100.0%</b>



## Public Works

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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 parks and recreation, 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.

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## Public Works Goals & Objectives

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**GOAL:** *Traffic patterns and enforcement shall be conducive to overall public safety.*

**OBJECTIVE:** The RadarSign shall be used on a minimum of twelve different local roads throughout the fiscal year.

**GOAL:** *Public infrastructure cleanliness needs to be managed in a manner that promotes not only aesthetics but also public safety.*

**OBJECTIVE:** The Department of Public Works shall perform the following functions:

- Clean all downtown sidewalks and pedestrian paths to remove loose impediments at least monthly.
- Sweep Village streets in accordance with the set maintenance plan.
- Pick up brush, leaves, and Christmas trees in accordance with the set maintenance plan.

- Remove trash from downtown receptacles in accordance with the set maintenance plan.

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## Fiscal Year 2012-2013 Budget Highlights

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Department of Public Works Performance Measures					
Measure	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Planned 2014-2015
Use RadarSign on a minimum of twelve different roads.	Not Measured	Not Measured	Not Measured	Not Measured	12
Perform monthly maintenance on downtown sidewalks and paths.	Not Measured	Not Measured	Not Measured	Not Measured	12

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## Department Budgets

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There are five departments included in the Public Works functional unit: Buildings and Grounds, Public Works, Downtown Public Works, Engineering, and Street Lights. Solid Waste is now its own special revenue fund.

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 the Manager and Community Development, those budgets are contained within that functional unit.

# Village of Dexter

# General Fund

	Actual 2012-2013	Current Year 2013-2014		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2014-2015	Adopted 2014-2015	(Budget) 2014 to 2015
<b>Dept: 265.000 Buildings &amp; Grounds</b>						
727.000 Office Supplies	4,028	3,700	4,200	3,700	3,700	
728.000 Postage	3,192	3,000	3,000	3,200	3,200	
803.000 Contracted Services	5,020	6,000	4,904	5,000	5,000	
843.000 Property Taxes	1,884	2,000	1,804	2,000	2,000	
920.000 Utilities	13,683	13,000	10,766	11,000	11,000	
920.001 Utilities - Telephones	694	400	400	400	400	
935.000 Building Maintenance & Repair	8,529	13,000	13,300	3,000	3,000	
935.001 Office Cleaning	4,160	4,200	4,200	4,200	4,200	
936.000 Equipment Service Contracts	7,216	7,000	5,506	7,000	7,000	
937.000 Equipment Maintenance & Repair	339	500	500	500	500	
943.001 Office Space Rent	10,800	10,800	10,800	10,800	10,800	
955.000 Miscellaneous	(35)	-	27	500	500	
962.000 Community Garden	1,197	1,000	1,000	1,000	1,000	
977.000 Equipment	1,742	8,000	8,000	17,500	17,500	
<b>Total Buildings &amp; Grounds</b>	<b>62,449</b>	<b>72,600</b>	<b>68,407</b>	<b>69,800</b>	<b>69,800</b>	<b>-3.9%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2014-2015	Adopted 2014-2015	(Budget) 2014 to 2015
<b>Dept: 441.000 Department of Public Works</b>						
703.000 Salaries - Non Union	5,330	5,100	5,100	10,100	10,100	
703.001 Salaries - Part Time	202	1,000	1,000	1,000	1,000	
704.000 Salaries - Union	50,550	48,000	33,000	49,000	49,000	
705.000 Salaries - Overtime	1,008	1,000	1,700	1,000	1,000	
712.000 Vacation/Sick Time Cash Out	3,638	1,000	3,000	1,600	1,600	
720.000 Social Security & Medicare	4,267	4,600	2,938	4,800	4,800	
721.000 Health & Dental Insurance	47,004	44,000	35,874	21,600	21,600	
721.002 Pay in Lieu of Medical Insurance	1,750	-	-	-	-	
722.000 Life & Short Term Disability Insurance	417	500	393	500	500	
723.000 Defined Benefit Plan	6,080	6,500	6,500	-	-	
723.003 Defined Contribution Plan	-	-	-	200	200	
740.000 Operating Supplies	7,673	6,000	4,547	6,000	6,000	
745.000 Uniform Allowance	4,903	4,000	4,300	4,500	4,500	
751.000 Gasoline & Oil	11,259	13,500	16,000	14,000	14,000	
802.000 Professional Services	2,879	2,000	-	2,000	2,000	
861.000 Travel & Mileage	-	500	100	500	500	
920.000 Utilities	15,250	16,000	18,442	19,000	19,000	
920.001 Utilities - Telephones	1,992	2,000	2,276	2,300	2,300	
935.000 Building Maintenance & Repair	1,365	2,000	1,155	2,000	2,000	
937.000 Equipment Maintenance & Repair	-	1,000	1,000	1,000	1,000	
941.000 Equipment Rentals	1,523	2,000	3,540	3,500	3,500	
955.000 Miscellaneous	3,039	500	1,300	500	500	
957.000 Miscellaneous Fees	749	800	60	100	100	
958.000 Memberships & Dues	349	500	354	500	500	
960.000 Education & Training	45	500	4,000	4,000	4,000	
963.000 Medical Expenses	-	500	350	400	400	
977.000 Equipment	-	1,000	1,000	5,000	5,000	
<b>Total Public Works</b>	<b>171,272</b>	<b>164,500</b>	<b>147,929</b>	<b>155,100</b>	<b>155,100</b>	<b>-5.7%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept 442: Downtown Public Works</b>						
703.000 Salaries - Non-Union	2,762	-	-	-	-	
703.001 Salaries - Part Time	6,360	8,000	13,000	13,500	13,500	
704.000 Salaries - Union	27,404	28,000	25,951	27,500	27,500	
705.000 Salaries - Overtime	2,150	2,000	1,908	2,000	2,000	
720.000 Social Security & Medicare	2,831	3,000	3,045	3,300	3,300	
723.000 Defined Benefit Plan	4,355	3,300	3,300	-	-	
730.000 Farmers Market Supplies	1,963	4,900	4,900	2,000	2,000	
731.000 Landscape Supplies	-	6,000	1,244	2,000	2,000	
740.000 Operating Supplies	4,976	2,000	2,670	2,500	2,500	
744.000 Holiday Lighting Supplies	4,029	5,000	4,208	5,000	5,000	
802.000 Professional Services	11,365	5,000	5,000	5,500	5,500	
920.000 Utilities	6,275	8,000	9,023	9,000	9,000	
977.000 Equipment	176	1,000	1,000	1,000	1,000	
<b>Total Downtown Public Works</b>	<b>74,646</b>	<b>76,200</b>	<b>75,249</b>	<b>73,300</b>	<b>73,300</b>	<b>-3.8%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept: 447.000 Engineering</b>						
830.000 Engineering Consulting	11,000	11,000	11,000	11,000	11,000	
<b>Total Engineering</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>0.0%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept: 448.000 Municipal Street Lights</b>						
920.003 Utilities - Street Lights	75,317	75,000	72,171	73,000	73,000	
<b>Total Municipal Street Lights</b>	<b>75,317</b>	<b>75,000</b>	<b>72,171</b>	<b>73,000</b>	<b>73,000</b>	<b>-2.7%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept: 528.000 Solid Waste</b>						
703.000 Salaries - Non Union	2,504	1,700	1,700	-	-	
703.001 Salaries - Part Time	629	1,300	1,300	-	-	
704.000 Salaries - Union	31,046	35,000	35,000	-	-	
705.000 Salaries - Overtime	398	500	894	-	-	
720.000 Social Security & Medicare	2,645	2,500	2,800	-	-	
723.000 Defined Benefit Plan	3,314	3,500	3,500	-	-	
740.000 Operating Supplies	1,056	1,400	663	-	-	
805.000 Contracted Solid Waste Service	473,147	478,000	474,927	-	-	
806.000 Contracted Composting	6,731	9,000	8,019	-	-	
901.000 Printing & Publishing	489	500	100	-	-	
941.000 Equipment Rentals	12,173	13,000	13,664	-	-	
<b>Total Solid Waste</b>	<b>534,132</b>	<b>546,400</b>	<b>542,567</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>

## Community Development

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Community Development within the Village of Dexter includes planning, economic development, zoning, and tree-related 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 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.

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## Community Development Goals & Objectives

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**GOAL:** *To create an atmosphere of economic competitiveness for both residents and our business community.*

**OBJECTIVE:** Maintain a strong, ongoing commitment to economic development by;

- Assisting the DDA in implementing its Development and TIF Plan by participating in the marketing and redevelopment efforts for 3045 Broad Street.
- Stimulating the local economy by ensuring that relevant bid opportunities are advertised to local companies.
- Obtaining Redevelopment Ready Communities Certification.
- Updating Economic Development Strategy (i.e. Economic Enhancement Program).
- Conducting two (2) company visits per month in partnership with MEDC and Ann Arbor Spark, as well as the Chamber of Commerce, as appropriate.
  - Conduct quarterly business forums/summits in partnership with Ann Arbor Spark.

- Data collection, (employees, annual sales, expansion/contraction, size of building, industry information, supply chain information, etc.)
- Identify hurdles/issues to growth/expansion.
- Establishing and maintaining partnerships with Dexter Community Schools, Washtenaw Community College and Washtenaw Intermediate School District, as well as Michigan Works to ensure Dexter businesses have access to the talent they need.
- Assisting Regional and State partners with Business Attraction
  - Maintain an updated, user-friendly website based on RRC Best Practices.
  - Develop a marketing strategy based on RRC Best Practices.

## Fiscal Year 2013-2014 Budget Highlights

- Ø Hired in 2014, the new Community Development Manager is already working in the areas of economic and downtown development.

Community Development Performance Measures					
Measure	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Planned 2014-2015
Obtain and maintain the Redevelopment Ready Communities Certification	Not Measured	Not Measured	Not Measured	Not Measured	Yes
Conduct at least 24 company visits to encourage economic development.	Not Measured	Not Measured	Not Measured	Not Measured	0
Receive the Tree City USA award.	100%	100%	100%	100%	100%

## Department Budgets

There are four departments included in the Community Development functional unit: Village Tree Program, Planning, Zoning Board of Appeals and Economic Development. The budget for Equipment in the Planning Department is for Community Development tracking software.

	Actual 2012-2013	Current Year 2013-2014		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2014-2015	Adopted 2014-2015	(Budget) 2014 to 2015
<b>Dept: 285.000 Village Tree Program</b>						
731.000 Landscape Supplies	2,362	1,000	1,000	1,000	1,000	
731.001 Landscape Supplies-Trees	6,417	8,000	8,000	8,000	8,000	
803.000 Contracted Services	14,351	15,000	10,000	15,000	15,000	
<b>Total Village Tree Program</b>	<b>23,130</b>	<b>24,000</b>	<b>19,000</b>	<b>24,000</b>	<b>24,000</b>	<b>0.0%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2014-2015	Adopted 2014-2015	(Budget) 2014 to 2015
<b>Dept: 400.000 Planning Department</b>						
703.000 Salaries - Non Union	53,040	47,200	31,352	50,500	50,500	
704.000 Salaries - Union	10,439	10,700	10,733	11,000	11,000	
705.000 Salaries - Overtime	332	500	500	500	500	
706.000 Salaries - Planning Commission	2,160	3,000	3,000	3,000	3,000	
712.000 Vacation/Sick Time Cash Out	-	-	2,594	-	-	
720.000 Social Security & Medicare	5,257	4,700	3,487	4,700	4,700	
721.000 Health & Dental Insurance	15,611	7,000	5,000	18,400	18,400	
722.000 Life & Short Term Disability Insurance	391	-	219	400	400	
723.000 Defined Benefit Plan	7,781	6,500	6,500	-	-	
723.003 Defined Contribution Plan	-	-	800	2,100	2,100	
727.000 Office Supplies	386	300	1,100	500	500	
802.000 Professional Services	15,520	14,000	28,500	8,000	8,000	
861.000 Travel & Mileage	277	500	100	500	500	
901.000 Printing & Publishing	250	500	423	500	500	
955.000 Miscellaneous	-	500	673	500	500	
958.000 Memberships & Dues	1,150	1,500	1,300	2,000	2,000	
960.000 Education & Training	410	1,000	1,000	3,500	3,500	
977.000 Equipment	-	-	-	13,000	13,000	
<b>Total Planning Department</b>	<b>113,004</b>	<b>97,900</b>	<b>97,281</b>	<b>119,100</b>	<b>119,100</b>	<b>21.7%</b>

# Village of Dexter

# General Fund

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept: 410.000 Zoning Board of Appeals</b>						
802.000 Professional Services	820	500	-	500	500	
901.000 Printing & Publishing	261	500	100	500	500	
955.000 Miscellaneous	-	100	-	100	100	
<b>Total Zoning Board of Appeals</b>	<b>1,081</b>	<b>1,100</b>	<b>100</b>	<b>1,100</b>	<b>1,100</b>	<b>0.0%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept: 728.000 Economic Development</b>						
802.000 Professional Services	8,776	-	-	2,000	2,000	
901.000 Printing & Publishing	250	1,000	945	1,000	1,000	
960.000 Education & Training	-	-	-	700	700	
<b>Total Economic Development</b>	<b>9,026</b>	<b>1,000</b>	<b>945</b>	<b>3,700</b>	<b>3,700</b>	<b>270.0%</b>



## Public Safety

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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.

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## Public Safety Goals & Objectives

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**GOAL:** *Police and fire services shall be provided in an efficient and responsive manner, and in the most economically viable manner.*

**OBJECTIVE:** Continue to participate in the Washtenaw County Police Services Steering Committee to ensure that police services are both economical and efficient.

**OBJECTIVE:** Continue negotiations with surrounding townships on further consolidation and regionalization of fire services.

- Maintain presence on the board of the Dexter Area Fire Department, and receive quarterly reports to Council on financial and operational matters.

## Department Budgets

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

Dept: 301.000 Law Enforcement	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
803.000 Contracted Services	470,926	479,000	468,532	481,000	481,000	
803.001 DCS Officer & Xing Guards	78,435	79,500	80,400	80,300	80,300	
920.000 Utilities	4,129	4,500	4,781	4,800	4,800	
935.000 Building Maintenance & Repair	535	1,000	1,277	1,000	1,000	
<b>Total Law Enforcement</b>	<b>554,025</b>	<b>564,000</b>	<b>554,990</b>	<b>567,100</b>	<b>567,100</b>	<b>0.5%</b>

Dept: 336.000 Fire Department	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
803.000 Contracted Services	445,479	466,000	465,754	486,000	486,000	
920.000 Utilities	4,822	5,000	5,612	5,700	5,700	
935.000 Building Maintenance & Repair	3,102	2,000	2,398	2,000	2,000	
970.000 Capital Improvements	4,425	1,000	-	1,000	1,000	
<b>Total Fire Department</b>	<b>457,828</b>	<b>474,000</b>	<b>473,764</b>	<b>494,700</b>	<b>494,700</b>	<b>4.4%</b>



## Special Revenue Funds

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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 six special revenue funds:

- Ø Major Streets Fund
- Ø Local Streets Fund
- Ø Municipal Streets Fund
- Ø Solid Waste Fund
- Ø Tree Replacement Fund
- Ø 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.

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### Major Streets Fund

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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.

## Major Streets Goals & Objectives

**GOAL:** *The Village is committed to providing the necessary roads, sidewalks, pedestrian crosswalks, and bicycle lanes that our residents and businesses require in order to move themselves, their vehicles and products safely around the Village.*

**OBJECTIVE:** Develop a comprehensive road maintenance and rehabilitation plan by the end of Fiscal Year 2014-2015 that uses available tools to address both current and future needs.

## Fiscal Year 2013-2014 Budget Highlights

Ø A plan for the maintenance and rehabilitation of Village roads was presented by the Road Committee and parts have been incorporated into the Fiscal Year 2014-2015 budget.

## Fund Revenue and Expenditure Budget

There are several major capital projects scheduled in this fund - Ann Arbor Street, Main Street and Central Street - as well as the grant-funded Safe Routes to School project.

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Major Streets Fund 202 Revenue</b>						
576.000 State Shared Rev-Gas & Weight	169,481	173,000	174,540	175,000	175,000	
577.000 State Shared Rev-Local Roads	6,095	6,000	6,057	6,500	6,500	
665.000 Interest Earned	6	100	16	100	100	
671.000 Other Revenue	867	17,000	18,250	-	-	
679.000 Miscellaneous Grants	-	-	-	30,000	30,000	
695.001 Trans In - Municipal Streets	585,000	326,800	170,100	572,300	572,300	
<b>Total Revenue</b>	<b>761,449</b>	<b>522,900</b>	<b>368,963</b>	<b>783,900</b>	<b>783,900</b>	<b>49.9%</b>

# Village of Dexter

# Special Revenue

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept: 248.000 Administration</b>						
723.001 Other Post Employment Benefits	4,500	4,500	4,500	4,500	4,500	
840.000 Bank Service Charges	23	200	100	100	100	
<b>Total Administration</b>	<b>4,523</b>	<b>4,700</b>	<b>4,600</b>	<b>4,600</b>	<b>4,600</b>	<b>-2.1%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept: 445.000 Stormwater</b>						
703.001 Salaries - Part Time	63	-	-	-	-	
704.000 Salaries - Union	9,078	8,000	6,100	7,000	7,000	
720.000 Social Security & Medicare	699	700	500	400	400	
723.000 Defined Benefit Plan	908	900	900	-	-	
740.000 Operating Supplies	1,177	3,000	3,000	3,000	3,000	
802.000 Professional Services	4,136	1,000	4,000	10,000	10,000	
803.000 Contracted Services	4,079	5,000	5,000	5,000	5,000	
957.004 State License/Permit Fees	-	-	1,000	1,000	1,000	
960.000 Education and Training	323	500	236	500	500	
<b>Total Stormwater</b>	<b>20,463</b>	<b>19,100</b>	<b>20,736</b>	<b>26,900</b>	<b>26,900</b>	<b>40.8%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept: 451.000 Contracted Road Construction</b>						
803.000 Contracted Services	3,212	-	2,784	-	-	
974.000 Capital Improvements	39,453	12,500	8,952	-	-	
974.009 Central Street Project	510,438	34,000	53,565	272,000	272,000	
974.010 Main Street Resurfacing	5,742	-	-	36,000	36,000	
975.015 Ann Arbor Street Project	-	220,000	50,000	200,600	200,600	
975.017 Capital Imp - Safe Routes to School	-	30,000	30,000	30,000	30,000	
<b>Total Contracted Road Const.</b>	<b>558,845</b>	<b>296,500</b>	<b>145,301</b>	<b>538,600</b>	<b>538,600</b>	<b>81.7%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept: 463.000 Routine Maintenance</b>						
703.000 Salaries - Non Union	4,820	4,300	4,249	8,500	8,500	
703.001 Salaries - Part Time	44	1,000	1,000	1,000	1,000	
704.000 Salaries - Union	13,915	20,000	16,800	24,900	24,900	
705.000 Salaries - Overtime	501	500	600	500	500	
720.000 Social Security & Medicare	1,475	1,600	1,582	1,600	1,600	
721.000 Health & Dental Insurance	15,780	16,200	16,660	17,300	17,300	
722.000 Life & Short Term Disability Insurance	350	400	329	400	400	
723.000 Defined Benefit Plan	1,867	2,200	2,200	-	-	
723.003 Defined Contribution Plan	-	-	-	200	200	
740.000 Operating Supplies	4,305	4,000	2,511	3,000	3,000	
802.000 Professional Services	5,408	7,000	7,000	11,000	11,000	
803.002 Pavement Management	7,004	10,000	10,000	10,000	10,000	
910.000 Workers Compensation	802	900	669	700	700	
911.000 Liability Insurance	5,203	4,900	5,200	4,900	4,900	
941.000 Equipment Rentals	8,888	10,000	10,800	9,000	9,000	
<b>Total Routine Maintenance</b>	<b>70,362</b>	<b>83,000</b>	<b>79,600</b>	<b>93,000</b>	<b>93,000</b>	<b>12.0%</b>

# Village of Dexter

# Special Revenue

	Current Year 2013-2014			Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
	Actual 2012-2013	Amended Budget	Estimated YE Position			
<b>Dept: 474.000 Traffic Services</b>						
703.000 Salaries - Non Union	4,280	4,300	4,249	8,500	8,500	
703.001 Salaries - Part Time	22	-	140	200	200	
704.000 Salaries - Union	7,628	8,000	9,700	10,000	10,000	
705.000 Salaries - Overtime	1,142	500	769	800	800	
720.000 Social Security & Medicare	1,000	1,000	1,024	1,100	1,100	
721.000 Health & Dental Insurance	4,856	5,000	5,111	5,400	5,400	
722.000 Life & Short Term Disability Insurance	108	200	101	200	200	
723.000 Defined Benefit Plan	1,302	1,400	1,400	-	-	
723.003 Defined Contribution Plan	-	-	-	200	200	
740.000 Operating Supplies	9,098	5,000	2,671	3,000	3,000	
802.000 Professional Services	7,820	10,000	10,000	10,000	10,000	
910.000 Workers Compensation	279	300	232	300	300	
911.000 Liability Insurance	694	700	733	800	800	
941.000 Equipment Rentals	2,454	3,000	1,814	2,000	2,000	
<b>Total Traffic Services</b>	<b>40,683</b>	<b>39,400</b>	<b>37,944</b>	<b>42,500</b>	<b>42,500</b>	<b>7.9%</b>

	Current Year 2013-2014			Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
	Actual 2012-2013	Amended Budget	Estimated YE Position			
<b>Dept: 478.000 Winter Maintenance</b>						
703.000 Salaries - Non Union	4,250	4,300	4,300	8,500	8,500	
704.000 Salaries - Union	9,724	14,000	14,000	10,000	10,000	
705.000 Salaries - Overtime	5,368	11,500	11,576	5,000	5,000	
705.001 Salaries - Call in Pay	-	-	-	3,000	3,000	
720.000 Social Security & Medicare	1,480	1,600	2,186	1,600	1,600	
721.000 Health & Dental Insurance	9,711	10,000	10,223	10,700	10,700	
722.000 Life & Short Term Disability Insurance	215	300	203	300	300	
723.000 Defined Benefit Plan	1,934	2,200	2,200	-	-	
723.003 Defined Contribution Plan	-	-	5	200	200	
740.000 Operating Supplies	8,958	15,500	12,500	14,500	14,500	
802.000 Professional Services	217	500	500	500	500	
901.000 Printing & Publishing	409	500	489	500	500	
910.000 Workers Compensation	409	500	512	500	500	
911.000 Liability Insurance	867	900	1,040	1,000	1,000	
941.000 Equipment Rentals	11,480	21,000	21,092	12,000	12,000	
<b>Total Winter Maintenance</b>	<b>55,022</b>	<b>82,800</b>	<b>80,826</b>	<b>68,300</b>	<b>68,300</b>	<b>-17.5%</b>

	Current Year 2013-2014			Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
	Actual 2012-2013	Amended Budget	Estimated YE Position			
<b>Dept: 890.000 Contingencies</b>						
955.000 Miscellaneous	-	-	-	10,000	10,000	
<b>Total Contingencies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>100.0%</b>

<b>Total Expenditures</b>	<b>749,898</b>	<b>525,500</b>	<b>369,007</b>	<b>783,900</b>	<b>783,900</b>	<b>49.2%</b>
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<b>Major Streets Fund - Revenue over Expense</b>	<b>11,551</b>	<b>(2,600)</b>	<b>(44)</b>	<b>-</b>	<b>-</b>
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<b>Capital and One-Time Expenditures</b>	<b>555,633</b>	<b>296,500</b>	<b>142,517</b>	<b>538,600</b>	<b>538,600</b>
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## Local Streets Fund

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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

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## Local Streets Goals & Objectives

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**GOAL:** *The Village is committed to providing the necessary roads, sidewalks, pedestrian crosswalks, and bicycle lanes that our residents and businesses require in order to move themselves, their vehicles and products safely around the Village.*

**OBJECTIVE:** Develop a comprehensive road maintenance and rehabilitation plan by the end of Fiscal Year 2014-2015 that uses available tools to address both current and future needs.

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## Fiscal Year 2013-2014 Budget Highlights

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- Ø A plan for the maintenance and rehabilitation of Village roads was presented by the Road Committee and parts have been incorporated into the Fiscal Year 2014-2015 budget.

## Fund Revenue and Expenditure Budget

A placeholder of \$450,000 has been put into this budget for improvements to be determined later, under the Road Committee's plan.

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Local Streets Fund 203 Revenue</b>						
573.000 ROW Revenue	15,547	8,000	15,925	10,000	10,000	
576.000 State Shared Rev-Gas & Weight	67,411	69,500	72,663	73,000	73,000	
577.000 State Shared Rev-Local Roads	2,424	2,500	2,413	2,500	2,500	
665.000 Interest Earned	9	100	23	100	100	
671.000 Other Revenue	-	7,000	7,788	-	-	
695.001 Trans In - Municipal Streets	230,000	342,500	324,400	171,300	171,300	
695.001 Trans In - Debt Fund (Non-Voted)	-	-	-	450,000	450,000	
<b>Total Revenue</b>	<b>315,391</b>	<b>429,600</b>	<b>423,212</b>	<b>706,900</b>	<b>706,900</b>	<b>64.5%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept: 248.000 Administration</b>						
723.001 Other Post Employment Benefits	4,500	4,500	4,500	4,500	4,500	
840.000 Bank Service Charges	22	100	59	100	100	
<b>Total Administration</b>	<b>4,522</b>	<b>4,600</b>	<b>4,559</b>	<b>4,600</b>	<b>4,600</b>	<b>0.0%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept: 445.000 Stormwater</b>						
703.001 Salaries - Part Time	30	-	-	-	-	
704.000 Salaries - Union	8,026	6,000	6,000	7,000	7,000	
720.000 Social Security & Medicare	616	500	379	500	500	
723.000 Defined Benefit Plan	802	700	700	-	-	
740.000 Operating Supplies	-	2,000	771	1,000	1,000	
802.000 Professional Services	16,079	1,000	2,475	2,000	2,000	
803.000 Contracted Services	35,430	10,000	10,395	10,000	10,000	
957.004 State License/Permit Fees	-	-	1,000	1,000	1,000	
960.000 Education and Training	231	500	-	500	500	
<b>Total Stormwater</b>	<b>61,214</b>	<b>20,700</b>	<b>21,720</b>	<b>22,000</b>	<b>22,000</b>	<b>6.3%</b>

# Village of Dexter

# Special Revenue

	Current Year 2013-2014			Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
	Actual 2012-2013	Amended Budget	Estimated YE Position			
<b>Dept: 451.000 Contracted Road Construction</b>						
803.000 Contracted Services	115,073	218,500	217,688	-	-	
932.000 Sidewalks	20,995	20,000	20,000	20,000	20,000	
970.000 Capital Improvements	-	-	-	450,000	450,000	
974.001 Other Capital Improvements	-	-	-	30,000	30,000	
<b>Total Contracted Road Const.</b>	<b>136,068</b>	<b>238,500</b>	<b>237,688</b>	<b>500,000</b>	<b>500,000</b>	<b>109.6%</b>

	Current Year 2013-2014			Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
	Actual 2012-2013	Amended Budget	Estimated YE Position			
<b>Dept: 463.000 Routine Maintenance</b>						
703.000 Salaries - Non Union	5,220	4,300	4,300	8,500	8,500	
703.001 Salaries - Part Time	-	1,700	1,700	1,700	1,700	
704.000 Salaries - Union	16,700	18,000	15,070	26,500	26,500	
705.000 Salaries - Overtime	227	100	242	200	200	
720.000 Social Security & Medicare	1,694	1,900	1,509	2,500	2,500	
721.000 Health & Dental Insurance	4,856	5,000	4,549	5,300	5,300	
722.000 Life & Short Term Disability Insurance	108	-	101	100	100	
723.000 Defined Benefit Plan	2,118	2,500	2,500	-	-	
723.003 Defined Contribution Plan	-	-	-	200	200	
740.000 Operating Supplies	2,626	3,000	2,600	3,000	3,000	
802.000 Professional Services	3,427	3,000	7,000	8,000	8,000	
803.002 Pavement Management	10,671	10,000	10,000	10,000	10,000	
910.000 Workers Compensation	244	300	204	300	300	
911.000 Liability Insurance	1,347	1,300	1,000	1,000	1,000	
941.000 Equipment Rentals	8,660	8,000	8,000	8,000	8,000	
<b>Total Routine Maintenance</b>	<b>57,898</b>	<b>59,100</b>	<b>58,775</b>	<b>75,300</b>	<b>75,300</b>	<b>27.4%</b>

	Current Year 2013-2014			Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
	Actual 2012-2013	Amended Budget	Estimated YE Position			
<b>Dept: 474.000 Traffic Services</b>						
703.000 Salaries - Non Union	4,280	4,300	4,249	8,500	8,500	
703.001 Salaries - Part Time	-	-	80	100	100	
704.000 Salaries - Union	6,540	6,400	6,474	8,000	8,000	
705.000 Salaries - Overtime	106	200	144	200	200	
720.000 Social Security & Medicare	836	900	817	900	900	
721.000 Health & Dental Insurance	1,214	1,300	1,277	1,400	1,400	
722.000 Life & Short Term Disability Insurance	27	100	25	100	100	
723.000 Defined Benefit Plan	1,090	1,300	1,300	-	-	
723.003 Defined Contribution Plan	-	-	-	200	200	
740.000 Operating Supplies	2,989	4,000	2,000	3,000	3,000	
802.000 Professional Services	5,144	10,000	10,000	10,000	10,000	
910.000 Workers Compensation	87	100	108	100	100	
911.000 Liability Insurance	676	700	725	800	800	
941.000 Equipment Rentals	1,695	2,000	1,048	2,000	2,000	
<b>Total Traffic Services</b>	<b>24,684</b>	<b>31,300</b>	<b>28,247</b>	<b>35,300</b>	<b>35,300</b>	<b>12.8%</b>

# Village of Dexter

# Special Revenue

	Current Year 2013-2014			Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
	Actual 2012-2013	Amended Budget	Estimated YE Position			
<b>Dept: 478.000 Winter Maintenance</b>						
703.000 Salaries - Non Union	4,250	4,300	4,249	8,500	8,500	
704.000 Salaries - Union	10,158	14,000	14,053	10,000	10,000	
705.000 Salaries - Overtime	4,682	10,000	9,938	5,000	5,000	
705.001 Salaries - Call In Pay	-	-	-	3,000	3,000	
720.000 Social Security & Medicare	1,460	1,500	2,041	2,100	2,100	
721.000 Health & Dental Insurance	2,428	2,700	2,700	2,700	2,700	
722.000 Life & Short Term Disability Insurance	54	100	51	100	100	
723.000 Defined Benefit Plan	1,909	2,200	2,200	-	-	
723.003 Defined Contribution Plan	-	-	6	200	200	
740.000 Operating Supplies	9,076	15,500	12,500	14,500	14,500	
802.000 Professional Services	217	500	-	-	-	
901.000 Printing & Publishing	409	500	494	500	500	
910.000 Workers Compensation	192	200	240	200	200	
911.000 Liability Insurance	867	900	900	900	900	
941.000 Equipment Rentals	11,376	23,000	22,968	12,000	12,000	
<b>Total Winter Maintenance</b>	<b>47,078</b>	<b>75,400</b>	<b>72,340</b>	<b>59,700</b>	<b>59,700</b>	<b>-20.8%</b>

	Current Year 2013-2014			Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
	Actual 2012-2013	Amended Budget	Estimated YE Position			
<b>Dept: 890.000 Contingencies</b>						
957.000 Miscellaneous	-	-	-	10,000	10,000	
<b>Total Contingencies</b>				<b>10,000</b>	<b>10,000</b>	<b>100.0%</b>

<b>Total Expenditures</b>	<b>331,464</b>	<b>429,600</b>	<b>423,329</b>	<b>706,900</b>	<b>706,900</b>	<b>64.5%</b>
<b>Local Streets Fund - Revenue over Expense</b>	<b>(16,073)</b>	<b>-</b>	<b>(117)</b>	<b>-</b>	<b>-</b>	
<b>Capital and One-Time Expenditures</b>	<b>136,068</b>	<b>238,500</b>	<b>237,688</b>	<b>500,000</b>	<b>500,000</b>	



## 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 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Municipal Streets Fund 204 Revenue</b>						
403.000 Taxes - Streets (Real)	431,006	547,900	444,555	691,800	691,801	
410.000 Taxes - Personal Property	77,619	-	88,986	-	-	
412.000 Delinquent Taxes - Real Prop	13,440	-	15,293	-	-	
445.000 Taxes - Penalties & Interest	499	1,000	-	-	-	
665.000 Interest Earned	679	1,000	-	-	-	
<b>Total Revenue</b>	<b>523,243</b>	<b>549,900</b>	<b>548,834</b>	<b>691,800</b>	<b>691,801</b>	<b>25.8%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept: 248.000 Administration</b>						
721.001 Retiree Health Care	7,578	7,500	7,836	9,500	9,500	
723.000 Defined Benefit Plan	-	-	-	23,200	23,200	
802.001 Financial Audit	2,000	2,000	2,000	2,000	2,000	
840.000 Bank Service Charges	1,209	1,000	864	1,000	1,000	
841.000 Village Administration Costs	26,752	30,500	29,716	32,200	32,200	
957.001 Property Tax Refunds	9,017	5,000	5,000	2,000	2,000	
<b>Total Administration</b>	<b>46,556</b>	<b>46,000</b>	<b>45,416</b>	<b>69,900</b>	<b>69,900</b>	<b>52.0%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept: 965.000 Transfers Out</b>						
999.202 Transfer Out to Major Streets	535,000	311,200	170,100	572,300	572,300	
999.203 Transfer Out to Local Streets	280,000	342,500	324,400	171,300	171,300	
999.351 Transfer Out to Debt Fund (Non-Voted)	-	-	-	105,500	105,500	
<b>Total Transfers Out</b>	<b>815,000</b>	<b>653,700</b>	<b>494,500</b>	<b>849,100</b>	<b>849,100</b>	
<b>Total Expenditures</b>	<b>861,556</b>	<b>699,700</b>	<b>539,916</b>	<b>919,000</b>	<b>919,000</b>	<b>31.3%</b>

<b>Municipal Streets Fund - Revenue over Expense</b>	<b>(338,313)</b>	<b>(149,800)</b>	<b>8,918</b>	<b>(227,200)</b>	<b>(227,199)</b>
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## Solid Waste Fund

The Solid Waste Fund was created to be able to better track revenue and expenditures related to solid waste contracting, contracted composting, brush 64pick-up, chipping, leaf pick-up and similar activities. By separating these activities out, decision makers will have better information available to set rates and manage activities.

### Fund Revenue and Expenditure Budget

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Solid Waste Fund 226 Revenue</b>						
628.000 Solid Waste Collection Fee	-	-	-	559,000	559,000	
634.000 Utility Bill Penalties	-	-	-	1,000	1,000	
645.000 Sales - Recycling Program	-	-	-	400	400	
<b>Total Revenues</b>	-	-	-	<b>560,400</b>	<b>560,400</b>	<b>100.0%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept: 248.000 Administration</b>						
840.000 Bank Service Charges	-	-	-	100	100	
<b>Administration Total</b>	-	-	-	<b>100</b>	<b>100</b>	<b>100.0%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept: 528.000 Solid Waste</b>						
703.000 Salaries - Non Union	-	-	-	2,900	2,900	
703.001 Salaries - Part Time	-	-	-	1,300	1,300	
704.000 Salaries - Union	-	-	-	37,000	37,000	
705.000 Salaries - Overtime	-	-	-	500	500	
720.000 Social Security & Medicare	-	-	-	3,000	3,000	
723.000 Defined Benefit Plan	-	-	-	200	200	
740.000 Operating Supplies	-	-	-	1,000	1,000	
805.000 Contracted Solid Waste Service	-	-	-	480,000	480,000	
806.000 Contracted Composting	-	-	-	8,000	8,000	
901.000 Printing & Publishing	-	-	-	300	300	
941.000 Equipment Rentals	-	-	-	14,000	14,000	
<b>Total Solid Waste</b>	-	-	-	<b>548,200</b>	<b>548,200</b>	<b>100.0%</b>

<b>Total Expenditures</b>	-	-	-	<b>548,300</b>	<b>548,300</b>	<b>100.0%</b>
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<b>Solid Waste Fund - Revenue over Expense</b>	-	-	-	<b>12,100</b>	<b>12,100</b>	
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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 authorized by the Village Tree Replacement Restricted Account Policy. 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 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Tree Fund 275 Revenue</b>						
665.000 Interest Earned	1,122	800	1,300	1,300	1,300	
<b>Total Revenues</b>	<b>1,122</b>	<b>800</b>	<b>1,300</b>	<b>1,300</b>	<b>1,300</b>	<b>62.5%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept: 965.000 Transfers Out</b>						
999.101 Transfers Out to General Fund	8,000	8,000	8,000	8,000	8,000	
999.405 Transfer Out to Mill Creek Park Fund	10,700	-	-	-	-	
<b>Transfers Out Total</b>	<b>18,700</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>18,700</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>0.0%</b>

<b>Tree Fund - Revenue over Expense</b>	<b>(17,578)</b>	<b>(7,200)</b>	<b>(6,700)</b>	<b>(6,700)</b>	<b>(6,700)</b>
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<b>Capital and One-Time Expenditures</b>	<b>10,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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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.

