

VILLAGE OF DEXTER
MICHIGAN



*Fiscal Year
2010-2011
Budget*

Village of Dexter

Shawn Keough
President

Ray Tell
President Pro-Tem

Jim Carson
Councilman

Paul Cousins
Councilman

Donna Fisher
Councilwoman

Joe Semifero
Councilman

James Smith
Councilman

Carol Jones
Clerk

Donna Dettling
Manager

Courtney Nicholls
Assistant Manager

Marie Sherry
Treasurer/Finance Director

Allison Bishop
Community Development Director

Ed Lobdell
Public Services Superintendent



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Dexter
Michigan**

For the Fiscal Year Beginning

July 1, 2009

A handwritten signature in black ink, appearing to be 'H.R.' or similar initials.

President

A handwritten signature in black ink, appearing to be 'Jeffrey R. Emmer'.

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, 2009.

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.

VILLAGE OF DEXTER RESOLUTION 2010-12

**RESOLUTION OF ADOPTION
FISCAL YEAR 2010-2011 BUDGET**

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 14, 2010 on the proposed budget;

NOW, THEREFORE BE IT RESOLVED, that the attached budget for July 1, 2010 through June 30, 2011 is hereby adopted and made part of this resolution.

I certify that a motion by the Village Council to approve the foregoing resolution was made by Smith and seconded by Semifero

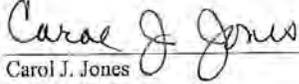
Roll Call Vote:

Ayes: Cousins, Fisher, Smith, Semifero, Tell, Carson

Nays: None

Absent: Keough

The President Pro-Tem declared this resolution adopted this 28th day of June 2010.



Carol J. Jones
Village Clerk



VILLAGE OF DEXTER

8140 Main Street • Dexter, Michigan 48130-1092 • (734) 426-8303

Village Council

Shawn Keough
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Ray Tell
President Pro-Tem

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Public Services Superintendent

Allison Bishop, AICP
Community Development Manager

THE VILLAGE OF
DEXTER IS AN EQUAL
OPPORTUNITY
PROVIDER AND
EMPLOYER

www.
villageofdexter.org

June 2010

President Keough and Village Council Trustees:

The Village Administration is proud to present this budget document for your approval. This past year has been a successful one for the Village and we look forward to an equally successful 2010-2011. Provided as an introduction to this document is a review of the highlights of 2009-2010 and an overview of the projects planned for 2010-2011.

Services to Residents/Open Government

Resident communication remained a top priority in 2009-2010. The e-mail update continues to be an important source of up to date Village information. It is now common for portions of the e-mail update to reach a broader audience through the Chamber e-blast and the Dexter Leader. In addition to the bi-weekly e-mails the Village has also established a Facebook page, which currently has over 400 friends. The quarterly newsletter continues to provide an opportunity for more in-depth articles on Village business. The process of updating the website has started and will continue through 2010-2011.

Grant Success

In 2009-2010 the Village was successful in obtaining several large grants to fund projects. To assist with the completion of

the Mill Creek Park, the Village was awarded \$450,000 from the Michigan Natural Resources Trust Fund and \$48,000 from the Michigan Department of Natural Resources and Environment Waterways Infrastructure Program.

A \$4,000 grant from the Chelsea Area Wellness Foundation allowed the Village to create a community garden on recently acquired property on Dan Hoey Rd. \$50,000 was received from the State of Michigan Energy Efficiency Block Grant Program to outfit downtown streetlights with LED technology. \$6,000 was awarded from the Michigan Department of Natural Resources and Environment for groundwater source protection through the Wellhead Protection Program.

Over \$2,000,000 in loan forgiveness was applied to the loans for the ongoing water and sewer system projects taking the total amount that will need to be repaid from \$5 million to \$3 million. The State of Michigan Department of Community Health also awarded the Village \$25,000 to purchase equipment necessary to add fluoride to the water system. Village staff hopes to continue this trend and will continue to pursue grant opportunities as they are available.

Maintaining / Enhancing Village Assets

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

Roadway & Sidewalks

Significant work on roadways and sidewalks was completed in 2009-2010. All the dedicated roads in the Dexter Crossing subdivision were resurfaced using a combination of Village funds and a settlement with Blackhawk Development. The 2009 Asset Management program crack sealed and resurfaced roadways throughout the Village. Federal stimulus dollars through the Washtenaw Area Transportation Study were used in conjunction with Village road funds to

rehabilitate Ann Arbor Street from Meadowview to Kensington. In conjunction with the water project, Inverness between Baker and Kensington was completely removed and replaced.

Sidewalks in the Village continue to be improved and brought into compliance with American with Disability Act standards, including 1600 lineal feet in 2009-2010. New sidewalk was also added on Alpine to create an additional walking route to the Dexter District Library. The sidewalk program will continue in 2010-2011. Also planned for 2010-2011 is the completion of a study of crosswalks and intersections throughout the Village that will be used to plan future crosswalk enhancement projects.

Parks & Trees

Planning for the Mill Creek Park continued in 2009-2010. The Village purchased the property on the west side of Mill Creek to allow for expansion of the stream bed which is necessary for stabilization of the creek. Park construction is expected to occur over the course of the 2010-2011 and 2011-2012 budget years. The Monument Park ice rink pilot project was a success and will be continued in 2010-2011.

Water & Sewer

Major water and sewer projects were started in 2009-2010 and will be completed by the end of 2010. To increase the ability of the wastewater treatment plant to process excess water that enters the sewer system during storm events a 400,000 gallon equalization basin is being constructed. In an effort to reduce the amount of storm water that is entering the sewer system and extend the life of the sewer lines, approx. 10,000 feet of sewer was lined in 2009-2010.

On the water side, the 5th well has been established and upgrades to aging water main will be completed by the end of summer 2010. Improvements to the water treatment plant, including the addition of fluoride and replacement of the current well's high service pumps have been started and will be completed by the end of 2010. With the use of the available federal stimulus money and excellent bid prices for both projects, the cost of the improvements is over 40% less than what was projected.

Fiscal Stability / Future Benefit Costs

The Village is committed to the idea that the decisions of today should not adversely impact tomorrow. In response to the GASB 45 rule the Village has established a health care trust and budgeted funds to place into the trust to begin the process of funding our other post employment benefit liability. Union contract negotiations will be completed in 2010-2011 with the goal of achieving sustainable employee costs in both the present and the future. The contract for trash collection was renewed in 2009-2010 with a modest 1% increase in year 1 followed by 2% increases in years 2 and 3. The Village has also been participating in exploring the creation of a larger regional fire department. The goal of this effort is to determine whether this could result in the enhancement of service with a stabilization or even reduction in cost.

Financial Position

The Village of Dexter begins 2010-2011 in a stable financial position. The property tax decrease due to the declining housing market has not led to noticeable decreases in services to the community. The Village enjoys a healthy fund balance that exceeds the recommended 15% of expenditures. The millage rate has remained stable for the past five years. Maintaining this stable financial position will continue to be challenging however as expenses

increase and revenues continue to drop, remain flat, or in the best case scenario increase at a low rate.

The Administration would like to thank the staff that made this budget document possible with their talents and energies and the staff and community members who commit themselves every day to making Dexter great. We look forward to working with the Council and the community to achieve a successful 2010-2011.

Respectfully submitted,

A handwritten signature in black ink that reads "Donna Dettling". The signature is written in a cursive style with a small dot above the 'i' in "Dettling".

Donna Dettling
Village Manager

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Community Profile

The Village of Dexter, although it has recently experienced a significant increase in population, remains a community with a small town feel. Many 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 their own museum.

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

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

In the 2000 census, Dexter's population was 2,338. This represents a 56.2% change since 1990. According to the Southeast Michigan Council of Governments (SEMCOG), as of December 2009 the Village has 3,471 residents. There are still areas of the village where residential development has yet to be completed, although the national economic problems and the housing slump has virtually halted construction within the Village in the past few years.

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

There are seven parks of varying sizes located within the Village. The parks contain play areas, natural areas, horseshoes, walking trails, basketball courts and picnic grounds. A central feature of the downtown is Monument Park,

which hosts such annual festivals as the Memorial Day ceremony, Dexter Daze, Apple Daze and the Chamber of Commerce Summer Music Series. The Huron River and Mill Creek flow through the village. The removal of the dam under the Main Street bridge in 2008 has brought the opportunity to develop the Mill Creek Park, which will start in 2010.

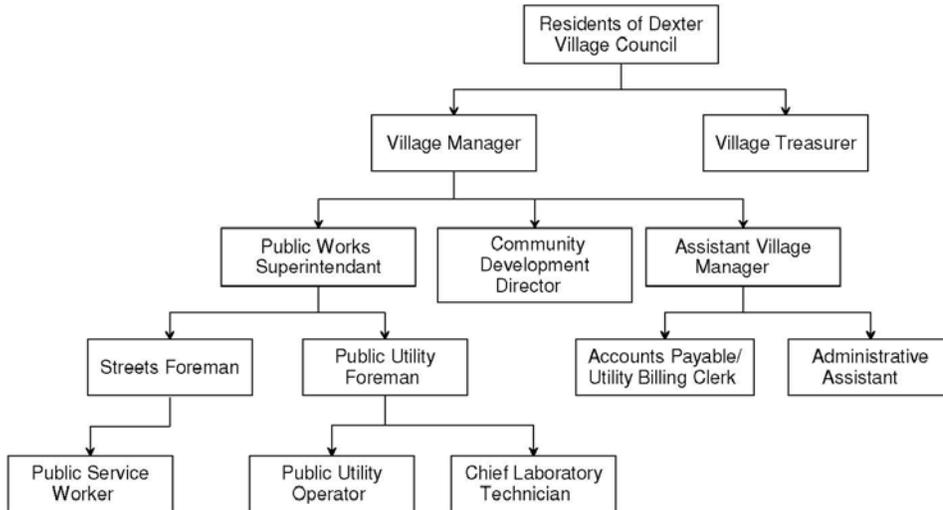
Principal employers are located in the central business district, and in the 125-acre research and development park. Dexter utilizes the state economic development organization to retain and attract new businesses industry to the village. The Village has a Downtown Development Authority (DDA) to oversee 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 provides coverage to the Village and some of its surrounding townships. The DAFD has a governing board that consists of village council and township board members of its member communities.



Organizational Chart



Personnel Summary

The Village of Dexter employs 16 regular, full time employees in various capacities. Also on payroll are eight part-time elected officials, as well as members of the Planning Commission and the Parks and Recreation Commission. During the summer, the Department of Public Works and Utilities Department each employ one full time, temporary employee.

Following are the full time and elected positions and the fund(s) and department(s) in which they are budgeted. Commissioners and elected officials are not included in the summary table as their membership is set by Michigan law and/or ordinance.

Detailed Employee Breakdown

- Village Council
 - Seven elected members
 - General Fund 101
 - Village Council - Department 101

- Village Manager
 - Salaried, exempt employee
 - General Fund 101
 - Village Manager - Department 172

- Assistant Village Manager
 - Salaried, exempt employee
 - General Fund 101
 - Village Manager - Department 172

- Utility Billing Clerk
 - Hourly, union employee
 - General Fund 101
 - Village Manager - Department 172

- Administrative Assistant
 - Hourly, union employee
 - General Fund 101
 - Village Manager - Department 172
 - Planning - Department 400
 - Downtown Public Works - Department 442

- Village Clerk
 - Elected, part time
 - General Fund 101
 - Village Clerk - Department 215

- Village Treasurer
 - Salaried, exempt employee
 - General Fund 101
 - Treasurer - Department 253

- Community Development Manager
 - Salaried, exempt employee
 - General Fund 101
 - Planning - Department 400

- Public Services Superintendent
 - Salaried, exempt employee
 - General Fund
 - Department of Public Works - Department 441
 - Downtown Public Works - Department 442
 - Solid Waste - Department 528
 - Parks and Recreation - Department 751
 - Major Streets Fund 202
 - Routine Maintenance - Department 463
 - Traffic Services - Department 474
 - Winter Maintenance - Department 478
 - Local Streets Fund 203
 - Routine Maintenance - Department 463
 - Traffic Services - Department 474
 - Winter Maintenance - Department 478
 - Sewer Fund 590
 - Sewer Utilities - Department 548
 - Water Fund 591
 - Water Utilities - Department 556

- Department of Public Works
 - Four union employees
 - General Fund
 - Department of Public Works - Department 441
 - Downtown Public Works - Department 442
 - Solid Waste - Department 528
 - Parks and Recreation - Department 751
 - Major Streets Fund 202
 - Routine Maintenance - Department 463
 - Traffic Services - Department 474
 - Winter Maintenance - Department 478
 - Local Streets Fund 203
 - Routine Maintenance - Department 463
 - Traffic Services - Department 474
 - Winter Maintenance - Department 478

- Utilities Department
 - Five union employees
 - Sewer Fund 590
 - Sewer Utilities - Department 548
 - Water Fund 591
 - Water Utilities - Department 556

- Planning Commission
 - Nine appointed members
 - General Fund 101
 - Planning - Department 400

- Parks and Recreation Commission
 - Seven appointed members
 - General Fund 101
 - Parks and recreation - Department 751

Summary of Full-Time Positions and Expected Changes

Summary of Regular Employees	FY 09/10 Salaried	FY 09/10 Union	FY 09/10 Temporary	FY 10/11 Change
Village Manager	2	2	0	0
Village Treasurer	1	0	0	0
Community Development	1	0	0	0
Public Services	1	0	0	Unknown*
Public Works	0	4	1	Unknown**
Utilities	0	5	1	Unknown**

* The Public Services Superintendent is planning to retire in October of 2010, after 30 years of employment with the Village. The Village Manager and Council will be meeting during the months prior to his retirement to discuss how to best structure this position and or/replacement employee.

** The temporary summer positions may or may not be eliminated depending on the result of conversation about the Public Services Superintendent position. If these positions were to be eliminated, it would only effect the FY 2010/2011 budget for one month (June 2011) since the temporary positions run from June through September of each calendar year.

Wages, Salaries and Benefits

The Village Council has set cost of living increases for non-union employees at 0% for Fiscal Year 10/11, and there will be no merit increases. In the Village Manager's 2010/2011 contract, the Village Council reduced the Village's contribution to the Manager's defined contribution retirement account from 10% to 5% of base salary starting on July 1, 2010, and has instructed the Manager to explore ways to reduce benefit costs for the other non-union employees.

Union employees will receive a 1.5% cost of living increase pursuant to the union contract. Union employees may also receive step increases and or lump sum anniversary payments depending on their occupation code and current step. Benefit levels will remain unchanged pursuant to the contract.

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, 2008 through February 29, 2011. There are eleven employees covered under this contract. In June 2010 the Village started the renegotiation process for the contract that will begin on March 1, 2011.

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



Financial Policies

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

Operating Budget Policies

- As outlined in the Revenue section of this document, the Village currently does not levy the maximum allowable mileage rate. It is the policy of the Village to maintain, at a minimum, the current level of services within the revenue limitations of the current property tax millage rate.
- Management will maintain a budgetary control system to ensure adherence to the budget, and will prepare and present to Council quarterly reports comparing actual revenues and expenditures with budgeted amounts.
- The Village will take steps to reduce expenditures whenever possible, by consistently monitoring operating expenditures and researching lower cost alternatives whenever possible.
- The Water and Sewer Funds will be self supporting.
- Protection against catastrophic losses will be maintained through a combination of insurance and fund balance reserves.

Reserve Policies

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

Revenue Policies

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

Capital Improvements Policies

- The Village will use the Capital Improvement Plan developed annually by the Planning Commission when making decisions on the funding of capital improvement projects.
- Capital assets of the Village will be maintained at a level adequate to protect the capital investment and reduce future maintenance and

replacement costs. The budget will provide for the maintenance and orderly replacement of capital assets and equipment from current revenues whenever possible.

Debt Policies

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

Investment Policies

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

Accounting, Auditing and Financial Reporting Policies

- The Village will follow Generally Accepted Accounting Principles (GAAP) in its financial record keeping and reporting. The Village will also

comply with the statements issued by the Government Accounting Standards Board (GASB).

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

Purchasing Policies

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

Grant Policies

- The Village Manager will review all grant applications to ensure that any matching fund requirements can be met within the current budget.
- Grants needing additional appropriation of matching funds over and above what is included in the budget must receive Council approval before matching funds can be expended.

The Village Manager or designee will keep an accounting of non-appropriated matching amounts, such as personnel and overhead costs, especially when those costs extend across fiscal years.

A Reader's Guide to Budgeting

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

Uniform Budgeting Act

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

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

Basis of Budgeting

The adopted Budget is prepared on a basis consistent with GAAP except that operating transfers are treated as revenues and expenditures, certain expenditures such as compensated absences are not recognized for budgetary purposes but are accrued, and capital outlay in the Enterprise Funds are recorded as an expense for budgetary purposes as opposed to an adjustment of the balance sheet. The modified accrual basis of accounting is utilized in the

preparation of budgets for all governmental fund types, which are contained within this document. Expenditures, other than accrued interest on long-term debt are recorded at the time liabilities are incurred, and revenues are recorded when received in cash, except for material and/or available revenues which should be accrued to properly reflect the tax levies and revenues earned. The accrual basis of accounting is utilized in developing the Enterprise Funds budgets.

Fund Structure of Approved Budget

Annual Budgets are legally adopted for the General Fund and Special Revenue Funds as required by the Uniform Budgeting Act. In addition, although not required by law, budgets are prepared for the debt service, capital improvement and enterprise funds. These budgets are prepared for financial and project management purposes.

Fund Accounting

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

Governmental Funds

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

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

Debt Service Funds: Debt Service Funds are used to account for the annual payment of principal and interest concerning certain long-term debt other than

the debt payable from the operations of an enterprise fund. The Village's only Debt service Fund is the Streetscape Debt Retirement Fund.

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

Proprietary Funds

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

Fiduciary Funds

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



Budgeting Policies

Role of the Budget

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

Budget Strategy

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

- Basic services will be maintained at current levels and will be adequately funded.
- The budget will reflect the true cost of operations. Depreciation will not be included in governmental funds.
- Services will be provided in the most efficient method while ensuring that the needs of the public are met.
- Infrastructure improvements will be undertaken as needed to ensure proper management of the Village's assets.
- Revenue will be estimated at realistic levels.
- Reserves will be maintained at appropriate levels in order to protect the Village from future uncertainties.
- The budget will comply with the State of Michigan's Constitution, the General Law Village Act and all other applicable statutes and rules.

Balanced Operating Budget

The balanced budget is a tool intended to ensure that the Village does not spend beyond its means. The Village must function operationally within the limits of the financial resources available to it under normal circumstances. The total appropriated budget (operating plus capital) cannot exceed available resources, which is defined as revenue generated in the current period added to balances carried forward from prior years.

Impact of Capital Improvements on Operating Budgets

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

Budgeting Controls

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

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

Budget Calendar

December 2009	The Community Development Manager begins the Capital Improvement Planning (CIP) process by working with the department heads and Planning Commission to establish goals for the next fiscal year.
March 13, 2010	Village Council Goal Setting Session.
March 18, 2010	The Five-Year Financial Model is updated for use in the upcoming budget process.
April 5, 2010	CIP - Planning Commission Public Hearing and Plan Adoption.
April 20, 2010	Staff review of proposed 2010-2011 Budget.
May 3, 2010	The Utility Rate Study is updated to help determine next year's utility rates.
May 5, 2010	Village Council Budget Work Session.
May 10, 2010	CIP - Adoption by Village Council.
June 14, 2010	Village Council Public Hearings on 2010-2011 Millage Rate, Budget and Water & Sewer Rates.
June 14, 2010	Adoption of 2010-2011 Millage Rate and Water & Sewer Rates.
June 28, 2010	Adoption of the 2010-2011 Budget.

Budgeting Procedures

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

Several goals are associated with the preparation and development of the Village's annual budget document. First, the budget is a 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. It should provide the Village Council, staff and the public with extensive information on the nature and scope of municipal operations and services.

Strategic Planning Process

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

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

Budget Review and Analysis

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

- Ensure that the intent of all budget requests is understood.

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

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

Building the Proposed Budget

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

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

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

Village Council Adoption

After completion of the budget work sessions, the proposed budget is published on the Village's website and public hearings for the budget, the millage rate, and utility rates are held. After completion of the public hearings, the Council and Village Manager would make any necessary adjustments and the budget is then adopted at the next Council meeting.

Budget Amendment Process

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

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



Goals and Objectives

Each year the Village Council and management meet to discuss goals and objectives. Previous year's goals and objectives are reviewed for achievement, and future goals and objectives are established by these meetings. Following are the goals and objectives for the new fiscal year.

GOAL - Maintain Financial Sustainability

Objectives:

- Maintain millage rate at 13.5562. Increase the streets millage when possible until it reaches the Headlee maximum, as long as the overall millage rate remains flat.
- Maintain a competitive tax rate position in relation to other Southeast MI communities.
- Pursue City status to reduce the overall tax burden to residents.
- Have an unappropriated reserve general fund balance of 15% of annual expenses. Maintain a capital outlay reserve in the enterprise funds of 50 to 75% of expenditures as recommended in the Utility Rate Study.
- Develop a strategy for implementing opportunities to further strengthen internal controls and operating efficiencies for Village and DDA finances. Continue to explore opportunities for strengthening internal controls with the Auditor.
- Attract and maintain growth through an ongoing commitment to Economic Development. Assist the DDA in implementing the Development Plan. Evaluate options for economic development services to determine what level of economic development activity (i.e. marketing, job creation) is feasible. Stimulate the local economy through the use of local vendors.
- Continue to explore other revenue sources. Aggressively identify and pursue grant opportunities.
- Continue to set aside funding of Other Post Employment Benefits (OPEB) in accordance with GASB regulations.

-
- Continue to explore ways to reduce costs. Look for areas in the budget to re-direct expenses to another agency, i.e. Washtenaw County Road Commission, Scio Township, Dexter Area Fire Department, Dexter Community Schools. Monitor for potential telecommunications savings.
 - Change philosophy of pension funding from primarily Village funded to primarily employee funded. Create a plan to reduce unfunded liability and reach an 80% or higher funded position with the Michigan Municipal Employees Retirement System.
-

GOAL - Ensure Good Stewardship of Municipal Infrastructure

Objectives:

- Pursue opportunities and partners to help fund a roundabout and viaduct project at the intersection of Dexter-Chelsea Road and Main Street, estimated at \$10 million. Pursue a regional solution to the funding problem - potentially through earmarking.
- Annually review the Water and Sewer Utility Rate Study and use the data together with state requirements to establish policy. Evaluate the Rural Development's loan graduation request again in 2013. Implement rate adjustment of 3% for water and sewer for Fiscal Year 2010/2011.
- Develop the 5th Well Site to ensure adequate supply of water to meet the estimated daily demand at a quantity that exceeds the Safe Drinking Water Guidelines
- Determine priorities to protect and allocate any excess capacity water and sewer. Continue to seek solutions for removal of inflow and infiltration for the sewer system.
- Continue public education on mandatory water restrictions
- Complete a facilities master plan that encompasses all Village facilities. Research potential for expansion or construction of a new fire hall and village office facilities.
- Develop a long-range plan for Mill Creek and possible redevelopment. Continue to pursue grant funding for Mill Creek. Work with parks master plan. Pursue redevelopment options through DDA development plan. Coordinate with Dexter Community Schools.

-
- Complete capital projects budgeted for in 2010/2011, and identify long-term funds for future CIP's. Support and implement the CIP's general policy statement.
-

GOAL - Facilitate a High Quality of Life

Objectives:

- In concert with the community, develop a comprehensive parks, recreation, arts and culture strategic plan to address, guide and prioritize our parks, recreation, arts and cultural needs in a cost-effective manner. Continue support of Arts, Culture & Heritage Committee. Coordinate with County Arts Plan. Expand Farmer's Market and continue the community garden.
 - Continue to foster community spirit networking with community social service organizations. Support the bus service and Senior Center. Actively participate in community organizations.
-

GOAL - Engage the Community

Objectives:

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

GOAL - Develop & Maintain a First-Rate Work Force

Objectives:

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

GOAL - Encourage Innovation & Excellence in Customer Service

Objectives:

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

GOAL - Promote a Safe Community

Objectives:

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

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

GOAL- Environmental Stewardship

Objectives:

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

GOAL- Renewal, or continual evaluation of goals and objectives

Objectives:

- Use the Master Plan and Capital Improvements Plan to aid in annual policy and budget decisions.
- Use the Park & Recreation Master Plan and the Tree Management Plan as a guide to decisions making affecting parks, recreation and community forestry policy and budget decisions.

- Use the Downtown Development Plan, “Preferred Future” as a guide for setting policy and making budget decisions.
- Annually review the goals within the master plan and other planning documents to ensure policy decisions that are being made further the long-term goals and objectives of the long range planning documents.
- Review Capital Improvement Plan policy statements.



Revenue

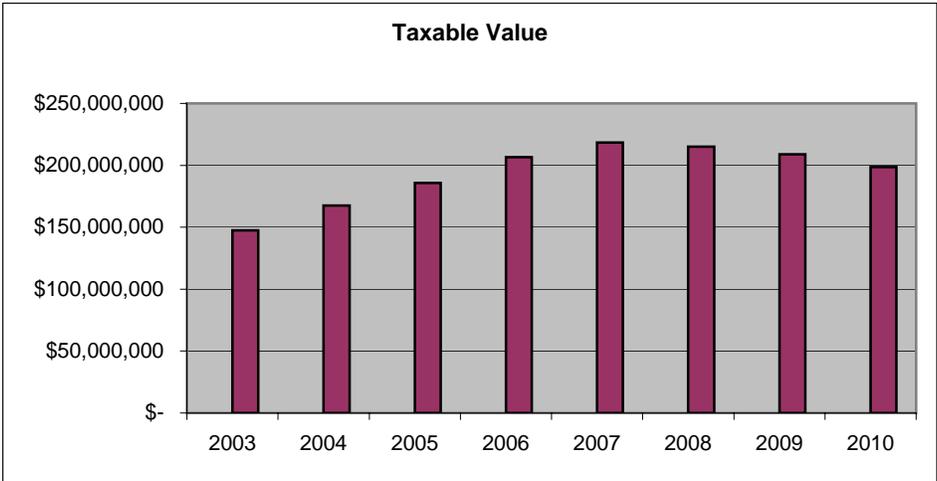
Property Taxes

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

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

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, the 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 2010 tax year, the inflation rate for assessment purposes is -.3%, the first time it has decreased since Proposal A took effect. Additionally, 2010 will be the third year in a row that the Village has seen a decrease in overall taxable value due to the housing and economic downturns that began in 2007. It is expected that this trend may continue into 2011, because the valuation occurs as of December 31st of the previous year.



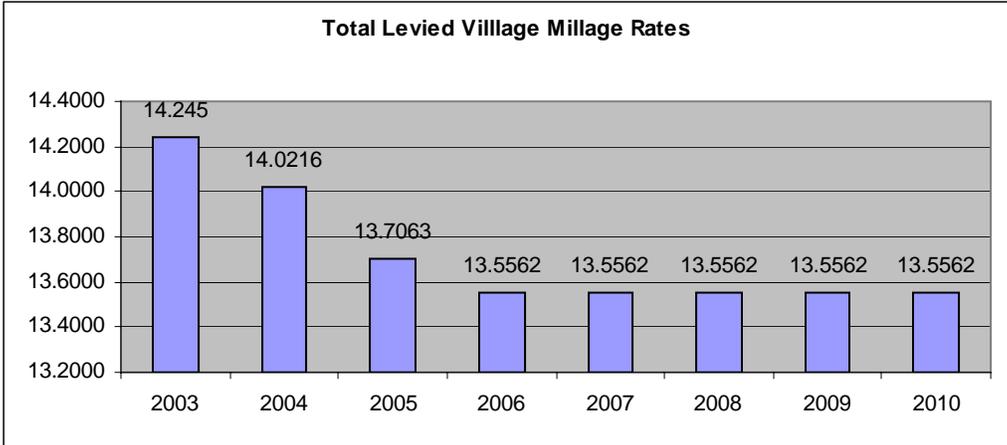
The Headlee Amendment of 1978 has an effect on millage rates by limiting the growth of property tax revenue from existing property. It accomplishes this by reducing the millage rates proportionally by the amount that market changes exceed the increase in the Consumer Price Index.

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			
2004	0.9922	2007	1.0276
2005	0.9947	2008	1.0514
2006	0.9880	2009	1.0938
	2010	1.0652	

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

2010 Maximum Allowable Millage Rates			
Purpose	Original Rate	Headlee Rate	2010 Rate
Operating	12.5000	9.8807	9.8151
Streets	5.0000	3.9520	2.8961
GO Bond	2.0000	2.0000	0.8450
Total	19.5000	15.8327	13.5562



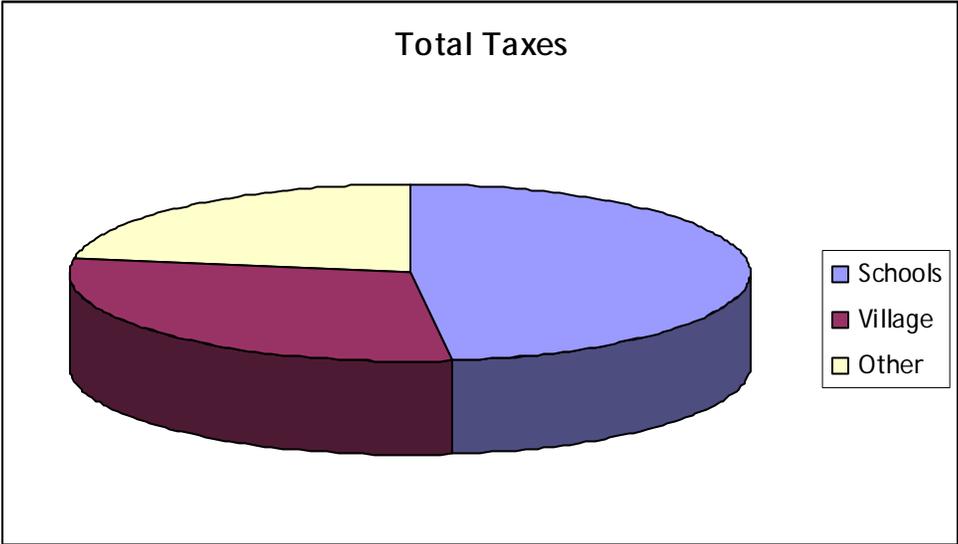
Individual Taxes

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

Using 2009 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%.

Scio Township		
Government	Millage	Tax
Schools/ISD	18.4745	\$1,847.45
Village Operating	9.8151	\$981.51
Washtenaw County	5.7418	\$574.18
Community College	3.6856	\$368.56
Village Streets	2.9786	\$297.86
Library	1.6186	\$161.86
Township	1.4460	\$144.60
Village GO Bond	0.7625	\$76.25
Total	44.5227	\$4,452.27

Webster Township		
Government	Millage	Tax
Schools/ISD	18.4745	\$1,847.45
Village Operating	9.8151	\$981.51
Washtenaw County	5.7418	\$574.18
Community College	3.6856	\$368.56
Village Streets	2.9786	\$297.86
Library	1.6186	\$161.86
Township	3.6097	\$360.97
Village GO Bond	0.7625	\$76.25
Total	46.6864	\$4,668.64



Utility Billing

Utility Rates

In 2006 the Village Council commissioned a Utility Rate Study from the municipal finance firm of ACI Finance, Inc. The purpose of the study was to insure that rates were fair and equitable, that they were sufficient to cover operating, capital and debt costs, and that tap fees reflected actual needs. Recommendations were made for both future rate increases and current tap fee rates. This study has been updated internally each year, and in Fiscal Year 2010-2011 it will be updated by ACI Finance to reflect the new economic conditions.

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. For the past three fiscal years the Council has taken the recommendations of the Utility Rate Study and increased rates accordingly. For fiscal years 2009-2010 and 2010-2011, the recommended increases for both sewer and water are 3%.

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.