## Fund Revenue and Expenditure Budget

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Equipment Replacement Fund 402 Revenue</b>						
665.000 Interest Earned	158	200	100	200	200	
667.003 Equipment Rental	65,150	63,000	90,300	70,000	70,000	
<b>Total Revenues</b>	<b>65,308</b>	<b>63,200</b>	<b>90,400</b>	<b>70,200</b>	<b>70,200</b>	<b>11.1%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept: 248.000 Administration</b>						
840.000 Bank Service Charges	199	300	200	-	-	
<b>Administration Total</b>	<b>199</b>	<b>300</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept: 441.000 Public Works</b>						
939.000 Vehicle Maintenance & Repairs	23,187	37,000	35,000	35,000	35,000	
<b>Public Works Total</b>	<b>23,187</b>	<b>37,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>-5.4%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept: 903.000 Vehicles</b>						
981.000 Vehicles	153,181	85,000	80,000	30,000	30,000	
<b>Vehicles Total</b>	<b>153,181</b>	<b>85,000</b>	<b>80,000</b>	<b>30,000</b>	<b>30,000</b>	

<b>Total Expenditures</b>	<b>176,567</b>	<b>122,300</b>	<b>115,200</b>	<b>65,000</b>	<b>65,000</b>	<b>-46.9%</b>
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<b>Equipment Fund - Revenue over Expense</b>	<b>(111,259)</b>	<b>(59,100)</b>	<b>(24,800)</b>	<b>5,200</b>	<b>5,200</b>	
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## **Debt Funds**

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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. The Streetscape Debt Fund's name has been changed to Debt Service (Voted), and a new Debt Service (Non-Voted) fund has been created to account for the existing Facilities Bond (formerly accounted for in the General Fund), and the proposed road bond.

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### **Debt Service (Voted) Fund**

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The Debt Service (Voted) Fund is a debt service fund with expenditures paid for by designated revenue sources that were subject to voter approval. There is one bond issue being accounted for in this fund.

- Ø 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 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Debt Service (Voted) Fund 303 Revenue</b>						
402.000 Property Taxes (Real Property)	138,007	141,900	137,677	150,000	150,000	
410.000 Property Tax (Personal)	22,606	24,800	24,052	-	-	
412.000 Delinquent Taxes-Real Prop	3,920	-	4,249	-	-	
420.000 Delinquent Tax - Personal Prop	-	-	54	-	-	
445.000 Property Tax Penalties	144	-	385	-	-	
665.000 Interest Earned	121	100	110	100	100	
<b>Total Revenues</b>	<b>164,798</b>	<b>166,800</b>	<b>166,527</b>	<b>150,100</b>	<b>150,100</b>	<b>-10.0%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept: 248.000 Administration</b>						
840.000 Bank Service Charges	44	100	100	100	100	
957.001 Property Tax Refunds	2,654	2,500	500	500	500	
957.003 Special Assessment Refunds	43,594	-	-	-	-	
<b>Administration Total</b>	<b>46,292</b>	<b>2,600</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>-76.9%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept: 570.000 Debt</b>						
990.002 Debt Service '98 Streetscape	60,000	-	-	-	-	
990.003 Debt Service '02 Refunding	140,000	162,600	140,000	140,000	140,000	
991.002 Streetscape Special Interest	1,500	-	-	-	-	
991.003 '02 Refunding Interest	27,720	-	22,540	5,700	5,700	
992.000 Bond Fees	400	200	200	200	200	
<b>Debt Total</b>	<b>229,620</b>	<b>162,800</b>	<b>162,740</b>	<b>145,900</b>	<b>145,900</b>	<b>-10.4%</b>
<b>Total Expenditures</b>	<b>275,912</b>	<b>165,400</b>	<b>163,340</b>	<b>146,500</b>	<b>146,500</b>	<b>-11.4%</b>

<b>Voted Debt Fund - Revenue over Expense</b>	<b>(111,114)</b>	<b>1,400</b>	<b>3,187</b>	<b>3,600</b>	<b>3,600</b>
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## Debt Service (Non-Voted) Fund

The Debt Service (Non-Voted) Fund contains general debt that was issued through Council resolution, subject to voter referendum.

- Ø 2006 Facilities Bond: This bond is paid by general operating funds, and was used to construct the Department of Public Works facility. The final payment will be made in Fiscal Year 2026-2027.
- Ø A bond is being proposed for reconstruction of Village roads under the Road Committee's plan. It will be financed by a ½ mill increase in the streets millage, which does not require a vote due to the fact that the maximum has not been levied in the past.

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Debt Service (Non-Voted) Fund 351 Revenue</b>						
695.101 Transfer In from General Fund	-	-	-	129,900	129,900	
695.204 Trans In - Municipal Streets	-	-	-	105,500	105,500	
698.000 Bond Proceeds	-	-	-	800,000	800,000	
<b>Total Revenues</b>	-	-	-	<b>1,035,400</b>	<b>1,035,400</b>	<b>100.0%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept: 570.000 Debt</b>						
990.005 06 Facilities Bond Principal	-	-	-	75,000	75,000	
990.011 14 Road Bond Principal	-	-	-	60,000	60,000	
992.000 Bond Fees	-	-	-	800	800	
996.004 06 Facilities Bond Interest	-	-	-	55,000	55,000	
996.011 14 Road Bond Interest	-	-	-	45,000	45,000	
<b>Debt Total</b>	-	-	-	<b>235,800</b>	<b>235,800</b>	<b>100.0%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>Dept: 965.000 Transfers Out</b>						
999.203 Transfer Out to Local Streets	-	-	-	450,000	450,000	
<b>Transfers Out Total</b>	-	-	-	<b>450,000</b>	<b>450,000</b>	<b>100.0%</b>

<b>Total Expenditures</b>	-	-	-	<b>685,800</b>	<b>685,800</b>	<b>100.0%</b>
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<b>Non-Voted Debt Fund - Revenue over Expense</b>	-	-	-	<b>349,600</b>	<b>349,600</b>	
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## Capital Funds

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Although capital improvement funds are not required to be included in a budget, sometimes management prefers that they be appropriated. For Fiscal Year 2014-2015, the Village will not be using a separate capital fund.



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## Enterprise Funds

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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.

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### Sewer Fund

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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.

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### Sewer Fund Goals & Objectives

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**GOAL:** *Because the Village recognizes that public utilities are extremely costly to provide, and that funding them can be a burden on our residents, the Village shall seek to minimize the impact on our residents and businesses of rate increases necessary for maintenance and improvements.*

**OBJECTIVE:** Seek out operating improvements that will allow the Village to limit rate increases to 3% per year by Fiscal Year 2015-2016. This includes the following actions:

- Annually update the Utility Rate Study in house, with a formal update by the Village’s financial advisor every three years. A formal update shall be done in Fiscal Year 2014-2015.
- Inspect at least 1/7<sup>th</sup> of the Village’s sewer collection system each year for inflow and infiltration, and make necessary repairs in order to reduce stress on both the collection system and the plant.
- Annually study where opportunities to allocate any excess capacity exist in order to maximize income into the utility systems.

## Fiscal Year 2013-2014 Budget Highlights

- Ø The sludge handling project was completed in Fiscal year 2013-2014.
- Ø 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 sludge handling project.
- Ø Personnel within the Sewer and Water funds are being reorganized to optimize efficiencies and performance.

Utility Departments Performance Measures					
Measure	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Planned 2014-2015

Seek out improvements that will allow rate increases to be limited to 3% per year.

Sewer: 3%	Sewer: 3%	Sewer: 3%	Sewer: 6%	Sewer: 6%
Water: 3%				

## Fund Revenue and Expenditure Budget

	Current Year 2013-2014			Manager	Council	% Change
	Actual 2012-2013	Amended Budget	Estimated YE Position	Proposed 2014-2015	Adopted 2014-2015	(Budget) 2014 to 2015
<b>Sewer Enterprise Fund 590 Revenue</b>						
425.000 Delinquent Utility Bills (Tax Roll)	213	1,000	-	-	-	
633.002 Utility Bills - Sewer	978,706	1,053,000	1,014,000	1,074,800	1,074,800	
634.000 Utility Bill Penalties	3,300	4,000	3,300	3,000	3,000	
635.000 Sewer Surcharge	-	45,000	46,211	36,000	36,000	
636.001 Sewer Tap In Fees	177,849	87,000	231,400	175,000	175,000	
665.000 Interest Earned	1,731	2,000	1,100	1,000	1,000	
671.000 Other Revenue	15,948	1,000	4,800	1,000	1,000	
672.000 Reimbursements for Gasoline	6,987	8,500	7,100	7,500	7,500	
695.403 Transfer In from SRF Project Fund	1,730,806	-	-	-	-	
<b>Total Revenue</b>	<b>2,915,540</b>	<b>1,201,500</b>	<b>1,307,911</b>	<b>1,298,300</b>	<b>1,298,300</b>	<b>8.1%</b>

	Current Year 2013-2014			Manager	Council	% Change
	Actual 2012-2013	Amended Budget	Estimated YE Position	Proposed 2014-2015	Adopted 2014-2015	(Budget) 2014 to 2015
<b>Dept: 248.000 Administration</b>						
723.001 Other Post Employment Benefits	6,000	6,000	6,000	6,000	6,000	
802.001 Financial Audit	2,500	7,500	7,500	3,000	3,000	
811.000 Attorney Fees	9,480	12,000	11,000	5,000	5,000	
840.000 Bank Service Charges	240	200	109	200	200	
841.000 Village Administrative Costs	62,884	71,500	71,000	75,000	75,000	
843.000 Property Taxes	1,014	3,600	3,545	3,600	3,600	
<b>Total Administration</b>	<b>82,118</b>	<b>100,800</b>	<b>99,154</b>	<b>92,800</b>	<b>92,800</b>	<b>-7.9%</b>



	Current Year 2013-2014			Manager	Council	% Change
	Actual	Amended	Estimated	Proposed	Adopted	(Budget)
Dept: 548.000 Sewer Utilities Department	2012-2013	Budget	YE Position	2014-2015	2014-2015	2014 to 2015
703.000 Salaries - Non Union	29,810	31,100	31,100	41,300	41,300	
703.001 Salaries - Part Time	1,120	2,500	3,200	4,000	4,000	
704.000 Salaries - Union	123,681	154,000	139,597	125,900	125,900	
705.000 Salaries - Overtime	16,884	10,000	21,686	10,000	10,000	
705.001 Salaries - Call In Pay	-	-	-	3,900	3,900	
712.000 Vacation/Sick Time Cash Out	28,600	4,000	3,068	3,000	3,000	
720.000 Social Security & Medicare	15,592	15,500	15,711	14,400	14,400	
721.000 Health & Dental Insurance	36,674	54,000	41,507	25,000	25,000	
721.001 Retiree Health Care	14,427	17,000	9,913	15,400	15,400	
721.002 Pay in Lieu of Medical Insurance	3,000	1,500	1,500	4,400	4,400	
722.000 Life & Short Term Disability Insurance	1,143	1,200	1,112	1,200	1,200	
723.000 Defined Benefit Plan	13,237	17,500	17,500	23,500	23,500	
723.003 Defined Contribution Plan	1,071	2,000	1,955	2,400	2,400	
728.000 Postage	950	1,500	1,272	1,300	1,300	
740.000 Operating Supplies	5,735	5,000	7,500	7,000	7,000	
741.000 Road Repair Supplies	-	4,000	4,000	4,000	4,000	
742.000 Chemical Supplies - Plant	32,396	37,000	32,912	33,000	33,000	
743.000 Chemical Supplies - Lab	9,791	11,000	10,600	11,000	11,000	
745.000 Uniform Allowance	3,345	2,000	3,500	3,500	3,500	
751.000 Gasoline & Oil	17,784	20,000	23,440	24,000	24,000	
802.000 Professional Services	48,279	30,000	37,300	30,000	30,000	
803.003 Sludge Hauling	102,231	95,000	90,000	64,000	64,000	
803.004 Sewer Investigation & Repair	10,398	8,000	3,653	5,000	5,000	
803.005 Sewer Line Maintenance	8,541	9,000	12,376	13,000	13,000	
824.000 Testing & Analysis	2,799	1,500	3,332	3,500	3,500	
861.000 Travel & Mileage	547	500	216	500	500	
901.000 Printing & Publishing	1,250	500	195	500	500	
910.000 Workers Compensation	4,704	5,100	3,935	4,000	4,000	
911.000 Liability Insurance	17,344	16,500	16,307	16,500	16,500	
920.000 Utilities	71,474	66,000	70,000	60,000	60,000	
920.001 Utilities - Telephones	4,003	4,500	4,519	4,600	4,600	
935.000 Building Maintenance & Repair	7,417	8,000	8,300	10,000	10,000	
937.000 Equipment Maintenance & Repair	31,971	15,000	14,800	15,000	15,000	
938.000 Lab Equipment Maintenance & Repair	-	5,000	8,789	11,000	11,000	
938.001 SCADA Maintenance	8,690	6,000	6,740	12,000	12,000	
939.000 Vehicle Maintenance & Repair	1,923	1,500	2,900	1,500	1,500	
955.000 Miscellaneous	698	5,500	6,800	500	500	
957.004 State Licenses/Permits	2,625	2,500	5,295	5,000	5,000	
958.000 Memberships & Dues	60	500	150	500	500	
960.000 Education & Training	1,083	2,000	9,800	9,800	9,800	
977.000 Equipment	929	31,000	35,000	5,000	5,000	
999.000 Transfer Out	2,070,931	-	-	-	-	
<b>Total Sewer Utilities</b>	<b>2,753,137</b>	<b>704,400</b>	<b>711,480</b>	<b>630,100</b>	<b>630,100</b>	<b>-10.5%</b>

# Village of Dexter

# Enterprise Funds

	Actual 2012-2013	Current Year 2013-2014		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2014-2015	Adopted 2014-2015	(Budget) 2014 to 2015
<b>Dept: 850.000 Debt</b>						
995.005 SRF #1 (2009) Bond Principal	65,000	70,000	70,000	70,000	70,000	
995.006 SRF #2 (2012) Bond Principal	-	-	-	130,000	130,000	
995.007 2012 Sewer Bond Principal (RD Refunding)	85,000	90,000	90,000	90,000	90,000	
996.005 SRF #1 (2009) Bond Interest	39,579	37,800	37,757	36,100	36,100	
996.006 SRF #2 (2012) Bond Interest	1,758	60,000	59,915	80,900	80,900	
996.007 3012 Sewer Bond Interest (RD Refunding)	49,457	57,500	57,480	55,700	55,700	
<b>Total Debt</b>	<b>240,794</b>	<b>315,300</b>	<b>315,152</b>	<b>462,700</b>	<b>462,700</b>	<b>46.7%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2014-2015	Adopted 2014-2015	(Budget) 2014 to 2015
<b>Dept: 890.000 Contingencies</b>						
955.000 Miscellaneous	-	-	-	15,000	15,000	
<b>Total Contingencies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	

	Actual 2012-2013	Current Year 2013-2014		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2014-2015	Adopted 2014-2015	(Budget) 2014 to 2015
<b>Dept: 895.000 Required Accounting</b>						
726.001 Vacation/Sick Accrual	(10,147)	-	-	-	-	
968.000 Depreciation	509,867	-	-	-	-	
968.001 Capitalization	(105,253)	-	-	-	-	
968.002 To Bond Payable	(150,000)	-	-	-	-	
<b>Total Debt</b>	<b>244,467</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2014-2015	Adopted 2014-2015	(Budget) 2014 to 2015
<b>Dept: 901.000 Capital Improvements</b>						
970.005 Capital Improvements - Sludge Project	-	310,000	5,100	340,000	340,000	
974.000 CIP Capital Improvements	25,933	71,300	30,600	50,000	50,000	
975.011 Property Acquisition	79,320	-	-	-	-	
987.000 Capital Equipment	-	-	-	43,000	43,000	
981.000 Vehicles	-	-	-	15,000	15,000	
<b>Total Capital Improvements</b>	<b>105,253</b>	<b>381,300</b>	<b>35,700</b>	<b>448,000</b>	<b>448,000</b>	<b>17.5%</b>

<b>Total Expenditures</b>	<b>3,425,769</b>	<b>1,501,800</b>	<b>1,161,486</b>	<b>1,648,600</b>	<b>1,648,600</b>	<b>9.8%</b>
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<b>Sewer Fund - Revenue over Expense</b>	<b>(510,229)</b>	<b>(300,300)</b>	<b>146,425</b>	<b>(350,300)</b>	<b>(350,300)</b>
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<b>Capital and One-Time Expenditures</b>	<b>105,253</b>	<b>381,300</b>	<b>35,700</b>	<b>448,000</b>	<b>448,000</b>
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## Water Fund

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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.

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## Water Fund Goals & Objectives

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**GOAL:** *Because the Village recognizes that public utilities are extremely costly to provide, and that funding them can be a burden on our residents, the Village shall seek to minimize the impact on our residents and businesses of rate increases necessary for maintenance and improvements.*

**OBJECTIVE:** Seek out operating improvements that will allow the Village to limit rate increases to 3% per year by Fiscal Year 2015-2016. This includes the following actions:

- Annually update the Utility Rate Study in house, with a formal update by the Village's financial advisor every three years. A formal update shall be done in Fiscal Year 2014-2015.
- Inspect at least 1/7<sup>th</sup> of the Village's sewer collection system each year for inflow and infiltration, and make necessary repairs in order to reduce stress on both the collection system and the plant.
- Annually study where opportunities to allocate any excess capacity exist in order to maximize income into the utility systems.

## Fiscal Year 2013-2014 Budget Highlights

Ø Personnel within the Sewer and Water funds are being reorganized to optimize efficiencies and performance.

Utility Departments		Performance Measures				
Measure	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Planned 2014-2015	
Seek out improvements that will allow rate increases to be limited to 3% per year.	Sewer: 3%	Sewer: 3%	Sewer: 3%	Sewer: 6%	Sewer: 6%	
	Water: 3%	Water: 3%	Water: 3%	Water: 3%	Water: 3%	

## Fund Revenue and Expenditure Budget

	Current Year 2013-2014			Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
	Actual 2012-2013	Amended Budget	Estimated YE Position			
<b>Water Enterprise Fund 591 Revenue</b>						
425.000 Delinquent Utility Bills (Tax Roll)	145	500	-	-	-	
579.000 MDOT Well Grant/RD Water	-	-	616	-	-	
580.000 State Grants	2,800	2,500	-	-	-	
633.003 Utility Bills - Water	769,377	727,000	691,000	711,800	711,800	
634.000 Utility Bill Penalties	2,176	2,500	1,872	2,000	2,000	
636.002 Water Tap In Fees	104,198	52,200	139,700	105,000	105,000	
646.000 Sales of Second Meters	9,810	8,000	8,800	3,000	3,000	
665.000 Interest Earned	1,933	2,500	1,788	2,000	2,000	
671.000 Other Revenue	1,391	1,000	300	1,000	1,000	
695.404 Transfer In from DWRF Project Fund	55,721	-	-	-	-	
<b>Total Revenue</b>	<b>947,551</b>	<b>796,200</b>	<b>844,076</b>	<b>824,800</b>	<b>824,800</b>	<b>3.6%</b>

	Current Year 2013-2014			Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
	Actual 2012-2013	Amended Budget	Estimated YE Position			
<b>Dept: 248.000 Administration</b>						
723.001 Other Post Employment Benefits	5,000	5,000	5,000	5,000	5,000	
802.001 Financial Audit	6,500	1,500	1,500	1,500	1,500	
811.000 Attorney Fees	459	2,000	-	1,000	1,000	
840.000 Bank Service Charges	113	100	109	200	200	
841.000 Village Administrative Costs	62,884	71,500	71,000	75,000	75,000	
<b>Total Administration</b>	<b>74,956</b>	<b>80,100</b>	<b>77,609</b>	<b>82,700</b>	<b>82,700</b>	<b>3.2%</b>

# Village of Dexter

# Enterprise Funds

	Current Year 2013-2014			Manager	Council	% Change
	Actual	Amended	Estimated	Proposed	Adopted	(Budget)
Dept: 556.000 Water Utilities Department	2012-2013	Budget	YE Position	2014-2015	2014-2015	2014 to 2015
703.000 Salaries - Non Union	21,250	22,600	22,600	38,400	38,400	
703.001 Salaries - Part Time	400	2,500	3,200	4,000	4,000	
704.000 Salaries - Union	93,908	102,500	89,000	76,400	76,400	
705.000 Salaries - Overtime	10,905	9,000	21,600	10,000	10,000	
705.001 Salaries - Call In Pay	-	-	-	3,900	3,900	
712.000 Vacation/Sick Time Cash Out	28,600	4,000	3,276	4,000	4,000	
720.000 Social Security & Medicare	12,098	10,800	10,895	10,600	10,600	
721.000 Health & Dental Insurance	19,092	32,000	22,283	16,000	16,000	
721.001 Retiree Health Insurance	5,789	7,000	5,095	7,000	7,000	
721.002 Pay in Lieu of Medical Insurance	3,000	1,500	1,500	2,700	2,700	
722.000 Life & Short Term Disability Insurance	762	800	741	800	800	
723.000 Defined Benefit Plan	9,176	9,000	9,000	10,600	10,600	
723.003 Defined Contribution Plan	990	2,000	1,997	2,700	2,700	
728.000 Postage	934	1,000	623	1,000	1,000	
740.000 Operating Supplies	4,797	5,000	7,500	8,000	8,000	
741.000 Road Repair Supplies	10,279	19,000	18,305	4,000	4,000	
743.000 Chemical Supplies - Lab	21,779	24,000	28,787	29,000	29,000	
745.000 Uniform Allowance	2,337	2,000	2,400	2,500	2,500	
751.000 Gasoline & Oil	9,451	7,000	7,321	7,500	7,500	
802.000 Professional Services	23,601	20,000	11,971	15,000	15,000	
824.000 Testing & Analysis	5,445	10,000	1,536	2,000	2,000	
861.000 Travel & Mileage	267	500	293	500	500	
901.000 Printing & Publishing	2,122	1,000	457	500	500	
910.000 Workers Compensation	1,908	2,100	1,596	1,700	1,700	
911.000 Liability Insurance	5,955	5,600	5,598	5,600	5,600	
920.000 Utilities	41,307	41,500	56,165	57,000	57,000	
920.001 Utilities - Telephones	2,600	3,000	3,892	4,000	4,000	
935.000 Building Maintenance & Repair	919	1,000	800	1,000	1,000	
937.000 Equipment Maintenance & Repair	27,367	21,000	26,800	15,000	15,000	
938.000 Lab Equipment Maintenance & Repair	-	5,000	3,095	17,000	17,000	
939.000 Vehicle Maintenance & Repair	1,460	1,500	1,300	1,500	1,500	
941.000 Equipment Rentals	73	-	200	-	-	
955.000 Miscellaneous	753	500	500	500	500	
957.004 State Licenses/Permit Fees	1,695	1,700	2,901	3,000	3,000	
958.000 Memberships & Dues	501	500	500	500	500	
960.000 Education & Training	902	1,000	8,000	8,000	8,000	
961.000 Wellhead Protection Program	1,002	2,500	315	-	-	
974.000 CIP Capital Improvements	7,250	25,000	-	-	-	
977.000 Equipment	44,122	66,000	64,600	50,000	50,000	
<b>Total Water Utilities</b>	<b>424,796</b>	<b>471,100</b>	<b>446,642</b>	<b>421,900</b>	<b>421,900</b>	<b>-10.4%</b>

	Current Year 2013-2014			Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
	Actual 2012-2013	Amended Budget	Estimated YE Position			
<b>Dept: 850.000 Debt</b>						
992.000 Bond Fees	150	300	-	-	-	
995.004 1998 Water Bond Project	56,375	-	-	-	-	
995.008 DWRP #1 (2010) Bond Principal	50,000	50,000	50,000	50,000	50,000	
995.009 DWRP #2 (2011) Bond Principal	35,000	35,000	35,000	35,000	35,000	
995.010 2012 Water Bond Principal (RD Refunding)	60,000	70,000	70,000	80,000	80,000	
996.008 DWRP #1 (2010) Bond Interest	28,877	27,500	27,481	26,300	26,300	
996.009 DWRP #2 (2011) Bond Interest	18,534	21,500	21,278	20,500	20,500	
996.010 2012 Water Bond Interest (RD Refunding)	38,966	45,500	45,352	44,000	44,000	
<b>Total Debt</b>	<b>287,902</b>	<b>249,800</b>	<b>249,111</b>	<b>255,800</b>	<b>255,800</b>	<b>2.4%</b>

	Current Year 2013-2014			Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
	Actual 2012-2013	Amended Budget	Estimated YE Position			
<b>Dept: 890.000 Contingencies</b>						
955.000 Miscellaneous	-	-	-	15,000	15,000	
<b>Total Contingencies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	

	Current Year 2013-2014			Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
	Actual 2012-2013	Amended Budget	Estimated YE Position			
<b>Dept: 895.000 Required Accounting</b>						
726.001 Vacation/Sick Accrual	(10,147)	-	-	-	-	
968.000 Depreciation	331,417	-	-	-	-	
968.001 Capitalization	(20,401)	-	-	-	-	
968.002 To Bond Payable	(200,000)	-	-	-	-	
<b>Total Debt</b>	<b>100,869</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

	Current Year 2013-2014			Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
	Actual 2012-2013	Amended Budget	Estimated YE Position			
<b>Dept: 901.000 Capital Improvements</b>						
974.000 CIP Capital Improvements	4,316	26,300	25,149	26,000	26,000	
974.001 Other Capital Improvements	-	25,000	-	-	-	
975.015 Ann Arbor Street Project	-	314,700	78,100	278,500	278,500	
981.000 Vehicles	-	-	-	15,000	15,000	
<b>Total Capital Improvements</b>	<b>4,316</b>	<b>366,000</b>	<b>103,249</b>	<b>319,500</b>	<b>319,500</b>	<b>-12.7%</b>

	Current Year 2013-2014			Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
	Actual 2012-2013	Amended Budget	Estimated YE Position			
<b>Dept: 965.000 Transfers Out</b>						
955.000 Miscellaneous	123,132	-	-	-	-	
<b>Total Contingencies</b>	<b>123,132</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

<b>Total Expenditures</b>	<b>892,839</b>	<b>1,167,000</b>	<b>876,611</b>	<b>1,094,900</b>	<b>1,094,900</b>	<b>-6.2%</b>
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<b>Water Fund - Revenue over Expense</b>	<b>54,712</b>	<b>(370,800)</b>	<b>(32,535)</b>	<b>(270,100)</b>	<b>(270,100)</b>
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<b>Capital and One-Time Expenditures</b>	<b>4,316</b>	<b>366,000</b>	<b>103,249</b>	<b>319,500</b>	<b>319,500</b>
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## Component Units

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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.

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### Downtown Development Authority

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The Downtown Development Authority consists of the following members:

Steve Brouwer - Chair  
Doug Finn - Vice Chair  
Tom Covert - Treasurer  
Carol Jones - Secretary  
Rich Bellas  
Patrick Becker  
Dan Darnell  
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 15, 2014.

## 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.

Rents will not be collected on the Broad Street property this fiscal year because it will be demolished.

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>DDA Fund 248 Revenue</b>						
415.000 Tax Capture Revenue	350,115	296,000	295,400	295,000	295,000	
665.000 Interest Earned	817	500	1,900	300	300	
665.003 DAPCO CD Interest	264,908	-	-	-	-	
667.000 Rents (General)	25,854	22,000	18,700	-	-	
671.000 Other Revenue	1,369	122,500	122,500	-	-	
<b>Total Revenues</b>	<b>643,063</b>	<b>441,000</b>	<b>438,500</b>	<b>295,300</b>	<b>295,300</b>	<b>-33.0%</b>

Dept: 248.000 Administration	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
802.000 Professional Services	-	7,000	2,900	5,000	5,000	
803.000 Contracted Services	1,530	1,500	1,500	1,500	1,500	
810.000 Attorney Fees	-	20,000	-	-	-	
843.000 Property Taxes	-	10,500	10,400	7,200	7,200	
880.000 Downtown Events	500	700	-	-	-	
935.002 DAPCO Maintenance	16,499	8,600	7,700	-	-	
957.002 Tax Capture Refunds	3,036	5,000	4,700	5,000	5,000	
<b>Administration Total</b>	<b>21,565</b>	<b>53,300</b>	<b>27,200</b>	<b>18,700</b>	<b>18,700</b>	<b>-64.9%</b>

Dept: 442.000 Downtown Public Works	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
803.015 Village Maintenance	7,500	10,000	10,000	5,000	5,000	
<b>Downtown Public Works Total</b>	<b>7,500</b>	<b>10,000</b>	<b>10,000</b>	<b>5,000</b>	<b>5,000</b>	<b>-50.0%</b>

Dept: 965.000 Transfers	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
999.101 Transfer Out to General Fund	-	85,000	85,000	-	-	
999.394 Transfer Out for Bond Payments - 394	336,500	257,100	257,100	336,000	336,000	
999.494 Transfer Out to DDA Project Fund - 494	-	60,600	80,600	231,800	231,800	
<b>Transfers Total</b>	<b>336,500</b>	<b>402,700</b>	<b>422,700</b>	<b>567,800</b>	<b>567,800</b>	<b>41.0%</b>

<b>Total Expenditures</b>	<b>365,565</b>	<b>466,000</b>	<b>459,900</b>	<b>591,500</b>	<b>591,500</b>	<b>26.9%</b>
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<b>DDA Fund - Revenue over Expense</b>	<b>277,498</b>	<b>(25,000)</b>	<b>(21,400)</b>	<b>(296,200)</b>	<b>(296,200)</b>
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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.

	Actual 2012-2013	Current Year 2013-2014		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2014-2015	Adopted 2014-2015	(Budget) 2014 to 2015
<b>DDA Debt Fund 394 Revenue</b>						
665.000 Interest Earned	1,573	500	1,200	200	200	
671.000 Other Revenue	80,000	-	-	-	-	
695.248 Transfer In from DDA Fund 248	336,500	257,100	257,100	336,000	336,000	
<b>Total Revenues</b>	<b>418,073</b>	<b>257,600</b>	<b>258,300</b>	<b>336,200</b>	<b>336,200</b>	<b>30.5%</b>

	Actual 2012-2013	Current Year 2013-2014		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2014-2015	Adopted 2014-2015	(Budget) 2014 to 2015
<b>Dept: 850.000 Long Term Debt</b>						
992.000 Bond Fees	1,000	1,000	1,000	1,000	1,000	
997.003 DDA 2008 Taxable Bond (\$1.6M)	137,546	136,500	136,400	135,400	135,400	
997.004 DDA 2008 Non-Taxable Bond (\$2+M)	120,379	119,500	119,400	118,500	118,500	
997.005 2012 Refunding Bond (\$620K)	76,839	80,100	80,000	81,100	81,100	
<b>Long Term Debt Total</b>	<b>335,764</b>	<b>337,100</b>	<b>336,800</b>	<b>336,000</b>	<b>336,000</b>	<b>-0.3%</b>

<b>Total Expenditures</b>	<b>335,764</b>	<b>337,100</b>	<b>336,800</b>	<b>336,000</b>	<b>336,000</b>	<b>-0.3%</b>
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<b>DDA Debt Fund - Revenue over Expense</b>	<b>82,309</b>	<b>(79,500)</b>	<b>(78,500)</b>	<b>200</b>	<b>200</b>
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## DDA Project Fund

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

	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
<b>DDA Project Fund 494 Revenue</b>						
665.000 Interest Earned	45	200	1,300	200	200	
671.000 Other Revenue	250,000	6,500	6,500	-	-	
695.248 Transfer In from DDA Fund 248	-	60,600	80,600	231,800	231,800	
<b>Total Revenues</b>	<b>250,045</b>	<b>67,300</b>	<b>88,400</b>	<b>232,000</b>	<b>232,000</b>	<b>244.7%</b>

Dept: 908.000 Tupper Redevelopment	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
802.000 Professional Services	-	50,000	16,000	50,000	50,000	
810.000 Attorney Fees	11,134	-	16,600	-	-	
830.000 Engineering Consulting	13,266	14,000	9,700	-	-	
830.008 Environmental Study	22,556	500	300	-	-	
<b>Capital Improvements Total</b>	<b>250,045</b>	<b>64,500</b>	<b>42,600</b>	<b>50,000</b>	<b>50,000</b>	

Dept: 965.000 Transfers	Actual 2012-2013	Current Year 2013-2014		Manager Proposed 2014-2015	Council Adopted 2014-2015	% Change (Budget) 2014 to 2015
		Amended Budget	Estimated YE Position			
999.002 Transfer Out to General Fund- Houses	-	20,000	20,000	20,000	20,000	
999.101 Transfer Out to General Fund	-	-	-	110,000	110,000	
<b>Transfers Total</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>130,000</b>	<b>130,000</b>	<b>550.0%</b>
<b>Total Expenditures</b>	<b>250,045</b>	<b>84,500</b>	<b>62,600</b>	<b>180,000</b>	<b>180,000</b>	

<b>DDA Project Fund - Revenue over Expense</b>	<b>-</b>	<b>(17,200)</b>	<b>25,800</b>	<b>52,000</b>	<b>52,000</b>	
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## Glossary

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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](http://www.semco.org).