Water Rates			Sewer Rates		
	FY 09-10	FY 10-11		FY 09-10	FY 10-11
	Rates	Rates		Rates	Rates
Ready to Serve Monthly Fee	\$6.32	\$6.51	Ready to Serve Monthly Fee	\$5.47	\$5.63
First Meter Per 1,000 Gallons	\$2.85	\$2.94	First Meter Per 1,000 Gallons	\$6.73	\$6.93
Second Meter Per 1,000 Gallons	\$3.85	\$3.97			

Other Charges		
	FY 09-10	FY 10-11
	Rates	Rates
Monthly Refuse Charge	\$17.50	\$17.50
Penalties on Late Charges	2.00%	2.00%
Turn-on and Turn-off Charges	\$35.00	\$35.00
Meter Calibration Charge	\$35.00	\$35.00
Water Only Meter 1 inch	\$250.00	\$250.00

Individual Utility Charges

The chart below illustrates the impact of the rate adjustments on a family using 10,000 gallons of water during a two-month billing cycle (5,000 gallons per month). The overall increase for water, sewer and refuse is 2.3% , or \$3.60 per billing cycle.

Example Utility Bill for Two-Month Cycle		
	FY 09-10	FY 10-11
	Rates	Rates
Water Ready to Serve	\$12.64	\$13.02
Water Commodity Charge	\$28.50	\$29.35
Sewer Ready to Serve	\$10.94	\$11.26
Sewer Commodity Charge	\$67.30	\$69.30
Refuse Charge	\$35.00	\$35.00
Total	\$154.38	\$157.93

Other Sources of Revenue

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

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. These revenues have been decreasing as the State struggles to balance its own budget. Street funds come to the Village from the Michigan Department of Transportation and they are based upon formulas prescribed by Public Act 51. Other sources of revenue from the state include grants and low cost loans.

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.

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.

Five-Year Comparison of Revenue Across All Funds

Fund	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Estimated	2010-2011 Budget	% of change 09/10 to 10/11
General Fund	\$3,198,214	\$3,283,644	\$2,984,778	\$3,012,802	\$2,843,200	-5.63%
Special Revenue Funds						
- Major Streets	\$249,316	\$1,098,811	\$278,650	\$633,354	\$306,300	-51.64%
- Local Streets	\$924,360	\$548,488	\$234,739	\$617,848	\$191,050	-69.08%
- Municipal Streets	\$623,442	\$641,400	\$592,156	\$581,723	\$526,033	-9.57%
- Streetscape Debt	\$230,095	\$218,746	\$245,136	\$229,560	\$235,400	2.54%
- Equipment Fund	\$85,139	\$114,303	\$88,948	\$90,600	\$83,700	-7.62%
Enterprise Funds						
- Sewer Fund	\$1,031,131	\$968,164	\$857,062	\$1,253,485	\$971,000	-22.54%
- Water Fund	\$630,335	\$720,723	\$649,191	\$974,088	\$682,000	-29.99%
Total	\$6,972,032	\$7,594,279	\$5,930,660	\$7,393,460	\$5,838,683	-21.03%

**The Sewer Fund for Fiscal Year 2009-2010 includes a \$200,000 transfer in from State Revolving Loan Funds as a reimbursement for prior year expenditures. This is a one-time revenue.

Fiscal Year 2010-2011 Budgeted Revenue

	General Fund	Special Revenue Funds	Enterprise Funds	Total Appropriated Funds
Property Taxes	\$1,780,700	\$699,733	\$0	\$2,480,433
Charges for Services	\$175,500	\$88,000	\$194,000	\$457,500
State Revenue Sharing	\$204,500	\$160,600	\$0	\$365,100
Fees and Fines	\$55,900	\$0	\$0	\$55,900
Utility Bills	\$521,000	\$0	\$1,437,000	\$1,958,000
Interest and Rents	\$52,100	\$9,800	\$10,000	\$71,900
Other Revenue	\$13,500	\$0	\$12,000	\$25,500
Transfers In	\$40,000	\$327,650	\$0	\$367,650
Special Assessments	\$0	\$56,700	\$0	\$56,700
Total	\$2,843,200	\$1,342,483	\$1,653,000	\$5,838,683

Expenditures

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

- Contracted services, such as police (through the Washtenaw County Sheriffs Department), fire (through the Dexter Area Fire Department), trash and recycling, equipment leases, engineering and other professional consulting.
- Personnel costs, which include wages and salaries, payroll taxes, pension contributions, health, life and disability insurance, longevity and leave time cash outs.
- 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.
- Capital improvements, which are items that will last over multiple years. These may include computers, vehicles, equipment, and infrastructure improvements.
- Debt service is the payments that are made on bonds that have been issued by the Village.
- Transfers out are operating transfers between funds, such as transfers from the Municipal Streets Fund to another street fund for capital projects.
- Other expenses are contingency budgets.

Retiree Costs

The Village currently has three people who are eligible for Village provided retiree health care benefits (one retiree and two spouses). The premiums for these are budgeted in the General Fund’s Insurance and Bonds - Department 851. An additional retiree and spouse will be added in this fiscal year.

In addition, the Village Council has made a commitment to fund the Other Post Employment Benefits (OPEB) as outlined in GASB 40. A retiree health care funding vehicle was set up in Fiscal Year 2008/2009 with the Michigan Municipal Employees Retirement System (Mers), with an initial deposit of \$160,000. In Fiscal Year 2009/2010 the Village contributed \$20,000, with the same match being budgeted for in this fiscal year. This fiscal year, the OPEB expense is being shared proportionately by the Major Streets, Local Streets, Sewer and Water Funds.

The Village is a participant in the Mers retirement system. The employee contribution for non-union employees is 4% of salary, and 0% for union employees. 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.

Longevity

As a part of the 2008-2011 Union contract, several employees took a lump-sum buyout in Fiscal Year 2008-2009. Four employees are still eligible for longevity payments in this current fiscal year.

Comparisons

The following charts are a comparison of expenditures by category and a comparison of expenditures across fiscal years.

Five-Year Comparison of Expenditures Across All Funds

Fund	2006-2007 Actual	2007-2008 Actual	2008-2009 Actual	2009-2010 Estimated	2010-2011 Budget	% of change 09/10 to 10/11
General Fund	\$2,444,012	\$3,058,297	\$3,438,805	\$3,045,844	\$2,872,100	-5.70%
Special Revenue Funds						
- Major Streets	\$251,771	\$773,803	\$449,422	\$633,354	\$306,300	-51.64%
- Local Streets	\$884,576	\$542,295	\$237,710	\$617,848	\$191,050	-69.08%
- Municipal Streets	\$943,735	\$993,160	\$307,803	\$964,048	\$362,450	-62.40%
- Streetscape Debt	\$236,200	\$235,148	\$234,110	\$234,179	\$235,900	0.73%
- Equipment Fund	\$6,125	\$21,962	\$127,868	\$73,811	\$185,500	151.32%
Enterprise Funds						
- Sewer Fund	\$1,254,578	\$1,198,714	\$955,981	\$909,440	\$969,650	6.62%
- Water Fund	\$618,056	\$781,123	\$588,533	\$675,403	\$1,020,700	51.12%
Total	\$6,639,053	\$7,604,502	\$6,340,232	\$7,153,927	\$6,143,650	-14.12%

Fiscal Year 2010-2011 Budgeted Expenditures

	General Fund	Special Revenue Funds	Enterprise Funds	Total Appropriated Funds
Contracted Services	\$1,500,000	\$75,000	\$120,000	\$1,695,000
Personnel Costs	\$740,600	\$211,500	\$533,400	\$1,485,500
Operating Costs	\$340,200	\$201,750	\$442,300	\$984,250
Debt Service	\$125,300	\$235,300	\$441,650	\$802,250
Capital Improvements	\$117,750	\$220,000	\$423,000	\$760,750
Transfers Out	\$0	\$327,650	\$0	\$327,650
Other Expenses	\$48,250	\$10,000	\$30,000	\$88,250
Total	\$2,872,100	\$1,281,200	\$1,990,350	\$6,143,650

Rainy Day Funds

Fund Balance Background

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

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

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

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

How Large a Fund Balance?

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

A community with an appropriate fund balance can:

- Provide a fund or reserve to meet emergency expenditures;

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

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

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

Village of Dexter Fund Balance Policy

The Village of Dexter's policy is for a minimum reserve of 15%. This is based on best practice recommendations from the Government Finance Officers Association (GFOA). Additional fund balance may, at times, be designated by Council for specific purposes such as capital projects.

General Fund	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Estimated 2009-2010	Budget 2010-2011
Beginning Fund Balance	\$1,015,884	\$1,818,182	\$2,025,660	\$1,571,634	\$1,538,592
Revenues	\$3,215,212	\$3,282,802	\$2,984,779	\$3,012,802	\$2,843,200
Expenditures	(\$2,412,914)	(\$3,075,324)	(\$3,438,805)	(\$3,045,844)	(\$2,872,100)
Ending Fund Balance	\$1,818,182	\$2,025,660	\$1,571,634	\$1,538,592	\$1,509,692

Special Revenue Funds	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Estimated 2009-2010	Budget 2010-2011
Beginning Fund Balance	\$1,522,259	\$1,366,750	\$1,320,531	\$1,403,247	\$1,033,092
Revenues	\$2,114,469	\$2,621,748	\$1,439,629	\$2,153,085	\$1,342,483
Expenditures	(\$2,269,978)	(\$2,667,967)	(\$1,356,913)	(\$2,523,240)	(\$1,281,200)
Ending Fund Balance	\$1,366,750	\$1,320,531	\$1,403,247	\$1,033,092	\$1,094,375

Enterprise Funds	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Estimated 2009-2010	Budget 2010-2011
Beginning Retained Earnings	\$826,613	\$613,642	\$367,708	\$329,446	\$792,176
Revenues	\$1,587,039	\$1,688,885	\$1,506,252	\$2,047,573	\$1,653,000
Expenditures	(\$1,800,010)	(\$1,934,819)	(\$1,544,514)	(\$1,584,843)	(\$1,990,350)
Ending Retained Earnings	\$613,642	\$367,708	\$329,446	\$792,176	\$454,826

Village Debt

Bond Rating

In April 2008, Standard and Poors issued a bond rating for the Village of Dexter of A+. This is an upgrade from the previous bond rating of A- that was issued in 2006. 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 December 31, 2009

Year	Issue	Security/ Revenue Support	Final Maturity	Interest Spread	Principal Amount Outstanding
1998	General Obligation Bonds - Downtown Water	Limited Tax/Rates	10/1/2012	4.80%-5.00%	\$155,000
1998	Special Assessment Bonds - Streetscape	Special Assessment	10/1/2012	4.80%-5.00%	\$180,000
1999	USDA Rural Development Loan, Water	Revenue Bond	10/1/2034	4.38%	\$2,815,000
2000	USDA Rural Development Loan Series A, Sewer	Revenue Bond	10/1/2036	5.00%	\$1,733,000
2000	USDA Rural Development Loan Series B, Sewer	Revenue Bond	10/1/2037	4.38%	\$1,279,000
2001	Downtown Development Authority Bonds	Tax Increment	5/1/2020	4.50%-5.375%	\$685,000
2002	Streetscape Bond - Refunding	Unlimited Tax	5/1/2017	3.25%-4.20%	\$1,085,000
2006	Public Facilities Improvement Bond	Limited Tax	5/1/2027	4.00%-4.40%	\$1,590,000
2008	Downtown Development Authority Bonds	Tax Increment	5/1/2033	7.375%-7.90%	\$1,600,000
2008	Downtown Development Authority Bonds	Tax Increment	2/1/2028	3.60%-5.00%	\$2,000,000
2009	State Revolving Funds - Sewer	Limited Tax/Rates	10/1/2030	2.50%	\$2,910,000
Total					\$16,032,000

Debt Provisions

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

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

Debt Limitation as of December 31, 2009

2009 State Equalized Valuation	\$234,218,600
	x 10%
Legal Debt Limit	\$23,421,860
Direct General Obligation Debt	\$16,032,000
Less Special Assessment Bonds	(\$180,000)
Less Revenue Bonds	(\$5,827,000)
Direct Debt	\$10,025,000
Legal Debt Limit	\$23,421,860
Less Direct Debt	(\$10,025,000)
Maximum Available for Bonding	\$13,396,860

History of Debt Administration

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

Future Financing

The Village Council has been having discussions about certain public facility improvements that may or may not require bonding. No firm decisions have been made as of the start of this fiscal year.

Overlapping Debt

Overlapping debt is the general obligation debt of other taxing authorities that levy taxes within the Village boundaries and for which the Village is not obligated by contract or otherwise to repay. The estimated amount of this general obligation debt applicable to the Village residents is presented below.

Overlapping Debt as of August 31, 2009

	Net Tax Supported Debt	Percentage Applicable to the Township	Township's Share of Debt
Scio Township	\$26,109,070	13.64%	\$3,561,277
Webster Township	\$980,930	5.40%	\$52,970
Dexter School District	\$119,839,508	18.49%	\$22,158,325
Washtenaw County	\$92,475,704	1.37%	\$1,266,917
Washtenaw Community College	\$45,320,000	1.41%	\$639,012
Dexter District Library	\$7,005,000	18.49%	\$1,295,225
Net Overlapping Debt			\$28,973,726



Capital Improvements

The Village of Dexter's capital planning process begins each year with the Planning Commission's creation and adoption of the Capital Improvements Plan (please see the Capital Improvements Plan Executive Summary in Appendix D). 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.

The following charts indicate projects designated by the Capital Improvements Plan, the fund in which the costs are accounted, and anticipated future costs generated by the project (for example, park maintenance, increased electricity, etc.)

Fiscal Year 2009-2010 Projects

CIP Project #	Project Name	Project Fund	Project Status	Future Financial Impact
03-3.0-2004	Alpine Street New Sidewalk Construction	General	Complete	Increases future maintenance/replacement costs
01-3.0-2009	General Sidewalk Repair - 1666 linear feet	General	On-going	Extends useful life of sidewalk system
02-6.0-2008	Road Soft Maintenance	Streets	On-going	Extends useful life of road
01-7.0-2004	Catch Basin Replacement	Streets	On-going	Extends life of stormwater management system
01-8.0-2007	Equalization Basin	Sewer	Commenced	Reduces possibility of discharge fines from the State
02-8.0-2008	Sanitary Sewer Rehabilitation	Sewer	Complete	Extends useful life of the sewer collection system
01-9.0-2005	New Water Well Construction	Water	Commenced	Increases maintenance costs - allows for higher water usage
02-9.0-2005	Upgrade High Service Pumps	Water	Commenced	Increases water system efficiency and capacity

Fiscal Year 2010-2011 Projects

CIP Project #	Project Name	Project Fund	Fund Type	Future Financial Impact
01-2.0-2009	Mill Creek Park	Construction	Unappropriated	Increased maintenance costs - increases parklands
01-3.0-2009	General Sidewalk Repair - 1666 linear feet	General	Appropriated	Extends useful life of sidewalk system
01-6.0-2004	Central Street Streetscape	202	Appropriated	Extends useful life of road and beautification
01-8.0-2007	Equalization Basin	Construction	Unappropriated	Reduces possibility of discharge fines from the State
01-9.0-2005	New Water Well Construction	Construction	Unappropriated	Increases maintenance costs - allows for higher water usage
02-9.0-2005	Upgrade High Service Pumps	Construction	Unappropriated	Increases water system efficiency and capacity
05-9.0-2005	Water Tower Maintenance	Water	Appropriated	Increases useful life of water storage tower

PROJECT NAME: Central Street Streetscape and Traffic Calming Improvements

PROJECT ID: 01-6.0-2004

PRIORITY: IMPORTANT

PROJECT TYPE: Resurfacing/Utility/Streetscape

TOTAL COST: \$1,300,000

SUBMITTED BY: Village Staff

YEARS IN CIP (Beginning year): 6 (2004)

DESCRIPTION:

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

LOCATION MAP: Central Street from Monument Park to Bridge



PROJECT JUSTIFICATION:

Value indicates the degree to which the project will help to: 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 2005 Master Plan 2005

SCHEDULE:

SCHEDULE JUSTIFICATION:

	Start		End		
	Month	Year	Month	Year	
Study:		2008		2009	Design plans are being drafted (30%) to prepare for possible funding. Project will likely be constructed in cooperation with STP Urban Funding and possibly in segments as street budget and/or funding permits.
Design/Acquisition:		2008		2011	
Construction:		2013		2014	

PROJECT COST DETAIL:

Construction and Design	STPU/Major/Local	\$1,300,000
Streetscape Enhancements		

EXPENDITURES (in thousands)

Funding Source	Prior Yrs	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	Beyond FY15	TOTALS
Streets Fund					\$1,000			\$1,000
DDA-See Proj #12-1.0-2004					\$200			\$200
STP-U					\$100			\$100
								\$0
TOTALS	\$0	\$0	\$0	\$0	\$1,300	\$0	\$0	\$1,300

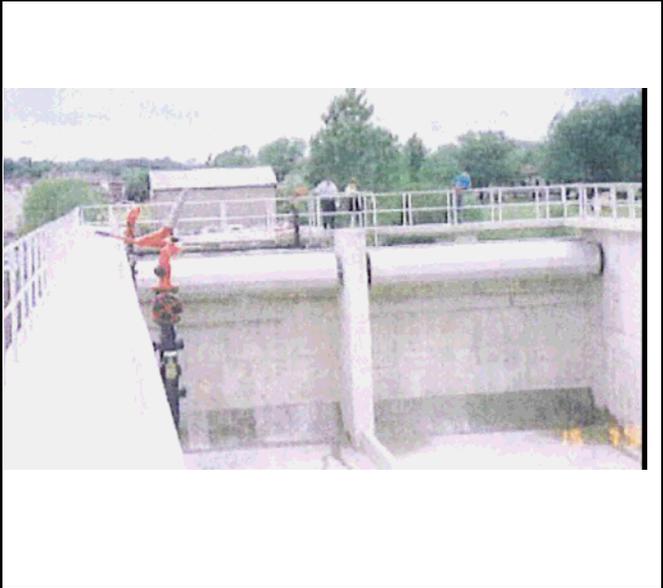
PROJECT NAME: Equalization Basin

PROJECT ID: 01-8.0-2007 **PRIORITY: URGENT**
PROJECT TYPE: Wastewater System Upgrades **TOTAL COST: \$2,200,000**
SUBMITTED BY: Village Staff **YEARS IN CIP (Beginning year): 3 (2007)**

DESCRIPTION:

Construct a 400,000 gallon equalization basin at wastewater treatment plant to equalize sewage flow during large storm events as required by the MDEQ.

LOCATION MAP: Example Basin



PROJECT JUSTIFICATION:

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

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

BENEFICIAL IMPACTS:

Reduce chances of overflow into river and basements and compliance with MDEQ requirements.

MASTER PLAN AND/OR STUDY REFERENCE:

Wastewater Study and MDEQ requirement.

SCHEDULE:

SCHEDULE JUSTIFICATION:

	Start		End		SRF Funding awarded to fund improvement. Project started construction in FY 09-10 and will be completed in August 2010.
	Month	Year	Month	Year	
Study:		2007		2009	
Design/Acquisition:		2009		2010	
Construction:		2010		2011	

PROJECT COST DETAIL:

Basin Construction and Design \$2,200,000
 60% Federal Aid / SRF Loan
 40% ARRA Grant

EXPENDITURES (in thousands)

Funding Source	Prior Yrs	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	Beyond FY15	TOTALS
Federal Aid / SRF Loan	\$660	\$660						\$1,320
Grant - ARRA	\$440	\$440						\$880
								\$0
								\$0
TOTALS	\$1,100	\$1,100	\$0	\$0	\$0	\$0	\$0	\$2,200

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.

	Current Year 2009/2010			Manager	Current
	Actual 2008/2009	July 1st FY Adopted	Estimated YE Position	Proposed 2010/2011	Proposed 2010/2011
Revenues					
Property Taxes	1,926,139	1,823,500	1,891,218	1,780,700	1,780,700
Charges for Services	8,510	10,000	15,522	12,000	13,000
State Revenue	228,226	178,500	154,700	204,500	204,500
Solid Waste Collection	467,331	528,500	520,000	521,000	521,000
Fees & Fines	208,807	250,900	215,700	215,900	215,900
Interest & Rent	54,367	54,600	58,100	56,600	56,600
Other Revenue	38,464	12,800	13,210	11,500	11,500
Transfers In	45,000	144,000	144,000	45,000	40,000
Total	2,976,844	3,002,800	3,012,450	2,847,200	2,843,200

	Current Year 2009/2010			Manager	Current
	Actual 2008/2009	July 1st FY Adopted	Estimated YE Position	Proposed 2010/2011	Proposed 2010/2011
Expenditures					
Personnel Costs	658,111	713,500	696,822	706,300	704,600
Retiree Costs	185,843	47,000	43,487	37,000	37,000
Operating Costs	299,751	319,650	278,275	281,750	273,550
Utilities	116,835	118,200	116,908	121,800	120,800
Contracted Services	1,425,729	1,474,700	1,423,614	1,496,500	1,493,000
Equipment & Capital Costs	558,374	329,300	314,435	92,750	117,750
Debt Service	124,783	128,300	128,300	125,300	125,300
Transfers Out	68,010	45,000	44,000	-	-
Total	3,437,437	3,175,650	3,045,842	2,861,400	2,872,000

Revenue over Expense	(460,594)	(172,850)	(33,392)	(14,200)	(28,800)
Reserve used for Capital Expense	460,594	172,950	33,392	14,300	28,900
Revenue/Reserves over expense	-	100	-	100	100

Revenue

Property Taxes

General Fund activities are supported by the Operating millage, which is set in June of each year by Council resolution. For the 2010 tax year, the operating millage rate is 9.8151, which is the same rate that was levied in the 2009 tax year. A decrease in tax revenue is expected due to a decrease in the Village's overall taxable value.

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

Charges for Services

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

State Revenue

This is revenue that comes from the State of Michigan, including state shared revenue, liquor license revenue and state grants. State revenues have been decreasing as Michigan's economy continues to face serious hardship.

Solid Waste Collection

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

Fees & Fines

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

Interest and Rent

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

Other Revenue

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

Transfers In

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

	Current Year 2009/2010			Manager	Current
	Actual 2008/2009	July 1st FY Adopted	Estimated YE Position	Proposed 2010/2011	Proposed 2010/2011
Revenues					
Property Taxes	1,926,139	1,823,500	1,891,218	1,780,700	1,780,700
Charges for Services	8,510	10,000	15,522	12,000	13,000
State Revenue	228,226	178,500	154,700	204,500	204,500
Solid Waste Collection	467,331	528,500	520,000	521,000	521,000
Fees & Fines	208,807	250,900	215,700	215,900	215,900
Interest & Rent	54,367	54,600	58,100	56,600	56,600
Other Revenue	38,464	12,800	13,210	11,500	11,500
Transfers In	45,000	144,000	144,000	45,000	40,000
Total	2,976,844	3,002,800	3,012,450	2,847,200	2,843,200

	Current Year 2009/2010			Manager	Current
	Actual 2008/2009	July 1st FY Adopted	Estimated YE Position	Proposed 2010/2011	Proposed 2010/2011
Expenditures					
Personnel Costs	658,111	713,500	696,822	706,300	704,600
Retiree Costs	185,843	47,000	43,487	37,000	37,000
Operating Costs	299,751	319,750	278,275	281,850	273,650
Utilities	116,835	118,200	116,908	121,800	120,800
Contracted Services	1,425,729	1,474,700	1,423,614	1,496,500	1,493,000
Equipment & Capital Costs	558,374	329,300	314,435	92,750	117,750
Debt Service	124,783	128,300	128,300	125,300	125,300
Transfers Out	68,010	45,000	44,000	-	-
Total	3,437,437	3,175,750	3,045,842	2,861,500	2,872,100
Revenue over Expense	(460,594)	(172,950)	(33,392)	(14,300)	(28,900)
Reserve used for Capital Expense	460,594	172,950	33,392	14,300	28,900
Revenue/Reserves over expense	-	-	-	-	-



Expenditures

	Actual 2008/2009	Current Year 2009/2010		Manager Proposed 2010/2011	Current Proposed 2010/2011
		July 1st FY Adopted	Estimated YE Position		
Fund: 101 General Fund					
Expenditures					
Dept: 101.000 Village Council					
702.000 Salaries - Elected Officials	17,800	18,000	18,000	18,000	18,000
720.000 Social Security & Medicare	1,470	1,400	1,377	1,400	1,400
727.000 Office Supplies	351	300	-	300	300
802.000 Professional Services	20,203	14,000	14,000	5,000	5,000
861.000 Travel & Mileage	317	500	500	500	500
901.000 Printing & Publishing	8,903	9,000	7,500	8,000	7,000
943.000 Council Chambers Lease	1,650	2,400	2,400	2,400	2,400
955.000 Miscellaneous	244	500	500	500	500
956.000 Council Discretionary Expenses	1,441	2,200	2,000	1,500	1,500
958.000 Memberships & Dues	7,709	7,000	4,500	5,000	4,500
959.000 Arts, Culture & Heritage Committee	-	5,700	2,000	2,000	2,000
960.000 Education & Training	846	1,000	60	500	500
Total Village Council	60,933	62,000	52,837	45,100	43,600
Dept: 172.000 Village Manager					
703.000 Salaries - Non Union	120,252	124,000	127,949	121,000	121,000
704.000 Salaries - Union	63,431	66,000	67,000	68,000	68,000
720.000 Social Security & Medicare	15,801	15,500	15,630	15,000	15,000
721.000 Health & Dental Insurance	30,875	34,000	31,412	34,000	34,000
722.000 Life & Short Term Disability Insurance	1,535	2,000	1,534	1,700	1,600
723.000 Retirement Plan	21,504	22,000	23,060	23,000	21,500
724.001 Car Allowance	4,800	4,800	4,800	4,800	4,800
725.000 Longevity	1,346	2,100	2,111	2,300	2,300
726.000 Vacation/Sick Time Cash Out	479	500	500	500	500
727.000 Office Supplies	500	500	500	500	500
745.000 Uniform Allowance	100	100	100	100	100
802.000 Professional Services	1,725	1,000	1,000	1,000	1,000
861.000 Travel & Mileage	599	500	10	500	500
901.000 Printing & Publishing	-	100	106	200	200
955.000 Miscellaneous	428	500	100	500	500
958.000 Memberships & Dues	110	500	110	300	300
960.000 Education & Training	1,946	3,000	2,104	1,500	1,500
977.000 Equipment	644	1,500	1,500	1,000	1,000
Total Village Manager	266,076	278,600	279,526	275,900	274,300
Dept: 201.000 Finance Department					
802.000 Professional Services	891	2,500	2,788	3,000	3,000
802.001 Financial Audit	7,500	8,000	8,000	8,000	8,000
840.000 Bank Service Charges	2,852	1,200	3,570	1,200	1,200
Total Finance Department	11,243	11,700	14,358	12,200	12,200
Dept: 210.000 Attorney					
810.000 Attorney Fees	31,428	38,900	8,000	25,000	22,500
812.000 Attorney Fees - Millpond Park	-	-	-	-	-
Total Attorney	31,428	38,900	8,000	25,000	22,500

General Fund

	Current Year 2009/2010		Manager Proposed 2010/2011	Current Proposed 2010/2011
	Actual 2008/2009	July 1st FY Adopted		
Dept: 215.000 Village Clerk				
702.000 Salaries - Elected Officials	1,920	2,000	2,000	2,000
720.000 Social Security & Medicare	159	200	200	200
815.000 Ordinance Codification	400	2,600	2,600	500
901.000 Printing & Publishing	3,815	3,500	3,500	4,000
960.000 Education & Training	-	500	50	500
Total Village Clerk	6,293	8,800	8,350	7,200

Dept: 253.000 Village Treasurer					
703.000 Salaries - Non Union	64,325	66,000	66,278	65,000	65,000
720.000 Social Security & Medicare	5,312	5,200	5,200	5,100	5,100
721.000 Health & Dental Insurance	14,805	16,500	16,427	17,000	17,000
722.000 Life & Short Term Disability Insurance	448	500	444	500	500
723.000 Retirement Plan	6,433	6,600	6,562	7,800	7,800
727.000 Office Supplies	489	500	639	500	500
861.000 Travel & Mileage	935	500	720	700	700
902.000 Tax Bills & Services	3,647	3,700	3,700	3,700	3,700
955.000 Miscellaneous	-	500	500	500	500
958.000 Memberships & Dues	265	400	410	500	500
960.000 Education & Training	584	1,000	1,000	1,000	1,000
977.000 Equipment	250	500	500	500	500
Total Village Treasurer	97,493	101,900	102,380	102,800	102,800

Dept: 265.000 Buildings & Grounds					
727.000 Office Supplies	3,579	4,000	3,216	3,500	3,500
728.000 Postage	1,192	2,500	1,650	2,500	2,500
803.000 Contracted Services	5,122	5,500	6,000	6,000	6,000
843.000 Property Taxes	5,398	1,900	2,350	2,400	2,400
920.000 Utilities	10,776	13,000	11,037	12,000	12,000
920.001 Utilities - Telephones	5,541	1,700	1,284	1,500	1,000
935.000 Building Maintenance & Repair	6,906	5,000	4,753	5,000	4,500
935.001 Office Cleaning	4,160	4,200	4,160	4,200	4,200
936.000 Equipment Service Contracts	6,901	7,000	5,758	7,000	6,500
937.000 Equipment Maintenance & Repair	319	500	500	500	500
941.000 Equipment Rentals	-	500	-	-	-
943.001 Office Space Rent	8,300	9,600	9,600	10,200	10,200
955.000 Miscellaneous	410	500	500	500	500
962.000 Community Garden	-	-	-	2,000	2,000
977.000 Equipment	9,870	3,000	1,000	1,000	1,000
Total Buildings & Grounds	68,474	58,900	51,808	58,300	56,800

Dept: 285.000 Village Tree Program					
731.000 Landscape Supplies	-	2,000	2,000	2,000	2,000
731.001 Landscape Supplies-Trees (Replace/New)	16,020	10,000	10,000	7,000	6,000
731.003 Trees- for Village Parks	450	1,000	1,000	1,000	1,000
803.000 Contracted Services	32,397	20,000	20,000	13,000	12,000
Total Village Tree Program	48,867	33,000	33,000	23,000	21,000

General Fund

	Current Year 2009/2010		Manager Proposed 2010/2011	Current Proposed 2010/2011	
	Actual 2008/2009	July 1st FY Adopted			Estimated YE Position
Dept: 301.000 Law Enforcement					
803.000 Contracted Services	438,870	458,000	455,512	465,000	465,000
803.001 DCS Officer & Xing Guards	71,968	75,000	74,116	77,000	77,000
920.000 Utilities	6,166	7,000	5,000	6,000	6,000
935.000 Building Maintenance & Repair	1,522	1,000	1,000	1,000	1,000
Total Law Enforcement	518,526	541,000	535,628	549,000	549,000
Dept: 336.000 Fire Department					
803.000 Contracted Services	317,201	340,000	339,138	375,000	375,000
920.000 Utilities	7,266	9,000	5,500	6,000	6,000
935.000 Building Maintenance & Repair	3,241	2,000	1,500	2,000	2,000
970.000 Capital Improvements	19,600	1,000	3,065	1,000	1,000
Total Fire Department	347,308	352,000	349,203	384,000	384,000
Dept: 400.000 Planning Department					
703.000 Salaries - Non Union	60,313	61,400	60,245	60,500	60,500
704.000 Salaries - Union	9,358	10,000	10,485	11,000	11,000
705.000 Salaries - Overtime	1,035	1,000	2,861	1,000	1,000
706.000 Salaries - Planning Commission	2,320	5,000	3,360	3,500	3,500
720.000 Social Security & Medicare	6,030	5,600	5,894	5,900	5,900
721.000 Health & Dental Insurance	14,614	16,500	16,427	17,000	17,000
722.000 Life & Short Term Disability Insurance	438	500	437	500	500
723.000 Retirement Plan	7,501	7,500	7,830	9,300	9,300
727.000 Office Supplies	406	700	341	500	500
802.000 Professional Services	5,807	5,500	3,500	22,000	22,000
861.000 Travel & Mileage	788	500	642	700	700
901.000 Printing & Publishing	635	1,000	716	1,000	1,000
955.000 Miscellaneous	459	500	500	500	500
958.000 Memberships & Dues	1,064	1,600	1,505	1,600	1,600
960.000 Education & Training	1,478	2,000	1,000	1,500	1,500
977.000 Equipment	820	1,000	1,000	500	500
Total Planning Department	113,067	120,300	116,743	137,000	137,000
Dept: 410.000 Zoning Board of Appeals					
802.000 Professional Services	478	500	250	500	500
901.000 Printing & Publishing	122	500	100	500	500
955.000 Miscellaneous	-	100	-	100	100
Total Zoning Board of Appeals	599	1,100	350	1,100	1,100

General Fund

	Current Year 2009/2010		Manager Proposed 2010/2011	Current Proposed 2010/2011	
	Actual 2008/2009	July 1st FY Adopted			Estimated YE Position
Dept: 441.000 Department of Public Works					
703.000 Salaries - Non Union	8,821	10,000	7,252	9,000	9,000
704.000 Salaries - Union	59,435	62,000	70,415	70,000	70,000
705.000 Salaries - Overtime	66	500	500	500	500
720.000 Social Security & Medicare	6,044	6,300	6,000	6,200	6,200
721.000 Health & Dental Insurance	15,552	26,000	25,000	20,000	20,000
722.000 Life & Short Term Disability Insurance	466	500	465	500	500
723.000 Retirement Plan	14,056	14,000	14,826	15,500	15,500
725.000 Longevity	461	600	755	800	800
726.000 Vacation/Sick Time Cash Out	3,397	1,000	-	1,000	1,000
740.000 Operating Supplies	5,357	6,200	5,693	6,000	6,000
745.000 Uniform Allowance	4,698	4,400	3,220	4,000	4,000
751.000 Gasoline & Oil	10,536	13,000	8,571	10,000	10,000
802.000 Professional Services	1,029	5,000	5,000	5,000	5,000
861.000 Travel & Mileage	486	500	500	500	500
901.000 Printing & Publishing	108	500	200	200	200
920.000 Utilities	23,113	22,000	21,245	23,000	23,000
920.001 Utilities - Telephones	3,472	2,000	1,656	1,800	1,800
931.000 Off-Street Maintenance	-	500	-	-	-
935.000 Building Maintenance & Repair	1,101	600	600	600	600
937.000 Equipment Maintenance & Repair	45	2,000	500	1,000	1,000
941.000 Equipment Rentals	-	15,500	15,000	14,000	12,500
941.001 Equipment Rentals Outside	-	100	100	100	100
955.000 Miscellaneous	30	100	100	100	100
957.000 Miscellaneous Fees	460	500	100	500	500
958.000 Memberships & Dues	-	300	520	600	600
960.000 Education & Training	240	1,000	1,000	1,000	1,000
963.000 Medical Expenses	-	500	-	500	500
970.001 Sidewalks Repair & Replace	67,160	30,000	16,167	10,000	25,000
977.000 Equipment	366	2,000	1,971	1,500	1,500
Total Public Works	226,499	227,600	207,355	203,900	217,400
Dept 442: Downtown Public Works					
703.000 Salaries - Non-Union	800	10,000	2,770	3,500	3,500
704.000 Salaries - Union	21,700	25,000	19,403	21,500	21,500
Salaries - Overtime	-	-	-	1,500	1,500
720.000 Social Security & Medicare	2,543	3,100	1,566	2,000	2,000
730.000 Farmers Market Supplies	2,035	2,000	2,000	2,000	2,000
731.000 Landscape Supplies - Trees	872	800	800	800	800
740.000 Operating Supplies	7,651	6,000	8,000	7,000	7,000
744.000 Holiday Lighting Supplies	2,616	6,000	5,323	5,000	1,000
802.000 Professional Services	22,475	18,000	19,625	20,000	20,000
920.000 Utilities - Metered Street Lights	6,251	6,500	6,860	6,500	6,000
977.000 Equipment	2,487	1,000	-	-	-
Total Downtown Public Works	69,429	78,400	66,347	69,800	65,300
Dept: 445.000 Storm Water					
802.000 Professional Services	8,410	6,000	5,000	5,000	5,000
Total Storm Water	8,410	6,000	5,000	5,000	5,000
Dept: 447.000 Engineering					
830.000 Engineering Consulting	9,547	11,000	11,000	11,000	11,000
830.001 Engineering Inspections	1,366	5,300	-	-	-
Total Engineering	10,913	16,300	11,000	11,000	11,000

General Fund

	Current Year 2009/2010		Manager Proposed 2010/2011	Current Proposed 2010/2011
	Actual 2008/2009	July 1st FY Adopted		
Dept: 448.000 Municipal Street Lights				
920.003 Utilities - Street Lights	54,250	57,000	64,326	65,000
970.000 Capital Improvements	-	-	-	60,000
Total Municipal Street Lights	54,250	57,000	64,326	125,000

Dept: 528.000 Solid Waste				
703.000 Salaries - Non Union	3,456	4,300	3,456	4,000
704.000 Salaries - Union	21,633	25,000	16,675	21,000
705.000 Salaries - Overtime	792	1,500	2,245	1,500
720.000 Social Security & Medicare	2,137	2,500	1,711	2,200
723.000 Retirement Plan	3,386	3,700	3,564	4,800
740.000 Operating Supplies	3,535	3,000	3,000	3,000
805.000 Contracted Solid Waste Service	436,568	450,000	440,685	445,000
806.000 Compost	11,452	8,500	8,000	8,000
901.000 Printing & Publishing	312	500	500	500
941.000 Equipment Rentals	20,424	26,000	26,000	20,000
Total Solid Waste	503,695	525,000	505,836	510,000

Dept: 751.000 Parks & Recreation				
703.000 Salaries - Non Union	3,937	6,000	3,836	6,000
704.000 Salaries - Union	7,400	8,000	10,480	9,000
709.000 Salaries - Park Commissioners	1,200	2,000	2,000	2,000
720.000 Social Security & Medicare	1,036	1,200	1,112	1,300
721.000 Health & Dental Insurance	1,461	2,000	1,592	2,600
722.000 Life & Short Term Disability Insurance	75	200	75	200
723.000 Retirement Plan	1,309	1,500	1,703	2,400
725.000 Longevity	-	300	300	-
731.000 Landscape Supplies	5,500	13,000	13,000	8,500
732.000 Ice Rink Supplies	-	3,300	3,232	13,750
740.000 Operating Supplies	648	2,500	1,000	2,000
802.000 Professional Services	1,295	2,000	2,000	2,000
901.000 Printing & Publishing	-	-	-	2,000
937.000 Equipment Maintenance & Repair	2,595	9,000	9,000	3,500
941.000 Equipment Rentals	971	1,500	1,000	1,500
944.000 Portable Toilet Rental	1,575	2,600	2,600	2,600
955.000 Miscellaneous	1,023	1,000	500	500
970.000 Capital Improvements - Millpond	56,362	276,000	276,000	-
977.000 Equipment	7,925	10,000	10,000	3,500
Total Parks & Recreation	94,314	342,100	339,429	63,350

Dept: 850.000 Long Term Debt				
990.000 Debt Service - 2006 Facilities Bond	89,779	128,000	60,000	60,000
992.000 Bond Fees	225	300	300	300
996.004 '06 Facilities Bond Interest	34,779	-	68,000	65,000
Long Term Debt Total	124,783	128,300	128,300	125,300

Dept: 851.000 Insurance & Bonds				
719.000 Unemployment Compensation	86	500	100	300
721.001 Retiree Health Insurance	25,843	27,000	23,487	27,000
723.001 Other Post Employment Benefits	160,000	20,000	20,000	10,000
726.001 Vacation/Sick Accrual	2,555	1,000	1,000	1,000
910.000 Workers Compensation	11,091	11,000	10,172	10,500
911.000 Liability Insurance	30,230	33,000	31,469	30,500
Insurance & Bonds Total	229,806	92,500	86,228	79,300

General Fund

	Current Year 2009/2010			Manager Proposed 2010/2011	Current Proposed 2010/2011
	Actual 2008/2009	July 1st FY Adopted	Estimated YE Position		
Dept: 875.000 Contributions					
965.001 Contribution to WAVE	12,000	12,000	12,000	12,000	12,000
965.002 Contribution Community Serve	250	250	250	250	250
965.003 Contribution Senior Center	1,000	1,000	1,000	1,000	1,000
965.004 Contribution WAVE Door to Door	10,000	10,000	10,000	10,000	10,000
965.005 Contribution to Gordon Hall	60,000	-	-	-	-
Contributions - Control Total	83,250	23,250	23,250	23,250	23,250
Dept: 890.000 Contingencies					
955.000 Miscellaneous	-	13,100	-	20,000	20,000
957.001 Property Tax Refunds	882	13,000	12,588	5,000	5,000
Contingencies Total	882	26,100	12,588	25,000	25,000
Dept: 901.000 CIP Plan					
974.008 Millcreek sediment plan	392,891	-	-	-	-
CIP Plan Total	392,891	-	-	-	-
Dept: 965.000 Transfers Out					
999.000 Transfer Out	9,762	-	-	-	-
999.007 Transfer Out - Bridge Project	58,248	45,000	44,000	-	-
Transfers Out Total	68,010	45,000	44,000	-	-
Total Expenditures	3,437,437	3,175,750	3,045,842	2,861,500	2,872,100
General Fund - Revenue over Expense	(460,594)	(172,950)	(33,392)	(14,300)	(28,900)
Revenue + Reserves over Expense	-	-	-	-	-



Village Council

The residents of the Village of Dexter elect the Council President and six members of the Council for four-year staggered terms. 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.

Fiscal Year 2009-2010 Goals and Significant Accomplishments

- Goal: Maintain a competitive tax rate position in relation to other communities and hold the millage rate unchanged from prior years.
 - Achieved. The Village of Dexter's overall millage rate ranks sixth lowest out of eight Washtenaw County cities/villages and is unchanged from the previous fiscal year.
- Goal: Engage the community.
 - Achieved. The Village published four quarterly newsletters, held a town hall meeting, and commenced the Village website upgrade process by creating a Website Committee.
- Goal: Pursue Cityhood.
 - Partially achieved as part of a multi-year project. The Village submitted its petition to the Michigan Boundary Commission and the petition was found to be insufficient in regard to the proposed legal description. The legal description has been revised and the petition will be resubmitted in Fiscal Year 2010/2011.
- Goal: Hire economic preparedness consultant.
 - Achieved. Mr. Shawn Ferguson was hired to assess current economic makeup of the community, met with businesses to hear their concerns, and provided recommendations for the future. His report was presented to Council in late 2009.

- Goal: Maintain an unreserved fund balance of at least 15%.
 - Achieved. Estimated year end unreserved fund balance is 47% of expenditures.

Fiscal Year 2010-2011 Goals and Budget Position

The total budget for the Village Council has been reduced by 29% (\$18,400) from the Fiscal Year 2009-2010 budget. Major reduction areas are Professional Services, because the prior year contained funding for the economic preparedness consultant, and memberships and dues because of a reduction in contributions to the Dexter Area Chamber of Commerce.

Goals for this department include:

- Maintain a competitive tax rate position in relation to other communities and hold the millage rate unchanged from prior years.
- Engage the community by revamping the Village's Website and continuing the newsletters and town hall meetings. Work with the local billboard company to promote Dexter.
- Continue pursuit of cityhood by circulating the revised petitions and reapplying to the Michigan Boundary Commission.
- Maintain an unreserved fund balance of at least 15%.
- Address legacy costs by exploring alternative methods of funding employee retirement plans.



Village Manager

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

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

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

Fiscal Year 2009-2010 Goals and Significant Accomplishments

- Goal: Maintain a high level of services despite a decrease in revenue.
 - Achieved. Service levels have remained unchanged. Office telephones are generally answered within three rings, before going to voice mail.
- Continue to pursue grants and other sources of funding for major public improvement projects.
 - Achieved. Grants are being pursued for the Mill Creek park project. Low income loan and principle forgiveness was granted for State Revolving Loans for sewer and water projects.
- Pursue and implement economic development strategies that will sustain and expand the Village's tax base.
 - Achieved. Worked closely with Mr. Shawn Ferguson on the economic development project and participate in Council's economic preparedness committee.

- Continue to guide the Village through the incorporation process (cityhood).
 - Partially achieved as part of a multi-year project. The Village submitted its petition to the Michigan Boundary Commission and the petition was found to be insufficient in regard to the proposed legal description. The legal description has been revised and the petition will be resubmitted in Fiscal Year 2010/2011.
 - Improve the Village's emergency preparedness.
 - Achieved. Updated the Hazard Mitigation Plan which was adopted by Council.
-

Fiscal Year 2010-2011 Goals and Budget Position

The total budget for the Village Manager has been reduced by 1.5% (\$4,300) from the Fiscal Year 2009-2010 budget. This is mainly due to the reduction in the Education and Training line item.

Goals for this department include:

- Develop an effective succession plan for the Department of Public Services Superintendent.
- Research comparative compensation practices as well as wage and benefit trends for union and non-union staff. Develop cost saving policy for wages and benefits.
- Conduct negotiations for the 3/1/11 - 2/28/14 union contract.
- Continue to improve Farmers Market and increase Tuesday activity.

Village Treasurer/Finance

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

Fiscal Year 2009-2010 Goals and Significant Accomplishments

- Submit Fiscal Year 2009/2010 Budget for the Government Finance Officers Association's Distinguished Budget Presentation Award.
 - Achieved. The Village received the award on September 16, 2009. Treasurer/Finance Director served as a budget reviewer for the GFOA in the third quarter of this fiscal year.
- Redesign the Village's website.
 - Partially achieved. The process has begun with the creation of the Website Committee and the improvement to the website's organization and filing system.
- Develop a new cash handling policy and procedure.
 - Partially achieved. Attended a class on cash handling performed research.
- Update the Village's Investment Policy.
 - Achieved. The policy was extensively revised to address the changes in financial markets that have occurred over the past few years. It was adopted by Council on May 10, 2010.

Fiscal Year 2010-2011 Goals and Budget Position

There have been no significant increases or decreases in the Treasurer and Finance budgets for this fiscal year.

Goals for this department include:

- Develop a new cash handling policy and procedure.
- Continue to work with the Website Committee to update the Village Website.
- Research putting utility billing information and payment options on the internet.
- Work with the Auditor to ensure filing of the audit no later than November 30th.
- Submit Fiscal Year 2009/2010 Budget for the Government Finance Officers Association's Distinguished Budget Presentation Award.



Public Works

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

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

Fiscal Year 2009-2010 Goals and Significant Accomplishments

- Sidewalk maintenance and repair pursuant to the Capital Improvements Plan.
 - Achieved. New sidewalk was constructed on Alpine Street, and 1666 linear feet of sidewalk were repaired.
- Continue to provide services at a high standard with minimal costs.
 - Achieved. All DPW-related departments expenditures were the year were in the range of 90% - 100%.
- Assist with the implementation of the asset management program.
 - Achieved. The Road Soft Maintenance program was implemented in this fiscal year.

Fiscal Year 2010-2011 Goals and Budget Position

Reductions have been made in the various DPW-related departments for this fiscal year. Significant reductions are in the area of sidewalks (\$5,000), the Village tree program (\$12,000), holiday lighting supplies (\$5,000), solid waste equipment rentals (\$6,000) and park landscape supplies (\$4,500). The one significant increase to these budgets is for expansion of the ice rink (\$10,450).

The Mill Creek Park project has been removed from the General Fund budget. This project, which will be a multiple-year project with various funding sources, will be accounted for in a separate capital project fund, which has not been established at the time of adoption of this budget.

Goals for this department include:

- Reevaluate sidewalk repair/replacement program to maximize available dollars.
- Continue tree maintenance program to limit storm damage.



Community Development

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

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

Fiscal Year 2009-2010 Goals and Significant Accomplishments

- Review ordinances to identify hurdles to development and redevelopment.
 - Economic factors limited development and redevelopment options within the Village. This goal to be revisited in future years.
- Develop Facebook page to promote Dexter.
 - Achieved. The Village of Dexter's Facebook page has over 400 followers.
- Work with boards and commissions to scan and electronically deliver packets in order to reduce papers costs and delivery time.
 - Achieved. Worked with commissions to utilize on line resources for meeting information and ordinance updates.
- Continue to search for grant funds for the Village.
 - Achieved. Applied for over \$3 million and received over \$500,000 worth of grants. Successfully negotiated with property owners for donation of land to Village's park system.

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- Reduce the need for outside consulting services.
 - Achieved. Planning consultant fees reduced by 40%.
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Fiscal Year 2010-2011 Goals and Budget Position

In addition to the reductions and additions referenced in the DPW's departments (trees, parks and recreation), there has been an increase of \$16,500 in the Planning Department for professional services in conjunction with an update of the Village's Master Plan. Other costs have remained largely unchanged from the prior fiscal year.

Goals for this department include:

- Work with the DAPCO Redevelopment Team to ensure maximum enhancement of the Mill Creek redevelopment area.
- Update the Village's Master Plan.
- Continue to find ways to improve communication between staff, boards and commissions.
- Develop a database for permit and project management to save an estimated \$30,000 in software costs.
- Review and update, where necessary, the Village's fee schedule.



Public Safety

Public safety activities in the Village of Dexter are contracted to outside organizations. The Village has a contract for 3 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 at 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 elected officials appointed from member communities. The main DAFD station is also located at 8140 Main Street.

Fiscal Year 2009-2010 Goals and Significant Accomplishments

- Continue to find solutions to traffic control and speeding issues throughout the Village.
 - Achieved. Increased speed enforcement throughout the Village and started a regional fire committee to explore creation of a larger regional department including Scio Township, Webster Township, Dexter Township and the Village.
- Work with the Safe Routes to School program to improve the safety of children walking to school.
 - Partially achieved. Currently working with the school district to coordinate participation in this program.

Fiscal Year 2010-2011 Goals and Budget Position

- Continue regional fire investigation.
- Continue to work with other organizations such as the schools and sheriffs office to maintain a walkable community.

Special Revenue, Debt and Internal Service Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures made for specific purposes. Debt Funds are used to account for specific bond payments that are funded by revenue sources other than general operating taxes and utility rates. Internal services funds are those that service other funds within the Village's accounting structure.

The Village has five funds that fall into one of these categories:

- Major Streets Fund - Special Revenue Fund
- Local Streets Fund - Special Revenue Fund
- Municipal Streets Fund - Special Revenue Fund
- Streetscape Debt Fund - Debt Service Fund
- Equipment Fund - Internal Services 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. Operating transfers to balance their budgets are also made from the Municipal Streets Funds, whose revenue comes from Village taxes. The Streetscape Debt Fund has two sources of revenue - one is the general obligation bond millage and the other is the streetscape special assessment. Finally, the Equipment Fund collects rents from other funds for use of trucks and other equipment. The rental charged is based on rates set by the Michigan Department of Transportation.



Major Streets

The Major Streets Fund's purpose is to account for expenditures associated with the construction and maintenance 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.

	Actual 2009	Current Year 2009-2010		Manager Proposed 2010-2011	Council Adopted 2010-2011
		July 1st FY Adopted	Estimated YE Position		
Fund: 202 Major Streets Fund					
Revenues					
576.000 State Shared Rev-Gas & Weight	113,736	110,000	108,380	110,000	110,000
577.000 State Shared Rev-Local Roads	4,122	4,100	4,116	4,100	4,100
665.000 Interest Earned	2,544	2,500	3,517	3,500	3,500
695.001 Trans In - Municipal Streets	100,000	395,900	473,341	239,000	188,700
695.005 Trans In - Main Street Bridge Project	58,248	45,000	44,000	-	-
Total Revenues	278,650	557,500	633,354	356,600	306,300
Fund: 202 Major Streets Fund					
Dept: 248.000 Administration					
840.000 Bank Service Charges	41	100	100	100	100
OPEB	-	-	-	-	1,500
Total Administration	41	100	100	100	1,600
Fund: 202 Major Streets Fund					
Dept: 451.000 Contracted Road Construction					
803.000 Contracted Services	35,607	30,000	30,000	30,000	30,000
974.000 Capital Improvements	106,401	29,000	121,000	102,000	10,000
974.009 Capital Improvements - Central	62,980	30,000	30,000	15,000	55,000
974.007 Main Street Bridge Replacement	58,248	45,000	44,000	-	-
Total Contracted Road Const.	263,237	134,000	225,000	147,000	95,000
Fund: 202 Major Streets Fund					
Dept: 463.000 Routine Maintenance					
703.000 Salaries - Non Union	8,212	8,600	8,638	8,700	8,700
704.000 Salaries - Union	27,753	25,000	28,333	27,000	27,000
705.000 Salaries - Overtime	294	400	533	600	600
720.000 Social Security & Medicare	3,216	3,000	2,869	3,000	3,000
721.000 Health & Dental Insurance	8,399	9,000	8,282	13,300	13,300
722.000 Life & Short Term Disability Insurance	391	500	500	500	500
723.000 Retirement Plan	4,704	4,300	4,571	5,700	5,700
725.000 Longevity	500	500	500	500	500
726.000 Vacation/Sick Time Cash Out	600	600	600	600	600
740.000 Operating Supplies	1,484	5,000	5,000	5,000	5,000
802.000 Professional Services	11,237	9,000	9,000	9,000	9,000
803.002 Pavement Management	7,228	240,000	240,000	10,000	10,000
910.000 Workers Compensation	1,010	1,000	926	1,000	1,100
911.000 Liability Insurance	6,351	6,700	6,500	6,300	6,300
941.000 Equipment Rentals	13,009	10,000	10,000	10,000	10,000
Total Routine Maintenance	94,388	323,600	326,251	101,200	101,300

Special Revenue, Debt
and Internal Service Funds

	Current Year 2009-2010			Manager Proposed 2010-2011	Council Adopted 2010-2011
	Actual 2009	July 1st FY Adopted	Estimated YE Position		
Fund: 202 Major Streets Fund					
Dept: 474.000 Traffic Services					
703.000 Salaries - Non Union	5,411	5,700	5,692	5,700	5,700
704.000 Salaries - Union	2,457	5,000	3,393	4,000	4,000
705.000 Salaries - Overtime	285	700	700	700	700
720.000 Social Security & Medicare	624	1,000	748	1,000	1,000
721.000 Health & Dental Insurance	2,538	3,000	2,547	4,200	4,200
722.000 Life & Short Term Disability Insurance	120	300	150	200	200
723.000 Retirement Plan	920	1,400	1,050	1,800	1,800
725.000 Longevity	300	200	200	200	200
740.000 Operating Supplies	3,238	5,000	5,000	5,000	5,000
802.000 Professional Services	-	5,000	5,000	5,000	5,000
910.000 Workers Compensation	351	400	322	400	400
911.000 Liability Insurance	880	1,000	900	900	900
941.000 Equipment Rentals	2,076	3,000	3,000	3,000	3,000
Total Traffic Services	19,202	31,700	28,702	32,100	32,100
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Fund: 202 Major Streets Fund					
Dept: 478.000 Winter Maintenance					
703.000 Salaries - Non Union	7,215	7,000	7,589	7,000	7,000
704.000 Salaries - Union	12,520	11,000	9,802	11,000	11,000
705.000 Salaries - Overtime	6,276	5,000	4,445	5,000	5,000
720.000 Social Security & Medicare	1,990	3,000	1,670	3,000	3,000
721.000 Health & Dental Insurance	4,677	5,800	3,397	8,200	8,200
722.000 Life & Short Term Disability Insurance	240	400	180	400	400
723.000 Retirement Plan	3,327	3,000	2,544	4,000	4,000
725.000 Longevity	500	500	500	500	500
740.000 Operating Supplies	19,630	15,000	15,501	15,000	15,000
802.000 Professional Services	40	500		500	500
910.000 Workers Compensation	516	500	473	500	600
911.000 Liability Insurance	1,275	1,400	1,200	1,100	1,100
941.000 Equipment Rentals	14,350	15,000	6,000	10,000	10,000
Total Winter Maintenance	72,555	68,100	53,301	66,200	66,300
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Fund: 202 Major Streets Fund					
Dept: 890.000 Contingencies					
955.000 Miscellaneous		10,000		10,000	10,000
Total Contingencies		10,000	-	10,000	10,000
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Fund: 202 Major Streets Fund					
Dept: 965.000 Transfers Out - Control					
999.006 Transfer Out to Local Streets		-	-	-	-
Total Transfers Out - Control		-	-	-	-
Total Expenditures	449,422	567,500	633,354	356,600	306,300
Major Streets Fund - Rev over Exp	(170,772)	(10,000)	(0)	-	-

Fiscal Year 2009-2010 Goals and Significant Accomplishments

- Finish the design portion of the Central Street project.
 - Project was delayed due to issues with the railroad crossing.
- Funding is expected to be received in early summer of 2010 through the federal Recovery and Reinvestment Act (ARRA) for use on a federal aid eligible road. In the Village, these roads are Dexter-Ann Arbor Road, Baker Road and Central Street. The Village Council will be approving a project for these funds after the start of Fiscal Year 2009-2010.
 - Achieved. ARRA funds were used for the Dexter-Ann Arbor Street project.
- The Roadsoft pavement management system will be utilized to make decisions for the road maintenance program in order to prolong the life of the Village's roads.
 - Achieved. The Roadsoft program was implemented in this fiscal year. Overlay projects were done on Baker Road, Broad Street, Grand Street, Dan Hoey, Hudson Street and Fourth Street.

Fiscal Year 2010-2011 Goals and Budget Position

The operating budget is substantially unchanged from the prior fiscal year, with the exception that a contribution to the Village's Other Post Employment Benefits (OPEB) fund will now be made as part of the operating costs. Major reductions include the Pavement Management program (\$230,000) and the Bridge Replacement Project (\$45,000). No major projects are budgeted in this fiscal year.

Goals for this fund include:

- Continue pavement management program, including in-house crack sealing.
- Complete the design for the Central Street project.

Local Streets

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.

	Actual 2009	Current Year 2009-2010		Manager Proposed 2010-2011	Council Adopted 2010-2011
		July 1st FY Adopted	Estimated YE Position		
Fund: 203 Local Streets Fund					
Revenues					
573.000 ROW Revenue	8,032	1,000	4,000	5,000	5,000
576.000 State Shared Rev-Gas & Weight	43,361	42,000	45,459	45,000	45,000
577.000 State Shared Rev-Local Roads	1,571	1,500	1,727	1,500	1,500
665.000 Interest Earned	1,776	1,000	474	600	600
671.000 Other Revenue		110,000	110,000	-	-
695.001 Trans In - Municipal Streets	180,000	380,600	456,188	142,500	138,950
Total Revenues	234,739	536,100	617,847	194,600	191,050
Fund: 203 Local Streets Fund					
Dept: 248.000 Administration					
840.000 Bank Service Charges	93	100	230	300	300
OPEB	-	-	-	-	1,400
Total Administration	93	100	230	300	1,700
Fund: 203 Local Streets Fund					
Dept: 451.000 Contracted Road Construction					
803.000 Contracted Services	20,387	20,000	19,500	20,000	20,000
970.000 Capital Improvements	40,865	259,000	259,380	-	-
974.001 Capital Improvements	28,300	-	115,000	-	5,000
Total Contracted Road Const.	89,552	279,000	393,880	20,000	25,000
Fund: 203 Local Streets Fund					
Dept: 463.000 Routine Maintenance					
703.000 Salaries - Non Union	8,221	8,600	8,718	8,600	8,600
704.000 Salaries - Union	30,386	27,300	29,531	29,000	29,000
705.000 Salaries - Overtime		300	300	300	300
720.000 Social Security & Medicare	3,384	2,800	2,949	2,800	2,800
721.000 Health & Dental Insurance	3,138	3,200	2,547	4,200	4,200
722.000 Life & Short Term Disability Insurance	120	300	120	300	300
723.000 Retirement Plan	5,033	4,600	4,691	6,000	6,000
725.000 Longevity	500	500	500	500	500
726.000 Vacation/Sick Time Cash Out	200	200		200	200
740.000 Operating Supplies	1,651	5,000	2,000	5,000	5,000
802.000 Professional Services	9,924	8,000	8,000	8,000	8,000
803.002 Pavement Management	6,551	89,000	88,022	10,000	10,000
910.000 Workers Compensation	307	300	282	300	350
911.000 Liability Insurance	1,661	1,800	1,707	1,700	1,700
941.000 Equipment Rentals	11,520	10,000	10,000	10,000	10,000
Total Routine Maintenance	82,598	161,900	159,367	86,900	86,950

Special Revenue, Debt
and Internal Service Funds

	Actual 2009	Current Year 2009-2010		Manager Proposed 2010-2011	Council Adopted 2010-2011
		July 1st FY Adopted	Estimated YE Position		
Fund: 203 Local Streets Fund					
Dept: 474.000 Traffic Services					
703.000 Salaries - Non Union	4,509	4,700	4,743	4,700	4,700
704.000 Salaries - Union	2,350	3,000	2,275	3,000	3,000
705.000 Salaries - Overtime		200	200	200	200
720.000 Social Security & Medicare	525	600	552	600	600
721.000 Health & Dental Insurance	785	1,000	636	1,200	1,200
722.000 Life & Short Term Disability Insurance	30	100	30	100	100
723.000 Retirement Plan	776	1,000	660	1,300	1,300
725.000 Longevity	100	100	100	100	100
740.000 Operating Supplies	2,004	5,000	4,000	5,000	5,000
802.000 Professional Services	2,060	2,000	2,000	2,000	2,000
910.000 Workers Compensation	110	200	100	200	200
911.000 Liability Insurance	881	1,000	854	900	900
941.000 Equipment Rentals	1,033	2,500	1,500	2,500	2,500
Total Traffic Services	15,162	21,400	17,650	21,800	21,800
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Fund: 203 Local Streets Fund					
Dept: 478.000 Winter Maintenance					
703.000 Salaries - Non Union	5,411	5,500	5,692	5,500	5,500
704.000 Salaries - Union	11,733	10,000	8,887	10,000	10,000
705.000 Salaries - Overtime	6,030	5,000	4,145	5,000	5,000
720.000 Social Security & Medicare	1,773	2,200	1,432	2,200	2,200
721.000 Health & Dental Insurance	1,169	2,000	849	2,200	2,200
722.000 Life & Short Term Disability Insurance	60	100	60	100	100
723.000 Retirement Plan	3,003	3,200	2,234	3,200	3,200
725.000 Longevity	600	500	500	500	500
740.000 Operating Supplies	18,366	15,000	15,501	15,000	15,000
802.000 Professional Services	-	500	-	500	500
910.000 Workers Compensation	242	300	221	300	300
911.000 Liability Insurance	1,275	1,400	1,200	1,100	1,100
941.000 Equipment Rentals	19,983	18,000	6,000	10,000	10,000
Total Winter Maintenance	69,644	63,700	46,721	55,600	55,600
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Fund: 203 Local Streets Fund					
Dept: 890.000 Contingencies					
957.000 Miscellaneous		10,000	-	10,000	
Total Contingencies		10,000	-	10,000	-
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Total Expenditures	257,048	536,100	617,847	194,600	191,050
Local Streets Fund - Rev over Exp	(22,309)	-	-	-	-

Fiscal Year 2009-2010 Goals and Significant Accomplishments

- The Roadsoft pavement management system will be utilized to make decisions for the road maintenance program in order to prolong the life of the Village's roads.
 - Achieved. The Roadsoft program was implemented in this fiscal year. Overlay projects were done on Fifth Street and Alpine Street.
- An additional three miles of local streets are due to be dedicated in this fiscal year, resulting in additional Public Act 51 funding in future years.
 - Achieved. All streets within Dexter Crossings were resurfaced, and the remaining undedicated streets were dedicated resulting in an increase in Act 51 revenue of approximately \$5,000.