Top 20 Taxpayers

Top 20 Taxpayers				
Business Name	Taxable Value	2014 Taxes	Number of Parcels	% of Total Taxable Value
Dexter Fastener Technologies Inc.	\$ 23,153,218	\$ 325,446	2	14.74%
Chelsea Health & Wellness Foundation	\$ 5,172,100	\$ 72,700	1	3.29%
United Methodist Retirement Community	\$ 4,784,418	\$ 67,250	2	3.05%
Dapco Industries	\$ 3,545,900	\$ 43,993	4	1.99%
AML Dexter LLC	\$ 2,830,271	\$ 39,782	1	1.80%
Tri-Bro, LLC	\$ 2,197,100	\$ 30,882	1	1.40%
Northern United Holdings LLC	\$ 1,961,200	\$ 27,556	2	1.25%
Dexter LLC	\$ 1,887,447	\$ 26,530	3	1.20%
DTE Electric Company	\$ 1,867,626	\$ 26,251	4	1.19%
Walkabout Creek I	\$ 1,862,287	\$ 26,176	1	1.19%
Variety Die & Stamping Co.	\$ 1,765,883	\$ 24,821	4	1.12%
Shamrock Development Corp LLC	\$ 1,660,000	\$ 23,333	1	1.06%
Dexter Crossings Associates LLC	\$ 1,308,600	\$ 18,393	2	0.83%
Monument Park Investments LLC	\$ 1,175,292	\$ 16,520	1	0.75%
DTE Gas Company	\$ 1,160,800	\$ 16,316	2	0.74%
KCM Properties LLC	\$ 1,129,692	\$ 15,879	2	0.72%
Chelsea State bank	\$ 1,030,935	\$ 14,491	1	0.66%
Walkabout Creek II	\$ 1,004,282	\$ 14,116	1	0.64%
Bluewater Development LLC	\$ 1,001,471	\$ 14,076	1	0.64%
Wallace & Wallace Properties LLC	\$ 985,525	\$ 13,852	3	0.63%



## Community Profiles

### Village of Dexter

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

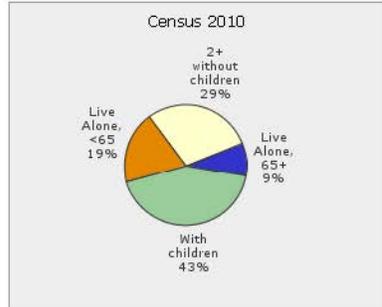


Census 2010 Population: 4,067  
Area: 1.7 square miles



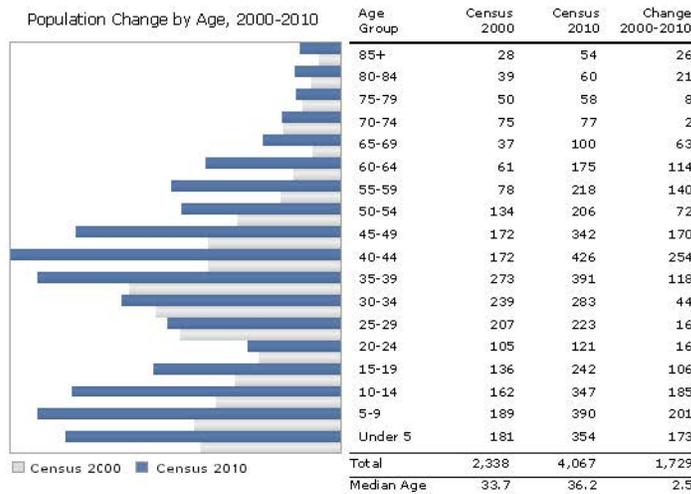
## Demographics

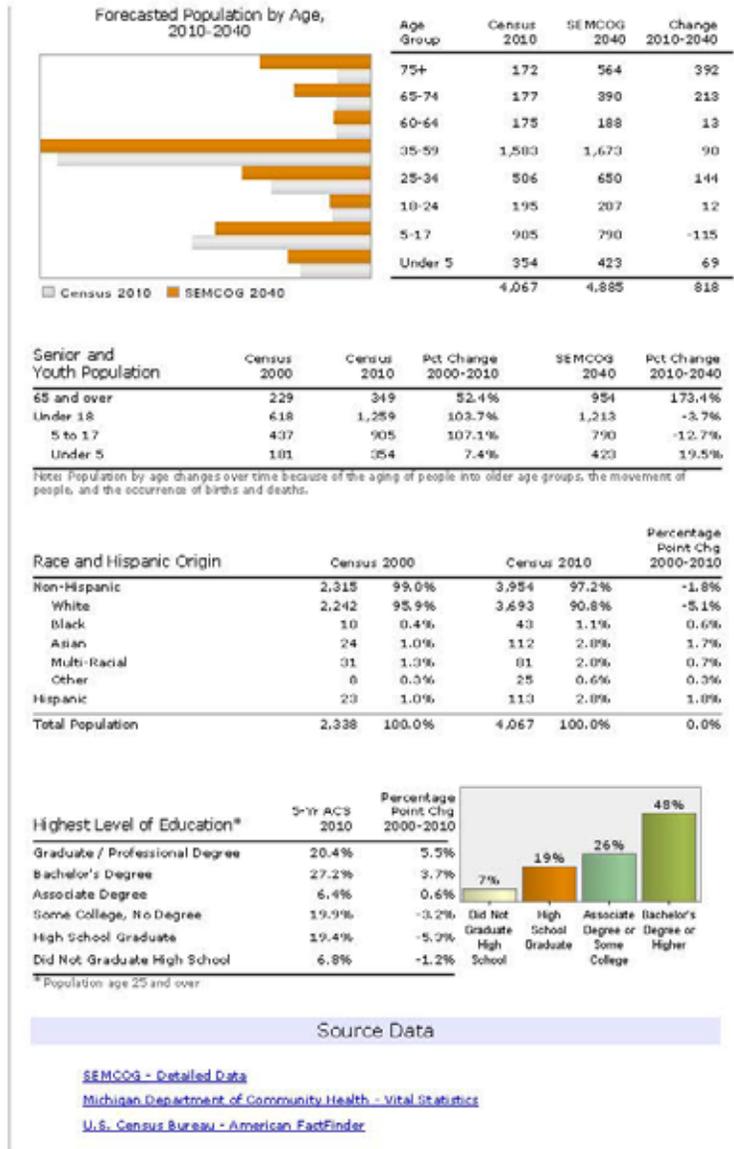
### Household Types

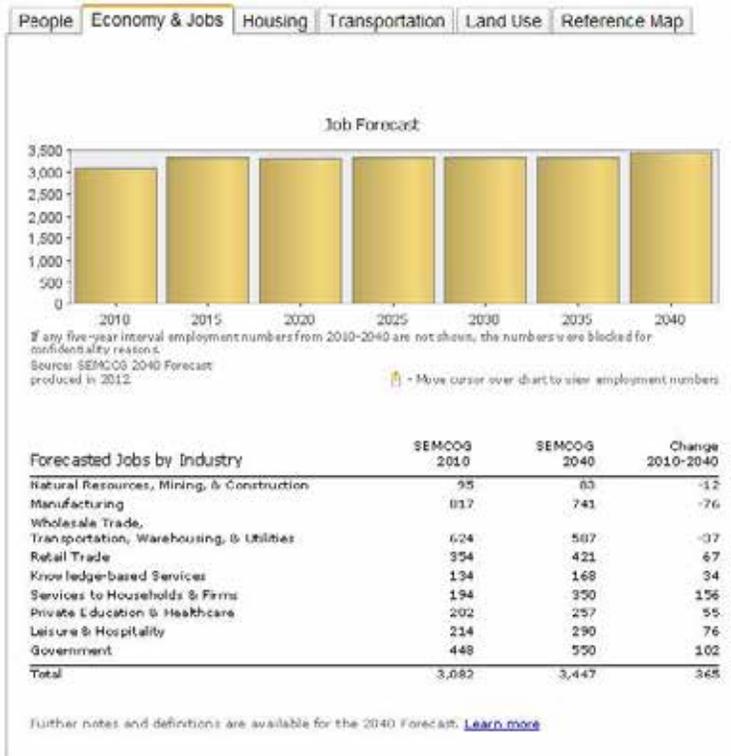


Household Types	Census 2000	Census 2010	Pct Change 2000-2010
With seniors 65+	180	279	55.0%
Without seniors	833	1,311	57.4%
Two or more persons without children	324	464	43.2%
Live alone, 65+	91	139	52.7%
Live alone, under 65	236	310	31.4%
With children	362	677	87.0%
<b>Total Households</b>	<b>1,013</b>	<b>1,590</b>	<b>57.0%</b>

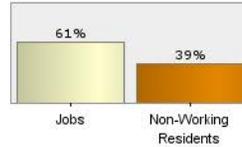
### Population Change by Age, 2000-2010







	SEMOG and ACS 2010
Daytime Population	
Jobs	3,082
Non-Working Residents	2,000
Age 15 and under	1,164
Not in labor force	704
Unemployed	132
Daytime Population	5,082

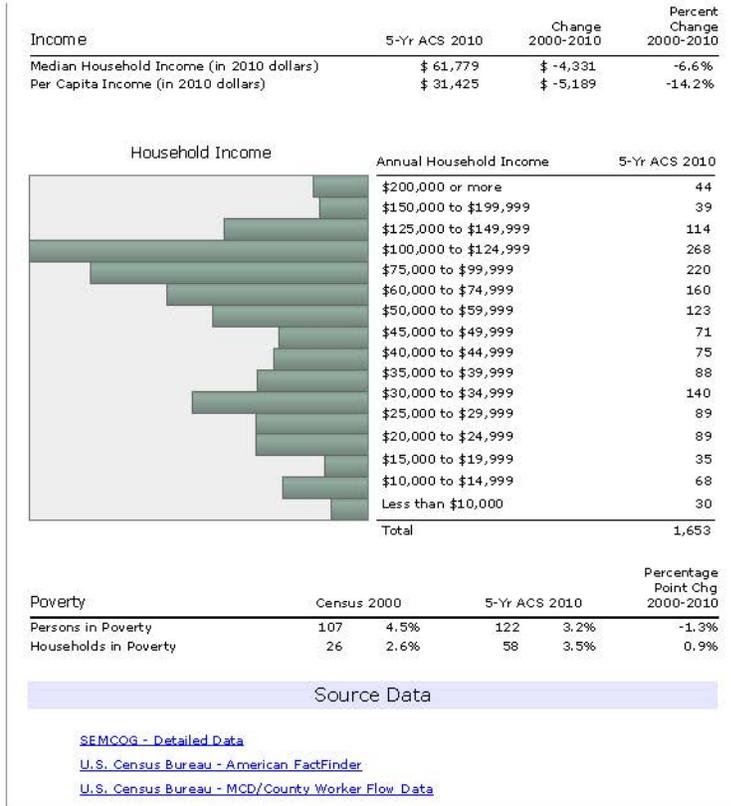


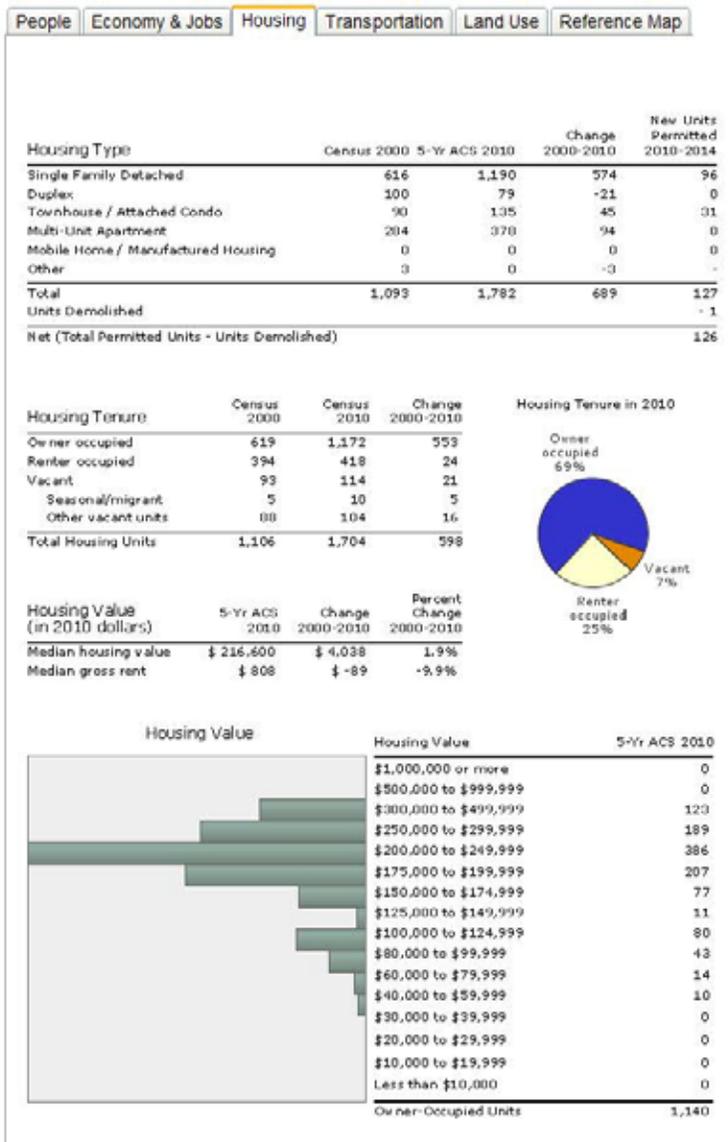
Note: The number of residents attending school outside Dexter is not available. Likewise, the number of students commuting into Dexter to attend school is also not known.

Where Workers Commute From *	5-Yr ACS 2010	
	Workers	Percent
1 Dexter (part) or Scio Township	9,532	36.6%
2 Dexter (part) or Webster Township	3,090	11.9%
3 Ann Arbor	2,175	8.4%
4 Ypsilanti Township	965	3.7%
5 Pittsfield Township	685	2.6%
6 Dexter Township	445	1.7%
7 Hamburg Township	435	1.7%
8 Ypsilanti	410	1.6%
9 Saline	320	1.2%
10 Lima Township	294	1.1%
- Elsewhere	7,662	29.5%
* Workers, age 16 and over, employed in Dexter, Scio Township, or Webster Township	26,013	100.0%

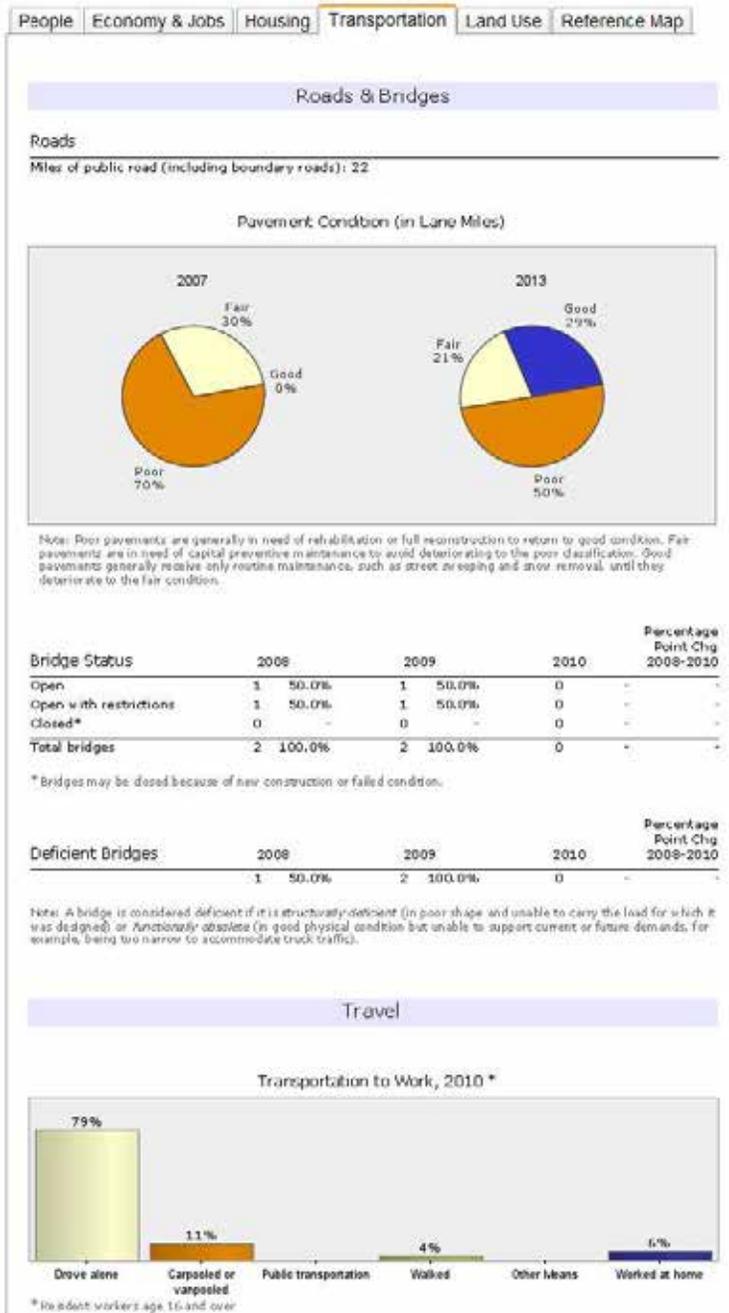
### Resident Population

Where Residents Work *	5-Yr ACS 2010	
	Workers	Percent
1 Dexter (part) or Scio Township	13,034	54.4%
2 Ann Arbor	4,700	19.6%
3 Pittsfield Township	920	3.8%
4 Dexter (part) or Webster Township	706	2.9%
5 Ann Arbor Township or Barton Hills	345	1.4%
6 Detroit	345	1.4%
7 Ypsilanti	270	1.1%
8 Chelsea City	215	0.9%
9 Ypsilanti Township	210	0.9%
10 Dearborn	205	0.9%
- Elsewhere	2,998	12.5%
* Workers, age 16 and over, residing in Dexter, Scio Township, or Webster Township	23,948	100.0%









Transportation to Work	Census 2000		5-Yr ACS 2010		Percentage Point Chg 2000-2010
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%

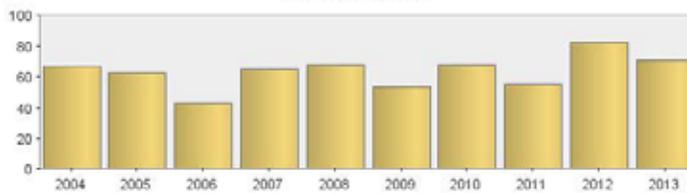
Mean Travel Time To Work	Census 2000	5-Yr ACS 2010	Change 2000-2010
For residents age 16 and over who worked outside the home	24.7 minutes	23.3 minutes	-1.4 minutes

### Transit

Public Transportation:  
[Ann Arbor Transportation Authority \(AATA\)](#)  
[Western Washtenaw Area Value Express \(WAVE\)](#)

### Safety

Crashes, 2004-2013



Source: Michigan Department of State Police, Criminal Justice Information Center, and SEMCOG. - Move cursor over chart to view crash counts

Crash Severity	2009	2010	2011	2012	2013	Percent of Crashes 2009-2013
<a href="#">Fatal</a>	0	0	0	0	0	0.0%
<a href="#">Incapacitating Injury</a>	2	0	0	1	0	0.9%
<a href="#">Other Injury</a>	7	12	12	12	14	17.3%
<a href="#">Property Damage Only</a>	45	56	43	69	57	81.8%
<b>Total Crashes</b>	<b>54</b>	<b>68</b>	<b>55</b>	<b>82</b>	<b>71</b>	<b>100.0%</b>

Crashes by Involvement	2009	2010	2011	2012	2013	Percent of Crashes 2009-2013
<a href="#">Red-light Running</a>	0	0	1	1	1	0.9%
<a href="#">Lane Departure</a>	7	8	8	15	10	14.5%
<a href="#">Alcohol</a>	1	1	0	2	1	1.5%
<a href="#">Drugs</a>	1	1	0	0	1	0.9%
<a href="#">Deer</a>	1	9	5	1	4	6.1%
<a href="#">Train</a>	0	0	0	0	0	0.0%
<a href="#">Commercial Truck/Bus</a>	3	2	2	2	3	3.6%
<a href="#">School Bus</a>	0	0	0	0	0	0.0%
<a href="#">Emergency Vehicle</a>	0	0	0	2	0	0.6%
<a href="#">Motorcycle</a>	2	1	0	4	1	2.4%
<a href="#">Intersection</a>	22	28	17	30	27	37.6%
<a href="#">Work Zone</a>	0	0	1	2	0	0.9%
<a href="#">Pedestrian</a>	0	1	2	1	1	1.5%
<a href="#">Bicyclist</a>	0	1	0	2	0	0.9%
<a href="#">Older Driver (65 and older)</a>	6	16	7	11	24	19.4%
<a href="#">Young Driver (16 to 24)</a>	6	16	7	11	17	17.3%

Crash Type	2009	2010	2011	2012	2013	Percent of Crashes 2009-2013
<a href="#">Head-on</a>	0	0	1	1	0	0.6%
<a href="#">Angle or Head-on/Left-turn</a>	14	16	18	24	24	29.1%
<a href="#">Rear-end</a>	18	25	19	35	21	35.8%
<a href="#">Sideswiping</a>	9	11	4	4	11	11.8%
<a href="#">Single Vehicle</a>	10	11	11	15	13	18.2%
<a href="#">Other or Unknown</a>	3	5	2	3	2	4.5%
<b>Total Crashes</b>	<b>54</b>	<b>68</b>	<b>55</b>	<b>82</b>	<b>71</b>	<b>100.0%</b>

High-Frequency Crash Intersections				
Local Rank	County Rank	Region Rank	Intersection	Annual Avg 2009-2013
1	213	2,510	<a href="#">Main St @ Alpine St</a>	5.8
2	253	2,892	<a href="#">Main St @ Broad St</a>	5.2
3	370	4,325	<a href="#">Dexter Pinckney Rd @ Island Lake Rd</a>	3.6
4	402	4,586	<a href="#">Baker Rd @ Dan Honey Rd</a>	3.4
5	402	4,586	<a href="#">Baker Rd @ Main St</a>	3.4
6	427	4,904	<a href="#">Dexter Ann Arbor Rd @ Ryan Dr</a>	3.2
7	489	5,666	<a href="#">Baker Rd @ Donora Dr</a>	2.8
8	626	7,326	<a href="#">Main St @ Inverness St</a>	2.2
9	672	8,063	<a href="#">Main St @ Meadow View Dr</a>	2.0
10	672	8,063	<a href="#">Baker Rd @ Forest St</a>	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 2009-2013
1	17	335	<a href="#">Dexter Ann Arbor Rd</a>	Baker Rd - Miller Rd	31.8
2	20	407	<a href="#">Dexter Pinckney Rd</a>	Island Lake Rd - North Territorial Rd	29.6
3	40	610	<a href="#">Baker Rd</a>	W I 94/Baker Ramp - Dexter Ann Arbor Rd	24.4
4	171	2,166	<a href="#">Main St</a>	Dexter Chelsea Rd - Central St	12.0
5	299	3,355	<a href="#">Island Lake Rd</a>	Dexter Pinckney Rd - Dexter Chelsea Rd	8.6
6	322	3,570	<a href="#">Huron River Dr</a>	Central St - Zeeb Rd N	8.2
7	608	6,399	<a href="#">Island Lake Rd</a>	Island Lake Rd - Dexter Pinckney Rd	4.6
8	727	7,659	<a href="#">Central St</a>	Main St - Huron River Dr	3.6
9	813	8,624	<a href="#">Main St</a>	Central St - Baker Rd	3.0
10	898	9,419	<a href="#">Joy Rd W</a>	Mast Rd - Joy Rd W	2.6

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](#)

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**SEMCOG 2008 Land Use**

	Acres	Percent
Agricultural	82	6.6%
Single-family residential	451	36.3%
Multi-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%
<b>Total Acres</b>	<b>1,240</b>	<b>100.0%</b>

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. Notable 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.

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**Land Cover**

**SEMCOG Land Cover in 2010**

Type	Acres	Percent
Impervious (buildings, roads, driveways, parking lots)	377	30.5%
Trees (woody vegetation, trees)	279	22.6%
Open Space (agricultural fields, grasslands, turfgrass)	546	44.2%
Bare (soil, aggregate piles, unplanted fields)	14	1.1%
Water (rivers, lakes, drains, ponds)	18	1.5%
<b>Total Acres</b>	<b>1,234</b>	<b>100.0%</b>

Note: Land Cover was derived from SEMCOG's 2010 Leaf-off Imagery

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**Source Data**

[SEMCOG - Detailed Data](#)

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 1001 Woodward Ave. Suite 1400 • Detroit, Michigan 48226 • (313) 861-4266

## Village of Dexter, Michigan FY2014-19 Capital Improvements Plan

Work sessions held on	April 7, 2014 (PC) April 17, 2014 (DDA)
Presented to the Planning Commission and Public Hearing held on	May 5, 2014
Adopted by the Planning Commission on	May 5, 2014
Accepted by the Village Council on	May 12, 2014

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## EXECUTIVE SUMMARY

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### OVERVIEW

This capital improvements plan (CIP) outlines a schedule of public service expenditures over the ensuing five-year period (fiscal years 2014-2019) 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.

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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 (in most cases); and
- Add to the value or capacity of the infrastructure of the Village.

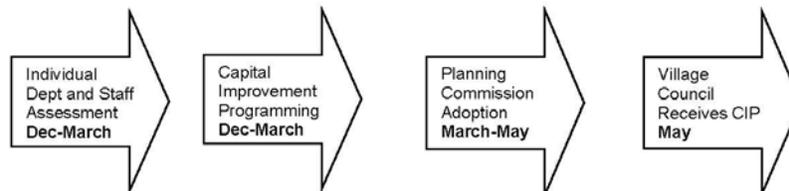
Projects that are considered operational, maintenance or recurring are excluded, except when a limited duration project, which are included.

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Preparation of the capital improvements plan is done under the authority of the Municipal Planning Commission Act (PA 33 of 2008), as amended. 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 2014-15 Capital Improvements Budget**

#### **Section 2.1 – FY 2014-2019 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 and/or amenity.
  - Has been identified as a project that meets or is necessary to meet an important community goal, including preservation or enhancement of the public's health, safety and welfare.

- 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 105 projects, including Cooperative and DDA, were carried over or initiated for this year's CIP with a six-year funding need of \$21,153,000 (including \$7,996,500 for DDA, Federal Funding, Grants, Others and Cooperative). 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 costs, completion year and funding source, including the Property Acquisition, Downtown Façade Improvement, Walkabout Creek Pedestrian Connection, Huron Farms Border-to-Border Connection, Fire Department Facility and several cooperative projects. The total six-year funding need decreased 10% from the previous year's CIP, which anticipated \$23,513,000 in funding need during fiscal years 2012-2017. The 10% decrease is likely due to refined construction costs for sidewalk and road projects, and a reduced number of newly identified 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	16	\$3,372+ unknown	\$170	\$688
2.0 Parks & Recreation	7	\$1,620 + unknown	\$27	\$72
3.0 Sidewalks	20	\$796	\$30	\$30
4.0 Buildings-Grounds-Equipment	20	\$2,255 + unknown	\$95	\$325
5.0 Planning and Zoning	6	\$50.5	\$30.5	\$30.5
6.0 Streets and Alleys	20	\$6,178 + unknown	\$888	\$1,495
7.0 Stormwater	8	\$1,459	\$72	\$290
8.0 Wastewater System	6	\$4,660	\$0	\$3000
9.0 Water System	10	\$3,520	\$20	\$20
10.0 Cooperative Projects	4	\$227.5 + unknown	\$34	\$207.5
<b>TOTAL</b>	<b>105</b>	<b>\$21,153*</b>	<b>\$1,505.5</b>	<b>\$3,158*</b>

\* Total includes DDA, Federal Funding, Grants, Others and cooperative projects.

## PRIORITIES

Below is a project breakdown by priority.

Priority	Number of Projects	Percent of Projects
Urgent	0	0%
Important	70	66.71%
Desirable	35	33.33%
<b>TOTAL</b>	<b>105</b>	<b>100%</b>

## MAJOR PROJECTS

Below is a list of the top twelve project expenditures during fiscal years 2014-2019 (Fire Hall unknown total costs), including project priority and funding sources. Based on the total cost of the top twelve projects (\$17,469,000), the top twelve projects constitute 58.5% of the total funding need over the six year CIP period. Note that 1 (Fire Hall) of the top 12 projects has unknown projected costs at this time. Based on the anticipated project costs of the Fire Hall it is expected that the top 12 projects would likely be a significant percentage of the total projects when determined.

Project Name	Total Cost (in thousands)	Priority	Funding Sources
04-8.0-2011 Wastewater System- Equipment Asset	\$3680	IMPORTANT	SRF
17-1.0-2014 DTE Sub-Station Decommission and/or Relocation	\$3,000	IMPORTANT	DDA, DTE, Village, Grants
03-6.0-2004 Central Street Streetscape & Traffic Calming	\$2,329	IMPORTANT	Street Fund, TED-F
01-4.0-1994* Village Hall	\$1,500	IMPORTANT	Other Village Funding, Restricted Funds, DDA, General Fund, Other
08-9.0-2005 Emergency Storage (2 <sup>nd</sup> Water Tower)	\$1,300	IMPORTANT	Water Fund DWRP – Federal Aid Loan
Mill Creek Improvements & Construction – Phase 2	\$1,237	IMPORTANT	Village, MNRTF, Other, Landmark Structure Donation
06-1.0-2007 Dexter Ann Arbor Road Corridor Improvements	\$818	IMPORTANT	Federal Aid-STP-U, Federal Aid-TE, DDA
05-6.0-2012 Ann Arbor Street Resurfacing & Pedestrian Improvements	\$805	IMPORTANT	Street Fund, STP-U, DDA
09-1.0-2006 Forest Street Enhancements	\$750	DESIRABLE	DDA/Bond
09-9.0-2012 Baker Road Watermain Replacement	\$750	IMPORTANT	Water Fund
01-1.0-2009 DAFCO Property Redevelopment	\$700	IMPORTANT	DDA Funding, Park Streetscape
04-6.0-2012 Baker Road Resurfacing, etc.	\$550	IMPORTANT	Streets Fund, Dexter Schools, Federal Aid-STP-U
<b>TOTAL</b>	<b>\$17,469,000*</b>		

\*Fire Department Facility is of equal importance, but costs are unknown

## NEW PROJECTS

5 projects are new for this year's CIP.

Project Name	Total Cost	Priority
17-1.0-2014 DTE Sub-Station Decommission/Relocation	\$3,000,000	IMPORTANT
09-2.0-2014 Horseshoe Park	\$6,800	IMPORTANT
05-5.0-2014 Economic Development Report Update	\$5,000	IMPORTANT
06-5.0-2014 Public Participation Plan	\$2,500	IMPORTANT
10-9.0-2014 Research Location of New Water Well (#6)	\$150,000 + unknown	IMPORTANT
<b>TOTAL</b>	<b>\$3,180,500 + unknown</b>	

### COMPLETED PROJECTS

The following 3 projects from the FY 2013-2018 CIP have been completed or will be completed before July 1, 2013. 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
11-1.0-2010	Main Street Paving	\$160,000	DDA/Village
01-1.0-2010	ADA Ramp – Element 3A (Mill Creek Park)	\$100,000	DDA/Village
01-9.0-2005	Water System Improvements	\$1,300,000	DWRF Loan/ARRA Grant
	<b>TOTAL COMPLETED</b>	<b>\$1,560,000</b>	

### FUNDING NEEDS AND SOURCES

The six-year funding need is \$21,153,000. The table below summarizes the major categories of funding.

FUNDING SOURCES	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Beyond FY19	TOTAL CIP EXPENDITURES (thousands)
<b>TOTAL</b>	<b>3,158.0</b>	<b>3,415.0</b>	<b>2,390.0</b>	<b>4,104.0</b>	<b>4,400.0</b>	<b>3,698.0</b>	<b>21,153.0</b>
General Fund	182.5	548.0	430.0	342.0	800.0	124.0	2,426.5
Equipment Replacement	30.0	45.0	45.0	85.0	10.0	0.0	215.0
Street Fund	994.0	1,195.0	955.0	1,306.0	305.0	730.0	5,485.0
Sewer Fund	0.0	175.0	40.0	40.0	1,305.0	100.0	1,660.0
Water Fund	20.0	342.0	375.0	1,310.0	770.0	553.0	3,370.0
DDA	279.0	360.0	545.0	290.0	280.0	1,429.0	3,163.0
Federal Aid	1,016.0	0.0	0.0	400.0	250.0	600.0	2,266.0
Grants	403.5	0.0	0.0	241.0	400.0	100.0	1,144.5
Dexter Schools	3.0	0.0	0.0	0.0	0.0	50.0	53.0
County Parks	0.0	10.0	0.0	0.0	0.0	0.0	10.0
Unknown	230.0	740.0	0.0	90.0	300.0	0.0	1,360.0

## 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 projects earned a top score of fifteen (15):

<b>PROJECT NAME: Downtown Capital Maintenance</b>	
<b>PROJECT ID: 12-1.0-2010</b>	<b>PRIORITY: IMPORTANT</b>
<b>PROJECT TYPE: Infrastructure</b>	<b>TOTAL COST: \$50,000</b>
<b>SUBMITTED BY: DDA</b>	<b>YEARS IN CIP (Beginning year): 4 (2010)</b>

<b>PROJECT NAME: Downtown Restrooms</b>	
<b>PROJECT ID: 02-4.0-2012</b>	<b>PRIORITY: IMPORTANT</b>
<b>PROJECT TYPE: Facilities</b>	<b>TOTAL COST: \$100,000</b>
<b>SUBMITTED BY: Village Council</b>	<b>YEARS IN CIP (Beginning year): 2 (2012)</b>

<b>PROJECT NAME: Economic Development Report Update</b>	
<b>PROJECT ID: 06-5.0-2014</b>	<b>PRIORITY: IMPORTANT</b>
<b>PROJECT TYPE: Long Range Planning</b>	<b>TOTAL COST: \$5,000</b>
<b>SUBMITTED BY: Plg/Zoning Dept</b>	<b>YEARS IN CIP (Beginning year): 0 (2014)</b>

<b>PROJECT NAME: Public Participation Plan</b>	
<b>PROJECT ID: 07-5.0-2014</b>	<b>PRIORITY: IMPORTANT</b>
<b>PROJECT TYPE: Long Range Planning</b>	<b>TOTAL COST: \$2,500</b>
<b>SUBMITTED BY: Plg/Zoning Dept</b>	<b>YEARS IN CIP (Beginning year): 0 (2014)</b>

The following six (6) projects had a score of fourteen (14):

<b>PROJECT NAME: DTE Sub-Station Decommission/Relocation (Part of DAPCO Redevelopment)</b>	
<b>PROJECT ID: 17-1.0-2014</b>	<b>PRIORITY: IMPORTANT</b>
<b>PROJECT TYPE: Redevelopment</b>	<b>TOTAL COST: \$3,000,000</b>
<b>SUBMITTED BY: DDA</b>	<b>YEARS IN CIP (Beginning year): 0 (2014)</b>

<b>PROJECT NAME: Horseshoe Park</b>	
<b>PROJECT ID: 07-2.0-2014</b>	<b>PRIORITY: IMPORTANT</b>
<b>PROJECT TYPE: Park Development</b>	<b>TOTAL COST: \$6,800</b>
<b>SUBMITTED BY: Parks and Recreation/Staff</b>	<b>YEARS IN CIP (Beginning year): (2014)</b>

<b>PROJECT NAME: Sidewalk Replacement</b>	
<b>PROJECT ID: 01-3.0-2009</b>	<b>PRIORITY: IMPORTANT</b>
<b>PROJECT TYPE: Infrastructure Maintenance</b>	<b>TOTAL COST: \$10,000 annually</b>
<b>SUBMITTED BY: Village Staff</b>	<b>YEARS IN CIP (Beginning year): 5 (2009)</b>

<b>PROJECT NAME: Mill Creek Park (North) Formerly Warrior Creek Park</b>	
<b>PROJECT ID: 11-4.0-2001</b>	<b>PRIORITY: IMPORTANT</b>
<b>PROJECT TYPE: Park Enhancement</b>	<b>TOTAL COST: \$290,000</b>
<b>SUBMITTED BY: Parks and Recreation</b>	<b>YEARS IN CIP (Beginning year): 13 (2001)</b>

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<b>PROJECT NAME: Roadsoft Maintenance Program-Crack Sealing</b>	
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): 5 (2008)

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<b>PROJECT NAME: Safe Routes 2 Schools New Sidewalk Installations</b>	
PROJECT ID: 04-10.0-2012	PRIORITY: IMPORTANT
PROJECT TYPE: New Sidewalk Construction	TOTAL COST: \$207,000
SUBMITTED BY: Village Staff	YEARS IN CIP (Beginning year): 2 (2012)

Debt Schedules

2002 Streetscape GO Bond Refunding				
	Interest	Principle	Total	Fiscal Year Total
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-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-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-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

2011 Drinking Water Revolving Fund (DWR #2)				
	Interest	Principle	Total	Fiscal Year Total
October-14	10,420.44	35,000.00	45,420.44	
April-15	9,982.94	-	9,982.94	55,403.38
October-15	9,982.94	35,000.00	44,982.94	
April-16	9,545.44	-	9,545.44	54,528.38
October-16	9,545.44	40,000.00	49,545.44	
April-17	9,045.44	-	9,045.44	58,590.88
October-17	9,045.44	40,000.00	49,045.44	
April-18	8,545.44	-	8,545.44	57,590.88
October-18	8,545.44	40,000.00	48,545.44	
April-19	8,045.44	-	8,045.44	56,590.88
October-19	8,045.44	40,000.00	48,045.44	
April-20	7,545.44	-	7,545.44	55,590.88
October-20	7,545.44	45,000.00	52,545.44	
April-21	6,982.94	-	6,982.94	59,528.38
October-21	6,982.94	45,000.00	51,982.94	
April-22	6,420.44	-	6,420.44	58,403.38
October-22	6,420.44	45,000.00	51,420.44	
April-23	5,857.94	-	5,857.94	57,278.38
October-23	5,857.94	45,000.00	50,857.94	
April-24	5,295.44	-	5,295.44	56,153.38
October-24	5,295.44	50,000.00	55,295.44	
April-25	4,670.44	-	4,670.44	59,965.88
October-25	4,670.44	50,000.00	54,670.44	
April-26	4,045.44	-	4,045.44	58,715.88
October-26	4,045.44	50,000.00	54,045.44	
April-27	3,420.44	-	3,420.44	57,465.88
October-27	3,420.44	50,000.00	53,420.44	
April-28	2,795.44	-	2,795.44	56,215.88
October-28	2,795.44	55,000.00	57,795.44	
April-29	2,107.94	-	2,107.94	59,903.38
October-29	2,107.94	55,000.00	57,107.94	
April-30	1,420.44	-	1,420.44	58,528.38
October-30	1,420.44	55,000.00	56,420.44	
April-31	732.94	-	732.94	57,153.38
October-31	732.94	58,635.00	59,367.94	
April-32	-	-	-	59,367.94

2012 Sewer Revolving Fund (SRF #2)				
	Interest	Principle	Total	Fiscal Year Total
October-14	41,250.00	130,000.00	171,250.00	
April-15	39,625.00	-	39,625.00	210,875.00
October-15	39,625.00	130,000.00	169,625.00	
April-16	38,000.00	-	38,000.00	207,625.00
October-16	38,000.00	135,000.00	173,000.00	
April-17	36,313.00	-	36,313.00	209,313.00
October-17	36,313.00	140,000.00	176,313.00	
April-18	34,563.00	-	34,563.00	210,876.00
October-18	34,563.00	140,000.00	174,563.00	
April-19	32,813.00	-	32,813.00	207,376.00
October-19	32,813.00	145,000.00	177,813.00	
April-20	31,000.00	-	31,000.00	208,813.00
October-20	31,000.00	150,000.00	181,000.00	
April-21	29,125.00	-	29,125.00	210,125.00
October-21	29,125.00	155,000.00	184,125.00	
April-22	27,188.00	-	27,188.00	211,313.00
October-22	27,188.00	160,000.00	187,188.00	
April-23	25,188.00	-	25,188.00	212,376.00
October-23	25,188.00	160,000.00	185,188.00	
April-24	23,188.00	-	23,188.00	208,376.00
October-24	23,188.00	165,000.00	188,188.00	
April-25	21,125.00	-	21,125.00	209,313.00
October-25	21,125.00	170,000.00	191,125.00	
April-25	19,000.00	-	19,000.00	210,125.00
October-26	19,000.00	175,000.00	194,000.00	
April-27	16,813.00	-	16,813.00	210,813.00
October-27	16,813.00	180,000.00	196,813.00	
April-28	14,563.00	-	14,563.00	211,376.00
October-28	14,563.00	185,000.00	199,563.00	
April-29	12,250.00	-	12,250.00	211,813.00
October-29	12,250.00	190,000.00	202,250.00	
April-30	9,875.00	-	9,875.00	212,125.00
October-30	9,875.00	190,000.00	199,875.00	
April-31	7,500.00	-	7,500.00	207,375.00
October-31	7,500.00	195,000.00	202,500.00	
April-32	5,063.00	-	5,063.00	207,563.00
October-32	5,063.00	200,000.00	205,063.00	
April-33	2,563.00	-	2,563.00	207,626.00
October-33	2,563.00	205,000.00	207,563.00	
April-34	-	-	-	207,563.00

2012 Rural Development Refunding (Combined)				
	Interest	Principle	Total	Fiscal Year Total
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	
				132,112.50

2008 Downtown Development (Non-Taxable)				
	Interest	Principle	Total	Fiscal Year Total
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

2011 Downtown Development Refunding				
	Interest	Principle	Total	Fiscal Year Total
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

2008 Downtown Development (Taxable)				
	Interest	Principle	Total	Fiscal Year Total
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

## **Financial Planning Tools**

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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.

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### **Five- Year Financial Model**

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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, however it is due for an overhaul. Included in this document is the five year model that is produced from our financial software by BS&A, while finance looks to find a more workable solution.

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### **Utility Rate Study**

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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. A major update of this tool was begun in Fiscal Year 2013-2014 as part of the budget process, and will be further upgraded in this fiscal year.

## Five-Year Projection – General Fund

07/28/2014

Long-Term Budget Forecast

GL NUMBER	DESCRIPTION	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Fund 101									
DEPARTMENT 000 - ASSETS, LIABILITIES & REVENUE									
101-000-628.000	SOLID WASTE COLLECTION FEE	544,000	559,000						
101-000-634.000	UTILITY BILL PENALTIES		1,400						
101-000-402.000	TAXES - REAL PROPERTY	1,467,900	1,520,300	1,988,400	1,569,000	1,603,100	1,629,800	1,662,100	1,690,500
101-000-410.000	TAXES - PERSONAL PROPERTY	264,400	304,100		215,000	206,500	198,000	184,700	160,800
101-000-412.000	DELINQUENT TAXES - REAL PROP	44,800	52,300		53,900	41,100	38,400	37,100	34,100
101-000-420.000	DELINQUENT TAX - PERSONAL PROP		800		1,200	400	500	600	500
101-000-425.000	DELINQUENT UTILITY BILLS (TAX)	100			3,700	1,700	1,100	1,300	1,500
101-000-445.000	TAXES - PENALTIES & INTEREST	1,700	5,200	5,000	5,800	5,100	4,600	5,100	5,100
101-000-452.000	CABLE TV FRANCHISE FEES	63,600	67,800	67,000	63,000	64,100	65,100	65,400	64,900
101-000-476.000	BANNER PERMITS	3,000	3,000	3,000	2,900	3,000	3,000	3,000	3,000
101-000-477.000	ZONING COMPLIANCE PERMITS	7,500	8,000	7,000	6,700	7,100	7,300	7,200	7,100
101-000-478.000	PARK USE PERMITS	100	100	200	100	200	100	100	200
101-000-574.000	STATE SHARED REVENUE	300,000	305,600	320,000	289,900	301,300	303,400	304,000	303,700
101-000-575.000	STATE SHARED - LIQUOR LICENSES	3,400	3,100	3,000	3,000	3,100	3,100	3,100	3,100
101-000-580.000	STATE GRANTS				15,300	8,300	4,700	5,700	6,800
101-000-581.000	CONTRIBUTION FROM LOCAL GOVT				100	0	0	0	0
101-000-582.000	SCHOOL FIRE RUN REIMBURSEMENT		6,400	5,000	7,900	7,700	7,500	6,900	7,000
101-000-590.000	ENTERPRISE FUND ADMIN FEES	125,800	144,500	150,000	137,800	137,700	139,200	141,800	141,300
101-000-590.001	ACT 51 ADMIN FEES	26,800	29,400	32,200	28,700	28,800	29,200	29,700	29,700
101-000-590.002	ADMIN FEES - DOWNTOWN DEVELOPMENT	44,300	10,000	5,000	21,700	18,000	19,800	14,900	15,900
101-000-608.000	SITE PLAN REVIEW FEES	4,000	9,500	5,000	5,200	5,600	5,900	6,200	5,600
101-000-609.000	ZBA APPLICATION FEES		1,600		300	400	500	600	400
101-000-611.000	MISCELLANEOUS FEES		1,000		200	200	300	300	200
101-000-612.000	IFT APPLICATION FEE	800	800		600	700	600	500	500
101-000-644.000	SALES - COMPOSTING PROGRAM				0	0	0	0	0
101-000-645.000	SALES - RECYCLING PROGRAM	600	400		500	400	400	300	300
101-000-657.000	PARKING VIOLATIONS	200	0	200	100	100	100	100	100
101-000-658.000	DISTRICT COURT FINES	5,800	5,600	5,000	5,400	5,300	5,400	5,300	5,300
101-000-663.001	ORDINANCE VIOLATION FINES								
101-000-663.002	FALSE ALARM FEES								
101-000-665.000	INTEREST EARNED	6,400	7,400	7,000	7,500	7,200	7,100	7,300	7,200
101-000-667.000	RENTS (GENERAL)	5,800	7,500	7,500	6,900	6,800	6,900	7,100	7,000
101-000-667.001	LEASE INCOME - DAFD	12,800	11,500	11,000	11,900	11,800	11,800	11,600	11,600
101-000-667.002	FARMERS MARKET	3,100	6,400	4,000	4,300	4,300	4,400	4,700	4,300
101-000-667.004	COMMUNITY GARDEN PLOT RENTAL	1,500	1,300	1,400	1,200	1,200	1,300	1,300	1,300
101-000-671.000	OTHER REVENUE	14,400	23,500	5,000	21,300	20,600	17,000	17,500	16,300
101-000-671.002	ZONING CHARGES PREVIOUS FY								
101-000-674.000	SALE OF FIXED ASSETS								
101-000-675.001	CONTRIBUTIONS - PARK	2,700	1,500	1,200	1,200	1,300	1,600	1,400	1,300
101-000-675.004	CONTRIBUTIONS-ARTS COMMITTEE	2,200	7,900	3,000	3,100	3,700	4,000	4,300	3,600
101-000-675.006	CONTRIBUTIONS - ICE RINK	1,200	500	500	1,000	1,000	800	800	800
101-000-677.000	PUBLIC PARKING FUND								
101-000-679.000	MISCELLANEOUS GRANTS	62,000	9,700	4,000	18,100	21,700	23,100	15,300	16,500
101-000-695.000	TRANSFERS IN		600						
101-000-695.248	TRANSFER IN FROM DDA FUND 248		105,000						
101-000-695.275	TRANSFER IN FROM TREE FUND	8,000	8,000	8,000	6,400	7,700	7,600	7,500	7,400
101-000-696.001	BRIDGE PROJECT REIMBURSEMENT -								
DEPARTMENT 000 - ASSETS, LIABILITIES & REVENUE		3,039,400	3,230,700	2,648,600	2,520,900	2,537,200	2,553,600	2,564,800	2,564,900
TOTAL Revenues		3,039,400	3,230,700	2,648,600	2,520,900	2,537,200	2,553,600	2,564,800	2,564,900

DEPARTMENT 101 - VILLAGE COUNCIL									
101-101-702.000	SALARIES - ELECTED OFFICIALS	17,200	18,500	18,000	17,800	17,800	17,900	18,000	17,900
101-101-720.000	SOCIAL SECURITY & MEDICARE	1,300	1,400	1,400	1,400	1,400	1,400	1,400	1,400
101-101-727.000	OFFICE SUPPLIES	500	0	100	100	200	200	100	100
101-101-861.000	TRAVEL & MILEAGE			500	100	100	200	200	200
101-101-901.000	PRINTING & PUBLISHING	8,200	8,800	8,500	8,100	8,100	8,400	8,400	8,300
101-101-943.000	COUNCIL CHAMBERS LEASE	2,500	2,400	4,500	2,800	2,900	3,000	3,100	3,300
101-101-955.000	MISCELLANEOUS	100	400	500	300	300	300	400	400
101-101-956.000	COUNCIL DISCRETIONARY EXPENSES	1,200	1,400	1,500	1,300	1,400	1,400	1,400	1,400
101-101-958.000	MEMBERSHIPS & DUES	4,400	4,100	3,500	4,100	4,100	4,000	4,000	3,900
101-101-959.000	ARTS, CULTURE & HERITAGE	8,800	22,800	16,000	10,000	11,800	13,900	14,900	13,300
101-101-960.000	EDUCATION & TRAINING	100	700	500	300	400	400	500	400
101-101-802.000	PROFESSIONAL SERVICES	6,300	400	2,000	5,500	5,800	4,000	3,500	4,200
DEPARTMENT 101 - VILLAGE COUNCIL		50,600	60,900	57,000	51,800	54,300	55,100	55,900	54,800
DEPARTMENT 172 - VILLAGE MANAGER									
101-172-703.000	SALARIES - NON UNION	129,200	131,100	136,000	128,700	130,300	131,100	131,400	131,500
101-172-703.001	SALARIES - PART TIME		600	3,000	700	900	1,000	1,200	1,400
101-172-704.000	SALARIES - UNION	66,400	67,400	69,400	66,000	66,500	67,100	67,300	67,300
101-172-705.000	SALARIES - OVERTIME	0			100	100	100	100	100
101-172-710.000	CAR ALLOWANCE	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
101-172-712.000	VACATION/SICK TIME CASH OUT	100	700	700	1,000	800	700	800	800
101-172-720.000	SOCIAL SECURITY & MEDICARE	15,400	15,600	16,600	15,600	15,700	15,800	15,800	15,900
101-172-721.000	HEALTH & DENTAL INSURANCE	35,800	46,400	57,500	40,100	41,400	44,200	45,900	45,800
101-172-721.002	PAY IN LIEU OF MEDICAL INSURANCE	6,000	4,000	3,000	3,800	4,600	4,300	3,900	3,900
101-172-722.000	LIFE & DISABILITY INSURANCE	1,400	1,300	1,400	1,400	1,400	1,400	1,400	1,400
101-172-723.000	DEFINED BENEFIT PLAN	3,900	7,500	8,100	8,100	5,500	5,200	4,800	4,800
101-172-723.003	DEFINED CONTRIBUTION PLAN	1,400	1,400	2,400	1,200	1,400	1,600	1,600	1,600
101-172-723.004	ICMA CONTRIBUTION	3,600	3,700	3,700	2,900	3,500	3,500	3,500	3,400
101-172-727.000	OFFICE SUPPLIES	600	1,200	700	700	700	800	800	700
101-172-745.000	UNIFORM ALLOWANCE	100	100	200	100	100	100	100	100
101-172-861.000	TRAVEL & MILEAGE	300	100	500	400	400	300	300	400
101-172-901.000	PRINTING & PUBLISHING				100	100	0	100	100
101-172-955.000	MISCELLANEOUS	600	700	500	600	600	600	600	600
101-172-958.000	MEMBERSHIPS & DUES	100	100	300	100	200	200	200	200
101-172-960.000	EDUCATION & TRAINING	500	700	1,500	800	800	800	900	900
101-172-802.000	PROFESSIONAL SERVICES	1,400	1,200	2,000	1,400	1,500	1,500	1,500	1,600
101-172-977.000	EQUIPMENT				600	500	200	300	300
DEPARTMENT 172 - VILLAGE MANAGER		271,600	288,600	304,200	279,200	281,800	285,100	287,700	287,600
DEPARTMENT 201 - FINANCE DEPARTMENT									
101-201-840.000	BANK SERVICE CHARGES	900	1,300	1,600	1,100	1,200	1,200	1,300	1,300
101-201-802.000	PROFESSIONAL SERVICES	3,000	2,900	8,000	4,100	4,300	4,500	4,800	5,100
101-201-802.001	FINANCIAL AUDIT	5,500	6,000	6,000	6,700	6,400	6,100	6,300	6,300
DEPARTMENT 201 - FINANCE DEPARTMENT		9,400	10,200	15,600	11,900	11,900	11,800	12,400	12,700
DEPARTMENT 210 - ATTORNEY									
101-210-810.000	ATTORNEY FEES	36,100	45,600	25,000	32,500	32,400	34,300	34,000	31,600
DEPARTMENT 210 - ATTORNEY		36,100	45,600	25,000	32,500	32,400	34,300	34,000	31,600

DEPARTMENT 215 - VILLAGE CLERK									
101-215-702.000	SALARIES - ELECTED OFFICIALS	1,800	2,100	2,000	2,000	2,000	2,000	2,000	2,000
101-215-720.000	SOCIAL SECURITY & MEDICARE	100	200	200	200	200	200	200	200
101-215-815.000	ORDINANCE CODIFICATION	500	2,600	700	1,000	1,100	1,200	1,300	1,000
101-215-861.000	TRAVEL & MILEAGE				0				
101-215-901.000	PRINTING & PUBLISHING	2,900	2,600	5,000	3,400	3,500	3,500	3,600	3,800
101-215-955.000	MISCELLANEOUS								
101-215-958.000	MEMBERSHIPS & DUES								
101-215-960.000	EDUCATION & TRAINING								
101-215-802.000	PROFESSIONAL SERVICES	4,000	2,600		1,300	1,600	1,900	1,500	1,300
DEPARTMENT 215 - VILLAGE CLERK		9,300	10,100	7,900	7,900	8,400	8,800	8,600	8,300
DEPARTMENT 253 - TREASURER									
101-253-703.000	SALARIES - NON UNION	66,400	67,400	69,400	66,500	67,000	67,300	67,500	67,600
101-253-720.000	SOCIAL SECURITY & MEDICARE	5,000	5,100	5,300	5,100	5,100	5,100	5,100	5,100
101-253-721.000	HEALTH & DENTAL INSURANCE	14,600	17,200	14,200	15,700	15,500	15,400	15,600	15,300
101-253-722.000	LIFE & DISABILITY INSURANCE	400	400	500	400	400	400	400	400
101-253-723.000	DEFINED BENEFIT PLAN	6,600	7,500		5,600	5,200	5,000	4,600	4,100
101-253-727.000	OFFICE SUPPLIES	800	900	700	700	800	800	800	700
101-253-851.000	TRAVEL & MILEAGE	200	900	1,000	900	900	800	900	900
101-253-901.000	PRINTING & PUBLISHING								
101-253-902.000	TAX BILL PRINTING & SERVICES	4,600	4,500	3,700	3,900	4,100	4,100	4,100	4,000
101-253-955.000	MISCELLANEOUS	200	0	500	200	200	200	200	300
101-253-957.001	PROPERTY TAX REFUNDS								
101-253-958.000	MEMBERSHIPS & DUES	400	500	500	500	500	500	500	500
101-253-960.000	EDUCATION & TRAINING	400	700	1,000	900	800	800	800	800
101-253-977.000	EQUIPMENT	200	900	500	700	900	700	700	700
DEPARTMENT 253 - TREASURER		99,800	106,000	97,300	101,100	101,400	101,100	101,200	100,400
DEPARTMENT 265 - BUILDINGS & GROUNDS									
101-265-727.000	OFFICE SUPPLIES	4,000	4,800	3,700	3,900	4,000	4,100	4,100	3,900
101-265-728.000	POSTAGE	3,200	3,000	3,200	2,800	2,900	3,000	3,000	3,000
101-265-843.000	PROPERTY TAXES	1,800	1,800	2,000	2,700	2,800	2,200	2,300	2,400
101-265-920.000	UTILITIES	13,700	8,900	11,000	11,800	11,400	11,400	10,900	11,300
101-265-920.001	UTILITIES - TELEPHONES	700	300	400	500	400	500	400	400
101-265-935.000	BUILDING MAINTENANCE & REPAIR	8,500	13,300	3,000	7,300	8,100	8,100	8,000	6,900
101-265-935.001	OFFICE CLEANING	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200
101-265-936.000	EQUIPMENT SERVICE CONTRACTS	7,200	6,100	7,000	7,300	7,300	7,000	6,900	7,100
101-265-937.000	EQUIPMENT MAINTENANCE & REPAIR	300	100	500	300	300	300	300	300
101-265-941.000	EQUIPMENT RENTALS								
101-265-943.001	OFFICE SPACE RENT	10,800	10,800	10,800	10,700	10,800	10,800	10,800	10,800
101-265-955.000	MISCELLANEOUS	0	0	500	200	200	200	200	300
101-265-952.000	COMMUNITY GARDEN	1,200	1,700	1,000	1,400	1,400	1,300	1,400	1,300
101-265-803.000	CONTRACTED SERVICES	5,000	4,200	5,000	4,900	4,800	4,800	4,700	4,800
101-265-970.000	CAPITAL IMPROVEMENTS								
101-265-977.000	EQUIPMENT	1,200	8,100	17,500	6,800	7,900	8,400	9,200	10,100
DEPARTMENT 265 - BUILDINGS & GROUNDS		62,400	67,300	69,800	64,800	66,500	66,300	66,900	66,800
DEPARTMENT 285 - VILLAGE TREE PROGRAM									
101-285-731.000	LANDSCAPE SUPPLIES	2,400	1,700	1,000	1,200	1,400	1,500	1,300	1,300
101-285-731.001	LANDSCAPE SUPPLIES - TREES	6,400	13,700	8,000	8,900	9,100	9,200	9,800	9,000
101-285-731.003	TREES FOR VILLAGE PARKS								
101-285-803.000	CONTRACTED SERVICES	14,400	3,200	15,000	11,000	11,200	11,000	10,300	11,700
DEPARTMENT 285 - VILLAGE TREE PROGRAM		23,200	18,600	24,000	21,100	21,700	21,700	21,400	22,000

DEPARTMENT 301 - LAW ENFORCEMENT									
101-301-920.000	UTILITIES	4,100	4,500	4,800	4,500	4,500	4,500	4,600	4,600
101-301-935.000	BUILDING MAINTENANCE & REPAIR	500	1,300	1,000	600	700	800	900	800
101-301-807.000	CONTRACTED PUBLIC SAFETY	470,900	470,700	481,000	471,800	473,500	473,600	474,100	474,800
101-301-807.001	DCS OFFICER & CROSSING GUARDS	78,400	80,400	80,300	78,700	79,200	79,400	79,600	79,400
DEPARTMENT 301 - LAW ENFORCEMENT		553,900	556,900	567,100	555,600	557,900	558,300	559,200	559,600
DEPARTMENT 336 - FIRE DEPARTMENT									
101-336-920.000	UTILITIES	4,800	4,800	5,700	5,100	5,200	5,100	5,200	5,300
101-336-935.000	BUILDING MAINTENANCE & REPAIR	3,100	2,600	2,000	2,600	2,600	2,600	2,500	2,400
101-336-807.000	CONTRACTED PUBLIC SAFETY	445,500	465,800	486,000	434,500	447,100	455,800	457,800	456,200
101-336-970.000	CAPITAL IMPROVEMENTS	4,400		1,000	1,200	1,300	1,600	1,000	1,200
DEPARTMENT 336 - FIRE DEPARTMENT		457,800	473,200	494,700	443,400	456,200	465,100	466,500	465,100
DEPARTMENT 400 - PLANNING DEPARTMENT									
101-400-703.000	SALARIES - NON UNION	53,000	31,400	50,500	51,100	49,300	47,100	45,900	48,800
101-400-704.000	SALARIES - UNION	10,400	10,700	11,000	11,300	11,100	10,900	11,000	11,100
101-400-705.000	SALARIES - OVERTIME	300	500	500	500	500	500	500	500
101-400-706.000	SALARIES - PLANNING COMMISSION	2,200	2,800	3,000	2,700	2,700	2,700	2,800	2,800
101-400-712.000	VACATION/SICK TIME CASH OUT		2,600		500		700	900	600
101-400-720.000	SOCIAL SECURITY & MEDICARE	5,300	3,500	4,700	4,900	4,700	4,600	4,500	4,700
101-400-721.000	HEALTH & DENTAL INSURANCE	15,600	5,900	18,400	14,900	14,500	13,900	13,500	15,000
101-400-722.000	LIFE & DISABILITY INSURANCE	400	200	400	400	400	300	300	400
101-400-723.000	DEFINED BENEFIT PLAN	7,800	6,700	6,100	6,100	5,500	5,200	4,700	4,300
101-400-723.003	DEFINED CONTRIBUTION PLAN		500	2,100	500	600	700	900	1,000
101-400-727.000	OFFICE SUPPLIES	400	1,100	500	600	600	600	700	600
101-400-861.000	TRAVEL & MILEAGE	300	0	500	400	300	300	300	400
101-400-901.000	PRINTING & PUBLISHING	200	500	500	600	600	500	500	600
101-400-955.000	MISCELLANEOUS		700	500	300	300	400	400	400
101-400-958.000	MEMBERSHIPS & DUES	1,100	1,400	2,000	1,400	1,500	1,500	1,600	1,600
101-400-960.000	EDUCATION & TRAINING	400	900	3,500	1,200	1,300	1,500	1,700	1,900
101-400-802.000	PROFESSIONAL SERVICES	15,500	28,700	8,000	14,400	15,800	16,500	16,700	14,300
101-400-977.000	EQUIPMENT			13,000	2,700	3,200	3,800	4,600	5,500
DEPARTMENT 400 - PLANNING DEPARTMENT		112,900	98,100	119,100	114,500	113,500	111,700	111,500	114,500
DEPARTMENT 410 - ZONING BOARD OF APPEALS									
101-410-901.000	PRINTING & PUBLISHING	300	200	500	200	200	300	300	300
101-410-955.000	MISCELLANEOUS			100	0	0	0	0	0
101-410-802.000	PROFESSIONAL SERVICES	800		500	400	500	400	400	400
DEPARTMENT 410 - ZONING BOARD OF APPEALS		1,100	200	1,100	600	700	700	700	700

DEPARTMENT 441 - DEPARTMENT OF PUBLIC WORKS								
101-441-703.000	SALARIES - NON UNION	5,300	5,100	10,100	4,800	5,100	6,100	6,500
101-441-703.001	SALARIES - PART TIME	200	600	1,000	400	400	500	600
101-441-704.000	SALARIES - UNION	50,500	33,200	49,000	54,000	49,200	47,200	49,200
101-441-705.000	SALARIES - OVERTIME	1,000	2,500	1,000	1,800	2,000	1,700	1,600
101-441-711.000	LONGEVITY				1,400	300	300	500
101-441-712.000	VACATION/SICK TIME CASH OUT	3,600	3,000	1,600	2,000	2,400	2,500	2,100
101-441-720.000	SOCIAL SECURITY & MEDICARE	4,300	3,000	4,800	4,900	4,400	4,300	4,500
101-441-721.000	HEALTH & DENTAL INSURANCE	47,000	36,700	21,600	29,900	31,500	33,300	29,400
101-441-721.002	PAY IN LIEU OF MEDICAL INSURANCE	1,700			900	1,100	800	700
101-441-722.000	LIFE & DISABILITY INSURANCE	400	400	500	400	400	400	500
101-441-723.000	DEFINED BENEFIT PLAN	6,100	6,500		7,700	5,300	5,100	4,600
101-441-723.003	DEFINED CONTRIBUTION		0	200	0	0	100	100
101-441-740.000	OPERATING SUPPLIES	7,700	4,700	6,000	5,900	6,000	6,100	5,900
101-441-745.000	UNIFORM ALLOWANCE	4,900	5,000	4,500	4,500	4,700	4,700	4,600
101-441-751.000	GASOLINE & OIL	11,300	15,100	14,000	12,600	13,100	13,200	13,300
101-441-861.000	TRAVEL & MILEAGE		0	500	200	200	200	300
101-441-901.000	PRINTING & PUBLISHING				0	0	0	0
101-441-920.000	UTILITIES	15,200	20,500	19,000	17,900	18,000	18,100	18,300
101-441-920.001	UTILITIES - TELEPHONES	2,000	2,200	2,300	1,900	2,000	2,100	2,100
101-441-935.000	BUILDING MAINTENANCE & REPAIR	1,400	1,400	2,000	1,500	1,800	1,600	1,700
101-441-937.000	EQUIPMENT MAINTENANCE & REPAIR		300	1,000	300	300	400	500
101-441-941.000	EQUIPMENT RENTALS	1,500	3,800	3,500	4,700	3,300	3,400	3,700
101-441-941.001	EQUIPMENT RENTALS-OUTSIDE							
101-441-955.000	MISCELLANEOUS	3,000	1,900	500	1,300	1,500	1,600	1,300
101-441-957.000	MISCELLANEOUS FEES	700	100	100	300	300	200	300
101-441-958.000	MEMBERSHIPS & DUES	300	400	500	300	400	400	400
101-441-960.000	EDUCATION & TRAINING	0	700	4,000	1,100	1,300	1,400	1,900
101-441-963.000	MEDICAL EXPENSES		300	400	200	200	200	300
101-441-802.000	PROFESSIONAL SERVICES	2,900		2,000	2,600	2,300	2,000	2,100
101-441-803.000	CONTRACTED SERVICES				1,400	300	300	500
101-441-970.001	CAPITAL IMPROVEMENTS-SIDEWALKS				8,300	5,700	2,800	3,400
101-441-977.000	EQUIPMENT			5,000	1,600	1,600	1,600	2,400
DEPARTMENT 441 - DEPARTMENT OF PUBLIC WORKS		171,000	147,400	155,100	174,800	165,100	162,700	161,200
DEPARTMENT 442 - DOWNTOWN PUBLIC WORKS								
101-442-703.000	SALARIES - NON UNION	2,800			1,100	1,100	1,000	800
101-442-703.001	SALARIES - PART TIME	6,400	13,200	13,500	6,600	7,900	9,500	9,500
101-442-704.000	SALARIES - UNION	27,400	25,700	27,500	26,500	26,200	26,700	26,700
101-442-705.000	SALARIES - OVERTIME	2,100	2,600	2,000	2,900	2,400	2,400	2,400
101-442-720.000	SOCIAL SECURITY & MEDICARE	2,800	3,200	3,300	2,800	2,800	3,000	3,000
101-442-723.000	DEFINED BENEFIT PLAN	4,400	3,300		2,000	2,400	2,000	1,800
101-442-730.000	FARMERS MARKET SUPPLIES	2,000	5,000	2,000	2,700	2,800	2,900	2,700
101-442-731.000	LANDSCAPE SUPPLIES		1,100	2,000	800	800	900	1,100
101-442-740.000	OPERATING SUPPLIES	5,000	3,900	2,500	4,100	4,100	3,900	3,700
101-442-744.000	HOLIDAY DISPLAY SUPPLIES	4,000	4,200	5,000	3,900	4,500	4,300	4,400
101-442-920.000	UTILITIES	6,300	7,600	9,000	7,500	7,400	7,600	7,900
101-442-802.000	PROFESSIONAL SERVICES	11,400	3,700	5,500	13,300	11,500	9,100	8,600
101-442-977.000	EQUIPMENT	200		1,000	800	900	600	800
DEPARTMENT 442 - DOWNTOWN PUBLIC WORKS		74,800	73,500	73,300	75,000	74,800	74,300	74,000
DEPARTMENT 445 - STORMWATER								
101-445-802.000	PROFESSIONAL SERVICES				1,000	200	200	300
DEPARTMENT 445 - STORMWATER		0	0	0	1,000	200	200	300
DEPARTMENT 447 - ENGINEERING								
101-447-830.000	ENGINEERING CONSULTING	11,000	9,200	11,000	10,200	10,500	10,400	10,500
DEPARTMENT 447 - ENGINEERING		11,000	9,200	11,000	10,200	10,500	10,400	10,500

DEPARTMENT 448 - MUNICIPAL STREET LIGHTS									
101-448-920.003	UTILITIES - STREET LIGHTS	75,300	72,300	73,000	72,800	74,100	73,500	73,100	73,300
101-448-970.000	CAPITAL IMPROVEMENTS				14,500	2,900	3,500	4,200	5,000
DEPARTMENT 448 - MUNICIPAL STREET LIGHTS		75,300	72,300	73,000	87,300	77,000	77,000	77,300	78,300
DEPARTMENT 528 - SOLID WASTE									
101-528-703.000	SALARIES - NON UNION	2,500	1,700						
101-528-703.001	SALARIES - PART TIME	600	1,500						
101-528-704.000	SALARIES - UNION	31,000	34,200						
101-528-705.000	SALARIES - OVERTIME	400	900						
101-528-720.000	SOCIAL SECURITY & MEDICARE	2,600	2,900						
101-528-723.000	DEFINED BENEFIT PLAN	3,300	3,500						
101-528-723.003	DEFINED CONTRIBUTION PLAN								
101-528-740.000	OPERATING SUPPLIES	1,100	500						
101-528-901.000	PRINTING & PUBLISHING	500	200						
101-528-941.000	EQUIPMENT RENTALS	12,200	13,800						
101-528-955.000	MISCELLANEOUS								
101-528-805.000	CONTRACTED SOLID WASTE SERVICE	473,100	477,900						
101-528-806.000	CONTRACTED COMPOSTING	6,200	9,200						
DEPARTMENT 528 - SOLID WASTE		534,000	546,300	0	0	0	0	0	0
DEPARTMENT 728 - ECONOMIC DEVELOPMENT									
101-728-901.000	PRINTING & PUBLISHING	200	900	1,000	600	700	700	800	700
101-728-960.000	EDUCATION & TRAINING			700	200	200	200	300	300
101-728-802.000	PROFESSIONAL SERVICES	8,800		2,000	8,800	10,600	6,000	5,500	6,600
DEPARTMENT 728 - ECONOMIC DEVELOPMENT		9,000	900	3,700	9,600	11,500	6,900	6,600	7,600
DEPARTMENT 751 - PARKS & RECREATION									
101-751-703.000	SALARIES - NON UNION	3,700	1,700	3,000	2,900	2,800	2,800	2,600	2,800
101-751-703.001	SALARIES - PART TIME		11,600	11,000	4,500	5,400	6,500	7,800	7,100
101-751-704.000	SALARIES - UNION	20,100	21,500	22,000	20,100	21,500	21,100	21,200	21,200
101-751-705.000	SALARIES - OVERTIME	300	1,200	500	400	500	600	700	500
101-751-709.000	SALARIES - PARK COMMISSIONERS	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
101-751-720.000	SOCIAL SECURITY & MEDICARE	2,200	2,800	2,900	2,300	2,500	2,500	2,600	2,500
101-751-721.000	HEALTH & DENTAL INSURANCE	3,000	3,200	3,400	2,900	3,000	3,100	3,100	3,100
101-751-722.000	LIFE & DISABILITY INSURANCE	100	100	100	100	100	100	100	100
101-751-723.000	DEFINED BENEFIT PLAN	2,200	2,200		1,800	1,700	1,600	1,400	1,300
101-751-723.003	DEFINED CONTRIBUTION PLAN			100	0	0	0	0	0
101-751-731.000	LANDSCAPE SUPPLIES	7,200	3,800	4,000	4,400	4,300	4,800	4,300	4,300
101-751-732.000	ICE RINK SUPPLIES	4,500	4,200	4,000	4,700	3,800	4,200	4,200	4,200
101-751-740.000	OPERATING SUPPLIES	700	1,100	1,000	900	900	900	1,000	900
101-751-901.000	PRINTING & PUBLISHING	14,200	3,500	1,000	4,100	4,500	5,500	3,700	3,800
101-751-937.000	EQUIPMENT MAINTENANCE & REPAIR	5,500	4,200	6,000	3,600	4,100	4,700	4,500	4,600
101-751-941.000	EQUIPMENT RENTALS	6,800	12,600	7,500	6,400	7,200	8,100	8,300	7,500
101-751-944.000	PORTABLE TOILET RENTAL	3,200	5,100	3,500	3,500	3,700	3,800	4,000	3,800
101-751-955.000	MISCELLANEOUS	1,800	1,800	2,000	1,500	1,700	1,800	1,800	1,700
101-751-958.000	MEMBERSHIPS & DUES		100	200	100	100	100	100	100
101-751-802.000	PROFESSIONAL SERVICES		11,800	30,000	8,400	10,100	12,000	14,500	15,000
101-751-803.000	CONTRACTED SERVICES	7,200		5,000	2,400	2,900	3,500	2,800	3,300
101-751-970.000	CAPITAL IMPROVEMENTS			5,000	1,200	1,200	1,500	1,800	2,100
101-751-977.000	EQUIPMENT	6,400	7,300	7,000	8,300	8,900	7,600	7,800	7,900
DEPARTMENT 751 - PARKS & RECREATION		90,100	101,000	120,400	85,500	91,900	97,800	99,300	98,800
DEPARTMENT 850 - LONG-TERM DEBT									
101-850-980.005	OG FACILITIES BOND PRINCIPAL	65,000	70,000						
101-850-992.000	BOND FEES	200	300						
101-850-986.004	OG FACILITIES BOND INTEREST	60,000	57,400						
DEPARTMENT 850 - LONG-TERM DEBT		125,200	127,700	0	0	0	0	0	0