Fiscal Year 2010-2011 Goals and Budget Position

The operating budget is substantially unchanged from the prior fiscal year, with the exception that a contribution to the Village's Other Post Employment Benefits (OPEB) fund will now be made as part of the operating costs. Major reductions include the Pavement Management program (\$79,000) and the Dexter Crossing Project (\$259,000). No major projects are budgeted in this fiscal year.

Goals for this fund include:

- Continue pavement management program, including in-house crack sealing.

Municipal Streets

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.

	Current Year 2009-2010		Manager Proposed 2010-2011	Council Adopted 2010-2011
	Actual 2009	July 1st FY Adopted		
Fund: 204 Municipal Streets				
Revenues				
403.000 Taxes - Streets (Real)	475,649	570,000	500,579	522,033
410.000 Taxes - Personal Property	79,417	-	78,351	-
412.000 Delinquent Taxes - Real Prop	25,204	-	-	-
445.000 Taxes - Penalties & Interest	3,247	2,000	700	1,000
665.000 Interest Earned	8,639	10,000	2,093	3,000
Total Revenues	592,156	582,000	581,723	526,033
Fund: 204 Municipal Streets				
Expenditures				
Dept: 248.000 Administration				
840.000 Bank Service Charges	553	600	671	800
841.000 Village Administration Costs	26,987	34,000	30,000	30,000
957.001 Property Tax Refunds	263	4,000	3,848	4,000
Total Administration	27,803	38,600	34,519	34,800
Fund: 204 Municipal Streets				
Dept: 965.000 Transfers Out - Control				
999.005 Transfer Out to Major Streets	100,000	395,900	473,341	239,000
999.006 Transfer Out to Local Streets	180,000	380,600	456,188	142,500
Total Transfers Out - Control	280,000	776,500	929,529	381,500
Total Expenditures	307,803	815,100	964,047	362,450
Municipal Streets - Rev over Exp	284,353	(233,100)	(382,325)	163,583

Streetscape Debt Fund

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

- 1998 Streetscape Special Assessment Bond: This bond was issued in 1998 and part of a special assessment district. The bond is being paid for by special assessments levied on the tax bills of the property owners in the special assessment district.
- 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.

	Actual 2009	Current Year 09-10		Manager Proposed	Council Adopted 2010-2011
		Adopted Budget	Projected YE Position		
Fund: 303 Streetscape Debt Service Fund					
Revenues					
402.000 Property Taxes (Real Property)	135,991	161,300	130,100	176,268	176,200
404.000 Streetscape Special Assess	70,986	57,600	58,557	56,700	56,700
410.000 Property Tax (Personal)	18,982		20,469	-	-
411.000 Delinquent Taxes Streetcape SA	9,031	-	8,483	-	-
412.000 Delinquent Taxes-Real Prop	6,341	-	8,727	-	-
445.000 Property Tax Penalties	1,475	500	500	500	500
665.000 Interest Earned	2,331	3,000	2,724	2,000	2,000
Total Revenues	245,136	222,400	229,560	235,468	235,400
Expenditures					
Dept: 248.000 Administration					
840.000 Bank Service Charges	59	100	79	100	100
957.001 Property Tax Refunds	53	1,400	53	500	500
Administration	113	1,500	132	600	600
Dept: 570.000 Debt					
990.002 Debt Service '98 Streetscape	72,639	60,000	60,000	60,000	60,000
990.003 Debt Service '02 Refunding	115,000	120,000	115,000	130,000	130,000
992.000 Bond Fees	550	600	600	600	600
996.005 Streetscape Special Interest	741	10,500	13,380	7,500	7,500
996.006 '02 Refunding Interest	45,068	41,400	45,067	37,200	37,200
Debt Total	233,997	232,500	234,047	235,300	235,300
Dept: 965.000 Transfers Out					
999.000 Transfers Out		-	-	-	
Total Expenditures	234,110	234,000	234,179	235,900	235,900
Streetscape Debt Rev/Expenditure	11,026	(11,600)	(4,619)	(432)	(1,100)

Equipment Fund

The Equipment Fund is an internal service 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.

	Actual 2009	Current Year 09/10		Manager Proposed 2010-2011	Council Adopted 2010-2011
		Adopted Budget	Projected YE Position		
Fund: 402 Equipment Replacement					
Revenues					
665.000 Interest Earned	3,930	2,000	600	700	700
667.003 Equipment Rental	84,618	103,000	90,000	83,000	83,000
673.000 Sale of Fixed Assets	400	-	-	-	-
Total Revenues	88,948	105,000	90,600	83,700	83,700
Use of Reserves					
Total of Revenue and Reserves	88,948	105,000	90,600	83,700	101,800 185,500
Expenditures					
Dept: 248.000 Administration					
840.000 Bank Service Charges	242	500	500	500	500
937.000 Equipment Maintenance and Repair			-	-	
Administration Total	242	500	500	500	500
Dept: 441.000 Equipment Fund					
939.000 Vehicle Maintenance & Repairs	28,453	35,000	25,236	35,000	35,000
Capital Imp. Total	28,453	35,000	25,236	35,000	35,000
Dept: 903.000 Vehicles					
981.000 Vehicles	99,172	49,000	48,075	150,000	150,000
Vehicles Total	99,172	49,000	48,075	150,000	150,000
Dept: 965.000 Transfer Out					
999.000 Transfer Out		-	-	-	-
Transfer Out Total		-	-	-	-
Total Expenditures	127,868	84,500	73,811	185,500	185,500
Equipment Replacement Fund - Rev/ Exp	(38,920)	20,500	16,789	(101,800)	-

Fiscal Year 2010-2011 Budget Position

- Capital line is for the purchase of a new street sweeper.

Enterprise Funds

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



Sewer Fund

There are over 22 miles of sanitary sewers, with four major pump stations. The Village also owns and operated its own wastewater treatment plant, which is located on the north end of the Village. A Sanitary Sewer Capacity Analysis was done in 2005, which has led to improvements in inflow and infiltration through manhole rehabilitation and sewer main lining projects. Current year improvements to the system include the construction of an equalization basin, which is being financed through the State of Michigan's Sewer Revolving Loan Fund (SRF). These proceeds and the accompanying capital construction expenses are accounted for in a separate construction fund.

	Actual 2009	Current Year 2009-2010		Manager Proposed 2010-2011	Council Adopted 2010-2011
		Adopted Budget	Estimated YE Position		
Fund: 590 Sewer Enterprise Fund					
Revenues 590					
425.000 Delinquent Bills (Tax Roll)	8,139	3,000	7,000	3,000	3,000
633.002 Utility Bills - Sewer	789,203	860,000	802,323	827,000	827,000
634.000 Utility Bill Penalties	5,625	9,000	5,304	8,000	8,000
636.001 Sewer Tap In Fees	15,063	137,500	130,895	120,000	120,000
665.000 Interest Earned	11,234	20,000	4,484	5,000	5,000
671.000 Other Revenue	25,011	5,000	-	5,000	5,000
672.000 Reimbursements for Gasoline	2,587	3,000	3,000	3,000	3,000
673.001 Reimburse for SRF Costs	-	300,500	300,479	-	-
674.000 Sale of Fixed Assets	200	-	-	-	-
Total Revenues	857,062	1,338,000	1,253,485	971,000	971,000
Expenditures 590					
Dept: 248.000 Administration					
723.001 Other Post Employment Benefits	-	-	-	-	5,000
802.001 Financial Audit	2,500	2,500	2,500	4,500	4,500
811.000 Attorney Fees	1,706	2,000	1,500	2,000	2,000
840.000 Bank Service Charges	49	200	200	200	200
841.000 Village Administrative Costs	63,805	86,000	65,000	65,000	65,000
Administration	68,060	90,700	69,200	71,700	76,700

Enterprise Funds

	Current Year 2009-2010		Manager Proposed 2010-2011	Council Adopted 2010-2011
	Actual 2009	Adopted Budget		
Expenditures 590				
Dept: 548.000 Sewer Utilities Department				
703.000 Salaries - Non Union	23,073	25,000	25,149	25,500
704.000 Salaries - Union	214,267	206,000	197,949	210,000
705.000 Salaries - Overtime	8,292	10,000	9,959	10,000
720.000 Social Security & Medicare	20,980	19,500	17,942	19,000
721.000 Health & Dental Insurance	54,671	59,500	58,755	63,000
722.000 Life & Short Term Disability Insurance	1,446	1,700	1,265	1,500
723.000 Retirement Plan	34,383	32,000	31,766	38,500
725.000 Longevity	2,317	2,500	2,265	2,500
726.000 Vacation/Sick Time Cash Out	6,198	5,000		5,300
728.000 Postage	1,384	2,000	1,500	1,500
740.000 Operating Supplies	2,460	2,000	2,000	2,000
741.000 Road Repair Supplies	544	2,000		2,000
742.000 Chemical Supplies - Plant	36,048	35,000	21,977	35,000
743.000 Chemical Supplies - Lab	7,382	8,000	7,447	8,000
745.000 Uniform Allowance	3,211	2,800	2,259	2,800
751.000 Gasoline & Oil	9,707	11,000	7,509	9,000
802.000 Professional Services	100,470	95,000	90,473	95,000
824.000 Testing & Analysis	4,969	6,700	3,296	6,000
861.000 Travel & Mileage	33	500	200	500
901.000 Printing & Publishing	312	300	217	300
910.000 Workers Compensation	5,930	6,000	5,438	6,300
911.000 Liability Insurance	22,559	23,000	21,956	21,000
920.000 Utilities	78,012	70,000	68,132	70,000
920.001 Utilities - Telephones	12,114	11,000	10,960	12,000
935.000 Building Maintenance & Repair	3,860	5,000	2,000	5,000
937.000 Equipment Maintenance & Repair	2,075	3,000	3,706	3,000
939.000 Vehicle Maintenance & Repairs	47	1,000	500	1,000
955.000 Miscellaneous	-	14,600	14,423	500
958.000 Memberships & Dues	100	200	-	200
960.000 Education & Training	275	500	658	500
970.000 Capital Improvements	770	-	-	-
977.000 Equipment	4,273	10,000	13,000	10,000
981.000 Vehicles	-	-	-	-
Sewer Utilities Department	662,163	670,800	622,700	666,300
Expenditures 590				
Dept: 890.000 Contingencies				
955.000 Miscellaneous	-	10,700	-	15,000
Contingencies Total		10,700	-	20,000
Expenditures 590				
Dept: 901.000 CIP Plan				
974.000 Capital Improvements + Eng.	11,631	100,000	50,000	-
CIP Plan Total	11,631	100,000	50,000	-
Expenditures 590				
Dept: 850.000 Debt				
992.000 Bond Fees	-	400	400	400
995.002 RD Sewer Bond A&B Principal	43,000	47,000	47,000	49,000
996.002 RD Sewer Interest	122,258	120,500	120,139	118,000
996.007 SRF Bond Interest	-	-	-	43,650
Debt Total	165,258	167,900	167,539	211,050
Total Expenditures	907,111	1,040,100	909,439	969,650
Sewer Enterprise Fund - Rev over Exp	(50,049)	297,900	344,046	1,350

Fiscal Year 2009-2010 Goals and Significant Accomplishments

- Begin construction of the equalization basin.
 - Achieved. Construction commenced in Spring of 2010.
- Complete sanitary sewer lining program.
 - Achieved. Program was completed in Fall of 2009.

Fiscal Year 2010-2011 Goals and Budget Position

- Complete the equalization basin project.
- Commence funding of Other Post Employment Benefits.



Water Fund

The Village receives its potable water from four 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 8-inch water mains, and newer 8 to 16-inch water mains. Current plans include the addition of a fifth water well using State of Michigan's Drinking Water Revolving Loan Funds in Fiscal Year 2010-2011.

	Current Year 2009-2010		Manager Proposed 2010-2011	Council Adopted 2010-2011	
	Actual 2009	Adopted Budget			Estimated YE Position
Fund: 591 Water Enterprise Fund					
Revenues 591					
425.000 Delinquent Utility Bills (Tax)	5,612	3,000	5,000	3,000	3,000
579.000 MDOT Well Grant/RD Water	2,246	-	2,940	-	-
580.000 State Grants	-	-	23,588	-	-
633.003 Utility Bills - Water	597,896	650,000	573,126	591,000	591,000
634.000 Utility Bill Penalties	5,022	8,000	4,000	5,000	5,000
636.002 Water Tap In Fees	9,039	84,000	78,613	72,000	72,000
646.000 Sales of 2nd Water Meters	4,000	2,000	1,500	2,000	2,000
665.000 Interest Earned	13,875	10,000	4,629	5,000	5,000
671.000 Other Revenue	8,920	3,000	1,000	2,000	2,000
672.000 Reimbursements for Gasoline	2,580	2,000	2,000	2,000	2,000
673.002 Reimburse DWRP Costs	-	97,600	97,692	-	-
Total Revenues	649,191	859,600	794,088	682,000	682,000
Use of Reserves					
					338,700
Total of Revenue and Reserves	649,191	859,600	794,088	682,000	1,020,700
Fund: 591 Water Enterprise Fund					
Expenditures 591					
Dept: 248.000 Administration					
723.001 Other Post Employment Benefits	-	-	-	-	2,300
802.001 Financial Audit	1,000	1,000	1,000	3,000	3,000
811.000 Attorney Fees	4,933	3,000	1,000	2,000	2,000
840.000 Bank Service Charges	200	200	400	400	400
841.000 Village Administrative Costs	63,805	86,000	65,000	65,000	65,000
Administration	69,938	90,200	67,400	70,400	72,700

	Current Year 2009-2010		Manager Proposed 2010-2011	Council Adopted 2010-2011
	Actual 2009	Adopted Budget		
Expenditures 591				
Dept: 556.000 Water Utilities Department				
703.000 Salaries - Non Union	18,207	20,000	20,606	20,000
704.000 Salaries - Union	61,987	70,000	75,500	77,500
705.000 Salaries - Overtime	4,698	5,300	3,420	4,000
720.000 Social Security & Medicare	7,788	9,000	8,000	8,000
721.000 Health & Dental Insurance	16,527	19,500	17,688	19,000
722.000 Life & Short Term Disability Insurance	964	1,000	843	1,000
723.000 Retirement Plan	11,723	15,000	13,300	16,000
726.000 Vacation/Sick Time Cash Out	950	500	2,000	5,300
728.000 Postage	1,902	1,500	3,861	3,500
740.000 Operating Supplies	2,385	2,000	2,000	2,000
741.000 Road Repair Supplies	1,750	7,000	-	5,000
745.000 Uniform Allowance	2,428	2,100	1,649	2,000
751.000 Gasoline & Oil	7,211	8,500	4,319	7,000
802.000 Professional Services	23,470	25,000	20,000	25,000
824.000 Testing & Analysis	700	1,000	3,225	5,000
861.000 Travel & Mileage	708	500	500	500
901.000 Printing & Publishing	819	1,000	1,000	1,000
910.000 Workers Compensation	2,405	2,500	2,205	2,600
911.000 Liability Insurance	6,830	7,200	7,538	6,900
920.000 Utilities	54,867	55,000	62,907	60,000
920.001 Utilities - Telephones	5,038	5,500	5,285	5,500
935.000 Building Maintenance & Repair	413	1,000	1,000	1,000
937.000 Equipment Maintenance & Repair	5,966	5,000	1,000	5,000
939.000 Vehicle Maintenance & Repairs	1,135	600	300	600
941.000 Equipment Rentals	1,252	2,000	2,000	2,000
955.000 Miscellaneous	36	6,000	6,056	500
958.000 Memberships & Dues	769	700	800	800
960.000 Education & Training	120	200	200	200
961.000 Wellhead Protection Program	2,478	2,500	2,500	2,500
970.000 Capital Improvements	26,198	40,000	20,000	20,000
977.000 Equipment	30,870	70,000	48,679	50,000
981.000 Vehicles	-	-	-	-
Water Utilities Department Total	302,594	387,100	338,380	359,300
Expenditures 591				
Dept: 890.000 Contingencies				
955.000 Miscellaneous	-	14,100	-	15,000
Contingencies Total		14,100	-	15,000
Expenditures 591				
Dept: 901.000 CIP Plan				
974.000 Other Capital Improvements	45,720	80,000	80,000	300,000
CIP Plan Total	45,720	80,000	80,000	343,000
Expenditures 591				
Dept: 850.000 Debt				
992.000 Bond Fees	300	300	300	300
995.003 RD Water Bond Principal	44,000	46,000	46,000	48,000
995.004 1998 Bond Water Project	56,035	54,000	53,853	56,500
996.003 RD Water Interest	91,438	90,000	89,469	88,000
996.008 DWRF Interest	-	-	-	21,600
Debt Total	191,773	190,300	189,622	230,600
Total Expenditures Water Fund	610,025	761,700	675,402	959,100
Water Enterprise Fund - Rev over Exp	39,166	97,900	118,686	(277,100)

Fiscal Year 2009-2010 Goals and Significant Accomplishments

- Installing a fluoridation system.
 - Partially achieved. Project planning commenced in this fiscal year with implementation being scheduled for FY 2010-2011.
- Completion of the design for the pump house, treatment equipment and distribution mains for the fifth well.
 - Achieved. Design was completed with construction to start be completed in FY 2010-2011.

Fiscal Year 2010-2011 Goals and Budget Position

- Installing a fluoridation system.
- Completion of the fifth well project.
- Inspection of water tower.
- Commence funding of Other Post Employment Benefits.



Glossary of Budget and Finance Terms

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 interfund 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; Ascertain whether transactions have been recorded accurately and consistently; and Ascertain 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.

Appendix A - Statistical Information

Top 20 Taxpayers

Business Name	Taxable Value	2010 Taxes	Number of Parcels	% of Total Taxable Value
Dexter Fastener Technologies Inc.	20,134,854	250,276.57	6	12.33%
Blackhawk Development Corp	3,838,094	52,029.45	36	2.56%
Dapco Industries	3,341,871	40,448.52	5	1.99%
Monument Park Investments LLC	1,255,100	36,792.49	1	1.81%
Tri-Bro, LLC	2,656,900	36,017.45	1	1.77%
Walkabout Creek I	2,136,800	28,966.87	1	1.43%
Dexter LLC	2,121,399	28,758.07	3	1.42%
Shamrock Development Corp LLC	1,723,736	23,367.30	1	1.15%
Detroit Edison	1,694,900	22,976.38	2	1.13%
Variety Die & Stamping Co.	1,689,700	22,905.90	3	1.13%
AML Dexter LLC	1,573,071	21,324.82	3	1.05%
Dexter Wireless Properties LLC	1,468,200	19,903.19	1	0.98%
Dexter Development LLC	1,418,934	19,234.48	53	0.95%
Martinrea Industries Inc.	1,277,300	17,315.31	1	0.85%
Kaydon Acquisition VI Inc	1,227,976	16,646.67	1	0.82%
Chelsea State Bank	1,178,743	15,979.26	1	0.79%
Walkabout Creek II	1,157,800	15,695.36	1	0.77%
KCM Properties LLC	1,144,744	15,518.34	2	0.76%
Bluewater Development LLC	1,121,400	15,201.91	1	0.75%
United Methodist Retirement Community	1,052,175	14,263.48	1	0.70%

Population and Census Data

The Village of Dexter is a member community of the Southeast Michigan Council of Governments which provides, among other things, statistical data for member governments. The following pages include data that is available at their website at www.semcog.org.



Village of Dexter

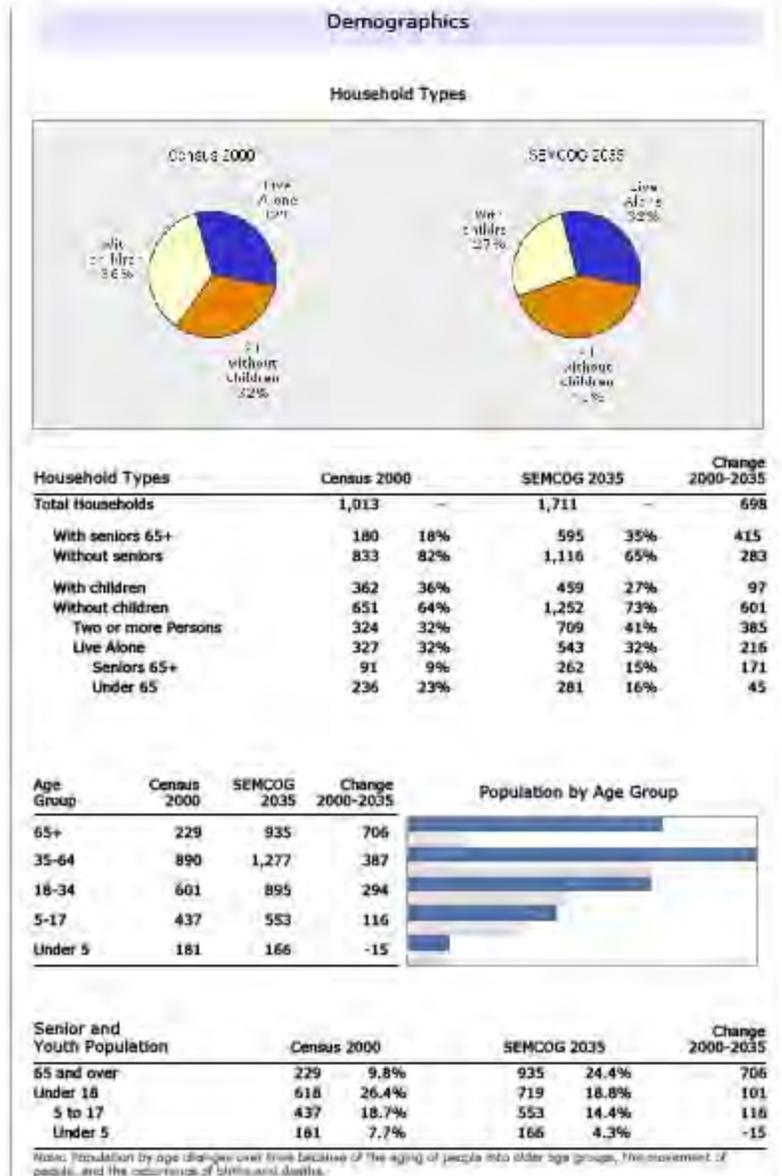
8140 Main St.
Dexter, MI 48130
<http://www.villageofdexter.org/>

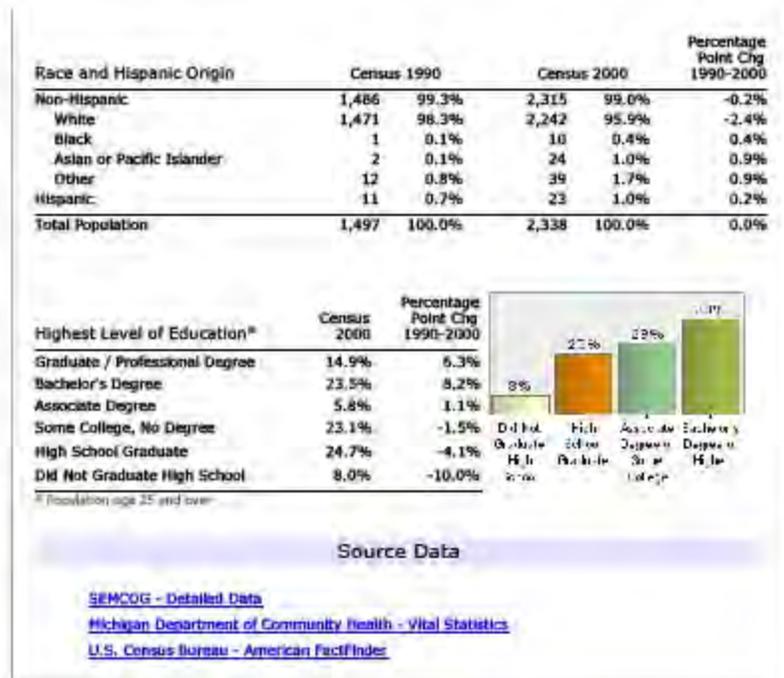


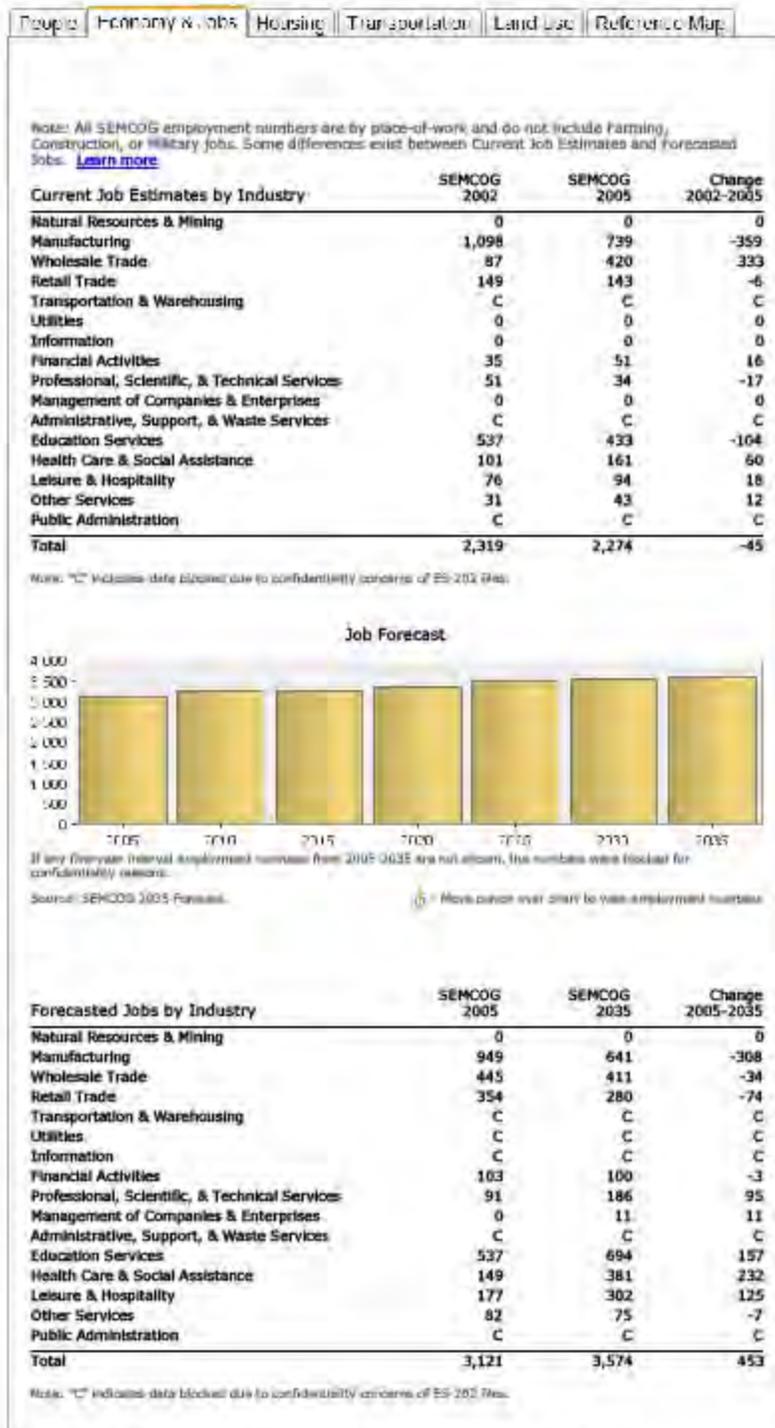
Estimated Population: 3,525
Area: 1.7 square miles

People Economy & Jobs Housing Transportation Land Use Reference Map

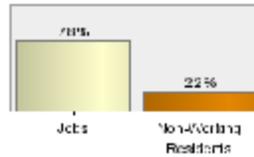








	SEMCOG and Census 2000	Change 1990-2000
Daytime Population		
Jobs	3,338	766
Non-Working Residents	938	255
Age 15 and under	484	174
Not in labor force	433	83
Unemployed	21	-2
Daytime Population	4,276	1,021



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

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

Resident Population

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

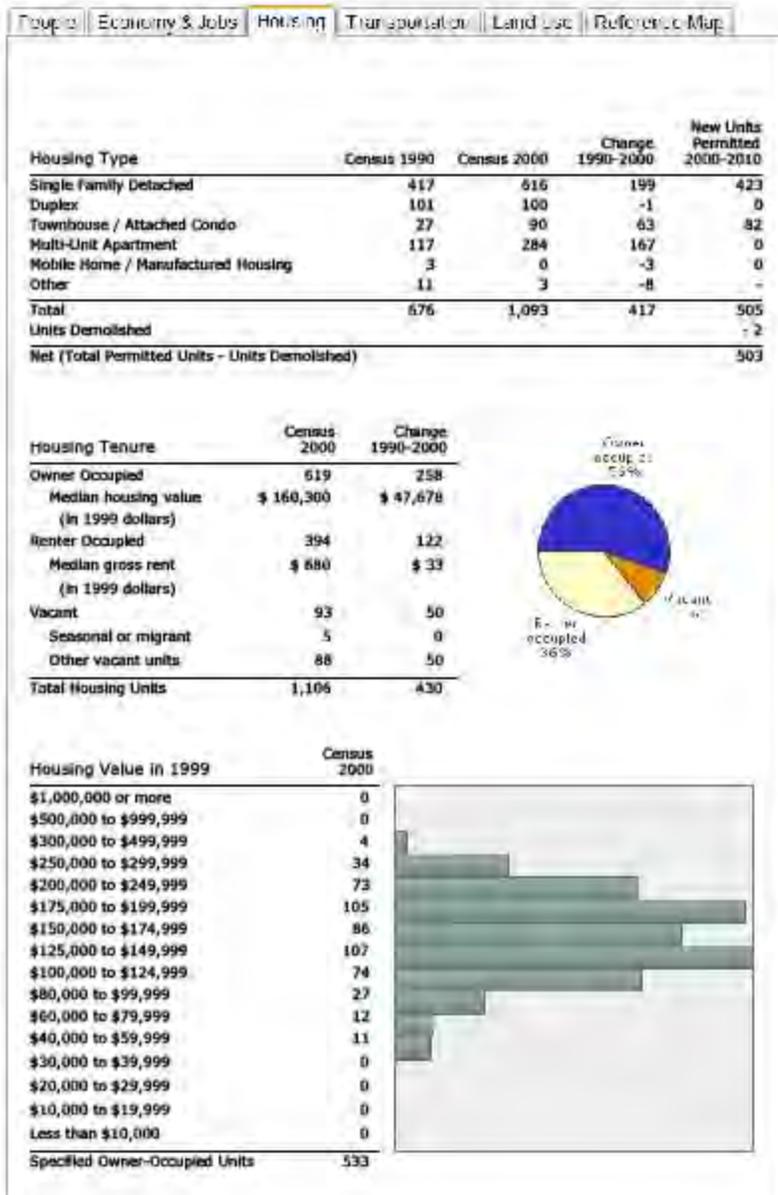
Income	Census 2000	Change 1990-2000	Percent Change 1990-2000
Median Household Income (in 1999 dollars)	\$ 50,510	\$ 7,076	16.3%
Per Capita Income (in 1999 dollars)	\$ 27,974	\$ 6,732	31.7%

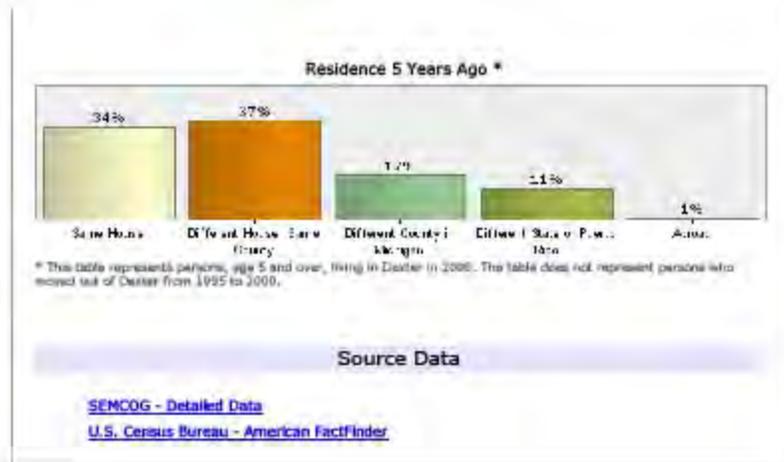
Household Income in 1999	Census 2000
\$200,000 or more	28
\$150,000 to \$199,999	19
\$125,000 to \$149,999	36
\$100,000 to \$124,999	60
\$75,000 to \$99,999	135
\$60,000 to \$74,999	157
\$50,000 to \$59,999	93
\$45,000 to \$49,999	42
\$40,000 to \$44,999	95
\$35,000 to \$39,999	45
\$30,000 to \$34,999	70
\$25,000 to \$29,999	71
\$20,000 to \$24,999	62
\$15,000 to \$19,999	61
\$10,000 to \$14,999	42
Less than \$10,000	20
Total	1,036

Poverty	Census 1990	Census 2000	Percentage Point Chg 1990-2000
Persons in Poverty	71 4.7%	107 4.6%	-0.2%
Households in Poverty	48 7.6%	26 2.6%	-5.0%

Source Data

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





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

Roads & Bridges

Roads

Miles of public road (including boundary roads): 19

Pavement Condition (in Lane Miles)

2007

Fair 27%
Good 0%
Poor 73%

2009

Fair 47%
Good 0%
Poor 53%

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

Bridge Status	2007	2008	2009	Percentage Point Chg 2007-2009
Open	1 50.0%	1 50.0%	1 50.0%	0.0%
Open with restrictions	1 50.0%	1 50.0%	1 50.0%	0.0%
Closed*	0 0.0%	0 0.0%	0 0.0%	0.0%
Total bridges	2 100.0%	2 100.0%	2 100.0%	0.0%

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

Deficient Bridges	2007	2008	2009	Percentage Point Chg 2007-2009
	2 100.0%	1 50.0%	2 100.0%	0.0%

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

Travel

Transportation to Work, 2000 *

11.6%

Drive alone 11.6%
Rideshared or carpooled 1%
Public transportation 1.8%
Walked 4%
Other means 1%
Walked at home 1%

* Resident workers age 16 and over

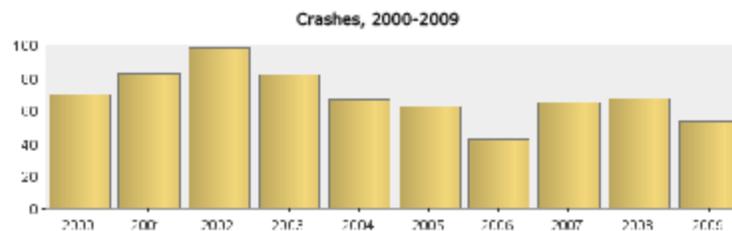
Transportation to Work	Census 1990		Census 2000		Percentage Point Chg 1990-2000
Drove Alone	624	78.1%	1,120	80.8%	2.7%
Carpooled or Vanpooled	94	11.8%	125	9.0%	-2.7%
Public Transportation	11	1.4%	15	1.1%	-0.3%
Walked	38	4.8%	59	4.3%	-0.5%
Other Means	6	0.8%	14	1.0%	0.3%
Worked at Home	26	3.3%	53	3.8%	0.6%
Resident workers age 16 and over	799	100.0%	1,386	100.0%	0.0%

Mean Travel Time To Work	Census 1990	Census 2000	Change 1990-2000
For residents age 16 and over who worked outside the home	17.9 minutes	24.7 minutes	6.8 minutes

Transit

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

Safety



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

Crash Severity	2005	2006	2007	2008	2009	Percent of Crashes 2005-2009
Fatal	0	0	0	0	0	0.0%
Incapacitating Injury	1	0	0	0	2	1.0%
Other Injury	10	10	7	12	7	15.7%
Property Damage Only	52	33	58	56	45	83.3%
Total Crashes	63	43	65	68	54	100.0%

Crashes by Involvement	2005	2006	2007	2008	2009	Percent of Crashes 2005-2009
Red-light Running	0	1	0	1	0	0.7%
Lane Departure	12	4	4	8	7	11.9%
Alcohol	0	1	0	1	1	1.0%
Drugs	0	0	0	1	1	0.7%
Deer	2	2	3	2	1	3.4%
Train	0	0	0	0	0	0.0%
Commercial Truck/Bus	5	5	2	2	3	5.8%
School Bus	0	1	0	0	0	0.3%
Emergency Vehicle	0	0	0	0	0	0.0%
Motorcycle	0	1	0	1	2	1.4%
Intersection	22	18	31	44	22	46.8%
Work Zone	1	0	0	0	0	0.3%
Pedestrian	1	0	0	1	0	0.7%
Bicyclist	1	0	1	1	0	1.0%
Older Driver (65 and older)	16	9	8	16	11	10.7%
Young Driver (Under 25)	15	16	26	20	15	16.4%

High-Frequency Crash Intersections

Local Rank	County Rank	Region Rank	Intersection	Annual Avg 2005-2009
1	125	1,834	Ann Arbor St @ Central St	8.2
2	247	3,130	Ann Arbor St @ Baker Rd	5.4
3	462	5,698	Alpine St @ Ann Arbor St	3.2
4	532	6,542	Baker Rd @ Shield Rd	2.8
5	565	7,055	Dexter Pinckney Rd @ Island Lake Rd	2.6
6	565	7,055	Baker Rd @ Dan Hoey Rd	2.6
7	609	7,673	Dexter Ann Arbor Rd @ Meadowview	2.4
8	659	8,380	Dexter Ann Arbor Rd @ Ryan Dr	2.2
9	659	8,380	Dan Hoey Rd @ Dexter Ann Arbor Rd	2.2
10	659	8,380	Baker Rd @ Forest St	2.2

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 2005-2009
1	11	268	Ann Arbor St	Baker Rd - Miller Rd	39.0
2	26	558	Baker Rd	Ramp - W I 94/Baker - Ann Arbor St	28.4
3	35	673	Dexter Pinckney Rd	Island Lake Rd - North Territorial Rd	26.2
4	318	3,802	Island Lake Rd	Dexter Pinckney Rd - Dexter Chelsea Rd	8.8
5	356	4,222	Island Lake Rd	Dexter Chelsea Rd - Central St	8.0
5	356	4,222	Ann Arbor St	Broad St - Baker Rd	8.0
7	376	4,452	Huron River Dr	Mast Rd - Zeeb Rd N	7.6
8	594	6,233	Joy Rd W	Mast Rd - Zeeb Rd N	5.2
9	807	8,321	Central St	Island Lake Rd - Huron River Dr	3.4

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](#)

Land Use / Land Cover (in acres)	SEMCOG 2000		Change 1990-2000	
Residential	368	30.3%	98	36.6%
Single-Family	323	26.6%	63	24.2%
Multiple-Family	45	3.7%	36	381.6%
Non-Residential	404	33.2%	97	31.7%
Commercial and Office	47	3.9%	16	52.4%
Industrial	188	15.5%	87	86.4%
Institutional	133	10.9%	61	84.0%
Transportation, Communication, and Utility	3	0.3%	0	0.0%
Cultural, Outdoor Recreation, and Cemetery	32	2.7%	-67	-67.4%
Under Development	172	14.2%	157	1,002.5%
Active Agriculture	85	7.0%	-320	-78.9%
Grassland and Shrub	75	6.2%	-6	-7.7%
Woodland and Wetland	108	8.9%	-26	-19.5%
Extractive and Barren	0	0.0%	0	-
Water	2	0.1%	0	-0.0%
Total Acres	1,214	100.0%	0	0.0%

Source Data

[SEMCOG - Detailed Data](#)

Appendix B - Financial Planning Tools

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.

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.

When looking at the spreadsheets following this page, please note that some prior year totals may not match the item listed. For brevity's sake, one-time items and those which are no longer used were removed from the line-by-line listing.



5-Year Financial Model Summary Page

	Actual Year End 2008-2009	Estimated Year End 2009-2010	Budget 2010-2011	Estimated 2011-2012	Estimated 2012-2013	Estimated 2013-2014	Estimated 2014-2015
General Fund (101)							
Revenues	2,984,778	3,012,802	2,843,200	2,856,014	2,872,372	2,894,466	2,915,128
Expenditures	<u>3,438,805</u>	<u>3,045,844</u>	<u>2,872,100</u>	<u>2,891,372</u>	<u>2,987,736</u>	<u>3,110,621</u>	<u>3,244,517</u>
Revenues Over (Under) Expenditures	(454,027)	(33,042)	(28,900)	(35,358)	(115,364)	(216,155)	(329,389)
Beginning Fund Balance	2,025,660	1,571,634	1,538,592	1,509,692	1,474,334	1,358,970	1,142,814
Ending Fund Balance	1,571,634	1,538,592	1,509,692	1,474,334	1,358,970	1,142,814	813,425
Restricted Fund Balance	110,162	110,162	110,162	110,162	110,163	110,164	110,165
Unrestricted Fund Balance	1,461,472	1,428,430	1,399,530	1,364,172	1,248,807	1,032,650	703,260
15% of Revenue	447,717	451,920	426,480	428,402	430,856	434,170	437,269
Available for CIP	1,013,755	976,509	973,050	935,770	817,951	598,481	265,990
Major Streets Fund (202)							
Revenues	278,650	633,354	306,300	241,873	248,515	254,409	446,269
Expenditures	<u>449,422</u>	<u>633,354</u>	<u>306,300</u>	<u>241,873</u>	<u>248,515</u>	<u>254,409</u>	<u>446,269</u>
Revenues Over (Under) Expenditures	(170,772)	0	0	0	0	0	0
Beginning Fund Balance	388,612	217,840	217,840	217,840	217,840	217,840	217,840
Ending Fund Balance	217,840	217,840	217,840	217,840	217,840	217,840	217,840
Local Streets Fund (203)							
Revenues	234,739	617,848	191,050	197,575	200,307	204,012	208,352
Expenditures	<u>237,710</u>	<u>617,848</u>	<u>191,050</u>	<u>197,575</u>	<u>200,307</u>	<u>204,012</u>	<u>208,352</u>
Revenues Over (Under) Expenditures	(2,971)	0	0	0	0	0	0
Beginning Fund Balance	56,779	53,808	53,808	53,808	53,808	53,808	53,808
Ending Fund Balance	53,808	53,808	53,808	53,808	53,808	53,808	53,808
Municipal Streets Fund (204)							
Revenues	592,156	581,723	526,033	542,731	546,672	564,189	621,773
Expenditures	<u>307,803</u>	<u>964,048</u>	<u>362,450</u>	<u>234,946</u>	<u>107,035</u>	<u>108,850</u>	<u>296,895</u>
Revenues Over (Under) Expenditures	284,353	(382,325)	163,583	307,785	439,637	455,339	324,878
Beginning Fund Balance	464,865	749,218	366,893	530,476	838,261	1,277,898	1,733,237
Ending Fund Balance	749,218	366,893	530,476	838,261	1,277,898	1,733,237	2,058,115
Streetscape Debt Service Fund (303)							
Revenues	245,136	229,560	235,400	225,580	225,720	164,240	158,920
Expenditures	<u>234,110</u>	<u>234,179</u>	<u>235,900</u>	<u>232,887</u>	<u>230,034</u>	<u>163,361</u>	<u>158,048</u>
Revenues Over (Under) Expenditures	11,026	(4,619)	(500)	(7,307)	(4,314)	879	872
Beginning Fund Balance	135,401	146,427	141,808	141,308	134,001	129,687	130,566
Ending Fund Balance	146,427	141,808	141,308	134,001	129,687	130,566	131,438
Equipment Fund (402)							
Revenues	88,948	90,600	83,700	87,800	88,608	59,182	59,754
Expenditures	<u>127,868</u>	<u>73,811</u>	<u>185,500</u>	<u>69,855</u>	<u>161,214</u>	<u>36,576</u>	<u>36,581</u>
Revenues Over (Under) Expenditures	(38,920)	16,789	(101,800)	17,945	(72,606)	22,606	23,173
Beginning Fund Balance	274,874	235,954	252,743	150,943	168,888	96,283	118,889
Ending Fund Balance	235,954	252,743	150,943	168,888	96,283	118,889	142,061
Sewer Fund (590)							
<i>See Sewer Page for Cash Balances</i>							
Revenues	857,062	1,253,485	971,000	1,349,563	1,263,341	1,214,373	1,215,366
Expenditures	<u>955,981</u>	<u>909,440</u>	<u>969,650</u>	<u>1,227,658</u>	<u>1,207,610</u>	<u>1,227,617</u>	<u>1,250,268</u>
Revenues Over (Under) Expenditures	(98,919)	344,045	1,350	121,906	55,730	(13,244)	(34,902)
Beginning Retained Earnings	(6,248)	(105,167)	238,878	240,228	362,133	417,864	404,620
Ending Retained Earnings	(105,167)	238,878	240,228	362,133	417,864	404,620	369,718
Water Fund (591)							
<i>See Water Page for Cash Balances</i>							
Revenues	649,191	794,088	682,000	947,448	887,113	854,392	855,730
Expenditures	<u>588,533</u>	<u>675,403</u>	<u>1,020,700</u>	<u>655,777</u>	<u>783,756</u>	<u>848,821</u>	<u>858,899</u>
Revenues Over (Under) Expenditures	60,657	118,685	(338,700)	291,670	103,357	5,570	(3,169)
Beginning Retained Earnings	373,956	434,613	553,298	214,598	506,269	609,626	615,196
Ending Retained Earnings	434,613	553,298	214,598	506,269	609,626	615,196	612,027

Five-Year Financial Model - General Fund Revenue

VILLAGE OF DEXTER
GENERAL FUND 101
ACTUAL, BUDGETED AND ESTIMATED REVENUES

REVENUE CATEGORY		Actual Year End FY 08-09	Estimated Year End FY 09-10	Budget FY 10-11	Estimated FY 11-12	Estimated FY 12-13	Estimated FY 13-14	Estimated FY 14-15	
TAX	TAX								
402.000	Property Tax (Real)	1,561,029	1,858,157	1,769,200	1,816,338	1,827,045	1,834,853	1,837,342	From PropTax page
410.000	Property Tax (Personal)	260780.64	-	-	-	-	-	-	Included in Real above
412.000	Delinquent Property Tax (Real)	82,763	-	-	-	-	-	-	Included in Real above
420.000	Delinquent Property Tax (Personal)	10,733	22,061	1,500	1,000	1,000	1,000	1,000	Assumed flat at \$1000
425.000	Delinquent Utility Bills (Tax)	8,066	7,000	5,000	6,689	6,230	5,973	6,297	Average three years prior
445.000	Property Tax Penalties	10,833	11,000	10,000	10,611	10,537	10,383	10,510	Average three years prior
	TOTAL TAX	1,934,205	1,898,218	1,785,700	1,834,637	1,844,811	1,852,208	1,855,149	
LIC	LICENSES & PERMITS								
452.000	Cable TV Franchise Fees	50,748	52,000	51,000	51,762	52,103	52,138	52,521	Avg 3 prior yrs plus CBO
476.000	Non-Business Licenses & Permits	2,605	2,500	2,500	2,560	2,545	2,561	2,581	Avg 3 prior yrs plus CBO
477.000	Zoning Compliance Permits	3,215	7,000	4,000	2,500	2,500	2,500	2,500	Assumed flat at \$2500
	TOTAL LICENSES & PERMITS	56,568	61,500	57,500	56,822	57,148	57,198	57,602	
SRG	STATE GRANTS								
574.000	State Shared Revenue	179,034	152,000	152,000	159,600	154,812	151,716	150,199	Revenue sharing inc assumption
575.000	State Shared - Liquor Licenses	3,192	2,700	2,500	2,797	2,666	2,654	2,706	Avg 3 years prior
580.000	State Grants	46,000	-	50,000	-	-	-	-	Assumed zero
	TOTAL STATE GRANTS	228,226	154,700	204,500	162,397	157,478	154,370	152,904	
CONT	LOCAL UNIT CONTRIBUTE								
581.000	Contribution from local government	-	800	1,000	-	-	-	-	Assumed zero
582.000	School Reimbursement for Fire	-	3,222	3,000	2,000	2,000	2,000	2,000	Assumed flat at \$2000
590.000	Enterprise Fund Admin Fees	127,610	130,000	130,000	131,820	133,797	136,473	139,885	Wage rate inflation assumption
590.001	Streets Funds Admin Charge	26,987	30,000	30,000	30,420	30,876	31,494	32,281	Wage rate inflation assumption
	TOTAL LOCAL UNIT CONTRIBUTE	154,597	164,022	164,000	164,240	166,674	169,967	174,166	
CHGS	CHARGES FOR SERVICES								
608.000	Site Plan Review Fees	2,100	1,500	2,000	1,885	1,813	1,918	1,891	Avg 3 prior yrs plus CBO
628.000	Solid Waste Collection Admin	459,265	513,000	516,000	526,320	536,846	550,268	564,024	Garbage contract inflation assumption
645.000	Sales - Recycling Program	590	500	500	535	517	523	530	Avg 3 prior yrs plus CBO
	TOTAL CHARGES FOR SERVICES	461,955	515,000	518,500	528,741	539,176	552,709	566,445	
FINE	FINES & FORFEITS								
657.000	Parking Violations	55	200	200	153	186	182	175	Avg 3 prior yrs plus CBO
663.001	Code Enforcement Fines	350	-	100	100	100	100	100	Assumed flat at \$100
663.002	False Alarm Fees	-	-	100	100	100	100	100	Assumed flat at \$100
658.000	District Court Fines	3,057	3,500	4,500	3,722	3,947	4,097	3,961	Avg 3 prior yrs plus CBO
	TOTAL FINES & FORFEITS	3,462	3,700	4,900	4,076	4,333	4,479	4,337	
INT	INTEREST & RENTS								
665.000	Interest Earned	46,821	35,000	35,000	39,330	36,808	37,416	38,230	Avg 3 prior yrs plus CBO
667.000	Rents (General)	3,206	7,200	7,500	7,575	7,651	7,727	7,805	CBO inflation assumption
667.001	Lease Income - DAFD	9,900	9,600	9,600	9,696	9,793	9,891	9,990	CBO inflation assumption
667.002	Farmers Market	2,375	2,300	2,500	1,500	1,500	1,500	1,500	Assume flat @ 1500
667.004	Community Garden	-	4,000	2,000	2,000	2,000	2,000	2,000	Assume flat \$ 2,000
	TOTAL INTEREST & RENTS	62,301	58,100	56,600	60,101	57,751	58,534	59,524	
OTH	OTHER REVENUE								
671.000	Other Revenue	38,464	11,000	10,000	5,000	5,000	5,000	5,000	Assumed flat at \$5,000
673.000	Sale of Fixed Assets	-	-	-	-	-	-	-	Assumed zero
675.000	Contributions - Private Source	-	1,052	-	-	-	-	-	Assumed zero
675.001	Contributions - Park	-	1,510	1,500	-	-	-	-	Assumed zero
	TOTAL OTHER REVENUE	38,464	13,562	11,500	5,000	5,000	5,000	5,000	
TRIN	TRANSFERS IN								
695.000	Transfers In	-	99,000	-	-	-	-	-	Assumed zero
696.000	Trans In DDA	45,000	45,000	40,000	40,000	40,000	40,000	40,000	Assume flat @ \$40,000
	TOTAL TRANSFERS IN	45,000	144,000	40,000	40,000	40,000	40,000	40,000	
	TOTAL REVENUE	2,984,778	3,012,802	2,843,200	2,856,014	2,872,372	2,894,466	2,915,128	

5-Year Financial Model - General Fund Expenditures

VILLAGE OF DEXTER

GENERAL FUND 101

ACTUAL, BUDGETED AND ESTIMATED EXPENDITURES AND FUND BALANCE

EXPENDITURE CATEGORY	Actual Year End FY 08-09	Estimated Year End FY 09-10	Budget FY 10-11	Estimated FY 11-12	Estimated FY 12-13	Estimated FY 13-14	Estimated FY 14-15	
101 VILLAGE COUNCIL								
101.702.000 Salaries - Elected Officials	17,800	18,000	18,000	18,000	18,000	18,000	18,000	Assumed flat @ 18,000
101.720.000 Soc. Sec. & Medicare	1,470	1,377	1,400	1,377	1,377	1,377	1,377	7.65% of salaries
101.727.000 Office Supplies	351	-	300	303	306	309	312	CBO inflation assumption
101.802.000 Professional Services	20,203	14,000	5,000	13,198	10,840	9,776	11,384	Avg 3 prior years plus CBO inf
101.861.000 Travel & Mileage	317	500	500	500	500	500	500	Assumed flat at \$500
101.901.000 Printing & Publishing	8,903	7,500	7,000	7,070	7,141	7,212	7,284	CBO inflation assumption
101.943.000 Council Chambers Lease	1,650	2,400	2,400	2,400	2,400	2,400	2,400	Assumed flat at \$2400
101.955.000 Miscellaneous	244	500	500	419	478	470	460	Avg 3 prior years plus CBO inf
101.956.000 Council Discretionary Expenses	1,441	2,000	1,500	1,500	1,500	1,500	1,500	Assumed flat at \$1,500
101.958.000 Memberships & Dues	7,709	4,500	4,500	4,545	4,590	4,636	4,683	CBO inflation assumption
101.959.000 Arts, Heritage & Culture	-	2,000	2,000	2,020	2,040	2,061	2,081	CBO inflation assumption
101.960.000 <u>Education & Training</u>	<u>846</u>	<u>60</u>	<u>500</u>	<u>505</u>	<u>510</u>	<u>515</u>	<u>520</u>	CBO inflation assumption
TOTAL VILLAGE COUNCIL	60,933	52,837	43,600	51,837	49,682	48,757	50,502	
172 VILLAGE MANAGER								
172.703.000 Salaries - Non Union	120,252	127,949	121,000	122,694	125,148	127,651	130,842	Wage rate increase assumption
172.704.000 Salaries - Union	63,431	67,000	68,000	68,952	70,331	71,738	73,531	Wage rate increase assumption
172.720.000 Soc. Sec. & Medicare	15,801	15,630	15,000	14,661	14,954	15,253	15,635	7.65% of salaries
172.721.000 Health & Life Insurance	30,875	31,412	34,000	37,400	41,140	45,254	49,779	Healthcare inflation assumption
172.722.000 Life & Disability Insurance	1,535	1,534	1,600	1,616	1,632	1,648	1,665	CBO inflation assumption
172.723.000 Retirement Plan	21,504	23,060	21,500	26,965	28,833	29,410	30,656	Village retirement contr. Assump.
172.724.000 Car Allowance	4,800	4,800	4,800	4,800	4,800	4,800	4,800	Assumed flat at \$4800
172.725.000 Longevity	1,346	2,111	2,300	2,332	2,379	2,426	2,487	Wage rate increase assumption
172.726.000 Vacation / Sick Time Cash Out	479	500	500	500	500	500	500	Assumed flat at \$500
172.727.000 Office Supplies	500	500	500	505	510	515	520	CBO inflation assumption
172.745.000 Uniform Allowance	100	100	100	100	100	100	100	Assumed flat at \$100
172.802.000 Professional Services	1,725	1,000	1,000	1,000	1,000	1,000	1,000	Assumed flat at \$1,000
172.861.000 Travel & Mileage	599	10	500	505	510	515	520	CBO inflation assumption
172.901.000 Printing & Publishing	-	106	200	100	100	100	100	Assumed flat at \$100
172.955.000 Miscellaneous	428	100	500	346	318	392	356	Avg 3 prior yrs plus CBO
172.958.000 Membership & Dues	110	110	300	303	306	309	312	CBO inflation assumption
172.960.000 Education & Training	1,946	2,104	1,500	1,515	1,530	1,545	1,561	CBO inflation assumption
172.977.000 <u>Capital Outlay</u>	<u>644</u>	<u>1,500</u>	<u>1,000</u>	<u>4,000</u>	-	-	-	Linked to Capital page
TOTAL VILLAGE MANAGER	266,076	279,526	274,300	288,294	294,092	303,157	314,365	
201 FINANCE DEPARTMENT								
201.802.000 Professional Services	891	2,788	3,000	5,000	5,000	5,000	5,000	Assumed flat at \$5000
201.802.001 Financial Audit	7,500	8,000	8,000	7,480	7,480	7,480	7,480	Based on Audit Bid
201.840.000 <u>Bank Service Charges</u>	<u>2,852</u>	<u>3,570</u>	<u>1,200</u>	<u>1,212</u>	<u>1,224</u>	<u>1,236</u>	<u>1,249</u>	CBO inflation assumption
TOTAL FINANCE DEPARTMENT	11,243	14,358	12,200	13,692	13,704	13,716	13,729	
210 ATTORNEY								
210.810.000 Attorney Fees	31,428	8,000	22,500	20,849	17,287	20,414	19,712	Avg 3 prior yrs plus CBO
210.812.000 Attorney Fees - Millpond Park	-	-	-	-	-	-	-	Assumed zero
TOTAL ATTORNEY	31,428	8,000	22,500	20,849	17,287	20,414	19,712	
215 VILLAGE CLERK								
215.702.000 Salaries - Elected Officials	1,920	2,000	2,000	2,000	2,000	2,000	2,000	Assumed flat at \$2,000
215.720.000 Soc. Sec. & Medicare	159	200	200	153	153	153	153	7.65% of salaries
215.815.000 Ordinance Codification	400	2,600	500	500	500	500	500	Assumed flat at \$500
215.901.000 Printing & Publishing	3,815	3,500	3,500	5,000	5,000	5,000	5,000	Assumed flat at \$5000
215.960.000 <u>Education & Training</u>	<u>-</u>	<u>50</u>	<u>500</u>	<u>505</u>	<u>510</u>	<u>515</u>	<u>520</u>	CBO inflation assumption
TOTAL VILLAGE CLERK	6,293	8,350	6,700	8,158	8,163	8,168	8,173	
253 TREASURER								
253.703.000 Salaries - Non Union	64,325	66,278	65,000	65,910	67,228	68,573	70,287	Wage rate increase assumption
253.720.000 Soc. Sec. & Medicare	5,312	5,200	5,100	5,042	5,143	5,246	5,377	7.65% of salaries
253.721.000 Health & Life Insurance	14,805	16,427	17,000	18,700	20,570	22,627	24,890	Healthcare inflation assumption
253.722.000 Life & Disability Insurance	448	444	500	505	510	515	520	CBO inflation assumption
253.723.000 Retirement Plan	6,433	6,562	7,800	6,591	6,723	6,857	7,029	Salary x 10%
253.727.000 Office Supplies	489	639	500	505	510	515	520	CBO inflation assumption
253.861.000 Travel & Mileage	935	720	700	707	714	721	728	CBO inflation assumption
253.910.000 Tax Bills & Services	3,647	3,700	3,700	3,837	3,975	4,115	4,256	CBO inflation + slight increase
253.955.000 Miscellaneous	-	500	500	505	510	515	520	CBO inflation assumption

265	BUILDING & GROUNDS								
265.727.000	Office Supplies	3,579	3,216	3,500	3,466	3,428	3,499	3,499	Avg 3 prior yrs plus CBO
265.728.000	Postage	1,192	1,650	2,500	2,525	2,550	2,576	2,602	CBO inflation assumption
265.803.000	Contracted Services	5,122	6,000	6,000	5,707	5,902	5,870	5,827	Avg 3 prior yrs plus CBO
265.843.000	Property Taxes	5,398	2,350	2,400	2,424	2,448	2,473	2,497	CBO inflation assumption
265.920.000	Utilities	10,776	11,037	12,000	12,120	12,241	12,364	12,487	CBO inflation assumption
265.920.001	Utilities - Telephones	5,541	1,284	1,000	1,010	1,020	1,030	1,041	CBO inflation assumption
265.935.000	Building Maintenance & Repair	6,906	4,753	4,500	5,440	4,947	5,012	5,184	Avg 3 prior yrs plus CBO
265.935.001	Office Cleaning	4,160	4,160	4,200	4,242	4,284	4,327	4,371	CBO inflation assumption
265.936.000	Equipment Service Contracts	6,901	5,758	6,500	6,565	6,631	6,697	6,764	CBO inflation assumption
265.937.000	Equipment Maintenance & Repair	319	500	500	505	510	515	520	CBO inflation assumption
265.941.000	Equipment Rentals	-	-	-	500	505	510	515	CBO inflation assumption
265.943.001	Office Space Rent	8,300	9,600	10,200	10,302	10,405	10,509	10,614	CBO inflation assumption
265.955.000	Miscellaneous	410	500	500	505	510	515	520	CBO inflation assumption
265.962.000	Community Garden	-	-	2,000	2,000	2,000	2,000	2,000	Assumed flat at 2,000
265.970.000	Capital Improvements	-	-	-	-	-	-	-	Linked to Capital page
265.977.000	Equipment	9,870	1,000	1,000	-	-	-	-	Linked to Capital page
	TOTAL BUILDING & GROUNDS	68,474	51,808	56,800	57,312	57,382	57,897	58,441	
285	TREE PROGRAM								
285-803.000	Contracted Services	32,397	20,000	12,000	12,120	12,241	12,364	12,487	CBO inflation assumption
285-731.001	Landscape Supplies - Trees	16,020	10,000	6,000	6,060	6,121	6,182	6,244	CBO inflation assumption
285-731.003	Trees for Village Parks	450	1,000	1,000	1,010	1,020	1,030	1,041	CBO inflation assumption
285-731.000	Landscape Supplies	-	2,000	2,000	2,020	2,040	2,061	2,081	CBO inflation assumption
	TOTAL LAW ENFORCEMENT	48,867	33,000	21,000	21,210	21,422	21,636	21,853	
301	LAW ENFORCEMENT								
301.803.000	Contracted Services	438,870	455,512	465,000	483,600	502,944	523,062	543,984	Law enforcement contr assum
301.803.001	DCS Officer 20% Xing Guards	71,968	74,116	77,000	84,700	93,170	102,487	112,736	Law enforcement contr assum
301.920.000	Utilities	6,166	5,000	6,000	6,060	6,121	6,182	6,244	CBO inflation assumption
301.935.000	Building Maintenance & Repair	1,522	1,000	1,000	1,010	1,020	1,030	1,041	CBO inflation assumption
	TOTAL LAW ENFORCEMENT	518,526	535,628	549,000	575,370	603,255	632,761	664,004	
336	FIRE DEPARTMENT								
336.803.000	Contracted Services	317,201	339,138	375,000	412,500	453,750	499,125	549,038	Fire services contract assum
336.920.000	Utilities	7,266	5,500	6,000	6,060	6,121	6,182	6,244	CBO inflation assumption
336.935.000	Building Maintenance & Repair	3,241	1,500	2,000	2,020	2,040	2,061	2,081	CBO inflation assumption
336.970.000	Capital Improvements	19,600	3,065	1,000	-	-	-	-	Assumed zero
	TOTAL FIRE DEPARTMENT	347,308	349,203	384,000	420,580	461,911	507,367	557,362	
400	PLANNING DEPARTMENT								
400.703.000	Salaries - Non Union	60,313	60,245	60,500	61,347	62,574	63,825	65,421	Wage rate increase assumption
400.703.000	Salaries - Union	9,358	10,485	11,000	11,154	11,377	11,605	11,895	Wage rate increase assumption
400.705.000	Salaries - Overtime	1,035	2,861	1,000	3,000	3,000	3,000	3,000	Assumed flat at \$3,000
400.706.000	Salaries - Planning Commission	2,320	3,360	3,500	5,400	5,400	5,400	5,400	Assumed flat at \$5,400
400.720.000	Soc. Sec. & Medicare	6,030	5,894	5,900	6,189	6,300	6,413	6,557	7.65% of salaries
400.721.000	Health & Life Insurance	14,614	16,427	17,000	18,700	20,570	22,627	24,890	Healthcare inflation assumption
400.722.000	Life & Disability Insurance	438	437	500	505	510	515	520	CBO inflation assumption
400.723.000	Retirement Plan	7,501	7,830	9,300	10,623	11,350	11,588	12,047	Village retirement contr assum
400.727.000	Office Supplies	406	341	500	750	750	750	750	Assumed flat at \$750
400.802.000	Professional Services	5,807	3,500	22,000	22,220	22,442	22,667	22,893	CBO inflation assumption
400.861.000	Travel & Mileage	788	642	700	707	714	721	728	CBO inflation assumption
400.901.000	Printing & Publishing	635	716	1,000	1,010	1,020	1,030	1,041	CBO inflation assumption
400.955.000	Miscellaneous	459	500	500	505	510	515	520	CBO inflation assumption
400.958.000	Memberships & Dues	1,064	1,505	1,600	1,616	1,632	1,648	1,665	CBO inflation assumption
400.960.000	Education & Training	1,478	1,000	1,500	1,515	1,530	1,545	1,561	CBO inflation assumption
400.977.000	Equipment	820	1,000	500	-	-	-	-	Linked to Capital page
	TOTAL PLANNING DEPARTMENT	117,836	116,743	137,000	145,241	149,680	153,831	158,889	
410	ZONING BOARD OF APPEALS								
410.802.000	Professional Services	478	250	500	505	510	515	520	CBO inflation assumption
410.901.000	Printing & Publishing	122	100	500	505	510	515	520	CBO inflation assumption
410.960.000	Education & Training	-	-	-	-	-	-	-	Assumed zero
410.955.000	Miscellaneous	-	-	100	101	102	103	104	CBO inflation assumption
	TOTAL ZONING BOARD	599	350	1,100	1,111	1,122	1,133	1,145	