DEPARTMENT 854 - INSURANCE & BONDS								
103 854 719.000	UNEMPLOYMENT COMPENSATION	400	500	500	300	400	400	400
103 854 723.001	RETIREE HEALTH INSURANCE	8,400	7,500	8,800	11,600	8,500	9,200	9,100
103 854 723.002	DEFERRED BENEFIT PLAN			82,000	82,400	14,900	17,800	21,400
103 854 723.003	OTHER POST EMPLOYMENT BENEFITS	75,000	75,000	75,000	75,000	75,000	75,000	75,000
103 854 723.004	ADDITIONAL MERS CONTRIBUTION							
103 854 840.000	WORKERS COMPENSATION	8,800	8,800	8,800	9,200	8,300	8,200	8,400
103 854 841.000	LIABILITY INSURANCE	24,800	23,400	25,000	25,700	24,500	24,800	24,700
DEPARTMENT 854 - INSURANCE & BONDS		117,500	113,300	129,300	134,200	132,000	138,300	143,900
DEPARTMENT 875 - CONTRIBUTIONS								
103 875 965.001	CONTRIBUTION TO WAVE	12,000	17,000	17,000	17,000	17,000	17,000	17,000
103 875 965.002	CONTRIBUTION TO COMMUNITY SERV	200	200	300	300	300	300	300
103 875 965.003	CONTRIBUTION TO SENIOR CENTER	1,000	1,000	1,000	1,000	1,000	1,000	1,000
103 875 965.004	CONF TO WAVE DODD TO DODD	10,000	15,000	15,000	15,000	15,000	15,000	15,000
DEPARTMENT 875 - CONTRIBUTIONS		23,200	33,200	33,300	33,300	33,300	33,300	33,300
DEPARTMENT 890 - CONTINGENCIES								
103 890 955.000	MISCELLANEOUS							
103 890 955.001	CONTINGENCY FOR CITYHOOD CONTS			30,000				
103 890 957.001	PROPERTY TAX REFUNDS	31,800	13,800	2,000	2,000	2,000	2,000	2,000
103 890 968.000	DISASTER RECOVERY							
103 890 968.001	DISASTER RECOVERY OVERTIME							
103 890 968.002	DISASTER RECOVERY FIGA				0	0	0	0
103 890 968.003	DISASTER RECOVERY MERS							
DEPARTMENT 890 - CONTINGENCIES		31,800	13,800	32,000	2,000	2,000	2,000	2,000
DEPARTMENT 895 - REQUIRED ACCOUNTING ENTRIES								
103 895 736.001	VACATION/RSK ACCRUAL	(1,800)						
DEPARTMENT 895 - REQUIRED ACCOUNTING ENTRIES		(1,800)	0	0	0	0	0	0
DEPARTMENT 901 - CAPITAL IMPROVEMENTS								
103 901 970.000	CAPITAL IMPROVEMENTS	150,200	13,400	85,000				
103 901 975.011	PROPERTY ACQUISITION		3,400					
103 901 975.016	CAPITAL IMPROVEMENTS - FACILITIES			20,000				
DEPARTMENT 901 - CAPITAL IMPROVEMENTS		150,200	16,800	105,000	0	0	0	0
DEPARTMENT 965 - TRANSFERS OUT - CONTROL								
103 965 999.007	TRANSFER OUT - BRIDGE PROJECT			129,900	129,900	129,900	129,900	129,900
103 965 999.051	TRANSFER OUT - BOND FUND (NON-VOTED)							
103 965 999.025	TRANSFER OUT - MILL CREEK FUND	17,500						
DEPARTMENT 965 - TRANSFERS OUT - CONTROL		17,500	0	129,900	129,900	129,900	129,900	129,900
TOTAL expenditures		3,116,900	2,981,100	2,888,800	2,677,200	2,634,800	2,648,800	2,687,000
NET OF REVENUES/APPROPRIATIONS								
BEGINNING FUND BALANCE		(79,800)	238,900	(50,700)	83,800	102,800	104,100	106,100
ENDING FUND BALANCE		1,175,700	1,296,800	1,296,800	1,098,600	1,140,300	1,245,200	1,347,300
FUND BAL. AS % BUDGT		36.08	43.97	44.52	45.24	48.99	52.28	56.67

## Utility Rate Study - Sewer

Village of Dexter  
Sewer System  
Projected Cash Flow

Fiscal Year End :	Actual 2012-2013	Projected 2013-2014	Budget 2014-2015	Forecast 2015-2016	Forecast 2016-2017	Forecast 2017-2018	Forecast 2018-2019	Forecast 2019-2020
<b>Assumptions</b>								
Annual Rate Adjustment	6.0%							
Annual Rate Adjustment Years 2-5	3.0%							
RTS Charge	\$6.15	\$6.52	\$6.91	\$7.32	\$7.54	\$7.77	\$8.00	\$8.24
Commodity Charge	\$7.57	\$8.02	\$8.51	\$9.02	\$9.29	\$9.57	\$9.85	\$10.15
Connection Charge	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
New connections - Approved Plan	34	47	30	25	20	20	2	0
New connections - Development	0	0	0	0	0	0	0	0
Total Meters (Fiscal Year Start)	1,513	1,547	1,594	1,624	1,649	1,669	1,689	1,691
Volume Billed - Annual		118,594	122,197	124,497	126,413	127,947	129,480	129,633
<b>Revenue</b>								
Service Charges	982,219	1,017,300	1,077,800	0	0	0	0	0
Utility Surcharge	0	46,211	36,000	36,000	36,000	36,000	36,000	36,000
RTS Charge	0	0	0	142,745	149,290	155,634	162,224	167,289
Commodity Charge	0	0	0	1,122,463	1,173,934	1,223,818	1,275,637	1,315,462
Interest Income	1,731	1,100	1,000	1,000	1,000	1,000	1,000	1,000
Miscellaneous	22,935	11,896	8,500	8,500	8,500	8,500	8,500	8,500
<b>Total Revenue</b>	<b>1,006,885</b>	<b>1,076,507</b>	<b>1,123,300</b>	<b>1,310,707</b>	<b>1,368,725</b>	<b>1,424,952</b>	<b>1,483,361</b>	<b>1,528,251</b>
<b>Expenses</b>								
Administration	76,118	96,230	86,800	90,272	93,883	97,638	101,544	105,605
Utilities	75,477	74,519	77,600	79,928	82,326	84,796	87,339	89,960
Equipment Maintenance	40,861	30,329	38,000	39,140	40,314	41,524	42,769	44,052
Vehicle Maintenance	1,923	2,900	1,500	1,545	1,591	1,639	1,688	1,739
Personnel	285,239	287,849	274,800	285,584	297,007	308,888	321,243	334,093
Operating Supplies	70,001	83,224	83,800	86,314	88,903	91,571	94,318	97,147
Professional Services	172,248	146,661	131,500	135,445	139,508	143,694	148,004	152,445
Other Operating Expenses	35,729	50,569	47,300	48,719	50,181	51,686	53,237	54,834
Equipment Purchases	929	35,000	5,000	5,150	5,305	5,464	5,628	5,796
Long Term Debt	280,285	337,737	462,700	465,712	468,587	476,225	473,683	471,017
Contingencies	0	0	15,000	15,000	15,000	15,000	15,000	15,000
<b>Total Expense</b>	<b>1,038,610</b>	<b>1,145,018</b>	<b>1,223,800</b>	<b>1,252,809</b>	<b>1,282,605</b>	<b>1,318,123</b>	<b>1,344,453</b>	<b>1,371,688</b>
<b>Net Operating Cash Flow</b>	<b>-31,725</b>	<b>-68,511</b>	<b>-100,500</b>	<b>57,898</b>	<b>86,119</b>	<b>106,829</b>	<b>138,908</b>	<b>156,563</b>
<b>Non-Operating Revenue</b>								
Tap-In Charges - Approved Plan New	177,849	226,400	147,822	125,000	100,000	100,000	10,000	0
Tap-In Charges - Development	0	0	0	0	0	0	0	0
Dextech Expansion (Not in above calcs)	0	0	27,178	27,178	27,178	0	0	0
State Grants	0	0	0	0	0	0	0	0
Other Non-Operating Revenue	0	0	0	0	0	0	0	0
<b>Total Non-Operating Revenue</b>	<b>177,849</b>	<b>226,400</b>	<b>175,000</b>	<b>152,178</b>	<b>127,178</b>	<b>100,000</b>	<b>10,000</b>	<b>0</b>
<b>Non-Operating Expense</b>								
Legacy Costs	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Vehicles	0	0	15,000	0	0	0	0	0
Capital Equipment	0	0	43,000	0	0	0	0	0
Capital Improvements	0	200,600	220,000	100,000	100,000	100,000	100,000	100,000
<b>Total Non-Operating Expense</b>	<b>6,000</b>	<b>206,600</b>	<b>284,000</b>	<b>106,000</b>	<b>106,000</b>	<b>106,000</b>	<b>106,000</b>	<b>106,000</b>
<b>Net Cash Flow</b>	<b>140,124</b>	<b>-48,711</b>	<b>-209,500</b>	<b>104,076</b>	<b>107,297</b>	<b>100,829</b>	<b>42,908</b>	<b>50,563</b>
Cash - Prior Fiscal Year End	732,617	872,741	824,030	614,530	718,606	825,903	926,732	969,640
Net Revenue/Expenditures	140,124	(48,711)	(209,500)	104,076	107,297	100,829	42,908	50,563
Cash - Current Fiscal Year End	872,741	824,030	614,530	718,606	825,903	926,732	969,640	1,020,203
<b>% of Operation and Maintenance</b>	<b>84%</b>	<b>72%</b>	<b>50%</b>	<b>57%</b>	<b>64%</b>	<b>70%</b>	<b>72%</b>	<b>74%</b>

## Utility Rate Study - Water

Village of Dexter  
Water System  
Projected Cash Flow

Fiscal Year End :	Actual 2012-2013	Projected 2013-2014	Budget 2014-2015	Forecast 2015-2016	Forecast 2016-2017	Forecast 2017-2018	Forecast 2018-2019	Forecast 2019-2020
<b>Assumptions</b>								
Annual Rate Adjustment	3.0%							
Annual Rate Adjustment Years x-x	0.0%							
RTS Charge	\$6.91	\$7.12	\$7.34	\$7.56	\$7.79	\$8.02	\$8.26	\$8.51
Commodity Charge - First Meter	\$3.12	\$3.21	\$3.31	\$3.41	\$3.51	\$3.62	\$3.72	\$3.84
Commodity Charge - Second Meter	\$4.21	\$4.34	\$4.47	\$4.60	\$4.74	\$4.88	\$5.03	\$5.18
Connection Charge	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
New connections - Approved Plan New	31	46	30	25	20	20	2	0
New connections - Second Meter	25	16	15	13	10	10	1	0
New connections - Development	0	0	0	0	0	0	0	0
Total Meters - First (Fiscal Year Start)	1,511	1,542	1,588	1,618	1,643	1,663	1,683	1,685
Total Meters - Second (Fiscal Year Start)	579	595	610	623	633	643	644	644
Volume Billed - Annual; First Meter		121,537	125,163	127,527	129,498	131,074	132,650	132,808
Volume Billed - Annual; Second Meter		39,170	40,223	41,212	42,072	42,737	43,402	43,469
<b>Revenue</b>								
Service Charges (Utility Bills)	771,698	692,872	713,800					
RTS Charge	0	0	0	146,789	153,529	160,059	166,844	172,053
Commodity Charge - First Meter	0	0	0	434,646	454,603	473,941	494,030	509,456
Commodity Charge - Second Meter	0	0	0	189,625	199,389	208,615	218,215	225,111
Interest Income	1,933	1,788	2,000	2,000	2,000	2,000	2,000	2,000
Miscellaneous	11,201	8,400	4,000	5,000	5,000	5,000	5,000	5,000
<b>Total Revenue</b>	<b>784,832</b>	<b>703,060</b>	<b>719,800</b>	<b>778,060</b>	<b>814,521</b>	<b>849,616</b>	<b>886,089</b>	<b>913,620</b>
<b>Expenses</b>								
Administration	69,956	75,685	77,700	80,808	84,040	87,402	90,898	94,534
Utility	43,907	60,057	61,000	62,830	64,715	66,656	68,656	70,716
Equipment Maintenance	27,367	29,895	32,000	32,960	33,949	34,967	36,016	37,097
Vehicle Maintenance	1,460	1,300	1,500	1,545	1,591	1,639	1,688	1,739
Personnel	205,970	191,187	187,100	194,584	202,367	210,462	218,881	227,636
Operating Supplies	49,577	64,936	52,000	53,560	55,167	56,822	58,526	60,282
Professional Services	29,046	13,507	17,000	17,510	18,035	18,576	19,134	19,708
Other Operating Expenses	15,095	20,845	21,300	21,939	22,597	23,275	23,973	24,693
Equipment Purchases	44,122	64,600	50,000	51,500	53,045	54,636	56,275	57,964
Long Term Debt	287,751	249,111	255,800	256,748	257,835	253,860	249,945	250,987
Contingencies	0	0	15,000	15,000	15,000	15,000	15,000	15,000
<b>Total Expense</b>	<b>774,251</b>	<b>771,123</b>	<b>770,400</b>	<b>788,984</b>	<b>808,342</b>	<b>823,296</b>	<b>838,993</b>	<b>860,354</b>
<b>Net Operating Cash Flow</b>	<b>10,581</b>	<b>-68,063</b>	<b>-50,600</b>	<b>-10,924</b>	<b>6,179</b>	<b>26,319</b>	<b>47,096</b>	<b>53,266</b>
<b>Non-Operating Revenue</b>								
State Grants	2,800	0	0	0	0	0	0	0
Tap-In Charges - Approved Plan New	104,198	136,700	90,365	75,000	60,000	60,000	6,000	0
Tap-In Charges - Development	0	0	0	0	0	0	0	0
Dextech Expansion (Not in above calcs)	0	0	14,635	14,635	14,635	0	0	0
Reimburse prior year DWRF costs	0	0	0	0	0	0	0	0
<b>Total Non-Operating Revenue</b>	<b>106,998</b>	<b>136,700</b>	<b>105,000</b>	<b>89,635</b>	<b>74,635</b>	<b>60,000</b>	<b>6,000</b>	<b>0</b>
<b>Non-Operating Expense</b>								
Legacy Costs - Extra Payments	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Wellhead Protection Program	1,002	315	0	0	0	0	0	0
Vehicle Purchases	0	0	15,000	0	0	0	0	0
Capital Purchases	0	103,249	304,500	25,000	150,000	25,000	25,000	25,000
<b>Total Non-Operating Expense</b>	<b>6,002</b>	<b>108,564</b>	<b>324,500</b>	<b>30,000</b>	<b>155,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>Net Cash Flow</b>	<b>111,577</b>	<b>-39,927</b>	<b>-270,100</b>	<b>48,711</b>	<b>-74,186</b>	<b>56,319</b>	<b>23,096</b>	<b>23,266</b>
Cash - Prior Fiscal Year End	550,141	661,718	621,791	351,691	400,402	326,216	382,535	405,631
<b>Net Revenue/Expenditures</b>	<b>111,577</b>	<b>(39,927)</b>	<b>(270,100)</b>	<b>48,711</b>	<b>(74,186)</b>	<b>56,319</b>	<b>23,096</b>	<b>23,266</b>
Cash - Current Fiscal Year End	661,718	621,791	351,691	400,402	326,216	382,535	405,631	428,897
<b>% of Operation and Maintenance</b>	<b>85%</b>	<b>81%</b>	<b>46%</b>	<b>51%</b>	<b>40%</b>	<b>46%</b>	<b>48%</b>	<b>50%</b>

## 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	\$0.00	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 Shauer	\$1,553,010.00	2011	\$0.00	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 Link	\$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	\$0.00	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-tornado		2012	\$2,000.00	General - 101	Tree Replacement - Tornado Damage
Arts Alliance Mini-Grant	\$2,250.00	2013	\$0.00	General - 101	Sculpture
Connecting Communities - Dexter Huron Path	\$300,000.00	2013	\$225,000.00	General - 101	Completing the path in partnership with Washtenaw County Parks
Passport Grant - MDNR	\$42,000.00	2013	\$0.00	General - 101	Resurface Community Park Path
CWF Walking Map	\$2,000.00	2013	\$2,000.00	General - 101	New Walking Maps
CWF Bike Hoops	\$1,750.00	2013	\$1,750.00	General - 101	
CWF - Farmers Market	\$2,900.00	2013	\$2,900.00	General - 101	Farmers Market
Arts Alliance Mini-Grant	\$2,000.00	2014	\$2,000.00	General - 101	Plein Air
<b>Total - General Fund</b>	<b>\$6,976,302.00</b>		<b>\$862,480.00</b>		
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	Ann Arbor Street - Baker to Kensington
MDOT	\$200,000.00	2014	\$200,000.00	Streets - 202	Central Street from 2nd to 3rd
Safe Routes to School	\$288,000.00	2014	\$216,000.00	Streets - 202	Connectivity Projects
<b>Total - Street Funds</b>	<b>\$1,922,811.00</b>		<b>\$1,850,811.00</b>		
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	\$602,423.00	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
Michigan Department of Community Health	\$4,950.00	2013	\$0.00	Water - 591	Fluoridation Equipment
<b>Total - Water &amp; Sewer Funds</b>	<b>\$2,700,726.78</b>		<b>\$2,602,396.92</b>		
<b>Grand Total</b>	<b>\$11,599,839.78</b>		<b>\$5,315,687.92</b>		

**Road Improvement and Maintenance Plan**

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**Road Improvement and  
Maintenance Plan**

Village of Dexter  
April, 2014



## Background

### ▶ GOALS

- Plan to improve all roads to at least 5 rating
- Evaluate repair and rehab methods and costs to determine if current funding is sufficient and the impact of additional funding
- Determine how to best include alleys, sidewalks, and storm water in the plan
- Recommend mix of fixes
- Recommend ongoing process to maintain and improve road system

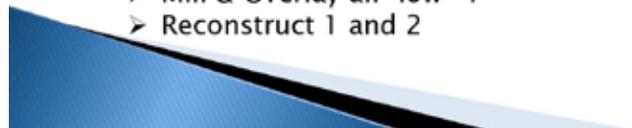


## OHM “Trigger Points” and Costs

Cat.	Asphalt Pavements	Trigger			Cost Range /			\$/Mile		Years Gained	Change in PASER	High \$ / Year
		Min	Max	Reset	Low	High	\$/Benefit	Low	High			
PM	Overband Crack Seal	6	7	7	\$0.40	\$0.60	\$0.60	\$5,600	\$8,400	2	1	\$0.30
PM	Crack Route and Fill	6	7	7	\$0.80	\$1.00	\$1.00	\$11,200	\$14,000	2	1	\$0.50
PM	Cape Seal	5	5	8	\$3.00	\$3.50	\$1.17	\$42,000	\$49,000	9	3	\$0.39
PM	MicroSurface	5	6	8	\$3.25	\$3.75	\$1.25	\$45,500	\$52,500	9	3	\$0.42
RH	Mill and Overlay - 2"	4	5	9	\$20.00	\$25.00	\$5.00	\$280,000	\$350,000	11	5	\$2.27
RH	Pulverize and Overlay - 4.5"	3	4	9	\$30.00	\$35.00	\$5.83	\$420,000	\$490,000	11	6	\$3.18
RC	Reconstruction 6" on 8"	1	3	10	\$50.00	\$60.00	\$6.67	\$700,000	\$840,000	12	9	\$5.00
RC	Reconstruction 8" on 8"	1	3	10	\$60.00	\$80.00	\$8.89	\$840,000	\$1,120,000	12	9	\$6.67

Based on information from OHM  
Green columns added by RIM Plan

- ▶ Change in PASER vs. Years Gained
  - ▶ OHM based cost on PASER rating gained, “\$/Benefit”
  - ▶ We looked at “\$/Years Gained” - we’re buying roads, not PASER
- ▶ Plan for Maintenance:
  - ▶ Crackseal all 6–8, Microsurface “low” 5
  - ▶ Crush & Shape (Pulverize/Overlay) all “low” 3
  - ▶ Mill & Overlay all “low” 4
  - ▶ Reconstruct 1 and 2



## Potential Funding Options

- ▶ Increase millage for maintenance
  - 1.0 mill ~ \$180,000 per year
  - 1.0 mill ~ \$1.6 million bond over 10 years

	All Roads =>5	Pros	Cons
Maintenance First	2036	No addl millage	Long Time to get to worst streets
MF + 0.5 Mill	2028	Improves all roads 8 yrs sooner	Addl. 0.5 millage
MF + 0.5 Mill Bond	2029	Bond goes away in 10 years	1 yr longer than just mill
MF + 1.0 Mill	2025	Quickest+1, Improves 3 yrs over 0.5 mill	Only improves 3 yrs over 0.5 mill
MF + 1.0 Mill Bond	2024	Bond goes away in 10 years	No flex
MF + 0.5 Mill Bond + 0.5 Mill	2024	Quickest, bond goes away, impr 3 yrs	Addl. 0.5 millage, less flexibility

- Assume when bond expires, millage stays until roads complete. Otherwise add 2-3 years to all roads repaired. (except for 0.5 / 0.5 plan - bond ends same time roads repaired)
- Additional 0.5 mill gets repairs done 3 years sooner
- Base 0.5 mill added to MF gets all roads repaired 8 years before maintenance only.
- Likely that some additional funding will be needed by end of 10 years (sooner?) for health care, MERS, etc.

## DPW

- ▶ Crack Seal – contracted service
  - ***Recommend this should be our regular ongoing minor maintenance for roads***
  - Village doesn't have equipment
  - Equipment on loan breaks down
  - Frustration without being able to complete
  - Takes 3–4 people a number of days to complete
  - Cost for material ~\$2000 per pallet. Cost of material and for contractor to apply one pallet ~\$2500. Can be completed with one DPW person monitoring and completed much more quickly.
  - Estimate 1 man week from DPW per crack seal year (every other year?) to complete.

## DPW

- ▶ Microsurfacing – contracted service
  - *Recommend this should be our regular ongoing major maintenance for roads*
  - Village doesn't have equipment
  - DPW can do repairs and save money spent by avoiding contractors completing repairs
  - Goal to make repairs to roads the year before microsurfacing
  - Quotes are pending from contractors.
  - Estimate 1 man week from DPW per year to complete.



## DPW

- ▶ Overlay only
  - Possible for better condition roads
  - Method used to repaired in the past.
  - Eliminates cost of milling.
  - Not currently part of the recommended plan, but could be used on “high” 5 or 6 in future
  - May be why roads such as Forest and Grand have lasted as long as they have lasted



## DPW

- ▶ Mill and Overlay
    - ***Recommend this should be our main rehab for roads***
    - It is cost effective per quotes obtained by Scott
    - Can be managed internally by DPW
    - Can provide a significantly improved road for 10+ years
    - Committee believes it has a wider application than previously discussed
    - Similar DPW process to microsurfacing where we would do repairs the year before to minimize contractor repairs made on site
    - Want quick turn around on contractor process, large quantities of roads (1 mile minimum) to get bulk pricing
    - OHM estimate \$25 / syd, \$350K / mile.
    - If DPW managed, estimate 1 man week from DPW per chunked project to complete.
- 

## DPW

- ▶ Crush and Shape / Pulverize and Overlay
    - ***Recommend this should be our major reconstruction method, unless reconstruction absolutely necessary***
    - About double cost of Mill and Overlay, per quotes
    - OHM estimate \$35 / syd
    - Estimate 2 man week from DPW per chunked project to complete.
- 

## DPW

- ▶ Millings – plan to use to reduce costs and improve road network
  - Contractors usually have to haul away millings, back to asphalt company, etc.
  - Scott described the plan to add millings from Central and Ann Arbor projects to our alleys
    - DPW will need to prep alleys and coordinate the millings placement.
    - Contractor help needed for bulldozer and roller
    - Access road to DPW is currently millings and performs well
    - DPW prep would be to scrape away ends where gravel exists to allow placement of millings. DPW drive has gravel at beginning and end which we want to avoid.
  - In the future, as we mill and overlay roads, store millings at DPW for alleys, shoulders and recycling in the hot box trailer.
  - Use along sides of roads without curbs to create a shoulder to prevent edge cracking as we saw on Third Street.



## Proposed Process and Timeline for Road Improvement Committee

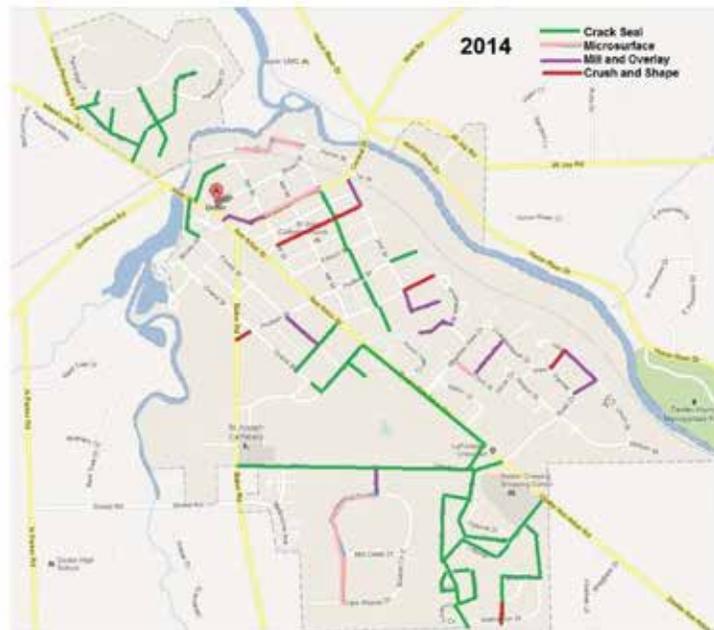
- ▶ Annual Process
  - Evaluate roads, ranking for repairs, walk roads, develop prioritized list of repairs within budget
  - Work with DPW to ensure repairs are in place for next year maintenance
  - Obtain bids from contractors, evaluate contractor work annually and monitor, and schedule contractors into Village
  - Similar to the Tree Board model

## Proposed Process and Timeline for Road Improvement Committee

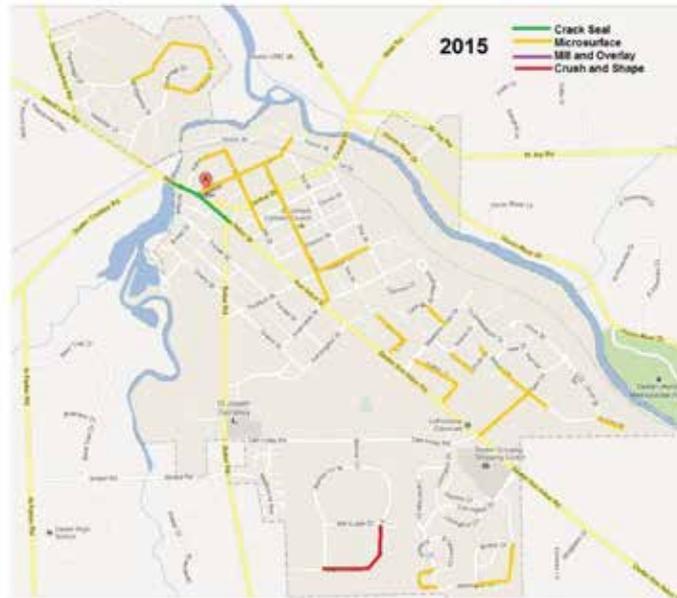
▶ Timeline

- 2014
  - Issue bond to jumpstart repairs, catch up on repairs, and prevent roads from slipping. Allows some "chunking" of the areas in the Village.
  - Walk potential repairs, rank and determine repairs for 2014 and 2015, confirm bids focusing on easy to manage projects, make any repairs possible through DPW, complete this construction season.
  - Make any repairs possible for next year.
- 2015
  - Rank and walk potential repairs, complete additional DPW repairs as possible, prep for spring bid. (follow annual process)

## Maps of Potential repairs



## Maps of Potential repairs



## Recent Developments

		2* MO		\$8.00		Avg 5.171		Avail 5.647		Avail 6.436		Avail 7.016		Avail 6.936		Avail 6.633		Avail		
				\$890,000		\$546,519		\$531,242		\$350,000		\$350,000		\$350,000		\$350,000		\$350,000		
				Proj		Cost		Proj		Cost		Proj		Cost		Proj		Cost		
SortName	From	To	Length	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
1 Bishop	E Bishop Cir	Dan Hoey Rd	0.089	4	\$10,025	8	8	\$752	7	7	\$752	6	6	6	6	6	6	6	6	6
1 Bishop	W Bishop Cir	End	0.013	4	\$1,464	8	8	109,824	7	7	109,824	6	6	6	6	6	6	6	6	6
1 Mill Creek	W Bishop Cir	E Bishop Cir	0.185	4	\$20,838	8	8	\$1,563	7	7	\$1,563	6	6	6	6	6	6	6	6	6
1 Bishop	Mill Creek Dr	W Bishop Cir	0.265	3	\$29,850	8	8	2238.72	7	7	2238.72	6	6	6	6	6	6	6	6	6
1 Bishop	W Bishop Cir	Mill Creek Dr	0.291	3	\$32,778	8	8	\$2,458	7	7	\$2,458	6	6	6	6	6	6	6	6	6
2 Central	Main St	3th St	0.133	4	\$14,981	8	8	\$1,124	7	7	\$1,124	6	6	6	6	6	6	6	6	6
2 Cushing	2nd St	Cal-de-sac	0.25	4	\$28,160	8	8	\$2,112	7	7	\$2,112	6	6	6	6	6	6	6	6	6
2 Hudson	Main St	4th St	0.074	4	\$8,335	8	8	625.152	7	7	625.152	6	6	6	6	6	6	6	6	6
2 Dover	3rd St	2nd St	0.094	3	\$10,588	8	8	\$794	7	7	\$794	6	6	6	6	6	6	6	6	6
2 Dover	4th St	3rd St	0.094	3	\$10,588	8	8	\$794	7	7	\$794	6	6	6	6	6	6	6	6	6
2 Dover	5th St	4th St	0.095	3	\$10,701	8	8	\$803	7	7	\$803	6	6	6	6	6	6	6	6	6
2 Huron	Main Rd	Broad St	0.162	3	\$18,248	8	8	1368.576	7	7	1368.576	6	6	6	6	6	6	6	6	6
2 Inverness	2nd St	End	0.106	3	\$12,165	8	8	\$912	7	7	\$912	6	6	6	6	6	6	6	6	6
2 Dover	Main St	5th St	0.057	2	\$6,420	8	8	\$482	7	7	\$482	6	6	6	6	6	6	6	6	6
2 Edison	3rd St	2nd St	0.095	2	\$10,701	8	8	\$803	7	7	\$803	6	6	6	6	6	6	6	6	6
2 Edison	4th St	3rd St	0.093	2	\$10,476	8	8	\$786	7	7	\$786	6	6	6	6	6	6	6	6	6
2 Edison	5th St	4th St	0.094	2	\$10,588	8	8	\$794	7	7	\$794	6	6	6	6	6	6	6	6	6
2 Inverness	3rd St	2nd St	0.098	1	\$11,039	8	8	\$828	7	7	\$828	6	6	6	6	6	6	6	6	6
2 Inverness	4th St	3rd St	0.091	1	\$10,259	8	8	\$769	7	7	\$769	6	6	6	6	6	6	6	6	6
2 2nd	Dover St	Central St	0.099	4	\$11,151	8	8	\$836	7	7	\$836	6	6	6	6	6	6	6	6	6
2 2nd	Edison St	Dover St	0.069	3	\$11,151	3	3	\$11,151	8	8	\$836	7	7	7	7	7	7	7	7	7
2 2nd	Hudson St	Edison St	0.094	3	\$10,588	3	3	\$10,588	8	8	\$794	7	7	7	7	7	7	7	7	7
2 2nd	Inverness St	Hudson St	0.097	3	\$10,926	3	3	\$10,926	8	8	\$819	7	7	7	7	7	7	7	7	7
2 2nd	Inverness St	second to cushing	0.057	3	\$6,420	3	3	\$6,420	8	8	\$482	7	7	7	7	7	7	7	7	7
2 2nd	second to cushing	Cal-de-sac	0.086	3	\$9,687	3	3	\$9,687	8	8	\$727	7	7	7	7	7	7	7	7	7
2 3rd	Central St	Broad St	0.12	2	\$13,517	8	8	\$1,014	7	7	\$1,014	6	6	6	6	6	6	6	6	6
2 5th	Edison St	Dover St	0.1	2	\$11,264	8	8	\$845	7	7	\$845	6	6	6	6	6	6	6	6	6

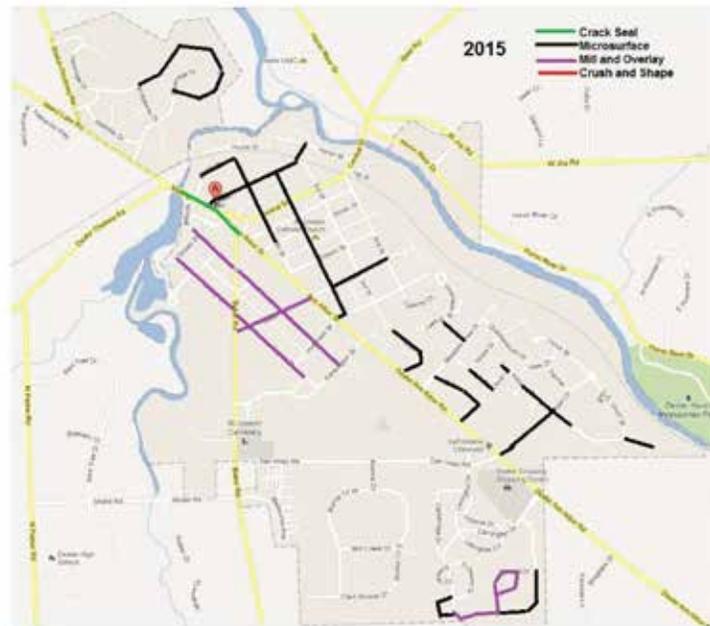
## Maps of Potential repairs



## Recent Developments

			Avg	5.171	Avail	5.647	Avail	6.436	Avail	7.016	Avail	6.936	Avail	6.633	Avail
				\$800,000	\$546,519	\$531,242	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000
			Proj	Cost	Proj	Cost	Proj	Cost	Proj	Cost	Proj	Cost	Proj	Cost	Proj
SortName	From	To	Length	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
3 Bristol	Kingsley	Kingsley	0.117	4	4	\$13,179	8	8	\$988	7	7	7	7	7	\$988
3 Bristol	Wellington Dr	Kingsley	0.059	3	3	\$6,646	8	8	\$98,432	7	7	7	7	7	\$98,432
3 Carrington	Cul-de-sac	Wellington Dr	0.007			\$788	8	8	\$9,136	7	7	7	7	7	\$9,136
3 Carrington	Wellington Dr	Coventry Cir	0.032	4	4	\$3,604	8	8	\$270	7	7	7	7	7	\$270
3 Kingsley	Bristol Dr	Bristol Dr	0.116	4	4	\$13,096	8	8	\$980	7	7	7	7	7	\$980
3 Wellington	Bristol Dr	Carrington Dr	0.036	4	4	\$4,055	8	8	\$301	7	7	7	7	7	\$301
4 Forest	Baker Rd	pavement change	0.05	3	3	\$5,632	8	8	\$422	7	7	7	7	7	\$422
4 Forest	Hudson St	Baker Rd	0.193	4	4	\$21,740	8	8	\$1,630	7	7	7	7	7	\$1,630
4 Forest	Inverness St	Hudson St	0.141	4	4	\$15,882	8	8	\$1,191	7	7	7	7	7	\$1,191
4 Forest	Kingsington St	Inverness St	0.103	3	3	\$11,602	8	8	\$870	7	7	7	7	7	\$870
4 Grand	Baker Rd	Broad St	0.183	4	4	\$20,838	8	8	\$1,563	7	7	7	7	7	\$1,563
4 Grand	Hudson St	Baker Rd	0.046	2	2	\$7,434	8	8	\$558	7	7	7	7	7	\$558
4 Grand	Inverness St	Hudson St	0.177	2	2	\$19,937	8	8	\$1,493	7	7	7	7	7	\$1,493
4 Grand	pavement change	Inverness St	0.042	3	3	\$4,731	8	8	\$355	7	7	7	7	7	\$355
4 Hudson	Baker Rd	Grand St	0.054	3	3	\$6,083	8	8	\$456	7	7	7	7	7	\$456
4 Hudson	Forest St	Main St	0.193	3	3	\$11,602	8	8	\$70,144	7	7	7	7	7	\$70,144
4 Hudson	Grand St	Forest St	0.193	3	3	\$11,602	8	8	\$70,144	7	7	7	7	7	\$70,144

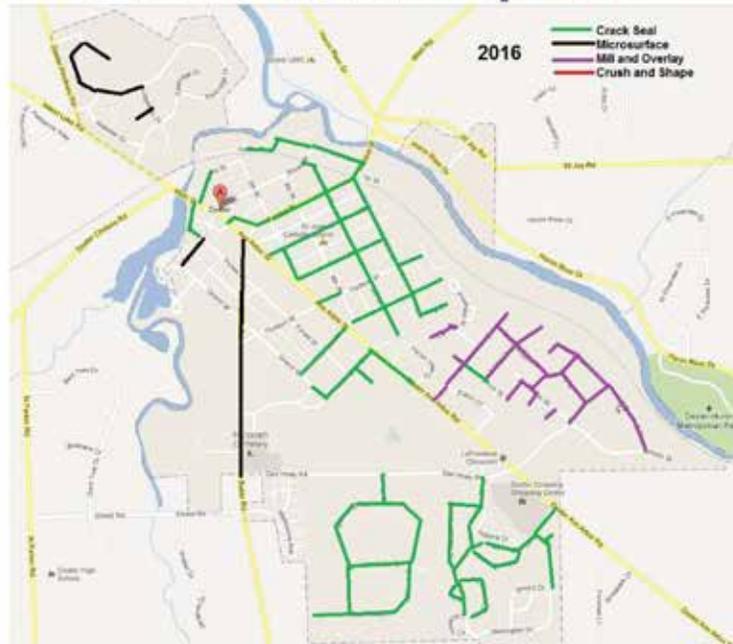
## Maps of Potential repairs



## Recent Developments

SortName	From	To	Length	2014	2015	2016	2017	2018	2019
5Lake	Inverness St	Circle	0.104	4	4	4	8	8	7
5Meadowview	Arbor	Eaton Ct	0.062	4	4	4	8	8	7
5Meadowview	Eaton Ct	York St	0.077	3	3	3	8	8	7
5Meadowview	Lake St	Quackenbush Dr	0.083	4	4	4	8	8	7
5Meadowview	Dr	Circle	0.057	4	4	4	8	8	7
5Meadowview	York St	Lake St	0.067	4	4	4	8	8	7
5Noble	Dr	Circle	0.093	4	4	4	8	8	7
5Noble	York St	Quackenbush Dr	0.145	4	4	4	8	8	7
5Oliver	Circle	Wilson St	0.072	4	4	4	8	8	7
5Palmer	Ryan Dr	View	0.114	4	4	4	8	8	7
5h	Noble Dr	Meadowview Dr	0.077	3	3	3	8	8	7
5h	View	Noble Dr	0.132	4	4	4	8	8	7
5Ryan	Palmer St	Ulrich St	0.08	4	4	4	8	8	7
5Ryan	Wilson St	Palmer St	0.077	4	4	4	8	8	7
5Shaw	Wilson St	Circle	0.04	4	4	4	8	8	7
5Taylor	Wilson St	Circle	0.041	4	4	4	8	8	7
5Ulrich	Ryan Dr	View	0.131	4	4	4	8	8	7
5Ulrich	View	Circle	0.097	3	3	3	8	8	7
5Ulrich	Wilson St	Ryan Dr	0.225	4	4	4	8	8	7
5View	Palmer St	Ulrich St	0.067	4	4	4	8	8	7
5View	Dr	Palmer St	0.052	3	3	3	8	8	7
5View	Wilson St	Quackenbush Dr	0.053	4	4	4	8	8	7
5Wilson	Shaw Ct	View	0.027	4	4	4	8	8	7
5Wilson	View	Oliver Dr	0.036	4	4	4	8	8	7
5York	Meadowview Dr	Circle	0.028	3	3	3	8	8	7

## Maps of Potential repairs



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## Budget Worksheets

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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.