441	PUBLIC WORKS								
441.703.000	Salaries - Non Union	8,821	7,252	9,000	9,126	9,309	9,495	9,732	Wage rate increase assumption
441.704.000	Salaries - Union	59,435	70,415	70,000	70,980	72,400	73,848	75,694	Wage rate increase assumption
441.705.000	Salaries - Overtime	66	500	500	507	517	527	541	Wage rate increase assumption
441.720.000	Soc. Sec. & Medicare	6,044	6,000	6,200	6,167	6,290	6,416	6,576	7.65% of salaries
441.721.000	Health & Life Insurance	15,552	25,000	20,000	22,000	24,200	26,620	29,282	Healthcare inflation assumption
401.722.000	Life & Disability Insurance	466	465	500	505	510	515	520	CBO inflation assumption
441.723.000	Retirement Plan	14,056	14,826	15,500	11,342	12,128	12,371	12,895	Village retirement contr assum
441.725.000	Longevity	461	755	800	811	827	844	865	Wage rate increase assumption
441.726.000	Vacation/Sick Time Cash Out	3,397	-	1,000	1,014	1,034	1,055	1,081	Wage rate increase assumption
441.740.000	Operating Supplies	5,357	5,693	6,000	6,060	6,121	6,182	6,244	CBO inflation assumption
441.745.000	Uniform Allowance	4,698	3,220	4,000	4,040	4,080	4,121	4,162	CBO inflation assumption
441.751.000	Gasoline & Oil	10,536	8,571	10,000	10,100	10,201	10,303	10,406	CBO inflation assumption
441.802.000	Professional Services	1,029	5,000	5,000	3,000	3,000	3,000	3,000	Assumed flat at \$3,000
441.861.000	Travel & Mileage	486	500	500	505	510	515	520	CBO inflation assumption
441.901.000	Printing & Publishing	108	200	200	202	204	206	208	CBO inflation assumption
441.920.000	Utilities	23,113	21,245	23,000	23,230	23,462	23,697	23,934	CBO inflation assumption
441.920.001	Utilities - Telephones	3,472	1,656	1,800	1,818	1,836	1,855	1,873	CBO inflation assumption
441.931.000	Off-Street Maintenance	-	-	-	500	505	510	515	CBO inflation assumption
441.935.000	Building Maintenance & Repairs	1,101	600	600	606	612	618	624	CBO inflation assumption
441.937.000	Equipment Maintenance & Repairs	45	500	1,000	1,010	1,020	1,030	1,041	CBO inflation assumption
441.941.000	Equipment Rentals	-	15,000	12,500	12,625	12,751	12,879	13,008	CBO inflation assumption
441.941.001	Equipment Rentals - Outside	-	100	100	100	100	100	100	Assumed flat @ \$100
441.955.000	Miscellaneous	30	100	100	101	102	103	104	CBO inflation assumption
441.957.000	Miscellaneous Fees	460	100	500	505	510	515	520	CBO inflation assumption
441.958.000	Memberships & Dues	240	520	600	606	612	618	624	CBO inflation assumption
441.960.000	Education & Training	-	1,000	1,000	1,010	1,020	1,030	1,041	CBO inflation assumption
441.963.000	Medical Expenses	-	-	500	500	500	500	500	Assumed flat at \$500
441.970.001	CIP Improvements - Sidewalks	67,160	16,167	25,000	-	-	-	-	From CIP plan
441.977.000	Equipment	366	1,971	1,500	-	-	-	-	Linked to Capital page
441.981.000	Vehicles	-	-	-	-	-	-	-	Moved to Vehicle Fund
	TOTAL PUBLIC WORKS	226,499	207,356	217,400	188,970	194,363	199,473	205,611	
442	DOWNTOWN PUBLIC WORKS								
442.703.000	Salaries - Non-Union	800	2,770	3,500	3,549	3,620	3,692	3,785	Wage rate increase assumption
442.704.000	Salaries - Union	21,700	19,403	21,500	21,801	22,237	22,682	23,249	Wage rate increase assumption
442.705.000	Salaries - Overtime	-	-	1,500	1,500	1,500	1,500	1,500	Assumed flat at 1,500
442.720.000	Social Security & Medicare	2,543	1,566	2,000	1,939	1,978	2,018	2,068	7.65% of salaries
442.730.000	Farmers Market Supplies	2,035	2,000	2,000	2,020	2,040	2,061	2,081	CBO inflation assumption
442.731.000	Landscape Supplies	872	800	800	-	-	-	-	Assumed flat at \$0
442.740.000	Operating Supplies	7,651	8,000	7,000	7,070	7,141	7,212	7,284	CBO inflation assumption
442.744.000	Holiday Lighting	2,616	5,323	1,000	6,000	6,000	6,000	6,000	Assumed flat at \$6,000
442.802.000	Professional Services	22,475	19,625	20,000	20,200	20,402	20,606	20,812	CBO inflation assumption
442.802.000	Utilities - Metered Street Lights	6,251	6,860	6,000	6,060	6,121	6,182	6,244	CBO inflation assumption
422.977.000	Equipment	2,487	-	-	-	-	-	-	CBO inflation assumption
	TOTAL DOWNTOWN PUBLIC WORKS	69,429	66,347	65,300	70,139	71,039	71,952	73,023	
445	STORM WATER								
445.802.000	Professional Services	8,410	5,000	5,000	5,050	5,101	5,152	5,203	CBO inflation assumption
	TOTAL STORM WATER	8,410	5,000	5,000	5,050	5,101	5,152	5,203	
447	ENGINEERING								
447.830.000	Engineering Consulting	10,913	11,000	11,000	11,110	11,221	11,333	11,447	CBO inflation assumption
	TOTAL ENGINEERING	10,913	11,000	11,000	11,110	11,221	11,333	11,447	
448	MUNICIPAL STREET LIGHTS								
448.920.003	Utilities - Street Lights	54,250	64,326	65,000	66,950	68,959	71,027	73,158	Street lighting infl. Assumption
448.974.000	CIP Capital Improvements	-	-	70,000	-	-	-	-	
	TOTAL MUNICIPAL STREET LIGHTS	54,250	64,326	135,000	66,950	68,959	71,027	73,158	

528	SOLID WASTE								
528.703.000	Salaries - Non Union	3,456	3,456	4,000	4,056	4,137	4,220	4,325	Wage rate increase assumption
528.704.000	Salaries - Union	21,633	16,675	21,000	21,294	21,720	22,154	22,708	Wage rate increase assumption
528.705.000	Salaries - Overtime	792	2,245	1,500	1,521	1,551	1,582	1,622	Wage rate increase assumption
528.720.000	Soc. Sec. & Medicare	2,137	1,711	2,200	2,056	2,097	2,139	2,192	7.65% of salaries
528.723.000	Retirement Plan	3,386	3,564	4,800	3,781	4,043	4,124	4,298	Village retirement contr assum
528.740.000	Operating Supplies	3,535	3,000	3,000	3,030	3,060	3,091	3,122	CBO inflation assumption
528.805.000	Contracted Solid Waste Service	436,568	440,685	445,000	453,900	465,248	476,879	488,801	Garbage contract assumption
528.806.000	Compost	11,452	8,000	8,000	8,500	8,500	8,500	8,500	Assumed flat at \$8,500
528.901.000	Printing & Publishing	312	500	500	505	510	515	520	CBO inflation assumption
528.941.000	Equipment Rental	20,424	26,000	20,000	20,200	20,402	20,606	20,812	CBO inflation assumption
	TOTAL SOLID WASTE	503,695	505,836	510,000	518,842	531,268	543,810	556,901	
751	PARKS & RECREATION								
751.703.000	Salaries - Non Union	3,937	3,836	6,000	6,084	6,206	6,330	6,488	Wage rate increase assumption
751.704.000	Salaries - Union	7,400	10,780	9,000	9,126	9,309	9,495	9,732	Wage rate increase assumption
751.709.000	Salaries - Park Commissioners	1,200	2,000	2,000	2,300	2,300	2,300	2,300	Assumed flat at \$2,300
751.720.000	Soc. Sec. & Medicare	1,036	1,112	1,300	1,340	1,363	1,387	1,417	7.65% of salaries
751.721.000	Health & Life Insurance	1,461	1,592	2,600	2,860	3,146	3,461	3,807	Healthcare inflation assumption
751.722.000	Life & Disability Insurance	75	75	100	101	102	103	104	CBO inflation assumption
751.723.000	Retirement Plan	1,309	1,703	2,400	2,140	2,288	2,334	2,433	Village retirement contr assum
751.725.000	Longevity	-	-	-	-	-	-	-	Assumed zero
751.731.000	Landscaping Supplies	5,500	13,000	8,500	8,585	8,671	8,758	8,845	CBO inflation assumption
751.732.000	Ice Rink Supplies	-	3,232	13,750	1,000	1,000	1,000	1,000	Flat at 1000
751.740.000	Operating Supplies	648	1,000	2,000	2,020	2,040	2,061	2,081	CBO inflation assumption
751.802.000	Professional Services	1,295	2,000	2,000	2,020	2,040	2,061	2,081	CBO inflation assumption
751.901.000	Printing and Publishing	-	-	2,000	2,020	2,040	2,061	2,081	CBO inflation assumption
751.937.000	Equipment Maintenance & Repair	2,595	9,000	3,500	3,535	3,570	3,606	3,642	CBO inflation assumption
751.941.000	Equipment Rentals	971	1,000	1,500	1,500	1,500	1,500	1,500	Assumed flat at \$1,500
751.944.000	Portable Toilet Rental	1,575	2,600	2,600	2,626	2,652	2,679	2,706	CBO inflation assumption
751.955.000	Miscellaneous	1,023	500	500	505	510	515	520	CBO inflation assumption
751.970.000	Capital Improvements	56,362	276,000	-	-	-	-	-	Linked to Capital page
751.977.000	Equipment	4,523	10,000	3,500	-	-	-	-	Linked to Capital page
	TOTAL PARKS & RECREATION	90,911	339,430	63,250	47,762	48,737	49,648	50,737	
850	LONG TERM DEBT								
850.990.000	Debt Service	89,779	60,000	60,000	65,000	65,000	70,000	75,000	Debt Schedules
850.992.000	Bond Fees	225	300	300	250	250	250	250	Assume flat @ 250
850.996.004	06 Facilities Bond Interest	34,779	68,000	65,000	62,558	59,958	57,358	54,558	Debt Schedules
	TOTAL INSURANCE & BONDS	124,783	128,300	125,300	127,808	125,208	127,608	129,808	
851	INSURANCE & BONDS								
851.719.000	Unemployment Compensation	86	100	300	500	500	500	500	Assumed \$500
851.721.000	Retiree Health Insurance	25,843	23,487	27,000	29,700	32,670	35,937	39,531	Healthcare inflation assumption
851.723.001	Other Post Employment Benefits	160,000	20,000	10,000	20,000	20,000	20,000	20,000	Assumed flat @ \$20000
851.726.001	Vacation/Sick Accrual	2,555	1,000	1,000	1,000	1,000	1,000	1,000	Assume flat @ 1,000
851.910.000	Workers Compensation	11,091	10,172	11,800	11,965	12,145	12,388	12,697	Wage rate increase assumption
851.911.000	Liability Insurance	30,230	31,469	30,500	30,805	31,113	31,424	31,738	CBO inflation assumption
	TOTAL INSURANCE & BONDS	229,806	86,228	80,600	93,970	97,428	101,249	105,466	
890	CONTINGENCIES								
890.955.000	Miscellaneous	-	-	20,000	25,000	25,000	25,000	25,000	Assumed flat @ \$25,000
890.957.001	Property Tax refunds	-	12,588	5,000	1,000	1,000	1,000	1,000	Assumed flat @ \$1,000
	TOTAL CONTINGENCIES	-	12,588	25,000	26,000	26,000	26,000	26,000	
901	CIP Plan								
901.974.000	Salt Storage Facility	-	-	-	-	-	-	-	CIP
901.974.005	Community Park	-	-	-	-	-	-	-	Assumed zero
901.974.006	Millcreek Sedimentation Plan	392,891	0	0	0	0	0	0	
	TOTAL CONTINGENCIES	392,891	-	-	-	-	-	-	
875	CONTRIBUTIONS								
875.965.001	Contribution to CATS	12,000	12,000	12,000	12,000	12,000	12,000	12,000	Assumed \$12,000
875.965.002	Contribution to Community Serv	250	250	250	300	300	300	300	Assumed flat at 250
875.965.003	Contribution to Senior Center	1,000	1,000	1,000	1,000	1,000	1,000	1,000	Assumed flat at 1,000
875.965.004	Contribution to WAVE	10,000	10,000	10,000	10,000	10,000	10,000	10,000	Assumed flat at 10000
875.965.005	Contribution to Gordon Hall	60,000	-	-	-	-	-	-	Contract completed FY 08-09
	TOTAL CONTRIBUTIONS	83,250	23,250	23,250	23,300	23,300	23,300	23,300	
875	Transfer Out								
965.999.012	Transfer Out	9,762	-	-	-	-	-	-	Assumed zero
965.999.007	Transfer Out for Bridge Project	58,248	44,000	-	-	-	-	-	Assumed zero
	TOTAL TRANSFERS OUT	68,010	44,000	-	-	-	-	-	
	TOTAL EXPENDITURES	3,438,805	3,045,844	2,872,100	2,891,372	2,987,736	3,110,621	3,244,517	
	REVENUES OVER (UNDER) EXPEND.	(454,027)	(33,042)	(28,900)	(35,358)	(115,364)	(216,155)	(329,389)	
	BEGINNING FUND BALANCE	2,290,007	1,835,980	1,802,938	1,774,038	1,738,680	1,623,316	1,407,161	Reflects unrestricted fund balance
	ENDING FUND BALANCE	1,835,980	1,802,938	1,774,038	1,738,680	1,623,316	1,407,161	1,077,772	Reflects unrestricted fund balance

5-Year Financial Model - Major Streets

VILLAGE OF DEXTER MAJOR STREETS FUND 202 ACTUAL, BUDGETED AND ESTIMATED REVENUES AND EXPENDITURES								
	Actual Year End FY 08-09	Estimated Year End FY 09-10	Budget FY 10-11	Estimated FY 11-12	Estimated FY 12-13	Estimated FY 13-14	Estimated FY 14-15	
REVENUE CATEGORY								
576.000 State Shared Rev - Gas & Weight	113,736	108,380	110,000	165,931	170,362	175,632	180,919	Calculated in Act 51 pg
577.000 State Shared Rev - Local Roads	4,122	4,116	4,100	4,000	4,000	4,000	4,000	Assumed flat @ 4,000
665.000 Interest Earned	2,544	3,517	3,500	500	500	500	500	Assumed flat @ 500
695.000 Transfers In	58,248	44,000	-	-	-	-	-	Assumed zero
695.001 Transfers In - Municipal Streets	100,000	473,341	188,700	71,442	73,652	74,277	260,850	Set to balance rev-exp
TOTAL REVENUES	278,650	633,354	306,300	241,873	248,515	254,409	446,269	
EXPENDITURE CATEGORY								
248 ADMINISTRATION								
248.840.000 Bank Service Charges	41	100	100	100	100	100	100	Assumed flat @ \$100
248.723.001 Other Post Employment Benefits	-	-	1,500	1,500	1,500	1,500	1,500	Assumed flat @ \$1,500
TOTAL ADMINISTRATION	41	100	1,600	1,600	1,600	1,600	1,600	
451 CONTRACTED ROAD CONSTRUCTION								
451.803.000 Contracted Services	35,607	30,000	30,000	30,300	30,603	30,909	31,218	CBO inflation assumption
451.974.000 CIP Capital Improvements	106,401	121,000	10,000	-	-	-	-	
451.974.000 CIP Capital Improvements	58,248	30,000	55,000	-	-	-	-	
451.974.000 CIP Capital Improvements	62,980	44,000	-	-	-	-	-	From CIP plan
TOTAL CONTRACTED ROAD	263,237	225,000	95,000	30,300	30,603	30,909	31,218	
463 ROUTINE MAINTENANCE								
463.703.000 Salaries - Non Union	8,212	8,638	8,700	8,822	8,998	9,178	9,408	Wage rate inflation assumption
463.704.000 Salaries - Union	27,753	28,333	27,000	27,378	27,926	28,484	29,196	Wage rate inflation assumption
463.705.000 Salaries - Overtime	294	533	600	608	621	633	649	Wage rate inflation assumption
463.720.000 Soc. Sec. & Medicare	3,216	2,868	3,000	2,816	2,872	2,930	3,003	7.65% of total salaries & wages
463.721.000 Health & Life Insurance	8,399	8,282	13,300	14,630	16,093	17,702	19,473	Healthcare inflation assumption
463.722.000 Life & Disability Insurance	391	500	500	505	510	515	520	CBO inflation assumption
463.723.000 Retirement Plan	4,704	4,571	5,700	5,179	5,538	5,649	5,888	Village retirement contr assumpt
463.725.000 Longevity	500	500	500	507	517	527	541	Wage rate inflation assumption
463.726.000 Vacation/Sick Time Cash Out	600	600	600	608	621	633	649	Wage rate inflation assumption
463.740.000 Operating Supplies	1,484	5,000	5,000	5,050	5,101	5,152	5,203	CBO inflation assumption
463.802.000 Professional Services	11,237	9,000	9,000	9,843	9,374	9,500	9,668	Avg 3 prior yrs + CBO
463.803.002 Pavement Management	7,228	240,000	10,000	10,000	10,000	10,000	10,000	Assumed flat at \$10,000
463.910.000 Workers Compensation	1,010	926	1,100	1,115	1,138	1,160	1,189	Wage rate inflation assumption
463.911.000 Liability Insurance	6,351	6,500	6,300	6,388	6,516	6,646	6,812	Wage rate inflation assumption
463.941.000 Equipment Rentals	13,009	10,000	10,000	10,100	10,201	10,303	10,406	CBO inflation assumption
463.957.000 Miscellaneous Fees	-	-	-	-	-	-	-	Assumed zero
TOTAL ROUTINE MAINTENANCE	94,388	326,251	101,300	103,550	106,024	109,012	112,605	
474 TRAFFIC SERVICES								
474.703.000 Salaries - Non Union	5,411	5,692	5,700	5,780	5,895	6,013	6,164	Wage rate inflation assumption
474.704.000 Salaries - Union	2,457	3,393	4,000	4,056	4,137	4,220	4,325	Wage rate inflation assumption
474.705.000 Salaries - Overtime	285	700	700	710	724	738	757	Wage rate inflation assumption
474.720.000 Soc. Sec. & Medicare	624	748	1,000	807	823	839	860	7.65% of total salaries & wages
474.721.000 Health & Life Insurance	2,538	2,547	4,200	4,620	5,082	5,590	6,149	Healthcare inflation assumption
474.722.000 Life & Disability Insurance	120	150	200	202	204	206	208	CBO inflation assumption
474.723.000 Retirement Plan	920	1,050	1,800	1,484	1,587	1,618	1,687	Village retirement contr assumpt
474.725.000 Longevity	300	200	200	203	207	211	216	Wage rate inflation assumption
474.740.000 Operating Supplies	3,238	5,000	5,000	5,050	5,101	5,152	5,203	CBO inflation assumption
474.802.000 Professional Services	-	5,000	5,000	3,367	4,500	4,332	4,107	Avg 3 prior yrs + CBO
474.910.000 Workers Compensation	351	322	400	406	414	422	433	Wage rate inflation assumption
474.911.000 Liability Insurance	880	900	900	913	931	949	973	Wage rate inflation assumption
474.941.000 Equipment Rentals	2,076	3,000	3,000	3,030	3,060	3,091	3,122	CBO inflation assumption
TOTAL TRAFFIC SERVICES	19,202	28,702	32,100	30,626	32,664	33,382	34,204	
478 WINTER MAINTENANCE								
478.703.000 Salaries - Non Union	7,215	7,589	7,000	7,098	7,204	7,349	7,532	Wage rate inflation assumption
478.704.000 Salaries - Union	12,520	9,802	11,000	11,154	11,321	11,548	11,836	Wage rate inflation assumption
478.705.000 Salaries - Overtime	6,276	4,445	5,000	5,070	5,171	5,275	5,407	Wage rate inflation assumption
478.720.000 Soc. Sec. & Medicare	1,990	1,670	3,000	1,784	1,813	1,849	1,895	7.65% of total salaries & wages
478.721.000 Health & Life Insurance	4,677	3,397	8,200	9,020	9,922	10,914	12,006	Healthcare inflation assumption
478.722.000 Life & Disability Insurance	240	180	400	404	408	412	416	CBO inflation assumption
478.723.000 Retirement Plan	3,327	2,544	4,000	3,281	3,495	3,565	3,716	Village retirement contr assumpt
478.725.000 Longevity	500	500	500	507	517	527	541	Wage rate inflation assumption
478.740.000 Operating Supplies	19,630	15,501	15,000	15,150	15,302	15,455	15,609	CBO inflation assumption
478.802.000 Professional Services	40	-	500	505	510	515	520	CBO inflation assumption
478.910.000 Workers Compensation	516	473	600	608	621	633	649	Wage rate inflation assumption
478.911.000 Liability Insurance	1,275	1,200	1,100	1,115	1,138	1,160	1,189	Wage rate inflation assumption
478.941.000 Equipment Rentals	14,350	6,000	10,000	10,100	10,201	10,303	10,406	CBO inflation assumption
TOTAL WINTER MAINTENANCE	72,555	53,301	66,300	65,797	67,623	69,505	71,723	
890 CONTINGENCIES								
890.955.000 Miscellaneous	-	-	10,000	10,000	10,000	10,000	10,000	Assumed flat @ 10,000
TOTAL CONTINGENCIES	-	-	10,000	10,000	10,000	10,000	10,000	
TOTAL EXPENDITURES	449,422	633,354	306,300	241,873	248,515	254,409	446,269	
REVENUES OVER (UNDER) EXPEND.	(170,772)	-	-	-	-	-	-	
BEGINNING FUND BALANCE	393,712	222,940	222,940	222,940	222,940	222,940	222,940	
ENDING FUND BALANCE	222,940	222,940	222,940	222,940	222,940	222,940	222,940	Unrestricted Fund Balance

5-Year Financial Model - Local Streets

VILLAGE OF DEXTER LOCAL STREETS FUND 203 ACTUAL, BUDGETED AND ESTIMATED REVENUES AND EXPENDITURES							
	Actual Year Edn FY 08-09	Estimated Year Edn FY 09-10	Budget FY 10-11	Estimated FY 11-12	Estimated FY 12-13	Estimated FY 13-14	Estimated FY 14-15
REVENUE CATEGORY							
573.000 ROW Revenue	8,032	4,000	5,000	1,000	1,000	1,000	1,000 Assumed \$1,000
576.000 State Shared Rev - Gas & Weight	43,361	45,459	45,000	63,288	67,211	71,453	75,702 Calculated in Act 51 pg
577.000 State Shared Rev - Local Roads	1,571	1,727	1,500	1,400	1,401	1,402	1,402 Assumed flat @ 1,400
665.000 Interest Earned	1,776	474	600	500	501	502	502 Assumed flat @ 500
671.000 Other Revenue	-	110,000	-	-	-	-	- Assumed zero
695.001 Transfers In - Municipal Streets	180,000	456,188	138,950	131,387	130,194	129,655	129,746 Set to balance rev-exp
TOTAL REVENUES	234,739	617,848	191,050	197,575	200,307	204,012	208,352
EXPENDITURE CATEGORY							
248 ADMINISTRATION							
248.840.000 Bank Service Charges	93	230	300	100	100	100	100 Assumed flat at \$100
248.723.001 Other Post Employment Benefits	-	-	1,400	1,400	1,400	1,400	1,400 Assumed flat @ \$1,400
TOTAL ADMINISTRATION	93	230	1,700	1,500	1,500	1,500	1,500
451 CONTRACTED ROAD CONSTRUCTION							
451.803.000 Contracted Services	20,387	19,500	20,000	20,200	20,402	20,606	20,812 CBO inflation assumption
451.974.000 CIP Capital Improvements	21,527	259,380	-	-	-	-	- From CIP plan
451.974.001 CIP Capital Improvements	28,300	115,000	5,000	-	-	-	- From CIP plan
TOTAL CONTRACTED ROAD CONSTRUCTION	70,214	393,880	25,000	20,200	20,402	20,606	20,812
463 ROUTINE MAINTENANCE							
463.703.000 Salaries - Non Union	8,221	8,718	8,600	8,720	8,851	9,028	9,254 Wage rate inflation assumption
463.704.000 Salaries - Union	30,386	29,531	29,000	29,406	29,847	30,444	31,205 Wage rate inflation assumption
463.705.000 Salaries - Overtime	-	300	300	304	309	315	323 Wage rate inflation assumption
463.720.000 Soc. Sec. & Medicare	3,384	2,949	2,800	2,940	2,984	3,044	3,120 7.65% of total salaries & wages
463.721.000 Health & Life Insurance	3,138	2,547	4,200	4,620	5,082	5,590	6,149 Healthcare inflation assumption
463.721.000 Life & Disability Insurance	120	120	300	303	306	309	312 CBO inflation assumption
463.723.000 Retirement Plan	5,033	4,691	6,000	5,407	5,656	5,869	6,117 Village retirement contr assum
463.725.000 Longevity	500	500	500	507	515	525	538 Wage rate inflation assumption
463.726.000 Vacation/Sick Time Cash Out	200	-	200	203	206	210	215 Wage rate inflation assumption
463.740.000 Operating Supplies	1,651	2,000	5,000	5,050	5,101	5,152	5,203 CBO inflation assumption
463.802.000 Professional Services	9,924	8,000	8,000	8,728	8,325	8,434	8,581 Avg 3 prior yrs + CBO
463.803.002 Pavement Management	6,551	88,022	10,000	10,000	10,001	10,002	10,002 Assumed flat @ 10,000
463.910.000 Workers Compensation	307	282	350	355	360	367	377 Wage rate inflation assumption
463.911.000 Liability Insurance	1,661	1,707	1,700	1,724	1,750	1,785	1,829 Wage rate inflation assumption
463.941.000 Equipment Rentals	11,520	10,000	10,000	10,100	10,201	10,303	10,406 CBO inflation assumption
463.957.000 Miscellaneous Fees	-	-	-	-	1	2	2 Assumed zero
463.983.003 Lease Payment - Backhoe/Loader	-	-	-	-	1	2	2 Assumed zero
TOTAL ROUTINE MAINTENANCE	82,598	159,367	86,950	88,367	89,496	91,383	93,637
474 TRAFFIC SERVICES							
474.703.000 Salaries - Non Union	4,509	4,743	4,700	4,766	4,837	4,934	5,057 Wage rate inflation assumption
474.704.000 Salaries - Union	2,350	2,275	3,000	3,042	3,088	3,149	3,228 Wage rate inflation assumption
474.705.000 Salaries - Overtime	-	200	200	203	206	210	215 Wage rate inflation assumption
474.720.000 Soc. Sec. & Medicare	525	552	600	613	622	634	650 7.65% of total salaries & wages
474.721.000 Health & Life Insurance	785	636	1,200	1,320	1,452	1,597	1,757 Healthcare inflation assumption
474.721.000 Life & Disability Insurance	30	30	100	101	102	103	104 CBO inflation assumption
474.723.000 Retirement Plan	776	660	1,300	1,127	1,179	1,223	1,275 Village retirement contr assum
474.725.000 Longevity	100	100	100	101	103	105	108 Wage rate inflation assumption
474.740.000 Operating Supplies	2,004	4,000	5,000	5,050	5,101	5,152	5,203 CBO inflation assumption
474.802.000 Professional Services	2,060	2,000	2,000	2,040	2,034	2,045	2,060 Avg 3 prior yrs + CBO
474.910.000 Workers Compensation	110	100	200	203	206	210	215 Wage rate inflation assumption
474.911.000 Liability Insurance	881	854	900	913	926	945	968 Wage rate inflation assumption
474.941.000 Equipment Rentals	1,033	1,500	2,500	2,525	2,550	2,576	2,602 CBO inflation assumption
TOTAL TRAFFIC SERVICES	15,162	17,650	21,800	22,004	22,405	22,883	23,443
478 WINTER MAINTENANCE							
478.703.000 Salaries - Non Union	5,411	5,692	5,500	5,577	5,661	5,774	5,918 Wage rate inflation assumption
478.704.000 Salaries - Union	11,733	8,887	10,000	10,140	10,292	10,498	10,760 Wage rate inflation assumption
478.705.000 Salaries - Overtime	6,030	4,145	5,000	5,070	5,146	5,249	5,380 Wage rate inflation assumption
478.720.000 Soc. Sec. & Medicare	1,773	1,432	2,200	1,590	1,614	1,646	1,687 7.65% of total salaries & wages
478.721.000 Health & Life Insurance	1,169	849	2,200	2,420	2,662	2,928	3,221 Healthcare inflation assumption
478.721.000 Life & Disability Insurance	60	60	100	101	102	103	104 CBO inflation assumption
478.723.000 Retirement Plan	3,003	2,234	3,200	2,925	3,059	3,174	3,309 Village retirement contr assum
478.725.000 Longevity	600	500	500	507	515	525	538 Wage rate inflation assumption
478.740.000 Operating Supplies	18,366	15,501	15,000	15,150	15,302	15,455	15,609 CBO inflation assumption
478.802.000 Professional Services	-	-	500	505	510	515	520 CBO inflation assumption
478.910.000 Works Compensation	242	221	300	304	309	315	323 Wage rate inflation assumption
478.911.000 Liability Insurance	1,275	1,200	1,100	1,115	1,132	1,155	1,184 Wage rate inflation assumption
478.941.000 Equipment Rentals	19,983	6,000	10,000	10,100	10,201	10,303	10,406 CBO inflation assumption
TOTAL WINTER MAINTENANCE	69,644	46,721	55,600	55,505	56,504	57,640	58,960
890 CONTINGENCIES							
890.955.000 Miscellaneous	-	-	-	10,000	10,000	10,000	10,000 Assumed flat at \$10,000
TOTAL CONTINGENCIES	-	-	-	10,000	10,000	10,000	10,000
TOTAL EXPENDITURES	237,710	617,848	191,050	197,575	200,307	204,012	208,352
REVENUES OVER (UNDER) EXPEND.	(2,971)	-	-	-	-	-	-
BEGINNING FUND BALANCE	165,913	162,942	162,942	162,942	162,942	162,942	162,942
ENDING FUND BALANCE	162,942	162,942	162,942	162,942	162,942	162,942	162,942