# Village of Dexter

# Appendix G

07/26/2014 04:18 PM  
User: marie  
DB: Dexter

BUDGET REPORT FOR VILLAGE OF DEXTER  
Fund: 101 GENERAL FUND

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GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 PROJECTED ACTIVITY	2014-15 RECOMMENDED BUDGET
<b>ESTIMATED REVENUES</b>					
Dept 000-ASSETS, LIABILITIES & REVENUE					
101-000-402.000	TAXES - REAL PROPERTY	1,467,909	1,872,000	1,520,349	1,988,400
ACTUAL TAXABLE VALUE TIMES THE CURRENT MILLAGE RATE, LESS THE DDA CAPTURE					
101-000-410.000	TAXES - PERSONAL PROPERTY	264,361		304,074	
ZERO FOR BUDGET PURPOSES, NUMBER IS INCLUDED IN 402.000					
101-000-412.000	DELINQUENT TAXES - REAL PROP	44,760		52,260	
ZERO FOR BUDGET PURPOSES, NUMBER IS INCLUDED IN 402.000					
101-000-420.000	DELINQUENT TAX - PERSONAL PROP			800	
101-000-425.000	DELINQUENT UTILITY BILLS (TAX)	95	500		
MOVED TO FUND 226					
101-000-445.000	TAXES - PENALTIES & INTEREST	1,700	5,000	5,200	5,000
101-000-452.000	CABLE TV FRANCHISE FEES	63,647	67,500	67,800	67,000
QUARTERLY PAYMENTS AVERAGE - \$16,800					
101-000-476.000	BANNER PERMITS	3,000	3,000	3,000	3,000
MAIN STREET BANNER PERMITS					
101-000-477.000	ZONING COMPLIANCE PERMITS	7,475	7,000	8,000	7,000
ZONING COMPLIANCE, DEMO, FENCE/DECK					
101-000-478.000	PARK USE PERMITS	125	200	125	200
101-000-574.000	STATE SHARED REVENUE	300,046	311,000	312,564	320,000
CONSTITUTIONAL REVENUE SHARING AND EVIP - BASED ON STATE SALES TAX REVENUE					
101-000-575.000	STATE SHARED - LIQUOR LICENSES	3,433	3,000	3,101	3,000
LOCAL PORTION OF LIQUOR LICENSE TRANSFERS					
101-000-582.000	SCHOOL FIRE RUN REIMBURSEMENT	10,463	5,000	5,000	5,000
FIRE RUNS TO DEXTER HIGH SCHOOL PER 625 AGREEMENT					
101-000-590.000	ENTERPRISE FUND ADMIN FEES	125,766	135,000	149,152	150,000
WATER & SEWER EACH PAY 17.5% FOR ERIN, 10% FOR BRENDA, COURTNEY & DONNA, 20% FOR MARIE					
101-000-590.001	ACT 51 ADMIN FEES	26,752	28,500	29,718	32,200
MUNICIPAL STREETS PAY 5% FOR ERIN, 6% FOR COURTNEY & DONNA, 16% FOR MARIE					
101-000-590.002	ADMIN FEES - DOWNTOWN DEVELOPMENT	44,309	50,000	115,000	5,000
\$5,000 FROM DDA TO OFFSET EXPENSES					
101-000-608.000	SITE PLAN REVIEW FEES	3,990	3,000	5,900	5,000
101-000-609.000	EIA APPLICATION FEES			700	
101-000-611.000	MISCELLANEOUS FEES			1,000	
101-000-612.000	IPT APPLICATION FER	800		400	
101-000-628.000	SOLID WASTE COLLECTION FEE	543,960	543,000	556,886	
MOVED TO FUND 226					
101-000-645.000	SALES - RECYCLING PROGRAM	575	400	365	
MOVED TO FUND 226					
101-000-657.000	PARKING VIOLATIONS	160	200	25	200
101-000-658.000	DISTRICT COURT FINES	5,795	4,000	6,671	5,000
101-000-665.000	INTEREST EARNED	6,353	6,500	6,600	7,000
101-000-667.000	RENTS (GENERAL)	5,825	7,500	7,500	7,500
12 MONTHS - \$625 PER MONTH FROM HOTEL HICKMAN					
101-000-667.001	LEASE INCOME - DATED	12,797	11,000	11,000	11,000
RENT PAYMENT IN ACCORDANCE WITH INTERLOCAL AGREEMENT					
101-000-667.002	FARMERS MARKET	3,094	6,900	6,032	4,000
VENDOR FEES					
101-000-667.004	COMMUNITY GARDEN PLOT RENTAL	1,470	1,000	1,500	1,400
101-000-671.000	OTHER REVENUE	14,409	20,000	7,800	5,000
101-000-675.001	CONTRIBUTIONS - PARK	2,674	1,600	1,500	1,200
DONATIONS TO PARKS, EASTER EGG HUNT					
101-000-675.004	CONTRIBUTIONS-ARTS COMMITTEE	2,177	7,100	6,767	3,000
DONATIONS, REVENUE FROM PLEIN AIR FESTIVAL					
101-000-675.006	CONTRIBUTIONS - ICE RINK	1,250	1,300	500	500
101-000-679.000	MISCELLANEOUS GRANTS	62,000	9,500	4,700	4,000
YFSI CONVENTION AND VISITORS BUREAU					
101-000-695.000	TRANSFERS IN			600	
101-000-695.275	TRANSFER IN FROM TREE FUND	8,000	8,000	8,000	8,000
OFFSETS TREE PURCHASE EXPENSE IN 101-285-000-731-001					
Totals for dept 000-ASSETS, LIABILITIES & REVENUE		3,039,172	3,118,700	3,208,987	2,648,600
TOTAL ESTIMATED REVENUES		3,039,172	3,118,700	3,208,987	2,648,600
<b>APPROPRIATIONS</b>					
Dept 101-VILLAGE COUNCIL					
101-101-702.000	SALARIES - ELECTED OFFICIALS	17,240	18,000	17,960	18,000
6 TRUSTEES X 900 X 24 MEETINGS; 1 PRESIDENT X 5275 X 24 MEETINGS					
101-101-720.000	SOCIAL SECURITY & MEDICARE	1,319	1,400	1,374	1,400
7.65% OF WAGES					
101-101-727.000	OFFICE SUPPLIES	525	300	50	100
101-101-802.000	PROFESSIONAL SERVICES	6,332	2,000	500	2,000

# Village of Dexter

# Appendix G

07/26/2014 04:18 PM  
 User: marie  
 DB: Dexter

BUDGET REPORT FOR VILLAGE OF DEXTER  
 Fund: 101 GENERAL FUND

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GL NUMBER	DESCRIPTION	2013-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 PROJECTED ACTIVITY	2014-15 RECOMMENDED BUDGET
<b>APPROPRIATIONS</b>					
Dept 101-VILLAGE COUNCIL					
101-101-861.000	TRAVEL & MILEAGE		500		500
101-101-901.000	PRINTING & PUBLISHING	8,221	8,000	8,365	8,800
	NEWSLETTER; POSTCARDS				
101-101-943.000	COUNCIL CHAMBERS LEASE	2,480	2,400	2,400	4,500
	\$200 PER MONTH FOR DEXTER SENIOR CENTER				
101-101-955.000	MISCELLANEOUS	120	500		500
101-101-956.000	COUNCIL DISCRETIONARY EXPENSES	1,222	1,500	1,500	1,500
101-101-958.000	MEMBERSHIPS & DUES	4,351	4,500	4,500	3,500
	MML, CHAMBER, SEMCOG, MEDA, HWWC				
101-101-959.000	ARTS, CULTURE & HERITAGE	8,828	24,600	21,000	16,000
	FLRIN AIR, PORTION OF BICYCLE SCULPTURE, TEMPORARY ART DISPLAY				
101-101-960.000	EDUCATION & TRAINING	100	500	550	500
	Totals for dept 101-VILLAGE COUNCIL	50,738	64,200	58,199	57,000
Dept 172-VILLAGE MANAGER					
101-172-703.000	SALARIES - NON UNION	129,180	132,800	131,821	136,000
101-172-703.001	SALARIES - PART TIME		7,700	1,500	3,000
	INTERN FOR OFFICE ASSISTANCE				
101-172-704.000	SALARIES - UNION	66,377	67,400	67,361	69,400
	100% OF ERIN, 54% OF BRENDA				
101-172-705.000	SALARIES - OVERTIME	50			
101-172-710.000	CAR ALLOWANCE	4,800	4,800	4,800	4,800
	\$400 PER MONTH PER VM CONTRACT				
101-172-712.000	VACATION/SICK TIME CASH OUT	134	500	688	700
101-172-720.000	SOCIAL SECURITY & MEDICARE	15,431	17,400	15,745	16,600
	7.65% OF WAGES				
101-172-721.000	HEALTH & DENTAL INSURANCE	35,753	37,000	42,075	57,500
	100% OF COURTNEY, BRENDA, ERIN, \$1000 LUMP SUM FOR COURTNEY/ERIN, \$2000 FOR DENTAL REIMBURSEMENT; REDUCED BY \$82 PER PAY FROM BRENDA				
101-172-721.002	PAY IN LIEU OF MEDICAL INSURANCE	6,000	3,000	4,000	3,000
	\$3000 - DONNA				
101-172-723.000	LIFE & DISABILITY INSURANCE	1,386	1,500	1,311	1,400
	100% OF COURTNEY, BRENDA, ERIN, DONNA				
101-172-723.003	DEFINED BENEFIT PLAN	3,867	7,500	7,500	
	CONSOLIDATED TO ONE LINE IN 101-851				
101-172-723.004	DEFINED CONTRIBUTION PLAN	1,406	1,500	1,446	2,400
	4% OF WAGES FOR COURTNEY				
101-172-723.005	ICMA CONTRIBUTION	3,627	3,600	3,638	3,700
	5% OF WAGES FOR DONNA				
101-172-727.000	OFFICE SUPPLIES	608	500	638	700
101-172-745.000	UNIFORM ALLOWANCE	100	100	100	200
	\$100 FOR TWO EMPLOYERS				
101-172-802.000	PROFESSIONAL SERVICES	1,431	2,000	1,204	2,000
101-172-861.000	TRAVEL & MILEAGE	332	500	100	500
101-172-955.000	MISCELLANEOUS	643	500	622	500
101-172-958.000	MEMBERSHIPS & DUES	110	300	110	300
	MILWA MEMBERSHIP				
101-172-960.000	EDUCATION & TRAINING	515	1,000	850	1,500
	Totals for dept 172-VILLAGE MANAGER	271,750	289,600	285,529	304,200
Dept 201-FINANCE DEPARTMENT					
101-201-802.000	PROFESSIONAL SERVICES	3,037	3,000	3,000	8,000
	ANNUAL DISCLOSURE STATEMENT, PAYROLL SERVICE, HEALTH CARE ACTUARIAL VALUATION				
101-201-802.001	FINANCIAL AUDIT	5,500	6,000	6,000	6,000
	GENERAL FUND SHARE OF ANNUAL AUDIT				
101-201-840.000	BANK SERVICE CHARGES	950	1,600	1,600	1,600
	Totals for dept 201-FINANCE DEPARTMENT	9,487	10,600	10,600	15,600
Dept 210-ATTORNEY					
101-210-810.000	ATTORNEY FEES	36,143	47,000	42,000	25,000
	GENERAL SERVICES; DYKEMA, TOM RYAN, TOM STRINGER, SCOTT MUNSZL				
	Totals for dept 210-ATTORNEY	36,143	47,000	42,000	25,000
Dept 215-VILLAGE CLERK					
101-215-702.000	SALARIES - ELECTED OFFICIALS	1,840	2,000	2,100	2,000
	24 MEETINGS X \$80 PER MEETING				
101-215-720.000	SOCIAL SECURITY & MEDICARE	141	200	176	200
	7.65% OF GROSS WAGES				
101-215-802.000	PROFESSIONAL SERVICES	4,031	4,100	2,585	
101-215-815.000	ORDINANCE COOIFICATION	550	2,500	2,500	700
	YEARLY ACCESS FEE				

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<b>APPROPRIATIONS</b>					
<b>Dept 215-VILLAGE CLERK</b>					
101-215-901.000	PRINTING & PUBLISHING	2,855	3,000	2,484	5,000
	PUBLICATION OF MINUTES, PUBLIC HEARING NOTICES -- INCREASED DUE TO REQUIRED PUBLICATION OF CHARTER IN 2014				
101-215-960.000	EDUCATION & TRAINING		500		
	<b>Totals for dept 215-VILLAGE CLERK</b>	<b>9,417</b>	<b>12,300</b>	<b>10,048</b>	<b>7,900</b>
<b>Dept 253-TREASURER</b>					
101-253-703.000	SALARIES - NON UNION	66,384	68,400	67,600	68,400
101-253-720.000	SOCIAL SECURITY & MEDICARE	5,021	5,300	5,118	5,300
	7.65% OF WAGES				
101-253-721.000	HEALTH & DENTAL INSURANCE	14,564	16,500	16,755	14,200
	100% OF MARIS; REDUCED BY \$82 PER PAY PREMIUM SHARE				
101-253-722.000	LIFE & DISABILITY INSURANCE	408	500	389	500
	100% OF MARIS				
101-253-723.000	DEFINED BENEFIT PLAN	6,638	7,500	7,500	
	CONSOLIDATED TO ONE LINE IN 101-851				
101-253-727.000	OFFICE SUPPLIES	779	1,000	700	700
101-253-861.000	TRAVEL & MILEAGE	152	500	700	1,000
101-253-903.000	TAX BILL PRINTING & SERVICES	4,584	3,700	3,700	3,700
	TAX SOFTWARE WEB HOSTING, TAX BILL MAILING, SOFTWARE SUPPORT				
101-253-955.000	MISCELLANEOUS	185	500	100	500
101-253-958.000	MEMBERSHIP & DUES	445	500	500	500
101-253-960.000	EDUCATION & TRAINING	413	1,000	1,000	1,000
101-253-977.000	EQUIPMENT	250			500
	<b>Totals for dept 253-TREASURER</b>	<b>99,823</b>	<b>105,400</b>	<b>104,062</b>	<b>97,300</b>
<b>Dept 265-BUILDINGS &amp; GROUNDS</b>					
101-265-727.000	OFFICE SUPPLIES	4,028	3,700	4,200	3,700
101-265-728.000	POSTAGE	3,192	3,000	3,000	3,200
101-265-803.000	CONTRACTED SERVICES	5,020	6,000	4,904	5,000
	COMPUTER REPAIRS, E-MAIL UPDATE LIST MANAGEMENT, BS&A SOFTWARE SUPPORT, GOOGLE, CIESA				
101-265-843.000	PROPERTY TAXES	1,884	2,000	1,804	2,000
	8050 MAIN				
101-265-920.000	UTILITIES	13,683	13,000	10,766	11,000
	COMCAST AND DTE				
101-265-920.001	UTILITIES - TELEPHONES	694	400	400	400
	FARMERS MARKET PHONE LINE				
101-265-935.000	BUILDING MAINTENANCE & REPAIR	8,529	13,000	13,300	3,000
	CINTAS, CMR				
101-265-935.001	OFFICE CLEANING	4,160	4,200	4,200	4,200
	\$80 PER WEEK				
101-265-938.000	EQUIPMENT SERVICE CONTRACTS	7,216	7,000	5,506	7,000
	COPY MACHINE; POSTAGE MACHINE				
101-265-937.000	EQUIPMENT MAINTENANCE & REPAIR	339	500	500	500
101-265-943.001	OFFICE SPACE RENT	10,800	10,800	10,800	10,800
	PNC RENT - \$900 PER MONTH				
101-265-955.000	MISCELLANEOUS	(35)		27	500
101-265-962.000	COMMUNITY GARDEN	1,197	1,000	1,000	1,000
101-265-977.000	EQUIPMENT	1,742	8,000	8,000	17,500
	PORTION OF PAYROLL SOFTWARE, PURCHASE OF ADDITIONAL COMPUTER BOX FOR REMOTE ACCESS, PHONE SYSTEM REPLACEMENT				
	<b>Totals for dept 265-BUILDINGS &amp; GROUNDS</b>	<b>62,449</b>	<b>72,600</b>	<b>68,407</b>	<b>69,800</b>
<b>Dept 285-VILLAGE TREE PROGRAM</b>					
101-285-731.000	LANDSCAPE SUPPLIES	2,362	1,000	1,000	1,000
101-285-731.001	LANDSCAPE SUPPLIES - TREES	6,417	5,000	8,000	8,000
	PURCHASE OF TREES AS RECOMMENDED BY TREE BOARD - OFFSET BY RESTRICTED TREE FUND				
101-285-803.000	CONTRACTED SERVICES	14,351	15,000	10,000	18,000
	<b>Totals for dept 285-VILLAGE TREE PROGRAM</b>	<b>23,130</b>	<b>24,000</b>	<b>19,000</b>	<b>24,000</b>
<b>Dept 301-LAW ENFORCEMENT</b>					
101-301-807.000	CONTRACTED PUBLIC SAFETY	470,926	479,000	468,532	481,000
	CURRENT RATE - \$153,622; NEW RATE IN 2015 - \$155,158 PLUS OVERTIME COSTS				
101-301-807.001	DCE OFFICER & CROSSING GUARDS	78,435	79,500	80,400	80,300
	501 OF SCHOOL OFFICER AND \$3000 FOR CROSSING GUARD				
101-301-920.000	UTILITIES	4,129	4,500	4,781	4,800
	DTE AND WATER FOR PORTION OF 8140 MAIN				
101-301-938.000	BUILDING MAINTENANCE & REPAIR	535	1,000	1,277	1,000
	BUILDING REPAIR NEEDS				
	<b>Totals for dept 301-LAW ENFORCEMENT</b>	<b>554,025</b>	<b>564,000</b>	<b>559,990</b>	<b>567,100</b>

# Village of Dexter

# Appendix G

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<b>APPROPRIATIONS</b>					
<b>Dept 336-FIRE DEPARTMENT</b>					
101-336-807.000	CONTRACTED PUBLIC SAFETY	445,479	466,000	465,754	486,000
	2014 QUARTERLY PAYMENT - \$119,891, ESTIMATED 3% INCREASES IN FY 15 AND FY 16				
101-336-920.000	UTILITIES	4,821	5,000	5,612	5,700
	PORTION OF DTE AND WATER FOR 8140 MAIN				
101-336-935.000	BUILDING MAINTENANCE & REPAIR	3,102	2,000	2,398	2,000
	OUTDOOR WARNING SIREN PM, HVAC, PEST CONTROL				
101-336-970.000	CAPITAL IMPROVEMENTS	4,425	1,000		1,000
	<b>Totals for dept 336-FIRE DEPARTMENT</b>	<b>451,828</b>	<b>474,000</b>	<b>473,764</b>	<b>494,700</b>
<b>Dept 400-PLANNING DEPARTMENT</b>					
101-400-703.000	SALARIES - NON UNION	53,040	47,200	51,952	50,500
101-400-704.000	SALARIES - UNION	10,439	10,700	10,733	11,000
	30% OF BRENDA				
101-400-705.000	SALARIES - OVERTIME	332	500	500	500
101-400-706.000	SALARIES - PLANNING COMMISSION	2,160	3,000	3,000	3,000
101-400-712.000	VACATION/SICK TIME CASH OUT			2,594	
101-400-720.000	SOCIAL SECURITY & MEDICARE	5,257	4,700	3,487	4,700
	7.65% OF WAGES				
101-400-721.000	HEALTH & DENTAL INSURANCE	15,611	7,000	5,000	18,400
	100% OF MICHELLE; REDUCED BY 982 PER PAY PREMIUM SHARING				
101-400-722.000	LIFE & DISABILITY INSURANCE	391		219	400
	100% OF MICHELLE				
101-400-723.000	DEFINED BENEFIT PLAN	7,781	6,500	6,500	
	CONSOLIDATED TO ONE LINE IN 101-851				
101-400-723.003	DEFINED CONTRIBUTION PLAN			800	2,100
	1% OF WAGES FOR MICHELLE				
101-400-727.000	OFFICE SUPPLIES	356	300	1,100	500
101-400-802.000	PROFESSIONAL SERVICES	15,520	14,000	28,500	8,000
	PLANNING CONSULTANT - CARLISLE WORTMAN				
101-400-861.000	TRAVEL & MILEAGE	277	500	100	500
101-400-901.000	PRINTING & PUBLISHING	250	500	423	500
	PLANNING COMMISSION PUBLIC HEARINGS				
101-400-950.000	MISCELLANEOUS		500	673	500
101-400-958.000	MEMBERSHIPS & DUES	1,150	1,500	1,300	2,000
101-400-960.000	EDUCATION & TRAINING	410	1,000	1,000	3,500
101-400-977.000	EQUIPMENT				13,000
	BS&A SOFTWARE - ONE TIME COST - ONGOING SOFTWARE MAINTENANCE AGREEMENT \$620				
	<b>Totals for dept 400-PLANNING DEPARTMENT</b>	<b>113,034</b>	<b>97,900</b>	<b>97,281</b>	<b>119,100</b>
<b>Dept 410-ZONING BOARD OF APPEALS</b>					
101-410-802.000	PROFESSIONAL SERVICES	620	500		500
	CARLISLE WORTMAN REVIEW OF REQUESTS				
101-410-901.000	PRINTING & PUBLISHING	261	500	100	500
	PUBLIC HEARING NOTICES				
101-410-985.000	MISCELLANEOUS		100		100
	<b>Totals for dept 410-ZONING BOARD OF APPEALS</b>	<b>1,081</b>	<b>1,100</b>	<b>100</b>	<b>1,100</b>
<b>Dept 441-DEPARTMENT OF PUBLIC WORKS</b>					
101-441-703.000	SALARIES - NON UNION	5,330	5,100	5,100	10,100
	6% OF DAN, 8% OF SCOTT				
101-441-703.001	SALARIES - PART TIME	202	1,000	1,000	1,000
101-441-704.000	SALARIES - UNION	50,550	48,000	33,000	49,000
	PORTION OF FOUR DPW EMPLOYEES				
101-441-705.000	SALARIES - OVERTIME	1,038	1,000	1,700	1,000
101-441-712.000	VACATION/SICK TIME CASH OUT	3,638	1,000	3,000	1,600
101-441-720.000	SOCIAL SECURITY & MEDICARE	4,267	4,600	2,938	4,800
	7.65% OF WAGES				
101-441-721.000	HEALTH & DENTAL INSURANCE	47,004	44,000	35,874	21,600
	SHARE OF PREMIUM FOR 4 DPW EMPLOYEES, DAN & TIM, INCLUDES SHARE OF \$1000 LUMP SUM FOR TIM, REDUCED BY 982 PER PAY FOR FOUR EMPLOYEES AND DAN				
101-441-721.002	PAY IN LIEU OF MEDICAL INSURANCE	1,750			
101-441-722.000	LIFE & DISABILITY INSURANCE	417	500	393	500
	PORTION OF BENEFITS FOR FOUR UNION EMPLOYEES				
101-441-723.000	DEFINED BENEFIT PLAN	6,080	6,500	6,500	
	CONSOLIDATED TO ONE LINE IN 101-851				
101-441-723.003	DEFINED CONTRIBUTION				200
101-441-740.000	OPERATING SUPPLIES	7,673	6,000	4,547	6,000
	TOOLS, WELDING SUPPLIES, PARTS, CLEANING SUPPLIES				
101-441-745.000	UNIFORM ALLOWANCE	4,903	4,000	4,300	4,500
101-441-751.000	GASOLINE & OIL	11,259	13,500	16,000	14,000
101-441-802.000	PROFESSIONAL SERVICES	2,879	2,000		2,000

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<b>APPROPRIATIONS</b>					
Dept 441-DEPARTMENT OF PUBLIC WORKS					
101-441-861.000	TRAVEL & MILEAGE		500	100	500
101-441-920.000	UTILITIES	15,250	16,000	19,442	19,000
	DTS (3600 CENTRAL AND PORTION OF 8140 MAIN), WATER, COMCAST				
101-441-920.001	UTILITIES - TELEPHONES VERIZON	1,992	2,000	2,276	2,300
101-441-935.000	BUILDING MAINTENANCE & REPAIR	1,365	2,000	1,155	2,000
101-441-937.000	EQUIPMENT MAINTENANCE & REPAIR		1,000	1,000	1,000
101-441-941.000	EQUIPMENT RENTALS	1,523	2,000	3,540	3,500
	INTERNAL EQUIPMENT RENTAL (TRANSFER TO FUND 402)				
101-441-955.000	MISCELLANEOUS	3,039	500	1,300	500
101-441-957.000	MISCELLANEOUS FEES CDL	749	800	60	100
101-441-958.000	MEMBERSHIPS & DUES	349	500	354	500
101-441-960.000	EDUCATION & TRAINING SAFETY PROGRAM	45	500	4,000	4,000
101-441-963.000	MEDICAL EXPENSES		500	350	400
101-441-977.000	EQUIPMENT WORK ORDER SOFTWARE - \$2300; 2 NEW COMPUTERS		1,000	1,000	5,000
Totals for dept 441-DEPARTMENT OF PUBLIC WORKS		171,272	164,500	147,929	165,100
Dept 442-DOWNTOWN PUBLIC WORKS					
101-442-703.000	SALARIES - NON UNION	2,742			
101-442-703.001	SALARIES - PART TIME PORTION OF SUMMER HELP AND DOWNTOWN LANDSCAPER	6,360	8,000	13,000	13,500
101-442-704.000	SALARIES - UNION DOW TIME WORKING DOWNTOWN; 16% OF BRENDA	27,404	28,000	25,451	27,500
101-442-705.000	SALARIES - OVERTIME UNION STAFF WORKING AT FARMERS MARKET	2,150	2,000	1,908	2,000
101-442-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF WAGES	2,831	3,000	3,045	3,300
101-442-723.000	DEFINED BENEFIT PLAN CONSOLIDATED TO ONE LINE IN 101-851	4,355	3,300	3,300	
101-442-730.000	FARMERS MARKET SUPPLIES	1,963	4,900	4,900	2,000
101-442-731.000	LANDSCAPE SUPPLIES PLANT MATERIAL FOR DOWNTOWN LANDSCAPING		6,000	1,244	2,000
101-442-740.000	OPERATING SUPPLIES	4,974	2,000	2,670	2,500
101-442-744.000	HOLIDAY DISPLAY SUPPLIES REPLACEMENT BULBS/WRAPPS, DECORATION OF CLOCK/BRIDGE	4,029	5,000	4,208	5,000
101-442-802.000	PROFESSIONAL SERVICES PM ON CLOCK \$550, SENIOR CENTER RENT FOR ODA (\$360), \$3000 FOR LIGHT POLE PAINTING	11,345	5,000	5,000	5,500
101-442-920.000	UTILITIES METERED STREET LIGHTS	6,275	8,000	9,023	9,000
101-442-977.000	EQUIPMENT	176	1,000	1,000	1,000
Totals for dept 442-DOWNTOWN PUBLIC WORKS		74,646	76,200	75,249	73,300
Dept 447-ENGINEERING					
101-447-830.000	ENGINEERING CONSULTING GENERAL ENGINEERING SERVICES	11,000	11,000	11,000	11,000
Totals for dept 447-ENGINEERING		11,000	11,000	11,000	11,000
Dept 448-MUNICIPAL STREET LIGHTS					
101-448-920.003	UTILITIES - STREET LIGHTS UNMETERED STREET LIGHTS	75,317	75,000	72,171	73,000
Totals for dept 448-MUNICIPAL STREET LIGHTS		75,317	75,000	72,171	73,000
Dept 528-SOLID WASTE					
101-528-703.000	SALARIES - NON UNION	2,504	1,700	1,700	
101-528-703.001	SALARIES - PART TIME	629	1,300	1,300	
101-528-704.000	SALARIES - UNION	31,046	35,000	35,000	
101-528-705.000	SALARIES - OVERTIME	398	500	894	
101-528-720.000	SOCIAL SECURITY & MEDICARE	2,645	2,500	2,800	
101-528-723.000	DEFINED BENEFIT PLAN	3,314	3,500	3,500	
101-528-740.000	OPERATING SUPPLIES	1,056	1,400	663	
101-528-805.000	CONTRACTED SOLID WASTE SERVICE	473,147	478,000	474,927	
101-528-806.000	CONTRACTED COMPOSTING	6,731	9,000	8,019	
101-528-901.000	PRINTING & PUBLISHING	489	500	100	
101-528-941.000	EQUIPMENT RENTALS	12,173	13,000	13,664	
Totals for dept 528-SOLID WASTE		534,132	546,400	542,967	
Dept 728-ECONOMIC DEVELOPMENT					
101-728-803.000	PROFESSIONAL SERVICES SPARK MEMBERSHIP	8,776			2,000

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<b>APPROPRIATIONS</b>					
Dept 728-ECONOMIC DEVELOPMENT					
101-728-901.000	PRINTING & PUBLISHING	250	1,000	945	1,000
	MARKETING MATERIALS/ADS				
101-728-960.000	EDUCATION & TRAINING				700
	MEDA CONFERENCE				
Totals for dept 728-ECONOMIC DEVELOPMENT		9,024	1,000	945	3,700
Dept 751-PARKS & RECREATION					
101-751-703.000	SALARIES - NON UNION	3,680	1,700	1,700	3,000
	2% OF DAN, 2% OF SCOTT				
101-751-703.001	SALARIES - PART TIME		10,700	10,700	11,000
	PORTION OF SUMMER HELP, DOWNTOWN LANDSCAPER FOR MILL CREEK PARK				
101-751-704.000	SALARIES - UNION	20,148	18,600	20,160	22,000
	PORTION OF FOUR UNION EMPLOYEES				
101-751-705.000	SALARIES - OVERTIME	333	500	1,000	500
101-751-709.000	SALARIES - PARK COMMISSIONERS	990	1,500	1,000	1,000
101-751-720.000	SOCIAL SECURITY & MEDICARE	2,168	2,000	2,503	2,900
	7.65% OF WAGES				
101-751-721.000	HEALTH & DENTAL INSURANCE	3,035	3,100	3,195	3,400
	PORTION OF FOUR UNION EMPLOYEES; REDUCED BY \$82 PER PAY PER EMPLOYEE				
101-751-722.000	LIFE & DISABILITY INSURANCE	67	100	63	100
	PORTION OF FOUR UNION EMPLOYEES				
101-751-723.000	DEFINED BENEFIT PLAN	2,218	2,200	2,200	
	CONSOLIDATED TO ONE LINE IN 101-051				
101-751-723.003	DEFINED CONTRIBUTION PLAN				100
101-751-731.000	LANDSCAPE SUPPLIES	7,171	8,000	3,734	4,000
	LANDSCAPING BED MAINTENANCE, WOOD CHIPS				
101-751-732.000	ICE RINK SUPPLIES	4,473	4,700	4,300	4,000
	INSTALGATION, MAINTENANCE, LINER				
101-751-740.000	OPERATING SUPPLIES	705	1,000	800	1,000
101-751-802.000	PROFESSIONAL SERVICES		17,500	8,900	30,000
	JOB FOR MDEQ REQUIRED STREAM MONITORING; POSSIBLE USE OF CONSULTANT FOR MASTER PLAN UPDATE				
101-751-803.000	CONTRACTED SERVICES	7,200			8,000
	PLANT WISE FOR INVASIVE SPECIES CONTROL				
101-751-901.000	PRINTING & PUBLISHING	14,203	3,000	3,205	1,000
101-751-937.000	EQUIPMENT MAINTENANCE & REPAIR	5,532	6,000	4,181	6,000
	REPAIR OR REPLACEMENT OF TRASH CANS, PARK EQUIPMENT, BENCHES				
101-751-941.000	EQUIPMENT RENTALS	6,827	5,000	9,400	7,500
101-751-944.000	PORTABLE TOILET RENTAL	3,182	2,200	3,900	3,700
	INCREASE DUE TO YEAR ROUND PORT O POTTIERS IN MONUMENT PARK AND MILL CREEK PARK NORTH				
101-751-955.000	MISCELLANEOUS	1,814	1,700	2,000	2,000
	LUMINARY SUPPORT, EASTER EGGSTRAVAGANZA				
101-751-958.000	MEMBERSHIPS & DUES			118	200
101-751-970.000	CAPITAL IMPROVEMENTS		5,000	5,000	5,000
	FIRST STREET PARK STORAGE UNIT				
101-751-977.000	EQUIPMENT	6,384	7,000	7,340	7,000
	BENCHES, TABLES				
Totals for dept 751-PARKS & RECREATION		90,129	191,300	95,399	120,400
Dept 850-LONG-TERM DEBT					
101-850-990.005	0% FACILITIES BOND PRINCIPAL	65,000	70,000	70,000	
	MOVED TO FUND 351				
101-850-992.000	BOND FEES	225	300	225	
101-850-996.004	0% FACILITIES BOND INTEREST	59,958	57,500	57,500	
	MOVED TO FUND 351				
Totals for dept 850-LONG-TERM DEBT		125,183	127,800	127,725	
Dept 851-INSURANCE & BONDS					
101-851-719.000	UNEMPLOYMENT COMPENSATION	403	100	500	500
101-851-721.001	RETIREE HEALTH INSURANCE	8,403	8,000	7,268	8,800
	10% OF SD, 50% OF JAN, 50% OF MARY MCKILLEN				
101-851-723.000	DEFINED BENEFIT PLAN				62,000
	ALL GENERAL FUND DEFINED BENEFIT PAYMENTS ACCOUNTED FOR IN THIS LINE				
101-851-723.001	OTHER POST EMPLOYMENT BENEFITS	75,000	75,000	75,000	75,000
101-851-910.000	WORKERS COMPENSATION	8,799	9,500	6,900	8,000
101-851-911.000	LIABILITY INSURANCE	24,860	23,500	23,373	25,000
Totals for dept 851-INSURANCE & BONDS		117,465	116,100	113,041	179,300
Dept 875-CONTRIBUTIONS					
101-875-965.001	CONTRIBUTION TO NAVS	12,000	17,000	17,000	17,000
101-875-965.002	CONTRIBUTION TO COMMUNITY SERV	250	300	300	300