5-Year Financial Model - Municipal Streets Fund

	Actual Year End FY 08-09	Estimated Year End FY 09-10	Budget FY 10-11	Estimated FY 11-12	Estimated FY 12-13	Estimated FY 13-14	Estimated FY 14-15	
REVENUE CATEGORY								
Property Tax/Streets (Real)	475,649	500,579	522,033	524,731	528,672	546,189	603,773	Calculated in Proptax pg
Property Tax (Personal)	79,417	78,351	-	-	-	-	-	Com, bined with 403.000
Delinquent Taxes - Real Prop	25,204	-	-	9,000	9,000	9,000	9,000	Assumed flat at \$9,000
Delinquent Tax - Personal Prop	-	-	-	500	500	500	500	Assumed flat at \$500
Property Tax Penalties	3,247	700	1,000	1,500	1,500	1,500	1,500	Assumed flat @ 1500
Interest Earned	8,639	2,093	3,000	7,000	7,000	7,000	7,000	Assumed flat @ 7000
TOTAL REVENUES	592,156	581,723	526,033	542,731	546,672	564,189	621,773	
EXPENDITURE CATEGORY								
ADMINISTRATION								
Bank Service Charges	553	671	800	808	816	824	832	CBO inflation assumption
Village Administration Costs	26,987	30,000	30,000	30,809	32,067	33,249	34,712	Weighted avg inc sal & ben
Property Tax Refunds	263	3,848	4,000	500	500	500	500	Assumed flat at \$500
TOTAL ADMINISTRATION	27,803	34,519	34,800	32,117	33,383	34,573	36,045	
TRANSFERS OUT								
Transfers Out to General Fund	-	-	-	-	-	-	-	Assumed zero
Transfers Out to Major Streets	100,000	473,341	188,700	71,442	73,652	74,277	260,850	Set to balance Major Sts Fd
Transfers Out to Local Streets	180,000	456,188	138,950	131,387	Set to balance	-	-	Set to balance Local Sts Fd
TOTAL TRANSFERS OUT	280,000	929,529	327,650	202,829	73,652	74,277	260,850	
TOTAL EXPENDITURES	307,803	964,048	362,450	234,946	107,035	108,850	296,895	
REVENUES OVER (UNDER) EXPENI	284,353	(382,325)	163,583	307,785	439,637	455,339	324,878	
BEGINNING FUND BALANCE	285,215	569,569	187,244	350,827	658,611	1,098,248	1,553,588	
ENDING FUND BALANCE	569,569	187,244	350,827	658,611	1,098,248	1,553,588	1,878,466	

5-Year Financial Model - Streetscape Debt Fund

	Actual Year End FY 08-09	Estimated Year End FY 09-10	Budget FY 10-11	Estimated FY 11-12	Estimated FY 12-13	Estimated FY 13-14	Estimated FY 14-15	
REVENUE CATEGORY								
402.000 Property Taxes (Real Property)	135,991	130,100	176,200	167,580	167,720	162,540	157,220	Calculated in Proptax pg
404.000 Streetscape Special Assessment	70,986	58,557	56,700	56,300	56,300	-	-	- Actual - ends 2012
410.000 Property Tax (Personal)	18,982	20,469	-	-	-	-	-	- Combined with Real above
411.000 Del Streetscape	9,031	8,483	-	-	-	-	-	- Assumed zero
412.000 Del Real Property Taxes	6,341	8,727	-	-	-	-	-	- Assumed zero
420.000 Del tax - personal property	-	-	-	-	-	-	-	- Assumed zero
445.000 Property Tax Penalties	1,475	500	500	200	200	200	200	Assumed flat @ 200
665.000 Interest Earned	2,331	2,724	2,000	1,500	1,500	1,500	1,500	Assumed flat @ 1,500
TOTAL REVENUES	245,136	229,560	235,400	225,580	225,720	164,240	158,920	
EXPENDITURE CATEGORY								
248 ADMINISTRATION								
248.840.000 Bank Service Charges	59	79	100	101	102	103	104	CBO inflation assumption
248.957.001 Property Tax Refunds	53	53	500	100	100	100	100	Assumed flat at \$100
TOTAL ADMINISTRATION	112	132	600	201	202	203	204	
570 DEBT SERVICE								
570.990.001 Debt Service - '96 Streetscape	-	-	-	-	-	-	-	- Linked to Debt page
570.990.002 Debt Service - '98 Streetscape	72,639	60,000	60,000	60,000	60,000	-	-	- Linked to Debt page
570.990.003 Debt Service - '02 Refunding	115,000	115,000	130,000	135,000	140,000	140,000	140,000	Linked to Debt page
570.992.000 Bond Fees	550	600	600	606	612	618	624	CBO inflation assumption
570.996.005 Streetscape Special Interest	741	13,380	7,500	4,500	1,500	-	-	Linked to Debt page
590.996.006 '02 Refunding Interest	45,068	45,067	37,200	32,580	27,720	22,540	17,220	Linked to Debt page
TOTAL DEBT SERVICE	233,997	234,047	235,300	232,686	229,632	163,158	157,844	
TOTAL EXPENDITURES	234,110	234,179	235,900	232,887	230,034	163,361	158,048	
REVENUES OVER (UNDER) EXPEND	11,026	(4,619)	(500)	(7,307)	(4,314)	879	872	
BEGINNING FUND BALANCE	174,113	185,140	180,521	180,021	172,714	168,399	169,278	
ENDING FUND BALANCE	185,140	180,521	180,021	172,714	168,399	169,278	170,150	

5-Year Financial Model - Sewer Fund

	Actual Year End FY 08-09	Estimated Year End FY 09-10	Budget FY 10-11	Estimated FY 11-12	Estimated FY 12-13	Estimated FY 13-14	Estimated FY 14-15	
REVENUE CATEGORY								
Delinquent Utility Bills (Tax)	8,139	7,000	3,000	2,000	2,000	2,000	2,000	Assumed flat at \$2,000
Utility Bills - Sewer	789,203	802,323	827,000	986,557	1,035,244	1,084,545	1,084,907	Calculated in Rate Study
Utility Bills - Penalties	5,625	5,304	8,000	8,000	8,000	8,000	8,000	Assumed flat @ 8000
Sewer Tap In Fees	15,063	130,895	120,000	330,000	200,000	100,000	100,001	Calculated in Rate Study
Interest Earned	11,234	4,484	5,000	10,000	10,000	10,000	10,000	Assumed flat @ 10000
Other Revenue	25,011	-	5,000	10,104	5,085	6,797	7,402	Avg 3 prior yrs plus CBO
Reimbursement for Gasoline	2,587	3,000	3,000	2,902	3,012	3,031	3,056	Avg 3 prior yrs plus CBO
Transfer In	200	300,479	-	-	-	-	-	One time reimbursement
TOTAL REVENUES	857,062	1,253,485	971,000	1,349,563	1,263,341	1,214,373	1,215,366	
EXPENDITURE CATEGORY								
ADMINISTRATION								
Financial Audit	2,500	2,500	4,500	2,640	2,640	2,640	2,640	Based on Audit Bkd
Attorney Fees - Miscellaneous	1,706	1,500	2,000	2,020	2,040	2,061	2,081	CBO inflation
Bank Service Charges	49	200	200	202	204	206	208	CBO inflation
Village Administration Costs	63,805	65,000	65,000	66,753	69,478	72,039	75,210	Weighted avg inc sal & ben
Other Post Employment Benefits	-	-	5,000	5,000	5,000	5,000	5,000	Assumed flat @ \$5,000
TOTAL ADMINISTRATION	68,060	69,200	76,700	76,615	79,362	81,946	85,139	
SEWER UTILITIES								
Salaries - Non Union	23,073	25,149	25,500	25,857	26,374	26,902	27,574	Wage rate inflation assumption
Salaries - Union	214,267	197,949	210,000	212,940	217,199	221,543	227,081	Wage rate inflation assumption
Salaries - Overtime	8,292	9,959	10,000	10,140	10,343	10,550	10,813	Wage rate inflation assumption
Soc. Sec. & Medicare	20,980	17,942	19,000	19,044	19,425	19,813	20,308	7.65% of total salaries & wages
Health & Life Insurance	54,671	58,755	63,000	69,300	76,230	83,853	92,238	Healthcare inflation assumption
Life & Disability Insurance	1,446	1,265	1,500	1,515	1,530	1,545	1,561	CBO inflation
Retirement Plan	34,383	31,766	38,500	35,025	37,453	38,202	39,820	Village retirement contr assumption
Longevity	2,317	2,265	2,500	2,535	2,586	2,637	2,703	Wage rate inflation assumption
Vacation/Sick Time Cash Out	5,578	-	5,300	5,374	5,482	5,591	5,731	Wage rate inflation assumption
Postage	1,384	1,500	1,500	1,515	1,530	1,545	1,561	CBO inflation
Operating Supplies	2,460	2,000	2,000	2,020	2,040	2,061	2,081	CBO inflation
Road Repairs	544	-	2,000	2,020	2,040	2,061	2,081	CBO inflation
Chemical Supplies - Plant	36,048	21,977	35,000	35,350	35,704	36,061	36,421	CBO inflation
Chemical Supplies - Lab	7,382	7,447	8,000	8,080	8,161	8,242	8,325	CBO inflation
Uniform Allowance	3,211	2,259	2,800	2,828	2,856	2,885	2,914	CBO inflation
Gasoline & Oil	9,707	7,509	9,000	9,090	9,181	9,273	9,365	CBO inflation
Professional Services	100,470	90,473	95,000	95,950	96,910	97,879	98,857	CBO inflation
Testing & Analysis	4,969	3,296	6,000	6,060	6,121	6,182	6,244	CBO inflation
Travel & Mileage	33	200	500	505	510	515	520	CBO inflation
Printing & Publishing	312	217	300	303	306	309	312	CBO inflation
Workers Compensation	5,930	5,438	6,300	6,388	6,516	6,646	6,812	Wage rate inflation assumption
Liability Insurance	22,559	21,966	21,000	21,210	21,422	21,636	21,853	CBO inflation
Utilities	78,012	68,132	70,000	70,700	71,407	72,121	72,842	CBO inflation
Utilities - Telephone	12,114	10,960	12,000	12,120	12,241	12,364	12,487	CBO inflation
Building Maintenance & Repair	3,860	2,000	5,000	10,000	10,000	10,000	10,000	Assumed flat @ 10,000
Equipment Maintenance & Repair	2,075	3,706	3,000	3,030	3,060	3,091	3,122	CBO inflation
Vehicle Maintenance & Repairs	47	500	1,000	1,010	1,020	1,030	1,041	CBO inflation
Miscellaneous	61,122	14,423	500	505	510	515	520	CBO inflation
Membership & Dues	100	-	200	202	204	206	208	CBO inflation
Education & Training	275	658	500	500	500	500	500	Assumed flat at \$500
Equipment	5,043	13,000	10,000	-	-	-	-	Link to Capital page
Equipment Replacement	-	-	-	5,000	5,000	5,000	5,000	Assumed flat at 5,000
TOTAL UTILITIES	722,664	622,701	666,900	706,117	693,859	710,757	730,899	
LONG-TERM DEBT								
Bond Fees	-	400	400	400	400	400	400	Assumed flat @ 400
RD Sewer Bonds	43,000	47,000	49,000	51,000	53,000	56,000	58,000	From debt schedule
NE Sewer Interest	-	-	-	-	-	-	-	From debt schedule
RD Sewer Interest	122,258	120,139	118,000	125,526	112,989	110,514	107,830	From debt schedule
Proposed SRF Funding	0	0	43650	193000	193000	193000	193000	
TOTAL LONG-TERM DEBT	165,258	167,539	211,050	369,926	359,389	359,914	359,230	From debt schedule
CONTINGENCIES								
Miscellaneous	-	-	15,000	25,000	25,000	25,000	25,000	Assumed flat @ \$25,000
TOTAL CONTINGENCIES	-	-	15,000	25,000	25,000	25,000	25,000	
CAPITAL IMPROVEMENTS CIP								
CIP Capital Improvements	-	50,000	-	50,000	50,000	50,000	50,000	From CIP plan
TOTAL CIP CAPITAL IMPROVEMENTS	-	50,000	-	50,000	50,000	50,000	50,000	
TOTAL EXPENDITURES	955,981	909,440	969,650	1,227,658	1,207,610	1,227,617	1,250,268	
REVENUES OVER (UNDER) EXPEND.	(98,919)	344,045	1,350	121,906	55,730	(13,244)	(34,902)	

5-Year Financial Model - Water Fund

	Actual Year End FY 08-09	Estimated Year End FY 09-10	Budget FY 10-11	Estimated FY 11-12	Estimated FY 12-13	Estimated FY 13-14	Estimated FY 14-15	
REVENUE CATEGORY								
425.000 Delinquent Utility Bills (Tax)	5,612	5,000	3,000	3,000	3,000	3,000	3,000	Assumed flat @ 3.000
579.000 State Grants	-	26,528	-	-	-	-	-	Assumed zero
633.003 Utility Bills - Water	597,896	573,126	591,000	717,637	746,114	771,683	771,686	Calculated in Water Rate S
634.000 Utility Bill Penalties	5,022	4,000	5,000	4,674	4,558	4,744	4,659	Avg prior 3 years
636.002 Water Tap-In Fees	9,039	78,613	72,000	204,000	120,000	60,000	60,001	Calculated in Water Rate S
646.000 Sales - 2nd Water Meters	4,000	1,500	2,000	2,525	2,028	2,206	2,276	Avg 3 prior yrs plus CBO
665.000 Interest Earned	13,875	4,629	5,000	8,618	6,691	7,447	8,344	Avg 3 prior yrs plus CBO
671.000 Other Revenue	11,166	1,000	2,000	4,769	2,616	3,160	3,550	Avg 3 prior yrs plus CBO
672.000 Reimbursement for Gasoline	2,580	2,000	2,000	2,224	2,106	2,152	2,215	Avg 3 prior yrs plus CBO
673.002 Reimburse DWRP Costs	-	97,692	-	-	-	-	-	Assumed zero
TOTAL REVENUES	649,191	794,088	682,000	947,448	887,113	854,392	855,730	
	-0.8%	-4.1%	3.1%	21.4%	4.0%	3.4%	0.0%	
EXPENDITURE CATEGORY								
248 ADMINISTRATION								
248.802.001 Financial Audit	1,000	1,000	3,000	880	880	880	880	Based on Audit Bids
248.811.000 Attorney Fees - Miscellaneous	4,933	1,000	2,000	2,020	2,040	2,061	2,081	CBO inflation
248.840.000 Bank Service Charges	200	400	400	404	408	412	416	CBO inflation
248.841.000 Village Administration Costs	63,805	65,000	65,000	66,753	69,478	72,039	75,210	Weighted avg inc sal & ber
248.723.001 Other Post Employment Benefits	-	-	2,300	2,300	2,300	2,300	2,300	Assumed flat @ \$2,300
TOTAL ADMINISTRATION	69,938	67,400	72,700	72,357	75,106	77,692	80,887	
556 WATER UTILITIES								
556.703.000 Salaries - Non Union	18,207	20,606	20,000	20,280	20,686	21,099	21,627	Wage rate inflation assump
556.704.000 Salaries - Union	61,987	75,500	77,500	78,585	80,157	81,760	83,804	Wage rate inflation assump
556.705.000 Salaries - Overtime	4,698	3,420	4,000	4,056	4,137	4,220	4,325	Wage rate inflation assump
556.720.000 Soc. Sec. & Medicare	7,788	8,000	8,000	7,873	8,031	8,192	8,396	7.65% of total salaries & wa
556.721.000 Health & dental Insurance	16,527	17,688	19,000	20,900	22,990	25,289	27,818	Healthcare inflation assump
556.722.000 Life & Disability Insurance	964	843	1,000	1,010	1,020	1,030	1,041	CBO inflation
556.723.000 Retirement Plan	11,723	13,300	16,000	14,481	15,484	15,794	16,463	Village retirement contr ass
556.726.000 Vacation/Sick Time Cash Out	1,802	2,000	5,300	5,374	5,482	5,591	5,731	Wage rate inflation assump
556.728.000 Postage	1,902	3,861	3,500	3,535	3,570	3,606	3,642	CBO inflation
556.740.000 Operating Supplies	2,385	2,000	2,000	2,020	2,040	2,061	2,081	CBO inflation
556.741.000 Road Repairs (Supplies)	1,750	-	5,000	5,050	5,101	5,152	5,203	CBO inflation
556.745.000 Uniform Allowance	2,428	1,649	2,000	2,020	2,040	2,061	2,081	CBO inflation
556.751.000 Gasoline & Oil	7,211	4,319	7,000	7,070	7,141	7,212	7,284	CBO inflation
556.802.000 Professional Services	23,470	20,000	25,000	25,250	25,503	25,758	26,015	CBO inflation
556.824.000 Testing & Analysis	700	3,225	5,000	5,050	5,101	5,152	5,203	CBO inflation
556.861.000 Travel & Mileage	708	500	500	505	510	515	520	CBO inflation
556.901.000 Printing & Publishing	819	1,000	1,000	1,010	1,020	1,030	1,041	CBO inflation
556.910.000 Workers Compensation	2,405	2,205	2,600	2,636	2,689	2,743	2,811	Wage rate inflation assump
556.911.000 Liability Insurance	6,830	7,538	6,900	6,969	7,039	7,109	7,180	CBO inflation
556.920.000 Utilities	54,867	62,907	60,000	60,600	61,206	61,818	62,436	CBO inflation
556.920.001 Utilities - Telephone	5,038	5,285	5,500	5,555	5,611	5,667	5,723	CBO inflation
556.935.000 Building Maintenance & Repair	413	1,000	1,000	812	947	929	905	Avg 3 prior yrs plus CBO
556.937.000 Equipment Maintenance & Repair	5,966	1,000	5,000	3,989	3,330	4,106	3,808	Avg 3 prior yrs plus CBO
556.939.000 Vehicle Maintenance & Repairs	1,135	300	600	685	534	612	616	Avg 3 prior yrs plus CBO
556.941.000 Equipment Rentals	1,252	2,000	2,000	2,020	2,040	2,061	2,081	CBO inflation
556.955.000 Miscellaneous	23,411	6,056	500	505	510	515	520	CBO inflation
556.958.000 Membership & Dues	769	800	800	808	816	824	832	CBO inflation
556.960.000 Education & Training	120	200	200	202	204	206	208	CBO inflation
556.961.000 Wellhead Protection Program	2,478	2,500	2,500	-	-	-	-	Assumed zero
556.970.000 Capital Improvements	26,198	20,000	20,000	-	-	-	-	Assumed zero
556.977.000 Equipment	30,870	48,679	50,000	-	-	-	-	Linked to Capital page
556.977.001 Equipment Replacement	-	-	-	5,000	5,000	5,000	5,000	Assumed flat at \$5,000
TOTAL UTILITIES	326,822	338,381	359,400	293,851	299,936	307,111	314,399	
850 LONG-TERM DEBT								
850.990.000 Debt Service	-	-	-	-	-	-	-	From debt schedule
850.992.000 Bond Fees	300	300	300	300	300	300	300	Assumed flat at \$300
850.995.003 RD Water Bonds	44,000	46,000	48,000	50,000	52,000	54,000	56,000	From debt schedule
850.995.004 1998 Water Bond Project	56,035	53,853	56,500	54,000	56,375	-	-	From debt schedule
850.996.003 RD Water Interest	91,439	89,469	88,000	85,269	83,038	80,719	78,313	From debt schedule
Proposed DWRP Funding	0	0	37,800	30,000	147,000	259,000	259,000	
TOTAL LONG-TERM DEBT	191,774	189,622	230,600	219,569	338,713	394,019	393,613	From debt schedule
890 CONTINGENCIES								
955.000 Miscellaneous	-	-	15,000	20,000	20,000	20,000	20,000	Assumed flat at \$20,000
TOTAL CONTINGENCIES	-	-	15,000	20,000	20,000	20,000	20,000	
902 CAPITAL IMPROVEMENTS CIP								
902.974.000 CIP Capital Improvements	-	80,000	343,000	50,000	50,000	50,000	50,000	From CIP plan
TOTAL CIP CAPITAL IMPROVEMENTS	-	80,000	343,000	50,000	50,000	50,000	50,000	
TOTAL EXPENDITURES	588,533	675,403	1,020,700	655,777	783,756	848,821	858,899	
REVENUES OVER (UNDER) EXPEND.	60,657	118,685	(338,700)	291,670	103,357	5,570	(3,169)	

Utility Rate Study - Sewer Fund

Fiscal Year :	Actual 2008-2009	Budget 2009-2010	Projected 2010-2011	Projected 2011-2012	Projected 2012-2013	Projected 2013-2014	Projected 2014-2015
Assumptions							
Annual Rate Adjustment	3.0%						
RTS Charge	\$5.31	\$5.47	\$5.63	\$5.80	\$5.98	\$6.16	\$6.34
Commodity Charge	\$6.53	\$6.73	\$6.93	\$7.14	\$7.35	\$7.57	\$7.80
Commodity Charge - Debt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Commodity Charge - Non-Resident	140%	\$9.42	\$9.70	\$9.99	\$10.29	\$10.60	\$10.92
Connection Charge	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
New connections - Approved Plan Prior [1]	N/A	4	0	0	0	0	0
New connections - Approved Plan New [1]	N/A	26	24	20	20	0	0
New connections - Development [1]	N/A	0	0	0	0	10	10
Total Meters [1]	1,430	1,460	1,484	1,504	1,524	1,534	1,544
Volume Billed - Annual	114,402	109,825	114,961	115,889	117,533	120,192	121,997
Volume Billed - Annual; Non-Resident	0	0	0	0	0	0	0
Revenue							
Service Charges [2]	802,967	872,000	838,000				
Debt Surcharge [2]							
RTS Charge	0	0	0	104,721	109,297	113,315	117,475
Commodity Charge	0	0	0	826,927	863,815	909,860	951,228
Commodity Charge - Debt	0	0	0	0	0	0	0
Commodity Charge - Non-Resident	0	0	0	0	0	0	0
Miscellaneous	27,798	8,000	8,000	15,000	15,549	16,500	16,764
Interest Income	<u>11,234</u>	<u>20,000</u>	<u>5,000</u>	<u>20,248</u>	<u>20,797</u>	<u>21,749</u>	<u>22,012</u>
Total Revenue	841,999	900,000	851,000	966,896	1,009,459	1,061,424	1,107,479
Expenses [3]							
Personnel	365,628	361,200	375,300	390,312	405,924	422,161	439,048
Operating Expenses	119,401	115,800	87,000	89,610	92,298	95,067	97,919
Utility	90,126	81,000	82,000	84,460	86,994	89,604	92,292
Repairs & Maintenance	6,526	11,000	11,000	11,330	11,670	12,020	12,381
Professional & Contracted Services	105,440	101,700	101,000	106,050	111,353	116,920	122,766
Administrative Cost	<u>68,060</u>	<u>90,700</u>	<u>71,700</u>	<u>73,851</u>	<u>76,067</u>	<u>78,349</u>	<u>80,699</u>
Total Expense	755,180	761,400	728,000	755,613	784,306	814,121	845,105
Net Operating Cash Flow	86,819	138,600	123,000	211,283	225,154	247,303	262,374
Non-Operating Revenue							
Tap-In Charges - Approved Plan Prior [4]	15,063	137,500	0	0	0	0	0
Tap-In Charges - Approved Plan New [4]	0	0	120,000	100,000	100,000	0	0
Tap-In Charges - Development [4]	0	0	0	0	0	50,000	50,000
State Grants	0	0	0	0	0	0	0
Transfer in from SRF Funds	0	200,000	0	0	0	0	0
LDFA Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Non-Operating Revenue	15,063	337,500	120,000	100,000	100,000	50,000	50,000
Non-Operating Expense							
Capital Purchases [5]	0	110,000	10,000	10,000	10,000	10,000	10,000
Debt Service							
2000A Revenue Bonds - USDA	92,495	93,295	93,020	92,695	92,320	92,870	92,345
2000B Revenue Bonds - USDA	72,763	73,844	73,859	73,831	73,759	73,644	73,485
2001 IPC							
Proposed Debt Service							
SRF Loan/Bonds [6]	<u>0</u>	<u>0</u>	<u>43,650</u>	<u>112,775</u>	<u>111,025</u>	<u>110,263</u>	<u>112,438</u>
Total Non-Operating Expense	165,258	277,139	220,529	289,301	287,104	286,777	288,268
Net Cash Flow	-63,376	198,961	22,471	21,982	38,050	10,526	24,106
Cash & Investments [7]							
Cash & Investments [7]	378,551	577,512	599,983	621,966	660,015	670,541	694,647
Restricted Assets - RRI [8]	209,932	209,932	209,932	209,932	209,932	209,932	209,932
Percent of O&M [9]	78%	103%	111%	110%	111%	108%	107%

Utility Rate Study - Water Fund

	Fiscal Year End :	Actual 2008-2009	Budget 2009-2010	Budget 2010-2011	Projected 2011-2012	Projected 2012-2013	Projected 2013-2014	Projected 2014-2015
<u>Assumptions</u>								
Annual Rate Adjustment	3.0%							
RTS Charge		\$6.14	\$6.33	\$6.52	\$6.71	\$6.91	\$7.12	\$7.33
Commodity Charge - First Meter		\$2.77	\$2.86	\$2.94	\$3.03	\$3.12	\$3.21	\$3.31
Commodity Charge - Second Meter	135%	\$3.74	\$3.85	\$3.97	\$4.09	\$4.21	\$4.34	\$4.47
Commodity Charge - Non-Resident	140%	\$3.88	\$4.00	\$4.12	\$4.24	\$4.37	\$4.50	\$4.63
Connection Charge		\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
New connections - Approved Plan Prior [1]		N/A	4	0	0	0	0	0
New connections - Approved Plan New [1]		N/A	26	24	0	0	0	0
New connections - Development [1]		N/A	0	0	20	20	10	10
Total Meters [1]		2,054	2,058	2,058	2,058	2,058	2,058	2,058
Volume Billed - Annual; First Meter		150,023	144,022	158,207	153,766	155,038	158,784	158,980
Volume Billed - Annual; Second Meter		22,174	21,287	21,713	22,147	22,369	22,592	22,818
Volume Billed - Annual; Non-Resident		360	360	360	360	360	360	360
<u>Revenue</u>								
Service Charges [2]		608,531	661,000	599,000				
RTS Charge		0		0	165,761	170,734	175,856	181,132
Commodity Charge - First Meter		0		0	465,763	483,706	510,253	526,210
Commodity Charge - Second Meter		0		0	90,564	94,213	98,010	101,960
Commodity Charge - Non-Resident		0		0	1,527	1,572	1,620	1,668
Miscellaneous		10,746	7,000	6,000	5,000	5,000	5,000	5,000
Interest Income		<u>30,000</u>	<u>10,000</u>	<u>5,000</u>	<u>19,491</u>	<u>15,400</u>	<u>14,938</u>	<u>15,604</u>
Total Revenue		<u>649,277</u>	<u>678,000</u>	<u>610,000</u>	<u>748,106</u>	<u>770,626</u>	<u>805,678</u>	<u>831,574</u>
<u>Expenses [3]</u>								
Personnel		122,845	140,300	150,800	156,832	163,105	169,629	176,415
Operating Expenses		29,306	36,700	31,400	32,342	33,312	34,312	35,341
Utility		59,905	60,500	65,500	67,465	69,489	71,574	73,721
Repairs & Maintenance		9,264	13,600	11,600	11,948	12,306	12,676	13,056
Professional & Contracted Services		30,470	26,000	30,000	30,900	31,827	32,782	33,765
Administrative Cost		<u>69,938</u>	<u>90,200</u>	<u>70,400</u>	<u>73,216</u>	<u>76,145</u>	<u>79,190</u>	<u>82,358</u>
Total Expense		321,728	367,300	359,700	372,703	386,185	400,163	414,656
Net Operating Cash Flow		327,549	310,700	250,300	375,403	384,442	405,515	416,918
<u>Non-Operating Revenue</u>								
Tap-In Charges - Approved Plan Prior [4]		0		0	0	0	0	0
Tap-In Charges - Approved Plan New [4]		9,039	84,000	72,000	0	0	0	0
Tap-In Charges - Development [4]		0	0	0	60,000	60,000	30,000	30,000
LDFA Contribution		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Non-Operating Revenue		9,039	84,000	72,000	60,000	60,000	30,000	30,000
<u>Non-Operating Expense</u>								
Capital Purchases [5]		211,881	190,000	370,000	328,000	190,000	190,000	190,000
Existing Debt Service								
1999 Revenue Bond - USDA		135,438	135,469	135,412	135,269	135,038	134,719	134,313
1998 GO Bond		56,036	53,853	56,500	54,000	56,375	0	0
Proposed Debt Service								
GO Bonds [6]		<u>0</u>	<u>0</u>	<u>37,800</u>	<u>81,775</u>	<u>81,513</u>	<u>84,188</u>	<u>82,813</u>
Total Non-Operating Expense		403,355	379,322	599,712	599,044	462,926	408,907	407,126
Net Cash Flow		-66,767	15,378	-277,412	-163,641	-18,484	26,608	39,792
<u>Cash and Investments [7]</u>								
Cash and Investments [7]		591,531	805,015	590,239	426,598	408,114	434,722	474,514
Restricted Assets - RRI [8]		189,420	189,420	189,420	189,420	189,420	189,420	189,420
Percent of O&M		243%	271%	217%	165%	155%	156%	160%

Appendix C - Debt Schedules

General Fund

Issued in 2006, this bond was for facilities improvements. The new Department of Public Works building was completed in 2007 and property for future facilities was purchased in 2010.

Facilities Limited Tax Obligation Bonds Series 2006 BI 5230

	Interest	Principle	Total	Fiscal Year Total	
November-09	33,678.75	-	33,678.75		
May-10	33,678.75	60,000.00	93,678.75	127,357.50	7-1-09 to 6-30-10
November-10	32,478.75	-	32,478.75		
May-11	32,478.75	60,000.00	92,478.75	124,957.50	7-1-10 to 6-30-11
November-11	31,278.75	-	31,278.75		
May-12	31,278.75	65,000.00	96,278.75	127,557.50	7-1-11 to 6-30-12
November-12	29,978.75	-	29,978.75		
May-13	29,978.75	65,000.00	94,978.75	124,957.50	7-1-12 to 6-30-13
November-13	28,678.75	-	28,678.75		
May-14	28,678.75	70,000.00	98,678.75	127,357.50	7-1-13 to 6-30-14
November-14	27,278.75	-	27,278.75		
May-15	27,278.75	75,000.00	102,278.75	129,557.50	7-1-14 to 6-30-15
November-15	25,778.75	-	25,778.75		
May-16	25,778.75	75,000.00	100,778.75	126,557.50	7-1-15 to 6-30-16
November-16	24,278.75	-	24,278.75		
May-17	24,278.75	80,000.00	104,278.75	128,557.50	7-1-16 to 6-30-17
November-17	22,578.75	-	22,578.75		
May-18	22,578.75	85,000.00	107,578.75	130,157.50	7-1-17 to 6-30-18
November-18	20,772.50	-	20,772.50		
May-19	20,772.50	90,000.00	110,772.50	131,545.00	7-1-18 to 6-30-19
November-19	18,860.00	-	18,860.00		
May-20	18,860.00	90,000.00	108,860.00	127,720.00	7-1-19 to 6-30-20
November-20	16,947.50	-	16,947.50		
May-21	16,947.50	95,000.00	111,947.50	128,895.00	7-1-20 to 6-30-21
November-21	14,881.25	-	14,881.25		
May-22	14,881.25	100,000.00	114,881.25	129,762.50	7-1-21 to 6-30-22
November-22	12,706.25	-	12,706.25		
May-23	12,706.25	105,000.00	117,706.25	130,412.50	7-1-22 to 6-30-23
November-23	10,422.50	-	10,422.50		
May-24	10,422.50	110,000.00	120,422.50	130,845.00	7-1-23 to 6-30-24
November-25	8,030.00	-	8,030.00		
May-25	8,030.00	115,000.00	123,030.00	131,060.00	7-1-24 to 6-30-25
November-26	5,500.00	-	5,500.00		
May-26	5,500.00	120,000.00	125,500.00	131,000.00	7-1-25 to 6-30-26
November-27	2,860.00	-	2,860.00		
May-27	2,860.00	130,000.00	132,860.00	135,720.00	7-1-26 to 6-30-27

Streetscape Debt Funds

This special assessment bond was issued in 1998 for streetscape improvements that gave benefit to specific properties within the downtown area.