# Village of Dexter

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BUDGET REPORT FOR VILLAGE OF DEXTER  
 Fund: 101 GENERAL FUND

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GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 PROJECTED ACTIVITY	2014-15 RECOMMENDED BUDGET
<b>APPROPRIATIONS</b>					
Dept 875-CONTRIBUTIONS					
101-875-965.003	CONTRIBUTION TO SENIOR CENTER	1,000	1,000	1,000	1,000
101-875-965.004	CONT TO WAVE DOOR TO DOOR	10,000	15,000	15,000	15,000
Totals for dept 875-CONTRIBUTIONS		23,250	33,300	33,300	33,300
Dept 890-CONTINGENCIES					
101-890-955.001	CONTINGENCY FOR CITYHOOD COSTS				30,000
EXPENSES RELATED TO THE POSSIBLE TRANSITION TO A CITY (PARTIAL ASSESSOR SALARY (\$20,000, ELECTION EQUIPMENT (\$6,000), OFFICE SUPPLIES)					
101-890-957.001	PROPERTY TAX REFUNDS	31,054	14,500	14,500	2,000
Totals for dept 890-CONTINGENCIES		31,054	14,500	14,500	32,000
Dept 895-REQUIRED ACCOUNTING ENTRIES					
101-895-726.001	VACATION/SICK ACCRUAL	(1,077)	1,000		
Totals for dept 895-REQUIRED ACCOUNTING ENTRIES		(1,077)	1,000		
Dept 901-CAPITAL IMPROVEMENTS					
101-901-976.000	CAPITAL IMPROVEMENTS	150,239	21,500	10,500	85,000
COMPLETION OF BORDER TO BORDER TRAIL AT THE DPW					
101-901-975.011	PROPERTY ACQUISITION			3,400	
101-901-975.016	CAPITAL IMPROVEMENTS - FACILITIES		10,000	2,000	20,000
CONSULTANT FOR EVALUATION OF FACILITY NEEDS					
Totals for dept 901-CAPITAL IMPROVEMENTS		150,239	31,500	15,900	105,000
Dept 965-TRANSFERS OUT - CONTROL					
101-965-999.351	TRANSFER OUT - BOND FUND (MGN-VOTE)				129,900
101-965-999.405	TRANSFER OUT - MILL CREEK FUND	17,500			
Totals for dept 965-TRANSFERS OUT - CONTROL		17,500			129,900
<b>TOTAL APPROPRIATIONS</b>		<b>3,118,011</b>	<b>3,062,300</b>	<b>2,973,703</b>	<b>2,698,800</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 101</b>					
	BEGINNING FUND BALANCE	1,175,657	1,096,817	1,096,817	1,332,101
	ENDING FUND BALANCE	1,096,818	1,192,217	1,332,101	1,281,901

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BUDGET REPORT FOR VILLAGE OF DEXTER  
 Fund: 202 MAJOR STREETS FUND

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GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 PROJECTED ACTIVITY	2014-15 RECOMMENDED BUDGET
<b>ESTIMATED REVENUES</b>					
Dept 000-ASSETS, LIABILITIES & REVENUE					
202-000-576.000	STATE SHARED REV-GAS & WEIGHT ACT 51	169,481	173,000	174,540	175,000
202-000-577.000	STATE SHARED REV-LOCAL ROADS ACT 51	6,095	6,000	6,057	6,500
202-000-665.000	INTEREST EARNED	6	100	16	100
202-000-671.000	OTHER REVENUE	867	17,000	18,250	
202-000-673.000	MISCELLANEOUS GRANTS				30,000
202-000-695.204	TRANS IN - MUNICIPAL STREETS FUNDS TRANSFERRED IN FROM MUNICIPAL STREETS	585,000	326,600	170,100	572,300
Totals for dept 000-ASSETS, LIABILITIES & REVENUE		761,449	522,900	368,963	783,900
<b>TOTAL ESTIMATED REVENUES</b>					
		761,449	522,900	368,963	783,900
<b>APPROPRIATIONS</b>					
Dept 245-ADMINISTRATION					
202-245-723.001	OTHER POST EMPLOYMENT BENEFITS CONTRIBUTION TO RETIREE HEALTH CARE	4,500	4,500	4,500	4,500
202-245-840.000	BANK SERVICE CHARGES	23	200	100	100
Totals for dept 245-ADMINISTRATION		4,523	4,700	4,600	4,600
Dept 445-STORMWATER					
202-445-703.001	SALARIES - PART TIME	63			
202-445-704.000	SALARIES - UNION PORTION OF FOUR UNION EMPLOYEES	9,078	8,000	6,100	7,000
202-445-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF WAGES	699	700	500	400
202-445-723.000	DEFINED BENEFIT PLAN MOVED TO MUNICIPAL STREETS	938	900	900	
202-445-746.000	OPERATING SUPPLIES CULVERTS, BLOCK, MORTAR BASIN LIDS	1,177	3,000	3,000	3,000
202-445-802.000	PROFESSIONAL SERVICES HMW MIDDLE HURON PARTNERSHIP - OHM STORM WATER STUDY	4,136	1,000	4,000	16,000
202-445-803.000	CONTRACTED SERVICES CATCH BASIN FACTORING; CATCH BASIN REPAIR	4,079	5,000	5,000	5,000
202-445-957.004	STATE LICENSE/PERMIT FEES			1,000	1,000
202-445-960.000	EDUCATION & TRAINING	323	500	236	500
Totals for dept 445-STORMWATER		20,463	19,100	20,736	26,900
Dept 451-CONTRACTED ROAD CONSTRUCTION					
202-451-903.000	CONTRACTED SERVICES	3,212		2,784	
202-451-974.000	CIP CAPITAL IMPROVEMENTS	39,453	12,500	8,952	
202-451-974.009	CENTRAL STREET PROJECT RECONSTRUCTION OF CENTRAL FROM 2ND TO 3RD	510,438	34,000	53,565	272,000
202-451-974.010	MAIN STREET RESURFACING REPAIR OF MAIN STREET PARKING SPACES	5,742			36,000
202-451-975.015	ANN ARBOR STREET PROJECT ANN ARBOR STREET RESURFACING		220,000	50,000	200,600
202-451-975.017	CAPITAL IMP - SAFE ROUTES TO SCHOX		30,000	30,000	30,000
Totals for dept 451-CONTRACTED ROAD CONSTRUCTION		558,845	296,500	145,301	538,600
Dept 463-ROUTINE MAINTENANCE					
202-463-703.000	SALARIES - NON UNION 5% OF DAN, 7% OF SCOTT	4,820	4,300	4,249	8,500
202-463-703.001	SALARIES - PART TIME PORTION OF SUMMER HELP	44	1,000	1,000	1,000
202-463-704.000	SALARIES - UNION PORTION OF UNION EMPLOYEES	13,915	20,000	16,800	24,900
202-463-705.000	SALARIES - OVERTIME	501	500	600	500
202-463-726.000	SOCIAL SECURITY & MEDICARE 7.65% OF WAGES	1,475	1,600	1,582	1,600
202-463-721.000	HEALTH & DENTAL INSURANCE PORTION OF UNION EMPLOYEES, TIM & DAN; INCLUDES SHARE OF \$1000 LUMP SUM FOR TIM, REDUCED BY \$82 PER PAY PREMIUM SHARE FROM FOUR EMPLOYEES & DAN	15,780	16,200	16,660	17,300
202-463-722.000	LIFE & DISABILITY INSURANCE PORTION OF UNION EMPLOYEES	350	400	329	400
202-463-723.000	DEFINED BENEFIT PLAN MOVED TO MUNICIPAL STREETS	1,867	2,200	2,200	
202-463-723.003	DEFINED CONTRIBUTION PLAN				200
202-463-746.000	OPERATING SUPPLIES ASPHALT, GRAVEL, SAND, SOIL, CONCRETE	4,305	4,000	2,511	3,000
202-463-802.000	PROFESSIONAL SERVICES	5,408	7,000	7,000	11,000

# Village of Dexter

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BUDGET REPORT FOR VILLAGE OF DEXTER  
 Fund: 202 MAJOR STREETS FUND

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GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 PROJECTED ACTIVITY	2014-15 RECOMMENDED BUDGET
<b>APPROPRIATIONS</b>					
<b>Dept 463-ROUTINE MAINTENANCE</b>					
OHM AT WATS, COST ESTIMATING, \$2000 FOR BS&A SOFTWARE, \$4000 FOR SAFETY PROGRAM					
202-463-803.002	PAVEMENT MANAGEMENT CRACK SEALING, ROAD PATCHING	7,034	10,000	10,000	10,000
202-463-910.000	WORKERS COMPENSATION	802	900	669	700
202-463-911.000	LIABILITY INSURANCE	5,203	4,900	5,200	4,900
202-463-941.000	EQUIPMENT RENTALS	8,888	10,000	10,800	9,000
	INTERNAL EQUIPMENT RENTAL - TRANSFER TO FUND 402				
Totals for dept 463-ROUTINE MAINTENANCE		70,362	85,000	79,600	93,000
<b>Dept 474-TRAFFIC SERVICES</b>					
202-474-703.000	SALARIES - NON UNION 5% OF DAN, 7% OF SCOTT	4,280	4,300	4,249	8,500
202-474-703.001	SALARIES - PART TIME	22		140	200
202-474-704.000	SALARIES - UNION PORTION OF UNION EMPLOYEES	7,628	8,000	9,708	10,000
202-474-705.000	SALARIES - OVERTIME	1,142	500	769	800
202-474-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF WAGES	1,000	1,000	1,024	1,100
202-474-721.000	HEALTH & DENTAL INSURANCE PORTION OF UNION EMPLOYEES, TIM AND DAN; INCLUDES \$1000 LUMP SUM FOR TIM, REDUCED BY \$82 PREMIUM SHARE BY FOUR EMPLOYEES AND DAN	4,856	5,000	5,111	5,400
202-474-722.000	LIFE & DISABILITY INSURANCE PORTION OF UNION EMPLOYEES	108	200	101	200
202-474-723.000	DEFINED BENEFIT PLAN MOVED TO MUNICIPAL STREETS	1,302	1,400	1,400	
202-474-723.003	DEFINED CONTRIBUTION PLAN				200
202-474-740.000	OPERATING SUPPLIES BULBS, SIGNS, POSTS	9,098	5,000	2,671	5,000
202-474-803.000	PROFESSIONAL SERVICES SIGNAL REPAIR, CONTRACTED STREET PAINTING, TCO REVIEWS	7,820	10,000	10,000	10,000
202-474-910.000	WORKERS COMPENSATION	279	300	232	300
202-474-911.000	LIABILITY INSURANCE	694	700	733	800
202-474-941.000	EQUIPMENT RENTALS	2,454	3,000	1,814	2,000
Totals for dept 474-TRAFFIC SERVICES		40,683	39,400	37,944	42,500
<b>Dept 478-WINTER MAINTENANCE</b>					
202-478-703.000	SALARIES - NON UNION 5% OF DAN, 7% OF SCOTT	4,250	4,300	4,300	8,500
202-478-704.000	SALARIES - UNION PORTION OF UNION EMPLOYEES	9,724	14,000	14,000	10,000
202-478-705.000	SALARIES - OVERTIME	5,368	11,500	11,576	5,000
202-478-705.001	SALARIES - CALL IN PAY PREVIOUSLY INCLUDED IN UNION SALARIES - 50% FOR FOUR EMPLOYEES				3,000
202-478-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF WAGES	1,480	1,600	2,186	1,800
202-478-721.000	HEALTH & DENTAL INSURANCE PORTION OF UNION EMPLOYEES, DAN & TIM, INCLUDES PORTION OF \$1000 LUMP SUM FOR TIM, REDUCED BY \$82 PREMIUM SHARE BY FOUR EMPLOYEES AND DAN	9,711	10,000	10,223	10,700
202-478-722.000	LIFE & DISABILITY INSURANCE PORTION OF UNION EMPLOYEES	215	300	203	300
202-478-723.000	DEFINED BENEFIT PLAN MOVED TO MUNICIPAL STREETS	1,934	2,200	2,200	
202-478-723.003	DEFINED CONTRIBUTION PLAN			5	200
202-478-740.000	OPERATING SUPPLIES SALT	8,958	15,500	12,500	14,500
202-478-803.000	PROFESSIONAL SERVICES	217	500	500	500
202-478-901.000	PRINTING & PUBLISHING	409	500	489	500
202-478-910.000	WORKERS COMPENSATION	409	500	512	500
202-478-911.000	LIABILITY INSURANCE	867	900	1,040	1,000
202-478-941.000	EQUIPMENT RENTALS	11,480	21,000	21,092	12,000
	INTERNAL EQUIPMENT RENTAL - TRANSFER TO FUND 402				
Totals for dept 478-WINTER MAINTENANCE		55,022	82,800	80,824	68,800
<b>Dept 890-CONTINGENCIES</b>					
202-890-988.000	MISCELLANEOUS				10,000
Totals for dept 890-CONTINGENCIES					10,000
<b>TOTAL APPROPRIATIONS</b>		<b>749,896</b>	<b>825,500</b>	<b>869,007</b>	<b>783,900</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 202</b>		<b>11,551</b>	<b>(2,600)</b>	<b>(44)</b>	

# Village of Dexter

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GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 PROJECTED ACTIVITY	2014-15 RECOMMENDED BUDGET
	BEGINNING FUND BALANCE	6,994	18,547	18,547	18,503
	ENDING FUND BALANCE	18,545	15,947	18,503	18,503

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GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 PROJECTED ACTIVITY	2014-15 RECOMMENDED BUDGET
<b>ESTIMATED REVENUES</b>					
Dept 000-ASSETS, LIABILITIES & REVENUE					
203-000-573.000	ROW REVENUE	15,547	8,000	15,925	10,000
	ROW PERMIT & METRO ACT FEES - RESTRICTED FOR ROW ACTIVITIES				
203-000-576.000	STATE SHARED REV-GAS & WEIGHT ACT 51	67,411	69,500	72,663	73,000
203-000-577.000	STATE SHARED REV-LOCAL ROADS ACT 51	2,424	2,500	2,413	2,500
203-000-665.000	INTEREST EARNED	9	100	23	100
203-000-671.000	OTHER REVENUE		7,000	7,788	
203-000-695.204	TRANS IN - MUNICIPAL STREETS TRANSFER IN FROM MUNICIPAL STREETS FUND 204	220,000	342,500	324,400	171,300
203-000-695.351	TRANS IN - DEPT FUND (NON-VOTED)				450,000
Totals for dept 000-ASSETS, LIABILITIES & REVENUE		315,391	429,600	423,212	706,900
<b>TOTAL ESTIMATED REVENUES</b>					
		315,391	429,600	423,212	706,900
<b>APPROPRIATIONS</b>					
Dept 248-ADMINISTRATION					
203-248-723.001	OTHER POST EMPLOYMENT BENEFITS CONTRIBUTION TO RETIREE HEALTH CARE FUND	4,500	4,500	4,500	4,500
203-248-840.000	BANK SERVICE CHARGES	22	100	59	100
Totals for dept 248-ADMINISTRATION		4,522	4,600	4,559	4,600
Dept 445-STORMWATER					
203-445-703.001	SALARIES - PART TIME	30			
203-445-704.000	SALARIES - UNION PORTION OF UNION EMPLOYEES	8,026	8,000	6,000	7,000
203-445-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF WAGES	616	500	379	500
203-445-723.000	DEFINED BENEFIT PLAN MOVED TO MUNICIPAL STREETS	802	700	700	
203-445-740.000	OPERATING SUPPLIES CULVERTS, BLOCK, MORTAR BASIN LIDS		2,000	771	1,000
203-445-802.000	PROFESSIONAL SERVICES MIDDLE HURON INITIATIVE	16,079	1,000	2,475	2,000
203-445-803.000	CONTRACTED SERVICES CATCH BASIN FACTORING	35,430	10,000	10,395	10,000
203-445-957.004	STATE LICENSE/PERMIT FEES			1,000	1,000
203-445-960.000	EDUCATION & TRAINING	231	500		500
Totals for dept 445-STORMWATER		61,214	20,700	21,720	22,000
Dept 451-CONTRACTED ROAD CONSTRUCTION					
203-451-803.000	CONTRACTED SERVICES ALLEY MAINTENANCE	115,073	218,500	217,688	
203-451-932.000	SIDEWALKS SIDEWALK REPAIRS	20,995	20,000	20,000	20,000
203-451-970.000	CAPITAL IMPROVEMENTS				450,000
203-451-974.001	OTHER CAPITAL IMPROVEMENTS HURON STREET OUTFALL REPAIR				30,000
Totals for dept 451-CONTRACTED ROAD CONSTRUCTION		136,068	238,500	237,688	500,000
Dept 463-ROUTINE MAINTENANCE					
203-463-703.000	SALARIES - NON UNION 5% OF DAN, 7% OF SCOTT	5,220	4,300	4,300	8,500
203-463-703.001	SALARIES - PART TIME PORTION OF SUMMER HELP		1,700	1,700	1,700
203-463-704.000	SALARIES - UNION	16,700	18,000	15,070	26,500
203-463-705.000	SALARIES - OVERTIME	227	100	242	200
203-463-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF WAGES	1,694	1,900	1,509	2,500
203-463-721.000	HEALTH & DENTAL INSURANCE PORTION OF UNION EMPLOYEES, DAN & TIM, INCLUDES PORTION OF \$1000 LUMP SUM FOR TIM, REDUCED BY \$82 PER PAY PREMIUM SHARE BY FOUR EMPLOYEES AND DAN	4,856	5,000	4,549	5,300
203-463-722.000	LIFE & DISABILITY INSURANCE PORTION OF UNION EMPLOYEES	108		101	100
203-463-723.000	DEFINED BENEFIT PLAN MOVED TO MUNICIPAL STREETS	2,118	2,500	2,500	
203-463-723.003	DEFINED CONTRIBUTION PLAN				200
203-463-740.000	OPERATING SUPPLIES ASPHALT, GRAVEL, SOIL, SAND, CONCRETE	2,626	3,000	2,600	3,000
203-463-802.000	PROFESSIONAL SERVICES	3,427	3,000	7,000	8,000

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GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 PROJECTED ACTIVITY	2014-15 RECOMMENDED BUDGET
<b>APPROPRIATIONS</b>					
<b>Dept 463-ROUTINE MAINTENANCE</b>					
COST ESTIMATING, \$2000 FOR BS&A SOFTWARE, SAFETY PROGRAM					
203-463-803.002	PAVEMENT MANAGEMENT CRACK SEALING, PAVEMENT REPAIRS	10,671	10,000	10,000	10,000
203-463-910.000	WORKERS COMPENSATION	244	300	204	300
203-463-911.000	LIABILITY INSURANCE	1,347	1,300	1,000	1,000
203-463-941.000	EQUIPMENT RENTALS	8,660	8,000	8,000	8,000
	INTERNAL EQUIPMENT RENTALS - TRANSFER TO 402				
Totals for dept 463-ROUTINE MAINTENANCE		57,896	59,100	58,775	78,300
<b>Dept 474-TRAFFIC SERVICES</b>					
203-474-703.000	SALARIES - NON UNION 5% OF DAN, 7% OF SCOTT	4,280	4,300	4,249	8,500
203-474-703.001	SALARIES - PART TIME			80	100
203-474-704.000	SALARIES - UNION PORTION OF UNION EMPLOYEES	6,540	6,400	6,474	8,000
203-474-705.000	SALARIES - OVERTIME	106	200	144	200
203-474-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF WAGES	836	900	817	900
203-474-721.000	HEALTH & DENTAL INSURANCE PORTION OF UNION EMPLOYEES, DAN & TIM, INCLUDES PORTION OF \$1000 LUMP SUM FOR TIM, REDUCED BY \$82 PER PAY PREMIUM SHARE BY FOUR EMPLOYEES AND DAN	1,214	1,300	1,277	1,400
203-474-722.000	LIFE & DISABILITY INSURANCE PORTION OF UNION EMPLOYEES	27	100	25	100
203-474-723.000	DEFINED BENEFIT PLAN MOVED TO MUNICIPAL STREETS	1,090	1,300	1,300	
203-474-723.003	DEFINED CONTRIBUTION PLAN				200
203-474-740.000	OPERATING SUPPLIES SIGNS, POSTS, BULBS	2,959	4,000	2,000	5,000
203-474-803.000	PROFESSIONAL SERVICES SIGNAL REPAIR AND CONTRACTED STREET PAINTING	5,144	10,000	10,000	10,000
203-474-910.000	WORKERS COMPENSATION	87	100	108	100
203-474-911.000	LIABILITY INSURANCE	676	700	725	800
203-474-941.000	EQUIPMENT RENTALS	1,695	2,000	1,048	2,000
	INTERNAL EQUIPMENT RENTAL - TRANSFER TO FUND 402				
Totals for Dept 474-TRAFFIC SERVICES		24,684	31,300	28,247	55,300
<b>Dept 478-WINTER MAINTENANCE</b>					
203-478-703.000	SALARIES - NON UNION 5% OF DAN, 7% OF SCOTT	4,250	4,300	4,249	8,500
203-478-704.000	SALARIES - UNION PORTION OF UNION EMPLOYEES	10,158	14,000	14,053	10,000
203-478-705.000	SALARIES - OVERTIME	4,682	10,000	9,938	5,000
203-478-705.001	SALARIES - CALL IN PAY PREVIOUSLY INCLUDED IN UNION SALARIES - 50% FOR FOUR EMPLOYEES				3,000
203-478-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF WAGES	1,460	1,500	2,041	2,100
203-478-721.000	HEALTH & DENTAL INSURANCE PORTION OF UNION EMPLOYEES, DAN & TIM; INCLUDES PORTION OF \$1000 LUMP SUM FOR TIM, REDUCED BY PREMIUM SHARE OF \$82 PER PAY FROM FOUR EMPLOYEES AND DAN	2,428	2,700	2,700	2,700
203-478-722.000	LIFE & DISABILITY INSURANCE PORTION OF UNION EMPLOYEES	54	100	51	100
203-478-723.000	DEFINED BENEFIT PLAN MOVED TO MUNICIPAL STREETS	1,999	2,200	2,200	
203-478-723.003	DEFINED CONTRIBUTION PLAN			4	200
203-478-740.000	OPERATING SUPPLIES SALT	9,076	15,500	12,500	14,500
203-478-803.000	PROFESSIONAL SERVICES	217	500		500
203-478-901.000	PRINTING & PUBLISHING	409	500	494	500
203-478-910.000	WORKERS COMPENSATION	192	200	240	200
203-478-911.000	LIABILITY INSURANCE	867	900	900	900
203-478-941.000	EQUIPMENT RENTALS	11,376	23,000	22,968	12,000
	INTERNAL EQUIPMENT RENTAL - TRANSFER TO FUND 402				
Totals for dept 478-WINTER MAINTENANCE		47,078	75,400	72,340	59,700
<b>Dept 890-CONTINGENCIES</b>					
203-890-955.000	MISCELLANEOUS				10,000
Totals for dept 890-CONTINGENCIES					10,000
<b>TOTAL APPROPRIATIONS</b>		<b>331,464</b>	<b>429,600</b>	<b>423,329</b>	<b>706,900</b>

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BUDGET REPORT FOR VILLAGE OF DEXTER  
Fund: 203 LOCAL STREETS FUND

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GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 PROJECTED ACTIVITY	2014-15 RECOMMENDED BUDGET
NET OF REVENUES/APPROPRIATIONS - FUND 203		(16,073)		(117)	
	BEGINNING FUND BALANCE	33,323	17,254	17,254	17,137
	ENDING FUND BALANCE	17,250	17,254	17,137	17,137

# Village of Dexter

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BUDGET REPORT FOR VILLAGE OF DEXTER  
 Fund: 204 MUNICIPAL STREETS

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GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 PROJECTED ACTIVITY	2014-15 RECOMMENDED BUDGET
<b>ESTIMATED REVENUES</b>					
Dept 000-ASSETS, LIABILITIES & REVENUE					
204-000-403.000	TAXES - STREETS (REAL)	431,006	547,900	444,555	691,800
	REVENUE ESTIMATE INCLUDES THE ADDITIONAL 0.5 MILS				
204-000-410.000	TAXES - PERSONAL PROPERTY	77,619		89,986	
	ZERO FOR BUDGET PURPOSES - NUMBER IS INCLUDED IN 403.000				
204-000-412.000	DELINQUENT TAXES - REAL PROP	13,440		15,293	
	ZERO FOR BUDGET PURPOSES - NUMBER IS INCLUDED IN 403.000				
204-000-445.000	TAXES - PENALTIES & INTEREST	499	1,000		
204-000-665.000	INTEREST EARNED	679	1,000		
	Totals for dept 000-ASSETS, LIABILITIES & REVENUE	523,243	549,900	549,834	691,800
<b>TOTAL ESTIMATED REVENUES</b>					
		523,243	549,900	549,834	691,800
<b>APPROPRIATIONS</b>					
Dept 248-ADMINISTRATION					
204-248-721.001	RETIREE HEALTH INSURANCE	7,578	7,500	7,836	9,500
	40% OF ED, 50% OF MARY MCKILLEN				
204-248-723.000	DEFINED BENEFIT PLAN				23,200
204-248-802.001	FINANCIAL AUDIT	2,000	2,000	2,000	2,000
204-248-840.000	BANK SERVICE CHARGES	1,209	1,000	864	1,000
204-248-841.000	VILLAGE ADMINISTRATIVE COSTS	26,752	30,500	29,716	32,200
	PAYMENT TO GENERAL FUND FOR 5% OF SALARY & BENEFITS FOR ERIN, 6% FOR COURTNEY & DONNA, 16% FOR MARIE				
204-248-957.001	PROPERTY TAX REFUNDS	9,017	5,000	5,000	2,000
	TAX TRIBUNAL / BOARD OF REVIEW				
	Totals for dept 248-ADMINISTRATION	46,556	46,000	45,416	49,900
Dept 965-TRANSFERS OUT - CONTROL					
204-965-999.007	TRANSFER OUT - BRIDGE PROJECT				105,500
	LINE NAME WILL BE UPDATED - SHOWS TRANSFER OUT TO DEBT SERVICE FUND TO PAY FOR STREET BOND				
204-965-999.202	TRANSFER OUT TO MAJOR STREETS	535,000	311,200	170,100	572,300
204-965-999.203	TRANSFER OUT TO LOCAL STREETS	280,000	342,500	324,400	171,300
	Totals for dept 965-TRANSFERS OUT - CONTROL	815,000	653,700	494,500	843,100
<b>TOTAL APPROPRIATIONS</b>					
		861,556	699,700	539,916	919,000
<b>NET OF REVENUES/APPROPRIATIONS - FUND 204</b>					
		(338,313)	(149,800)	8,918	(227,200)
	BEGINNING FUND BALANCE	715,938	377,627	377,627	386,545
	ENDING FUND BALANCE	377,625	227,827	386,545	159,345

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BUDGET REPORT FOR VILLAGE OF DEXTER  
 Fund: 226 SOLID WASTE COLLECTION FUND

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GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 PROJECTED ACTIVITY	2014-15 RECOMMENDED BUDGET
<b>ESTIMATED REVENUES</b>					
Dept 000-ASSETS, LIABILITIES & REVENUE					
226-000-628.000	SOLID WASTE COLLECTION FEE				559,000
	\$17.50 PER RESIDENCE, COMMERCIAL PASS THROUGH PLUS A 3% ADMIN FEE				
226-000-634.000	UTILITY BILL PENALTIES				1,000
226-000-645.000	SALES - RECYCLING PROGRAM				400
Totals for dept 000-ASSETS, LIABILITIES & REVENUE					560,400
<b>TOTAL ESTIMATED REVENUES</b>					
					560,400
<b>APPROPRIATIONS</b>					
Dept 248-ADMINISTRATION					
226-248-840.000	BANK SERVICE CHARGES				100
Totals for dept 248-ADMINISTRATION					100
Dept 528-SOLID WASTE					
226-528-703.000	SALARIES - NON UNION				2,900
	2% OF DAN, 2% OF SCOTT				
226-528-703.001	SALARIES - PART TIME				1,300
	PORTION OF SUMMER HELP				
226-528-704.000	SALARIES - UNION				37,000
	PORTION OF FOUR UNION EMPLOYEES				
226-528-705.000	SALARIES - OVERTIME				500
226-528-720.000	SOCIAL SECURITY & MEDICARE				3,000
	7.65% OF WAGES				
226-528-723.003	DEFINED CONTRIBUTION PLAN				200
226-528-740.000	OPERATING SUPPLIES				1,000
226-528-803.000	CONTRACTED SOLID WASTE SERVICE				480,000
	1% INCREASE IN MARCH 2014, 2% INCREASE IN MARCH 2015				
226-528-806.000	CONTRACTED COMPOSTING				6,000
	CONTRACT WITH BREUNINGERS - \$4,000; WM COST TO HAUL STREET SWEEPINGS				
226-528-901.000	PRINTING & PUBLISHING				300
	PORTION OF UTILITY BILL PRINTING				
226-528-941.000	EQUIPMENT RENTALS				14,000
	INTERNAL EQUIPMENT RENTAL - TRANSFER TO FUND 402				
Totals for dept 528-SOLID WASTE					548,300
<b>TOTAL APPROPRIATIONS</b>					
					548,300
<b>NET OF REVENUES/APPROPRIATIONS - FUND 226</b>					
					12,100
BEGINNING FUND BALANCE					
					12,100
ENDING FUND BALANCE					

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BUDGET REPORT FOR VILLAGE OF DEXTER  
 Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY

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GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 PROJECTED ACTIVITY	2014-15 RECOMMENDED BUDGET
<b>ESTIMATED REVENUES</b>					
Dept 000-ASSETS, LIABILITIES & REVENUE					
248-000-415.000	TAX CAPTURE REVENUE	350,115	296,000	295,400	295,000
FY 14/15 REMOVES BROWNFIELD CAPTURE (LAFONTAINE) AND DEXTER WELLNESS FROM REVENUE ESTIMATES					
248-000-665.000	INTEREST EARNED	817	500	1,900	300
248-000-665.003	DAPCO CD INTEREST	284,908			
248-000-667.000	RENTS (GENERAL)	25,854	22,000	18,700	
248-000-671.000	OTHER REVENUE	1,369	122,500	122,500	
FY 13/14 IS CHELSRA WELLNESS GRANT PLUS DMC PAYMENT					
Totals for dept 000-ASSETS, LIABILITIES & REVENUE		643,063	441,000	438,500	295,300
<b>TOTAL ESTIMATED REVENUES</b>		<b>643,063</b>	<b>441,000</b>	<b>438,500</b>	<b>295,300</b>
<b>APPROPRIATIONS</b>					
Dept 248-ADMINISTRATION					
248-248-802.000	PROFESSIONAL SERVICES		7,000	2,900	5,000
248-248-803.000	CONTRACTED SERVICES	1,530	1,500	1,500	1,500
248-248-810.000	ATTORNEY FEES		20,000		
248-248-843.000	PROPERTY TAXES		10,500	10,400	7,200
248-248-880.000	DOWNTOWN EVENTS	500	700		
248-248-935.002	DAPCO BUILDING MAINTENANCE	16,499	8,600	7,700	
248-248-957.002	DDA CAPTURE REFUNDS	3,036	5,000	4,700	5,000
Totals for dept 248-ADMINISTRATION		21,565	53,300	27,200	18,700
Dept 442-DOWNTOWN PUBLIC WORKS					
248-442-803.015	VILLAGE MAINTENANCE	7,500	10,000	10,000	5,000
Totals for dept 442-DOWNTOWN PUBLIC WORKS		7,500	10,000	10,000	5,000
Dept 965-TRANSFERS OUT - CONTROL					
248-965-999.101	TRANSFER OUT TO GENERAL FUND		85,000	85,000	
248-965-999.394	TR OUT FOR BOND PAYMENTS - 394	336,500	257,100	257,100	336,000
248-965-999.494	TR TO DDA PROJECT FUND - 494		60,600	80,600	231,800
Totals for dept 965-TRANSFERS OUT - CONTROL		336,500	402,700	422,700	567,800
<b>TOTAL APPROPRIATIONS</b>		<b>365,565</b>	<b>466,000</b>	<b>459,900</b>	<b>591,500</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 248</b>		<b>277,498</b>	<b>(25,000)</b>	<b>(21,400)</b>	<b>(296,200)</b>
BEGINNING FUND BALANCE		68,410	342,907	342,907	321,507
ENDING FUND BALANCE		342,908	317,907	321,507	25,307

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BUDGET REPORT FOR VILLAGE OF DEXTER  
 Fund: 275 TREE REPLACEMENT FUND

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GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 PROJECTED ACTIVITY	2014-15 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000-ASSETS, LIABILITIES & REVENUE					
275-000-665.000	INTEREST EARNED	1,122	800	1,300	1,300
Totals for dept 000-ASSETS, LIABILITIES & REVENUE		1,122	800	1,300	1,300
TOTAL ESTIMATED REVENUES		1,122	800	1,300	1,300
APPROPRIATIONS					
Dept 965-TRANSFERS OUT - CONTROL					
275-965-999.101	TRANSFER OUT TO GENERAL FUND	8,000	8,000	8,000	8,000
275-965-999.405	TRANSFER OUT - MILL CREEK FUND	10,700			
Totals for dept 965-TRANSFERS OUT - CONTROL		18,700	8,000	8,000	8,000
TOTAL APPROPRIATIONS		18,700	8,000	8,000	8,000
NET OF REVENUES/APPROPRIATIONS - FUND 275		(17,578)	(7,200)	(6,700)	(6,700)
BEGINNING FUND BALANCE		174,087	156,508	156,508	149,808
ENDING FUND BALANCE		156,509	149,308	149,808	143,108

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BUDGET REPORT FOR VILLAGE OF DEXTER  
 Fund: 303 GENERAL DEBT SERVICE FUND (VOTED BONDS)

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GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 PROJECTED ACTIVITY	2014-15 RECOMMENDED BUDGET
<b>ESTIMATED REVENUES</b>					
Dept 000-ASSETS, LIABILITIES & REVENUE					
303-000-402.000	TAXES - REAL PROPERTY	138,007	141,900	137,677	150,000
303-000-410.000	TAXES - PERSONAL PROPERTY	22,606	24,800	24,052	
303-000-412.000	DELINQUENT TAXES - REAL PROP	3,920		4,249	
303-000-420.000	DELINQUENT TAX - PERSONAL PROP			54	
303-000-445.000	TAXES - PENALTIES & INTEREST	144		385	
303-000-665.000	INTEREST EARNED	121	100	110	100
Totals for dept 000-ASSETS, LIABILITIES & REVENUE		164,798	166,800	166,527	150,100
<b>TOTAL ESTIMATED REVENUES</b>		164,798	166,800	166,527	150,100
<b>APPROPRIATIONS</b>					
Dept 248-ADMINISTRATION					
303-248-840.000	BANK SERVICE CHARGES	44	100	100	100
303-248-957.001	PROPERTY TAX REFUNDS	2,654	2,500	500	500
303-248-957.003	SPECIAL ASSESSMENT REFUNDS	43,594			
Totals for dept 248-ADMINISTRATION		46,292	2,600	600	600
Dept 570-STREETScape					
303-570-990.002	98 STREETScape SPEC ASSESS BOND PI	60,000			
303-570-990.003	02 GO BOND REFUNDING PRINCIPAL	140,000	162,600	140,000	140,000
303-570-991.002	STREETScape SFECIAL ASSESSMENT IN.	1,500			
303-570-991.003	02 GO BOND REFUNDING INTEREST	27,720		22,540	5,700
303-570-992.000	BOND FEES	400	200	200	200
Totals for dept 570-STREETScape		229,620	162,800	162,740	145,900
<b>TOTAL APPROPRIATIONS</b>		275,912	165,400	163,340	146,500
<b>NET OF REVENUES/APPROPRIATIONS - FUND 303</b>					
		(111,114)	1,400	3,187	3,600
	BEGINNING FUND BALANCE	114,575	3,460	3,460	6,647
	ENDING FUND BALANCE	3,461	4,860	6,647	10,247

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BUDGET REPORT FOR VILLAGE OF DEXTER  
 Fund: 351 GENERAL DEBT SERVICE ( NON-VOTED BONDS)

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GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 PROJECTED ACTIVITY	2014-15 RECOMMENDED BUDGET
<b>ESTIMATED REVENUES</b>					
Dept 000-ASSETS, LIABILITIES & REVENUE					
351-000-695.101	TRANSFER IN FROM GENERAL FUND				124,900
	FUND TRANSFER FROM GENERAL FOR FACILITIES BOND PRINCIPAL, INTEREST & FEES				
351-000-695.204	TRANS IN - MUNICIPAL STREETS				105,500
	FUND TRANSFER FROM MUNICIPAL STREETS FOR STREET BOND PRINCIPAL, INTEREST & FEES				
351-000-698.000	BOND PROCEEDS				800,000
	BOND PROCEEDS - STREET BOND				
Totals for dept 000-ASSETS, LIABILITIES & REVENUE					1,035,400
<b>TOTAL ESTIMATED REVENUES</b>					
					1,035,400
<b>APPROPRIATIONS</b>					
Dept 850-LONG-TERM DEBT					
351-850-990.005	'06 FACILITIES BOND PRINCIPAL				75,000
	FACILITIES BOND PRINCIPLE PAYMENT MOVED FROM FUND 101				
351-850-990.011	'14 ROAD BOND PRINCIPAL				60,000
	NEW STREET BOND PRINCIPAL PAYMENT USING TRACIAK ESTIMATE (KEPT SAME FOR 15-16)				
351-850-992.000	BOND FEES				800
	BOND FEES FOR BOTH BONDS (FACILITIES MOVED FROM FUND 101)				
351-850-996.004	'06 FACILITIES BOND INTEREST				55,000
	FACILITIES BOND INTEREST MOVED FROM FUND 101				
351-850-996.011	'14 ROAD BOND INTEREST				45,000
	NEW STREET BOND PRINCIPAL PAYMENT USING TRACIAK ESTIMATE (KEPT SAME FOR 15/16)				
Totals for dept 850-LONG-TERM DEBT					235,800
Dept 965-TRANSFERS OUT - CONTROL					
351-965-999.203	TRANSFER OUT TO LOCAL STREETS				450,000
	TRANSFER BOND PROCEEDS OUT TO STREETS FUNDS FOR PROJECTS				
Totals for dept 965-TRANSFERS OUT - CONTROL					450,000
<b>TOTAL APPROPRIATIONS</b>					
					685,800
<b>NET OF REVENUES/APPROPRIATIONS - FUND 351</b>					
BEGINNING FUND BALANCE					349,600
ENDING FUND BALANCE					349,600

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BUDGET REPORT FOR VILLAGE OF DEXTER  
 Fund: 394 DDA DEBT FUND

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GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 PROJECTED ACTIVITY	2014-15 RECOMMENDED BUDGET
<b>ESTIMATED REVENUES</b>					
Dept 000-ASSETS, LIABILITIES & REVENUE					
394-000-665.000	INTEREST EARNED	1,573	500	1,200	200
394-000-671.000	OTHER REVENUE	80,000			
394-000-695.248	TRANSFER IN FROM DDA FUND 248	336,500	257,100	257,100	336,000
Totals for dept 000-ASSETS, LIABILITIES & REVENUE		418,073	257,600	258,300	336,200
<b>TOTAL ESTIMATED REVENUES</b>					
		418,073	257,600	258,300	336,200
<b>APPROPRIATIONS</b>					
Dept 850-LONG-TERM DEBT					
394-850-992.000	BOND FEES	1,000	1,000	1,000	1,000
394-850-997.003	DDA 2008 TAXABLE BOND (\$1.6M)	137,546	136,500	136,400	135,400
394-850-997.004	DDA 2008 BOND (\$2+M)	120,379	119,500	119,400	118,500
394-850-997.005	2011 REFUNDING BOND (\$620K)	76,839	80,100	80,000	81,100
Totals for dept 850-LONG-TERM DEBT		335,764	337,100	336,800	336,000
<b>TOTAL APPROPRIATIONS</b>					
		335,764	337,100	336,800	336,000
<b>NET OF REVENUES/APPROPRIATIONS - FUND 394</b>					
		82,309	(79,500)	(78,500)	200
BEGINNING FUND BALANCE		247,639	329,949	329,949	251,449
ENDING FUND BALANCE		329,948	250,449	251,449	251,649

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BUDGET REPORT FOR VILLAGE OF DEXTER  
 Fund: 402 EQUIPMENT REPLACEMENT FUND

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GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 PROJECTED ACTIVITY	2014-15 RECOMMENDED BUDGET
<b>ESTIMATED REVENUES</b>					
Dept 000-ASSETS, LIABILITIES & REVENUE					
402-000-665.000	INTEREST EARNED	158	200	100	200
402-000-667.003	EQUIPMENT RENTAL	65,150	63,000	90,300	70,000
Totals for dept 000-ASSETS, LIABILITIES & REVENUE		65,308	63,200	90,400	70,200
<b>TOTAL ESTIMATED REVENUES</b>		<b>65,308</b>	<b>63,200</b>	<b>90,400</b>	<b>70,200</b>
<b>APPROPRIATIONS</b>					
Dept 248-ADMINISTRATION					
402-248-840.000	BANK SERVICE CHARGES	199	300	200	
Totals for dept 248-ADMINISTRATION		199	300	200	
Dept 441-DEPARTMENT OF PUBLIC WORKS					
402-441-939.000	VEHICLE MAINTENANCE & REPAIRS	23,187	37,000	35,000	35,000
Totals for dept 441-DEPARTMENT OF PUBLIC WORKS		23,187	37,000	35,000	35,000
Dept 903-CAPITAL IMPROVEMENTS-VEHICLES					
402-903-981.000	VEHICLES	153,181	85,000	80,000	30,000
PURCHASE AND OUTFITTING OF PICKUP					
Totals for dept 903-CAPITAL IMPROVEMENTS-VEHICLES		153,181	85,000	80,000	30,000
<b>TOTAL APPROPRIATIONS</b>		<b>176,567</b>	<b>122,300</b>	<b>115,200</b>	<b>65,000</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 402</b>		<b>(111,259)</b>	<b>(59,100)</b>	<b>(24,800)</b>	<b>5,200</b>
BEGINNING FUND BALANCE		206,746	95,487	95,487	70,687
ENDING FUND BALANCE		95,487	36,387	70,687	75,887

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BUDGET REPORT FOR VILLAGE OF DEXTER  
 Fund: 403 SRF PROJECT FUND

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GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 PROJECTED ACTIVITY	2014-15 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 907-SLUDGE PROJECT					
403-907-802.000	PROFESSIONAL SERVICES	34,666			
403-907-830.000	ENGINEERING CONSULTING	311,996			
Totals for dept 907-SLUDGE PROJECT		346,662			
Dept 965-TRANSFERS OUT - CONTROL					
403-965-999.590	TRANSFER OUT TO SEWER FUND	(340,126)			
Totals for dept 965-TRANSFERS OUT - CONTROL		(340,126)			
TOTAL APPROPRIATIONS		6,536			
NET OF REVENUES/APPROPRIATIONS - FUND 403		(6,536)			
BEGINNING FUND BALANCE		(9,986)	(16,522)	(16,522)	(16,522)
ENDING FUND BALANCE		(16,522)	(16,522)	(16,522)	(16,522)

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BUDGET REPORT FOR VILLAGE OF DEXTER  
Fund: 404 DWRP PROJECT FUND

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GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 PROJECTED ACTIVITY	2014-15 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000-ASSETS, LIABILITIES & REVENUE					
404-000-695.000	TRANSFERS IN	123,132			
Totals for dept 000-ASSETS, LIABILITIES & REVENUE		123,132			
TOTAL ESTIMATED REVENUES		123,132			
APPROPRIATIONS					
Dept 965-TRANSFERS OUT - CONTROL					
404-965-999.591	TRANSFER OUT TO WATER FUND	55,721			
Totals for dept 965-TRANSFERS OUT - CONTROL		55,721			
TOTAL APPROPRIATIONS		55,721			
NET OF REVENUES/APPROPRIATIONS - FUND 404		67,411			
BEGINNING FUND BALANCE		(67,411)			
ENDING FUND BALANCE					

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BUDGET REPORT FOR VILLAGE OF DEXTER  
 Fund: 405 MILL CREEK PARK PROJECT FUND

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GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 PROJECTED ACTIVITY	2014-15 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000-ASSETS, LIABILITIES & REVENUE					
405-000-580.000	STATE GRANTS	91,637			
405-000-695.101	TRANSFER IN FROM GENERAL FUND	17,500			
405-000-695.275	TRANSFER IN FROM TREE FUND	10,700			
Totals for dept 000-ASSETS, LIABILITIES & REVENUE		119,837			
TOTAL ESTIMATED REVENUES					
		119,837			
APPROPRIATIONS					
Dept 901-CAPITAL IMPROVEMENTS					
405-901-830.000	ENGINEERING CONSULTING	14,248			
405-901-974.000	CIP CAPITAL IMPROVEMENTS	120,707			
Totals for dept 901-CAPITAL IMPROVEMENTS		134,955			
TOTAL APPROPRIATIONS					
		134,955			
NET OF REVENUES/APPROPRIATIONS - FUND 405					
		(15,118)			
BEGINNING FUND BALANCE		15,671	553	553	553
ENDING FUND BALANCE		553	553	553	553

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BUDGET REPORT FOR VILLAGE OF DEXTER  
 Fund: 494 DDA PROJECT FUND

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GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 PROJECTED ACTIVITY	2014-15 RECOMMENDED BUDGET
<b>ESTIMATED REVENUES</b>					
Dept 000-ASSETS, LIABILITIES & REVENUE					
494-000-665.000	INTEREST EARNED	45	200	1,300	200
494-000-671.000	OTHER REVENUE	250,000	6,500	6,500	
494-000-695.248	TRANSFER IN FROM DDA FUND 248		60,600	80,600	231,800
Totals for dept 000-ASSETS, LIABILITIES & REVENUE		250,045	67,300	88,400	232,000
<b>TOTAL ESTIMATED REVENUES</b>					
		250,045	67,300	88,400	232,000
<b>APPROPRIATIONS</b>					
Dept 908-TUPPER REDEVELOPMENT					
494-908-802.000	PROFESSIONAL SERVICES		50,000	16,000	50,000
494-908-810.000	ATTORNEY FEES	11,134		16,600	
494-908-830.000	ENGINEERING CONSULTING	13,266	14,000	9,700	
494-908-830.008	ENVIRONMENTAL STUDY	22,556	500	300	
Totals for dept 908-TUPPER REDEVELOPMENT		46,956	64,500	42,600	50,000
Dept 965-TRANSFERS OUT - CONTROL					
494-965-999.002	TRANSFER OUT TO GENERAL FUND - HOV		20,000	20,000	20,000
494-965-999.101	TRANSFER OUT TO GENERAL FUND ANN AMBOR STREET LIGHTING				110,000
Totals for dept 965-TRANSFERS OUT - CONTROL			20,000	20,000	130,000
<b>TOTAL APPROPRIATIONS</b>					
		46,956	84,500	62,600	180,000
<b>NET OF REVENUES/APPROPRIATIONS - FUND 494</b>					
		203,089	(17,200)	25,800	52,000
BEGINNING FUND BALANCE		8,300	211,389	211,389	237,189
ENDING FUND BALANCE		211,389	194,189	237,189	289,189

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GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 PROJECTED ACTIVITY	2014-15 RECOMMENDED BUDGET
<b>ESTIMATED REVENUES</b>					
Dept 000-ASSETS, LIABILITIES & REVENUE					
590-000-425.000	DELINQUENT UTILITY BILLS (TAX)	212	1,000		
590-000-433.002	UTILITY BILLS - SEWER	978,706	1,053,000	1,014,000	1,074,800
6% INCREASE ON ESTIMATED 13-14 YEAR END PROJECTION					
6% INCREASE ON 14-15 BUDGET AMOUNT					
590-000-634.000	UTILITY BILL PENALTIES	3,300	4,000	3,300	3,000
590-000-635.000	SEWER SURCHARGE		45,000	46,211	36,000
590-000-638.001	SEWER TAP IN FEES	177,849	87,000	231,400	175,000
DEX TECH INSTALLMENT (\$25,000), 20 UNITS AT VICTORIA CONDOS (\$100,000), 10 RESIDENTIAL UNITS					
590-000-645.000	INTEREST EARNED	1,731	2,000	1,100	1,000
590-000-671.000	OTHER REVENUE	15,948	1,000	4,800	1,000
590-000-672.000	REIMBURSEMENT FOR GASOLINE	6,987	8,500	7,100	7,500
FUEL REIMBURSEMENT FROM WAVE					
590-000-695.403	TRANSFER IN FROM SRP PROJECT FUND	1,730,806			
Totals for dept 000-ASSETS, LIABILITIES & REVENUE		2,915,540	1,201,500	1,307,911	1,298,300
<b>TOTAL ESTIMATED REVENUES</b>					
		2,915,540	1,201,500	1,307,911	1,298,300
<b>APPROPRIATIONS</b>					
Dept 248-ADMINISTRATION					
590-248-723.001	OTHER POST EMPLOYMENT BENEFITS	6,000	6,000	6,000	6,000
CONTRIBUTION TO RETIREE HEALTH CARE					
590-248-802.001	FINANCIAL AUDIT	2,500	7,500	7,500	3,000
590-248-811.000	ATTORNEY FEES - MISCELLANEOUS	9,480	12,000	11,000	5,000
CONTESTED CASE FOR NPDES PERMIT REGARDING PHOSPHOROUS LEVELS					
590-248-840.000	BANK SERVICE CHARGES	240	200	100	200
590-248-841.000	VILLAGE ADMINISTRATIVE COSTS	62,884	71,500	71,000	75,000
PAYMENT TO GENERAL FUND FOR 37.5% OF ERIN, 10% OF BRENDA, COURTNEY & DONNA, 20% MARIE					
590-248-843.000	PROPERTY TAXES	1,014	3,600	3,545	3,600
TAXES ON CANTER PROPERTY					
Totals for dept 248-ADMINISTRATION		82,118	100,800	99,154	92,800
Dept 548-SEWER UTILITIES DEPARTMENT					
590-548-703.000	SALARIES - NON UNION	29,810	31,100	31,100	41,300
35% OF DAN, 18% OF SCOTT					
590-548-703.001	SALARIES - PART TIME	1,120	2,500	3,200	4,000
PORTION OF SUMMER HELP					
590-548-704.000	SALARIES - UNION	123,681	194,000	139,597	125,900
75% ANDREA, 75% DOUG, 75% NEW HIRE, 50% ERIC					
590-548-705.000	SALARIES - OVERTIME	16,884	10,000	21,688	10,000
590-548-705.001	SALARIES - CALL IN PAY				3,900
PREVIOUSLY INCLUDED IN UNION SALARIES - 50% FOR FOUR EMPLOYEES					
590-548-712.000	VACATION/SICK TIME CASH OUT	28,600	4,000	3,068	3,000
590-548-720.000	SOCIAL SECURITY & MEDICARE	15,592	15,500	15,711	14,400
7.65% OF WAGES					
590-548-721.000	HEALTH & DENTAL INSURANCE	36,674	54,000	41,507	25,000
PREMIUM COST FOR 75% DOUG, 75% NEW HIRE, 50% ERIC, REDUCED BY 982 PER PAY PREMIUM SHARE, INCLUDES \$1000 LUMP SUM FOR ERIC					
590-548-721.001	RETIREE HEALTH INSURANCE	14,427	17,000	9,913	15,400
30% ED, 25% JAN, 80% LAREY					
590-548-721.002	PAY IN LIEU OF MEDICAL INSURANCE	3,000	1,500	1,500	4,400
50% OF SCOTT, 75% OF ANDREA					
590-548-722.000	LIFE & DISABILITY INSURANCE	1,143	1,200	1,112	1,200
PORTION OF WATER/SEWER EMPLOYEES					
590-548-723.000	DEFINED BENEFIT PLAN	13,237	17,500	17,500	23,500
FLAT AMOUNT					
590-548-723.003	DEFINED CONTRIBUTION PLAN	1,071	2,000	1,955	2,400
4% OF WAGES FOR 50% OF ERIC, 75% OF THE NEW HIRE, 18% OF SCOTT					
590-548-728.000	POSTAGE	950	1,500	1,272	1,300
PORTION OF UTILITY BILLING POSTAGE					
590-548-740.000	OPERATING SUPPLIES	5,735	5,000	7,500	7,000
590-548-741.000	ROAD REPAIR SUPPLIES		4,000	4,000	4,000
ROAD REPAIR DUE TO MAIN BREAKS; REPAIRS AROUND MANHOLES					
590-548-742.000	CHEMICAL SUPPLIES - PLANT	32,396	37,000	32,912	33,000
WASTEWATER TREATMENT PLANT CHEMICALS					
590-548-743.000	CHEMICAL SUPPLIES - LAB	9,791	11,000	10,600	11,000
590-548-745.000	UNIFORM ALLOWANCE	3,345	2,000	3,500	3,500
590-548-751.000	GASOLINE & OIL	17,784	20,000	23,440	24,000
590-548-803.000	PROFESSIONAL SERVICES	48,279	30,000	37,300	30,000
CRM, F & V, COMPUTER REPAIR, BS&A SOFTWARE					

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<b>APPROPRIATIONS</b>					
<b>Dept 548-SEWER UTILITIES DEPARTMENT</b>					
590-548-801.003	SLUDGE HAULING	102,231	95,000	90,000	64,000
	REMOVAL OF SLUDGE; REDUCED 20% DUE TO SLUDGE PROJECT				
590-548-803.004	SEWER INVESTIGATION & REPAIR	10,398	8,000	3,653	5,000
	INVESTIGATION AND REPAIR OF SEWER LINES ISSUES				
590-548-803.005	SEWER LINE MAINTENANCE	8,541	9,000	12,376	13,000
	ROUTINE MAINTENANCE OF SEWER LINES				
590-548-824.000	TESTING & ANALYSIS	2,799	1,500	3,332	3,500
590-548-861.000	TRAVEL & MILEAGE	547	500	216	500
590-548-901.000	PRINTING & PUBLISHING	1,250	500	195	500
590-548-910.000	WORKERS COMPENSATION	4,704	5,100	3,935	4,000
590-548-911.000	LIABILITY INSURANCE	17,344	16,500	16,307	16,500
590-548-920.000	UTILITIES	71,474	66,000	70,000	60,000
	DTX, WATER, COMCAST - REDUCED 20% DUE TO SLUDGE PROJECT				
590-548-920.001	UTILITIES - TELEPHONE	4,035	4,500	4,519	4,600
	AT&T FOR WWTP AND VERIZON				
590-548-935.000	BUILDING MAINTENANCE & REPAIR	7,417	8,000	8,300	10,000
	PREVENTATIVE MAINTENANCE/BUILDING REPAIR, INCREASED FOR LIGHT BULB REPLACEMENT				
590-548-937.000	EQUIPMENT MAINTENANCE & REPAIR	31,971	15,000	14,800	15,000
590-548-938.000	LAB EQUIPMENT MAINTENANCE & REPAIR		5,000	8,789	11,000
	REPLACEMENT OF BALANCE, DO METER, LDL PROBE - NEW EQUIPMENT FOR NEW SLUDGE TEST				
590-548-938.001	SCADA MAINTENANCE	8,690	6,000	6,740	12,000
	MAINTENANCE AND REPAIR OF SCADA/CONTROLS, NEW COMPUTER DUE TO END OF SUPPORT FOR WINDOWS XP				
590-548-939.000	VEHICLE MAINTENANCE & REPAIRS	1,923	1,500	2,900	1,500
	PREVENTATIVE VEHICLE REPAIR - TIRES/BRAKES				
590-548-955.000	MISCELLANEOUS	698	5,500	6,800	500
590-548-957.004	STATE LICENSE/PERMIT FEES	2,625	2,500	5,295	5,000
590-548-958.000	MEMBERSHIPS & DUES	60	500	150	500
590-548-960.000	EDUCATION & TRAINING	1,083	2,000	9,800	9,800
	SAFETY PROGRAM				
590-548-977.000	EQUIPMENT	929	31,000	35,000	5,000
	PURCHASE OF NON CAPITAL EQUIPMENT - \$2400 FOR WORK ORDER SOFTWARE				
590-548-995.000	TRANSFER OUT	2,070,931			
	<b>Totals for dept 548-SEWER UTILITIES DEPARTMENT</b>	<b>2,753,137</b>	<b>704,400</b>	<b>711,450</b>	<b>630,100</b>
<b>Dept 850-LONG-TERM DEBT</b>					
590-850-995.005	SRF #1 (2009) BOND PRINCIPAL	65,000	70,000	70,000	70,000
	FINAL PAYMENT IN 2032				
590-850-995.006	SRF #2 (2012) BOND PRINCIPAL				130,000
	FIRST PAYMENT IN OCTOBER 2014; FINAL PAYMENT IN 2033				
590-850-995.007	2012 SEWER BOND PRINCIPAL (RD REF)	85,000	90,000	90,000	90,000
	FINAL PAYMENT IN 2031				
590-850-996.005	SRF #1 (2009) BOND INTEREST	39,579	37,800	37,757	36,100
	FINAL PAYMENT IN 2032				
590-850-996.006	SRF #2 (2012) BOND INTEREST	1,758	60,000	59,915	80,900
	FINAL PAYMENT IN 2033				
590-850-996.007	2012 SEWER BOND INTEREST (RD REF)	49,457	57,500	57,480	55,700
	FINAL PAYMENT IN 2031				
	<b>Totals for dept 850-LONG-TERM DEBT</b>	<b>240,794</b>	<b>316,300</b>	<b>315,152</b>	<b>462,700</b>
<b>Dept 890-CONTINGENCIES</b>					
590-890-955.000	MISCELLANEOUS				15,000
	<b>Totals for dept 890-CONTINGENCIES</b>				<b>15,000</b>
<b>Dept 895-REQUIRED ACCOUNTING ENTRIES</b>					
590-895-928.001	VACATION/SICK ACCRUAL	(10,147)			
590-895-968.000	DEPRECIATION	509,867			
590-895-968.001	CAPITALIZATION	(105,253)			
590-895-968.002	TO BOND PAYABLE	(150,000)			
	<b>Totals for Dept 895-REQUIRED ACCOUNTING ENTRIES</b>	<b>244,467</b>			
<b>Dept 901-CAPITAL IMPROVEMENTS</b>					
590-901-970.005	CAPITAL IMPROVEMENTS - SLUDGE PRO.		310,000	5,100	340,000
	REMAINING PAYMENTS TO SHMINA				
590-901-974.000	CIP CAPITAL IMPROVEMENTS	25,933	71,300	30,600	50,000
	GRAND STREET SEWER, SCREW PUMP REPAIR				
590-901-975.011	PROPERTY ACQUISITION	79,320			
590-901-978.000	CAPITAL EQUIPMENT				45,000
	\$16,000 FOR VFDs FOR ROSE PUMPS, \$10,000 FOR DEXTER KING LIFT STATION PUMP, \$17,600 FOR SAND FILTER UNDERDRAINS				
590-901-981.000	VEHICLES				15,000

# Village of Dexter

# Appendix G

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APPROPRIATIONS					
Dept 901-CAPITAL IMPROVEMENTS					
501 OF VAN PURCHASE					
Totals for dept 901-CAPITAL IMPROVEMENTS		105,253	381,300	35,700	448,000
TOTAL APPROPRIATIONS		3,425,769	1,501,800	1,161,486	1,648,600
NET OF REVENUES/APPROPRIATIONS - FUND 590		(510,229)	(300,300)	146,425	(350,300)
BEGINNING FUND BALANCE		4,598,785	4,088,558	4,088,558	4,234,983
ENDING FUND BALANCE		4,088,556	3,788,258	4,234,983	3,884,683

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GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 PROJECTED ACTIVITY	2014-15 RECOMMENDED BUDGET
<b>ESTIMATED REVENUES</b>					
Dept 000-ASSETS, LIABILITIES & REVENUE					
591-000-425.000	DELINQUENT UTILITY BILLS (TAX)	145	500		
591-000-579.000	WOT HELL GRANT			614	
591-000-580.000	STATE GRANTS	2,800	2,500		
591-000-633.003	UTILITY BILLS - WATER	769,377	727,000	691,000	711,800
3% INCREASE ON 2013-2014 ESTIMATED YEAR END PROJECTION					
591-000-634.000	UTILITY BILL PENALTIES	2,176	2,500	1,872	2,000
591-000-636.002	WATER TAP IN FEES	104,198	52,200	139,700	105,000
INSTALLMENT FROM DEXTECH (\$15,000), 20 UNITS AT VICTORIA CONDOS (\$60,000), 10 RESIDENTIAL UNITS					
591-000-644.000	SALES-2ND WATER METERS	9,810	8,000	8,800	2,000
591-000-665.000	INTEREST EARNED	1,933	2,500	1,788	2,000
591-000-671.000	OTHER REVENUE	1,391	1,000	300	1,000
591-000-695.404	TRANSFER IN FROM DNR PROJECT FUND	55,721			
Totals for dept 000-ASSETS, LIABILITIES & REVENUE		947,551	796,200	844,076	824,800
<b>TOTAL ESTIMATED REVENUES</b>					
		947,551	796,200	844,076	824,800
<b>APPROPRIATIONS</b>					
Dept 248-ADMINISTRATION					
591-248-723.001	OTHER POST EMPLOYMENT BENEFITS	5,000	5,000	5,000	5,000
CONTRIBUTION TO RETIREE HEALTH CARE FUND					
591-248-802.001	FINANCIAL AUDIT	6,500	1,500	1,500	1,500
591-248-811.000	ATTORNEY FEES - MISCELLANEOUS	459	2,000		1,000
591-248-840.000	BANK SERVICE CHARGES	113	100	109	200
591-248-841.000	VILLAGE ADMINISTRATIVE COSTS	62,884	71,500	71,000	75,000
PAYMENT TO GENERAL FUND FOR 37.5% OF ERIN, 10% OF BRENDA, DONNA, COURTNEY AND 20% OF MARIE					
Totals for dept 248-ADMINISTRATION		74,956	80,100	77,609	82,700
Dept 556-WATER UTILITIES DEPARTMENT					
591-556-703.000	SALARIES - NON UNION	21,250	22,600	22,600	38,400
25% OF DAN, 28% OF SCOTT					
591-556-703.001	SALARIES - PART TIME	400	2,500	3,200	4,000
PORTION OF SUMMER HELP					
591-556-704.000	SALARIES - UNION	93,908	102,500	89,000	76,400
25% OF ANDREA, 25% OF DOUG, 25% OF NEW HIRE, 50% OF TIM, 50% OF ERIC					
591-556-705.000	SALARIES - OVERTIME	10,905	9,000	21,600	16,000
591-556-705.001	SALARIES - CALL IN PAY				3,900
PREVIOUSLY INCLUDED IN UNION SALARY LINE - 50% FOR FOUR EMPLOYEES					
591-556-712.000	VACATION/SICK TIME CASH OUT	28,600	4,000	3,274	4,000
591-556-720.000	SOCIAL SECURITY & MEDICARE	12,098	10,800	10,595	10,600
7.65% OF WAGES					
591-556-721.000	HEALTH & DENTAL INSURANCE	19,092	32,000	22,283	18,000
PORTION OF PREMIUM FOR 25% OF DOUG, 25% OF NEW HIRE, 50% OF TIM, 50% OF ERIC, OFFSET BY \$82 PER PAY PREMIUM SHARE, INCLUDES PORTION OF \$1000 LUMP SUM FOR ERIC AND TIM					
591-556-721.001	RETIREE HEALTH INSURANCE	5,789	7,000	5,045	7,000
20% LARRY, 20% ED, 25% JAY					
591-556-721.002	PAY IN LIEU OF MEDICAL INSURANCE	3,000	1,500	1,500	2,700
50% OF SCOTT; 25% OF ANDREA					
591-556-722.000	LIFE & DISABILITY INSURANCE	742	800	741	800
PORTION OF WATER/SEWER EMPLOYEES					
591-556-723.000	DEFINED BENEFIT PLAN	9,174	9,000	9,000	10,600
ELAT AMOUNT					
591-556-723.003	DEFINED CONTRIBUTION PLAN	990	2,000	1,997	2,700
4% OF WAGES FOR 50% OF ERIC, 25% OF THE NEW HIRE, 28% OF SCOTT					
591-556-728.000	POSTAGE	934	1,000	623	1,000
591-556-740.000	OPERATING SUPPLIES	4,797	5,000	7,500	8,000
591-556-741.000	ROAD REPAIR SUPPLIES	10,275	19,000	18,305	4,000
ROAD REPAIR DUE TO MAIN BREAKS, PAVEMENT REPLACEMENT AROUND CURB STOP BOXES					
591-556-743.000	CHEMICAL SUPPLIES - LAB	21,779	24,000	28,787	29,000
FLUORIDE, ORTHOPHOSPHATE, POLYPHOSPHATE					
591-556-745.000	UNIFORM ALLOWANCE	2,337	2,000	2,400	2,500
591-556-751.000	GASOLINE & OIL	9,451	7,000	7,321	7,500
591-556-802.000	PROFESSIONAL SERVICES	23,601	20,000	11,971	15,000
OHM, UIS, WILLIAMS & WORKS, BS&A SOFTWARE					
591-556-824.000	TESTING & ANALYSIS	5,445	10,000	1,536	2,000
MDEQ REQUIREMENTS					
591-556-861.000	TRAVEL & MILEAGE	267	500	293	500
591-556-901.000	PRINTING & PUBLISHING	2,122	1,000	457	500
591-556-910.000	WORKERS COMPENSATION	1,908	2,100	1,596	1,700
591-556-911.000	LIABILITY INSURANCE	5,955	5,600	5,598	5,600

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<b>APPROPRIATIONS</b>					
Dept 556-WATER UTILITIES DEPARTMENT					
591-556-920.000	UTILITIES	41,307	41,500	56,165	57,000
	DTE, WATER, COMCAST				
591-556-920.001	UTILITIES - TELEPHONES	2,600	3,000	3,892	4,000
	VERIZON				
591-556-935.000	BUILDING MAINTENANCE & REPAIR	919	1,000	800	1,000
	REPAIRS AND UPKEEP OF BUILDING				
591-556-937.000	EQUIPMENT MAINTENANCE & REPAIR	27,367	21,000	26,800	15,000
	\$10,000 FOR CLEAN OUT OF RETENTION POND; \$5,000 TO REBUILD HIGH SERVICE PUMPS				
591-556-938.000	LAB EQUIPMENT MAINTENANCE & REPAIR		5,000	3,095	17,000
	REPLACEMENT OF LAB EQUIPMENT, PURCHASE OF MOBILE TESTING EQUIPMENT				
591-556-939.000	VEHICLE MAINTENANCE & REPAIRS	1,460	1,500	1,300	1,500
	PREVENTATIVE VEHICLE MAINTENANCE				
591-556-941.000	EQUIPMENT RENTALS	73		200	
591-556-955.000	MISCELLANEOUS	753	500	500	500
591-556-957.004	STATE LICENSE/PERMIT FEES	1,695	1,700	2,901	3,000
591-556-958.000	MEMBERSHIPS & DUES	501	500	500	500
	RURAL WATER, MISS DIGG				
591-556-960.000	EDUCATION & TRAINING	902	1,000	8,000	6,000
	SAFETY PROGRAM				
591-556-961.000	WELLHEAD PROTECTION PROGRAM	1,002	2,500	315	
591-556-974.000	CIP CAPITAL IMPROVEMENTS	7,250	25,000		
591-556-977.000	EQUIPMENT	44,122	66,000	64,600	50,000
	DOMESTIC METERS/MKUS; \$2400 FOR BS&A WORK ORDER SOFTWARE; PORTION OF SCADA COMPUTER REPLACEMENT				
Totals for dept 556-WATER UTILITIES DEPARTMENT		424,796	471,100	446,642	421,900
Dept 850-LONG-TERM DEBT					
591-850-992.000	BOND FEES	150	300		
591-850-995.004	1998 WATER BOND PROJECT	56,375			
591-850-995.008	DWRF #1 (2010) BOND PRINCIPAL	50,000	50,000	50,000	50,000
	FINAL PAYMENT IN 2030				
591-850-995.009	DWRF #2 (2011) BOND PRINCIPAL	35,000	35,000	35,000	35,000
	FINAL PAYMENT IN 2031				
591-850-995.010	2012 WATER BOND PRINCIPAL (RD REF)	60,000	70,000	70,000	80,000
	FINAL PAYMENT IN 2031				
591-850-996.008	DWRF #1 (2010) BOND INTEREST	28,877	27,500	27,483	26,300
	FINAL PAYMENT IN 2030				
591-850-996.009	DWRF #2 (2011) BOND INTEREST	18,534	21,500	21,278	20,500
	FINAL PAYMENT IN 2031				
591-850-996.010	2012 WATER BOND INTEREST (RD REF)	38,966	45,500	45,352	44,000
Totals for dept 850-LONG-TERM DEBT		287,902	249,800	249,111	255,800
Dept 890-CONTINGENCIES					
591-890-955.000	MISCELLANEOUS				15,000
Totals for dept 890-CONTINGENCIES					15,000
Dept 895-REQUIRED ACCOUNTING ENTRIES					
591-895-926.001	VACATION/SICK ACCRUAL	(10,147)			
591-895-968.000	DEPRECIATION	331,417			
591-895-968.001	CAPITALIZATION	(20,401)			
591-895-968.002	TO BOND PAYABLE	(200,000)			
Totals for dept 895-REQUIRED ACCOUNTING ENTRIES		100,869			
Dept 901-CAPITAL IMPROVEMENTS					
591-901-974.000	CIP CAPITAL IMPROVEMENTS	4,316	26,300	25,149	26,000
	COMPLETION OF WATER TOWER WORK - FALL 2014; PIPING FOR RYAN DRIVE WELLHOUSE, FIRE HYDRANT REPAIR				
591-901-974.001	OTHER CAPITAL IMPROVEMENTS		25,000		
591-901-975.015	ANN ARBOR STREET PROJECT		314,700	78,100	276,500
	ANN ARBOR STREET WATERMAIN REPLACEMENT				
591-901-981.000	VEHICLES				15,000
	PURCHASE OF A VAN				
Totals for dept 901-CAPITAL IMPROVEMENTS		4,316	266,000	103,249	319,500
Dept 965-TRANSFERS OUT - CONTROL					
591-965-999.000	TRANSFER OUT	123,132			
Totals for dept 965-TRANSFERS OUT - CONTROL		123,132			
<b>TOTAL APPROPRIATIONS</b>		<b>1,015,971</b>	<b>1,167,000</b>	<b>876,611</b>	<b>1,094,900</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 591</b>		<b>(68,420)</b>	<b>(370,800)</b>	<b>(32,535)</b>	<b>(270,100)</b>

# Village of Dexter

# Appendix G

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BUDGET REPORT FOR VILLAGE OF DEXTER  
Fund: 591 WATER ENTERPRISE FUND

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GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 PROJECTED ACTIVITY	2014-15 RECOMMENDED BUDGET
	BEGINNING FUND BALANCE	3,683,878	3,615,459	3,615,459	3,582,924
	ENDING FUND BALANCE	3,615,458	3,244,659	3,582,924	3,312,824

# Village of Dexter

# Appendix G

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BUDGET REPORT FOR VILLAGE OF DEXTER  
 Fund: 736 RETIREE HEALTH CARE FUND

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GL NUMBER	DESCRIPTION	2012-13 ACTIVITY	2013-14 AMENDED BUDGET	2013-14 PROJECTED ACTIVITY	2014-15 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000-ASSETS, LIABILITIES & REVENUE					
736-000-664.000	INVESTMENT GAIN	44,141			
736-000-675.005	CONTRIBUTIONS FOR OPEB	95,000			
Totals for dept 000-ASSETS, LIABILITIES & REVENUE		139,141			
TOTAL ESTIMATED REVENUES					
		139,141			
NET OF REVENUES/APPROPRIATIONS - FUND 736					
		139,141			
BEGINNING FUND BALANCE		310,613	449,754	449,754	449,754
ENDING FUND BALANCE		449,754	449,754	449,754	449,754
ESTIMATED REVENUES - ALL FUNDS					
		10,426,865	7,615,500	7,745,410	9,635,200
APPROPRIATIONS - ALL FUNDS					
		10,919,345	8,569,200	7,489,892	10,413,200
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS					
		(492,480)	(953,700)	255,518	(778,000)
BEGINNING FUND BALANCE - ALL FUNDS					
		11,280,220	10,787,747	10,787,747	11,043,265
ENDING FUND BALANCE - ALL FUNDS					
		10,787,740	9,834,047	11,043,265	10,265,265