**Streetscape Special Assessment
1998 Village of Dexter BI 3322**

	Interest	Principle	Total	Fiscal Year Total	
October-09	5,970.00	60,000.00	65,970.00		
April-10	4,500.00	-	4,500.00	70,470.00	7-1-09 to 6-30-10
October-10	4,500.00	60,000.00	64,500.00		
April-11	3,000.00	-	3,000.00	67,500.00	7-1-10 to 6-30-11
October-11	3,000.00	60,000.00	63,000.00		
April-12	1,500.00	-	1,500.00	64,500.00	7-1-11 to 6-30-12
October-12	1,500.00	60,000.00	61,500.00		
April-13	-	-	-	61,500.00	7-1-12 to 6-30-13

In 1996, a general obligation bond was issued for streetscape improvements within the downtown area. Favorable interest rates in 2002 led to the refunding of the original bonds.

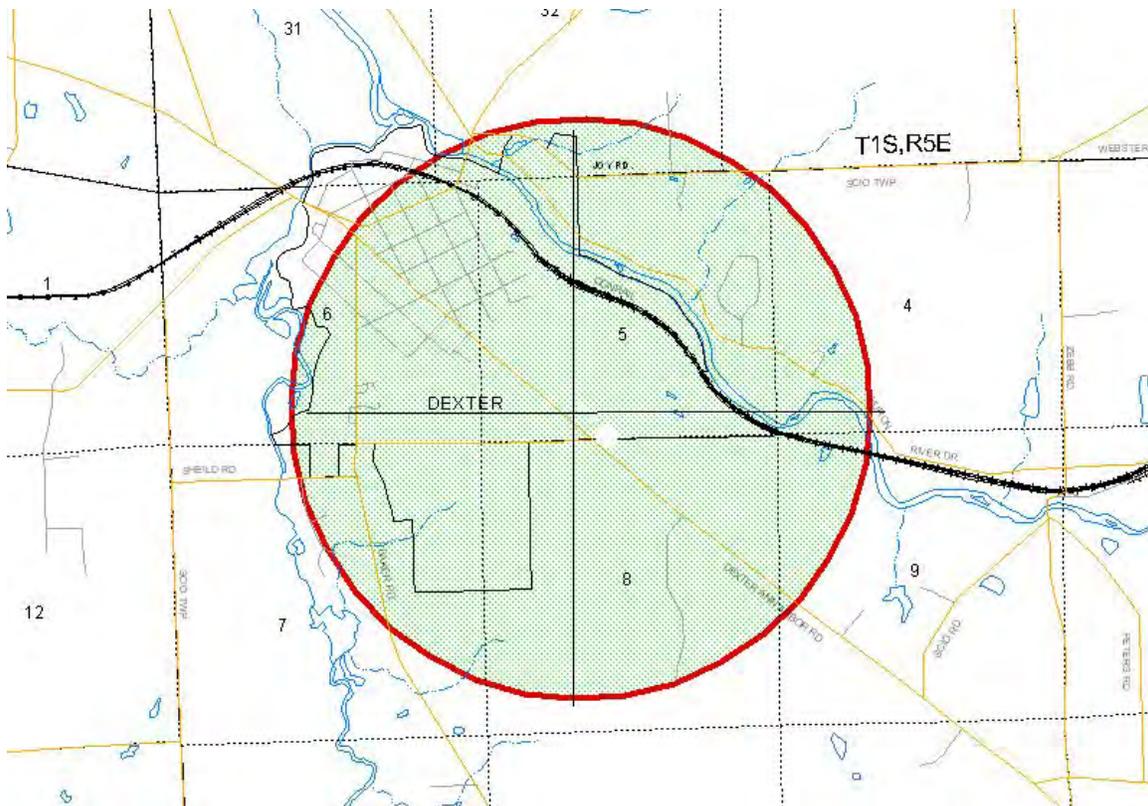
**Streetscape GO Bond
2002 Bond Refunding**

	Interest	Principle	Total	Fiscal Year Total	
November-09	20,665.00	-	20,665.00		
May-10	20,665.00	120,000.00	140,665.00	161,330.00	7-1-09 to 6-30-10
November-10	18,565.00	-	18,565.00		
May-11	18,565.00	130,000.00	148,565.00	167,130.00	7-1-10 to 6-30-11
November-11	16,290.00	-	16,290.00		
May-12	16,290.00	135,000.00	151,290.00	167,580.00	7-1-11 to 6-30-012
November-12	13,860.00	-	13,860.00		
May-13	13,860.00	140,000.00	153,860.00	167,720.00	7-1-12 to 6-30-13
November-13	11,270.00	-	11,270.00		
May-14	11,270.00	140,000.00	151,270.00	162,540.00	7-1-13 to 6-30-14
November-14	8,610.00	-	8,610.00		
May-15	8,610.00	140,000.00	148,610.00	157,220.00	7-1-14 to 6-30-15
November-15	2,810.00	-	2,810.00		
May-16	5,810.00	140,000.00	145,810.00	148,620.00	7-1-15 to 6-30-16
November-16	2,940.00	-	2,940.00		
May-17	2,940.00	140,000.00	142,940.00	145,880.00	7-1-16 to 6-30-17

Sewer Funds

In the late 1990's, funds were borrowed through the federal Rural Development Authority for improvements to the Village's sewer system. The funds were borrowed in two series. Please see the next two pages for the debt schedules.

In addition, the Village has borrowed funds from the State of Michigan's Sewer Revolving Loan Fund. Debt schedules will not be available until completion of the project in Fiscal Year 2010-2011.



**Rural Development Sewer Series A
Village of Dexter 92-02**

	Interest	Principle	Total	Fiscal Year Total	
October-09	34,460.00	25,000.00	59,460.00		
April-10	33,835.00	-	33,835.00	93,295.00	7-1-09 to 6-30-10
October-10	33,835.00	26,000.00	59,835.00		
April-11	33,185.00	-	33,185.00	93,020.00	7-1-10 to 6-30-11
October-11	33,185.00	27,000.00	60,185.00		
April-12	32,510.00	-	32,510.00	92,695.00	7-1-11 to 6-30-12
October-12	32,510.00	28,000.00	60,510.00		
April-13	31,810.00	-	31,810.00	92,320.00	7-1-12 to 6-30-13
October-13	31,810.00	30,000.00	61,810.00		
April 1-14	31,060.00	-	31,060.00	92,870.00	7-1-13 to 6-30-14
October-14	31,060.00	31,000.00	62,060.00		
April-15	30,285.00	-	30,285.00	92,345.00	7-1-14 to 6-30-15
October-15	30,285.00	33,000.00	63,285.00		
April-16	29,460.00	-	29,460.00	92,745.00	7-1-15 to 6-30-16
October-16	29,460.00	35,000.00	64,460.00		
April-17	28,585.00	-	28,585.00	93,045.00	7-1-16 to 6-30-17
October-17	28,585.00	36,000.00	64,585.00		
April-18	27,685.00	-	27,685.00	92,270.00	7-1-17 to 6-30-18
October-18	27,685.00	38,000.00	65,685.00		
April-19	26,735.00	-	26,735.00	92,420.00	7-1-18 to 6-30-19
October-19	26,735.00	40,000.00	66,735.00		
April-20	25,735.00	-	25,735.00	92,470.00	7-1-19 to 6-30-20
October-20	25,735.00	42,000.00	67,735.00		
April-21	24,685.00	-	24,685.00	92,420.00	7-1-20 to 6-30-21
October-21	24,685.00	44,000.00	68,685.00		
April-22	23,585.00	-	23,585.00	92,270.00	7-1-21 to 6-30-22
October-22	23,585.00	46,000.00	69,585.00		
April-23	22,435.00	-	22,435.00	92,020.00	7-1-22 to 6-30-23
October-23	22,435.00	49,000.00	71,435.00		
April-24	21,210.00	-	21,210.00	92,645.00	7-1-23 to 6-30-24
October-24	21,210.00	51,000.00	72,210.00		
April-25	19,935.00	-	19,935.00	92,145.00	7-1-24 to 6-30-25
October-25	19,935.00	54,000.00	73,935.00		
April-26	18,585.00	-	18,585.00	92,520.00	7-1-25 to 6-30-26
October-26	18,585.00	57,000.00	75,585.00		
April-27	17,160.00	-	17,160.00	92,745.00	7-1-26 to 6-30-27
October-27	17,160.00	60,000.00	77,160.00		
April-28	15,660.00	-	15,660.00	92,820.00	7-1-27 to 6-30-28
October-28	15,660.00	63,000.00	78,660.00		
April-29	14,085.00	-	14,085.00	92,745.00	7-1-28 to 6-30-29
October-29	14,085.00	66,000.00	80,085.00		
April-30	12,435.00	-	12,435.00	92,520.00	7-1-29 to 6-30-30
October-30	12,435.00	70,000.00	82,435.00		
April-31	10,685.00	-	10,685.00	93,120.00	7-1-30 to 6-30-31
October-31	10,685.00	73,000.00	83,685.00		
April-32	8,860.00	-	8,860.00	92,545.00	7-1-31 to 6-30-32
October-32	8,860.00	77,000.00	85,860.00		
April-33	6,935.00	-	6,935.00	92,795.00	7-1-32 to 6-30-33
October-33	6,935.00	81,000.00	87,935.00		
April-34	4,910.00	-	4,910.00	92,845.00	7-1-33 to 6-30-34
October-34	4,910.00	85,000.00	89,910.00		
April-35	2,785.00	-	2,785.00	92,695.00	7-1-34 to 6-30-35
October-35	2,785.00	89,000.00	91,785.00		
April-36	560.00	-	560.00	92,345.00	7-1-35 to 6-30-36
October-36	560.00	22,402.00	22,962.00		
April-37	-	-	-	22,962.00	7-1-36 to 6-30-37

**Rural Development Sewer Series B
Village of Dexter 92-03**

	Interest	Principle	Total	Fiscal Year Total	
October-09	26,163.00	22,000.00	48,163.00		
April-10	25,681.00	-	25,681.00	73,844.00	7-1-09 to 6-30-10
October-10	25,681.00	23,000.00	48,681.00		
April-11	25,178.00	-	25,178.00	73,859.00	7-1-10 to 6-30-11
October-11	25,178.00	24,000.00	49,178.00		
April-12	24,653.00	-	24,653.00	73,831.00	7-1-11 to 6-30-12
October-12	24,653.00	25,000.00	49,653.00		
April-13	24,106.00	-	24,106.00	73,759.00	7-1-12 to 6-30-13
October-13	24,106.00	26,000.00	50,106.00		
April 1-14	23,538.00	-	23,538.00	73,644.00	7-1-13 to 6-30-14
October-14	23,538.00	27,000.00	50,538.00		
April-15	22,947.00	-	22,947.00	73,485.00	7-1-14 to 6-30-15
October-15	22,947.00	28,000.00	50,947.00		
April-16	22,334.00	-	22,334.00	73,281.00	7-1-15 to 6-30-16
October-16	22,334.00	30,000.00	52,334.00		
April-17	21,678.00	-	21,678.00	74,012.00	7-1-16 to 6-30-17
October-17	21,678.00	31,000.00	52,678.00		
April-18	21,000.00	-	21,000.00	73,678.00	7-1-17 to 6-30-18
October-18	21,000.00	32,000.00	53,000.00		
April-19	20,300.00	-	20,300.00	73,300.00	7-1-18 to 6-30-19
October-19	20,300.00	34,000.00	54,300.00		
April-20	19,556.00	-	19,556.00	73,856.00	7-1-19 to 6-30-20
October-20	19,556.00	35,000.00	54,556.00		
April-21	18,791.00	-	18,791.00	73,347.00	7-1-20 to 6-30-21
October-21	18,791.00	36,000.00	54,791.00		
April-22	18,003.00	-	18,003.00	72,794.00	7-1-21 to 6-30-22
October-22	18,003.00	38,000.00	56,003.00		
April-23	17,172.00	-	17,172.00	73,175.00	7-1-22 to 6-30-23
October-23	17,172.00	40,000.00	57,172.00		
April-24	16,297.00	-	16,297.00	73,469.00	7-1-23 to 6-30-24
October-24	16,297.00	42,000.00	58,297.00		
April-25	15,378.00	-	15,378.00	73,675.00	7-1-24 to 6-30-25
October-25	15,378.00	43,000.00	58,378.00		
April-26	14,438.00	-	14,438.00	72,816.00	7-1-25 to 6-30-26
October-26	14,438.00	45,000.00	59,438.00		
April-27	13,453.00	-	13,453.00	72,891.00	7-1-26 to 6-30-27
October-27	13,453.00	47,000.00	60,453.00		
April-28	12,425.00	-	12,425.00	72,878.00	7-1-27 to 6-30-28
October-28	12,425.00	49,000.00	61,425.00		
April-29	11,353.00	-	11,353.00	72,778.00	7-1-28 to 6-30-29
October-29	11,353.00	51,000.00	62,353.00		
April-30	10,238.00	-	10,238.00	72,591.00	7-1-29 to 6-30-30
October-30	10,238.00	53,000.00	63,238.00		
April-31	9,078.00	-	9,078.00	72,316.00	7-1-30 to 6-30-31
October-31	9,078.00	55,000.00	64,078.00		
April-32	7,875.00	-	7,875.00	71,953.00	7-1-31 to 6-30-32
October-32	7,875.00	58,000.00	65,875.00		
April-33	6,606.00	-	6,606.00	72,481.00	7-1-32 to 6-30-33
October-33	6,606.00	60,000.00	66,606.00		
April-34	5,294.00	-	5,294.00	71,900.00	7-1-33 to 6-30-34
October-34	5,294.00	63,000.00	68,294.00		
April-35	3,916.00	-	3,916.00	72,210.00	7-1-34 to 6-30-35
October-35	3,916.00	66,000.00	69,916.00		
April-36	2,472.00	-	2,472.00	72,388.00	7-1-35 to 6-30-36
October-36	2,472.00	69,000.00	71,472.00		
April-37	963.00	-	963.00	72,435.00	7-1-36 to 6-30-37
October-37	963.00	44,000.00	44,963.00		
April-38	-	-	-	44,963.00	7-1-37 to 6-30-38

Water Fund

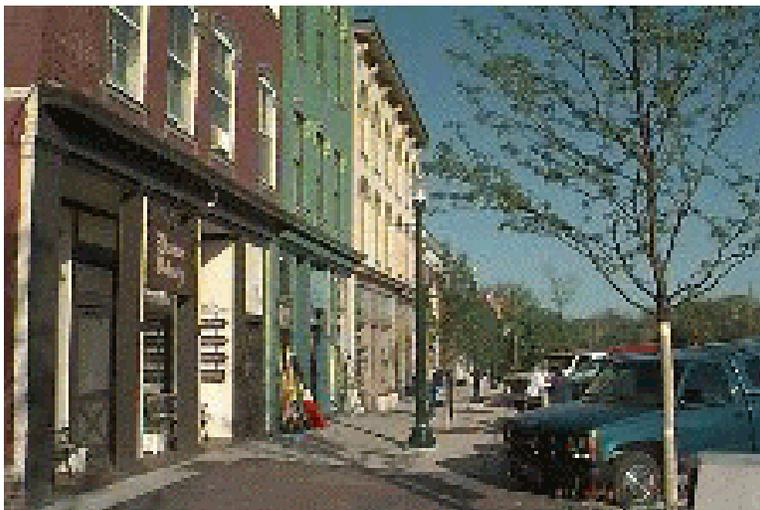
As part of the streetscape projects done in the mid-1990's, certain improvements were done to the downtown water and storm water systems.

**Downtown Water/Storm
1998 Village of Dexter BI 3323**

	Interest	Principle	Total	Fiscal Year Total	
October-09	4,978.00	45,000.00	49,978.00		
April-10	3,875.00	-	3,875.00	53,853.00	7-1-09 to 6-30-10
October-10	3,875.00	50,000.00	53,875.00		
April-11	2,625.00	-	2,625.00	56,500.00	7-1-10 to 6-30-11
October-11	2,625.00	50,000.00	52,625.00		
April-12	1,375.00	-	1,375.00	54,000.00	7-1-11 to 6-30-12
October-12	1,375.00	55,000.00	56,375.00		
April-13	-	-	-	56,375.00	7-1-12 to 6-30-13

In the late 1990's, funds were borrowed through the federal Rural Development Authority for improvements to the Village's water system. Please see the following page for the debt schedule.

In addition, the Village has borrowed funds from the State of Michigan's Drinking Water Revolving Loan Fund. Debt schedules will not be available until completion of the project in Fiscal Year 2010-2011.



**Rural Development Water
Village of Dexter 91-01**

	Interest	Principle	Total	Fiscal Year Total	
October-09	45,238.00	46,000.00	91,238.00		
April-10	44,231.00	-	44,231.00	135,469.00	7-1-09 to 6-30-10
October-10	44,231.00	48,000.00	92,231.00		
April-11	43,181.00	-	43,181.00	135,412.00	7-1-10 to 6-30-11
October-11	43,181.00	50,000.00	93,181.00		
April-12	42,088.00	-	42,088.00	135,269.00	7-1-11 to 6-30-12
October-12	42,088.00	52,000.00	94,088.00		
April-13	40,950.00	-	40,950.00	135,038.00	7-1-12 to 6-30-13
October-13	40,950.00	54,000.00	94,950.00		
April 1-14	39,769.00	-	39,769.00	134,719.00	7-1-13 to 6-30-14
October-14	39,769.00	56,000.00	95,769.00		
April-15	38,544.00	-	38,544.00	134,313.00	7-1-14 to 6-30-15
October-15	38,544.00	58,000.00	96,544.00		
April-16	37,275.00	-	37,275.00	133,819.00	7-1-15 to 6-30-16
October-16	37,275.00	61,000.00	98,275.00		
April-17	35,941.00	-	35,941.00	134,216.00	7-1-16 to 6-30-17
October-17	35,941.00	64,000.00	99,941.00		
April-18	34,451.00	-	34,451.00	134,392.00	7-1-17 to 6-30-18
October-18	34,451.00	67,000.00	101,451.00		
April-19	33,075.00	-	33,075.00	134,526.00	7-1-18 to 6-30-19
October-19	33,075.00	70,000.00	103,075.00		
April-20	31,544.00	-	31,544.00	134,619.00	7-1-19 to 6-30-20
October-20	31,544.00	73,000.00	104,544.00		
April-21	29,947.00	-	29,947.00	134,491.00	7-1-20 to 6-30-21
October-21	29,947.00	76,000.00	105,947.00		
April-22	28,284.00	-	28,284.00	134,231.00	7-1-21 to 6-30-22
October-22	28,284.00	79,000.00	107,284.00		
April-23	26,556.00	-	26,556.00	133,840.00	7-1-22 to 6-30-23
October-23	26,556.00	83,000.00	109,556.00		
April-24	24,741.00	-	24,741.00	134,297.00	7-1-23 to 6-30-24
October-24	24,741.00	86,000.00	110,741.00		
April-25	22,859.00	-	22,859.00	133,600.00	7-1-24 to 6-30-25
October-25	22,859.00	90,000.00	112,859.00		
April-26	20,891.00	-	20,891.00	133,750.00	7-1-25 to 6-30-26
October-26	20,891.00	93,000.00	113,891.00		
April-27	18,856.00	-	18,856.00	132,747.00	7-1-26 to 6-30-27
October-27	18,856.00	97,000.00	115,856.00		
April-28	16,734.00	-	16,734.00	132,590.00	7-1-27 to 6-30-28
October-28	16,734.00	101,000.00	117,734.00		
April-29	14,525.00	-	14,525.00	132,259.00	7-1-28 to 6-30-29
October-29	14,525.00	106,000.00	120,525.00		
April-30	12,206.00	-	12,206.00	132,731.00	7-1-29 to 6-30-30
October-30	12,206.00	110,000.00	122,206.00		
April-31	9,800.00	-	9,800.00	132,006.00	7-1-30 to 6-30-31
October-31	9,800.00	115,000.00	124,800.00		
April-32	7,284.00	-	7,284.00	132,084.00	7-1-31 to 6-30-32
October-32	7,284.00	120,000.00	127,284.00		
April-33	4,659.00	-	4,659.00	131,943.00	7-1-32 to 6-30-33
October-33	4,659.00	126,000.00	130,659.00		
April-34	1,903.00	-	1,903.00	132,562.00	7-1-33 to 6-30-34
October-34	1,903.00	87,000.00	88,903.00		
April-35	-	-	-	88,903.00	7-1-34 to 6-30-35

Appendix D - Capital Improvements Plan

Village of Dexter, Michigan FY2010-2015 Capital Improvements Plan

Work sessions held on	February 1, 2010; March 1, 2010, April 5, 2010, May 3, 2010
Presented to the Planning Commission and Public Hearing held on	April 5, 2010
Recommended by the Planning Commission on	May 3, 2010
Adopted by the Village Council on	May 10, 2010

EXECUTIVE SUMMARY

OVERVIEW

This capital improvements plan (CIP) outlines a schedule of public service expenditures over the ensuing six-year period (fiscal years 2010 – 2015) and beyond. The CIP does not address all of the capital expenditures for the Village, but provides for large, physical improvements that are permanent in nature, including the basic facilities, services, and installations needed for the functioning of the community. These include transportation systems, utilities, municipal facilities and other miscellaneous projects.

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

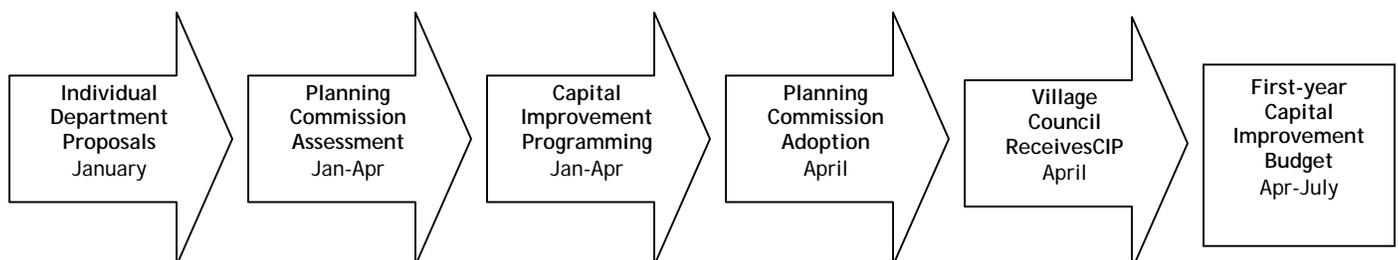
- Be consistent with 1) an adopted or anticipated component of the Village's master plan, 2) a state or federal requirement, or 3) a Village Council approved policy; and
- Constitute permanent, physical or system improvements, or significant equipment purchases, with a minimum project cost of \$10,000;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

Projects that are considered operational, maintenance or recurring are excluded.

Preparation of the capital improvements plan is done under the authority of the Municipal Planning Commission Act (PA 285 of 1931). 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 2010-11 Capital Improvements Budget

Section 2.1 – FY 2010-2015 Capital Improvements Plan and Project Worksheets

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

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

PROJECT PRIORITIZATION

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

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

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

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

THE TOTALS

A total of 63 (82 projects including Cooperative and DDA Projects) projects were submitted for this year's CIP with a six-year funding need of \$19,973 (\$15,463,000 excluding Cooperative and DDA projects). Please note there are a variety of funding sources that comprise many projects and totals, therefore for further detail see Project and Fund Summary worksheet within the appendices for more information. Also note that several major projects are not included in total project costs due to unknown project years and funding source, including the Mill Creek Park Phase 2, Village Hall and several cooperative projects. The total six-year funding need is a fifty-eight (58%) percent decrease from the previous years CIP, which anticipated \$34,261,000 in funding need during fiscal years 2009-2014. The 58% decrease was due to changing the unknown project previously mentioned to unknown project costs and refining cost estimates within the water and sewer funds as a result of the DWRF and SRF projects, actual construction bid prices and partial project completion. The chart below indicates the total number of projects for each category, the six-year need and first-year Village/DDA 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	\$3,995	\$575	\$575
2.0 Parks & Recreation	9	\$3,487	\$292	\$1,007
3.0 Sidewalks	14	\$929	\$90	\$224
4.0 Buildings-Grounds-Equipment	2	unknown	\$20	unknown
5.0 Planning and Zoning	4	\$76	\$20	\$20
6.0 Streets and Alleys	18	\$3,830	\$90	\$90
7.0 Stormwater	7	\$1,137	\$50	\$50
8.0 Wastewater System	3	\$1,435	Loan/Grant	\$1,100
9.0 Water System	6	\$3,679	Loan/Grant	\$1,339
10.0 Cooperative Projects	3	\$1,100	\$100	\$1,100
TOTAL*	82	\$19,973	\$1,327	\$4,355
TOTAL**	63	\$15,463	\$652	\$3,630

* Total includes cooperative and DDA funded projects

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

PRIORITIES

5 percent (5%) of all projects are considered “Urgent”, according to the Planning Commission.

Below is a project breakdown by priority.

Priority	Number of Projects	Percent of Projects
Urgent	4	5%
Important	44	66%
Desirable	19	28%
TOTAL	67	100%

MAJOR PROJECTS

Below is a list of the top five, village only (Cooperative and DDA Projects excluded), project expenditures during fiscal years 2010-2015, including project priority and funding sources. Based on the total cost of Village only projects (\$16,751,000, not including Cooperative and DDA Projects), the top six projects constitute 45% of the total funding need over the six year CIP period.

Project Name	Total Cost (in thousands)	Priority	Funding Sources
Project # 01-2.0-2009 and 02-	\$2,270	IMPORTANT	General Fund and Grants

2.0-2010 Mill Creek Park (Phase 1 and 2)			
Project # 01-6.0-2004 Central Street Streetscape	\$1,300	IMPORTANT	Streets, Federal, DDA, Other
Project # 01-8.0-2007 Equalization Basin	\$1,100	URGENT	SRF – Federal Loan and ARRA Grant
Project # 03-9.0-2005 Water System Improvements	\$1,105	URGENT	DWRF – Federal Loan and ARRA Grant
Project #05-9.0-2005 Emergency Storage (Water Tower)	\$1,300	IMPORTANT	DWRF – Federal Loan and ARRA Grant
TOTAL	\$7,075		

NEW PROJECTS

16 projects are new for this year's CIP.

Project Name	Total Cost (thousands)	Priority
DDA – ADA Ramp	\$150	IMPORTANT
DDA – Downtown Crosswalk Improvements	\$60	IMPORTANT
DDA – Capital Maintenance	\$60	IMPORTANT
DDA – Façade Improvements	\$30	DESIRABLE
DDA – Fire Safety	\$30	DESIRABLE
DDA – Main Street Repaving	\$160	DESIRABLE
Parks and Recreation – Mill Creek Park Phase 2*	\$1,323	IMPORTANT
Parks and Recreation – PaRC Branding Study	\$10	DESIRABLE
Parks and Recreation – Parkland Property Acquisition	\$150	DESIRABLE
Parks and Recreation – School Property Acquisition	\$252	DESIRABLE
Sidewalks – Crosswalk Improvements	\$60	IMPORTANT
Sidewalks – Baker Road Crosswalk	\$134	IMPORTANT
Building, Grounds, Equipment – Equipment Replacement	\$130	IMPORTANT
Planning and Zoning – Zoning Ordinance	\$10	IMPORTANT
Streets – Alley Project – Baker, Hudson, Forest Grand	\$60	IMPORTANT
Streets – Alley Project – Inverness, Hudson, Forest, Grand	\$10	IMPORTANT
Streets – Alley Project – Baker, Broad, Forest, Grand	\$50	IMPORTANT
Streets – Street Sign Replacement	\$150	IMPORTANT
TOTAL	\$2,679	
TOTAL	\$2,829 including DDA	

* Project separated into 2 projects in 2010-2015

COMPLETED PROJECTS

The following 6 projects from the FY 2009-2014 CIP have been completed or will be completed before July 1, 2010. 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
03-3.0-2004	Alpine Street NEW Sidewalk Construction	\$15,000	Completed
01-3.0-2009	PARTIAL SIDEWALK REPAIR – 1666 LF replaced	\$16,200	Partially Completed
02-6.0-2008	Road Soft Maintenance – see worksheet	\$200,000	Partially Completed
01-7.0-2004	Catch Basin Replacement – see worksheet	\$50,000	Partially Completed
01-8.0-2007	Equalization Basin	TBD	Partially Completed
02-8.0-2008	Sanitary Sewer Rehabilitation	\$379,000	Partially Completed
01-9.0-2005	New Water Well Construction	TBD	Partially Completed
02-9.0-2005	Upgrade High Service Pumps	TBD	Partially Completed
	TOTAL COMPLETED	\$660,200 + TBD	
	Projects Removed or Amended		
01-1.0-2007	Jeffords Street Reconstruction and River walk	\$1,000,000	Project was partial completed and new sheet created dividing project into 2
01-2.0-2009	Mill Creek Park		Amended to separate Phase 1 and Phase 2
10-2.0-2008	Skate park Property Acquisition	\$150,000	Project was removed and made more generic
05-2.0-2005	Lions Park	\$10,000	Project was unclassified as a CIP project
06-2.0-2005	First Street Park	\$10,000	Project was unclassified as a CIP project

FUNDING NEEDS AND SOURCES

The six-year funding need is \$19,973,000. The table below summarizes the major categories of funding.

Funding Source	In Thousands of Dollars							Percent of Total
	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	Beyond FY 15	Totals	
DDA	725	50	560	540	340	1,065	3,280	16.4%
General Fund	402	446	536	124	277	594	2,379	12%
Streets Fund	140	461	390	1,695	810	1,320	4,816	24%
Water Fund	0	0	0	230	0	0	230	1%
Sewer Fund	0	20	20	20	20	20	100	<1%
Federal Aid ARRA Grant	975	0	0	265	130	780	2,150	10.7%
Federal Aid SRF/DWRF Loan	1,464	0	0	195	195	580	2,434	12%
Federal Aid – STP	0	458	0	600	0	0	1,058	5%
Grants	639	447	300	0	0	460	1,846	9%
Private	10	10	410	10	10	230	680	3.4%
County Parks	0	600	0	0	0	0	600	3%
Unknown-Various	0	400	0	0	0	0	400	2%
TOTAL	3,630	2,892	2,216	3,679	1,782	5,049	19,973	99.5%

JUSTIFICATION SCORE

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

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

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

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

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

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

- 04-1.0-2009 Downtown Capital Maintenance
- 01-10.0-1990 Westside Connector (Warrior Creek to Westridge)

The following eleven (11) projects had scores of fourteen (14) or greater.

- 01-3.0-2009 Sidewalks – Annual Sidewalk Repair and Replacement
- 03-3.0-2004 Sidewalks – Edison Street Sidewalk Construction
- 05-3.0-2004 Sidewalks – Second Street Sidewalk Construction
- 06-3.0-2004 Sidewalks – Hudson Street Sidewalk Construction
- 07-3.0-2004 Sidewalks – Fifth Street Sidewalk Construction
- 08-3.0-2004 Sidewalks – Fourth Street Sidewalk Construction
- 09-3.0-2004 Sidewalks – Inverness Street Sidewalk Construction
- 10-3.0-2004 Sidewalks – Forest Street Sidewalk Construction
- 11-3.0-2004 Sidewalks – Edison Street Sidewalk Construction
- 12-3.0-2006 Sidewalks – Meadowview Drive Sidewalk Construction
- 02-6.0-2008 Streets – Road Soft Maintenance Program



Appendix E - Professional Memberships

Village employees are members of the following professional organizations. Their ethics policies are available at their websites.

- International City Management Association
 - www.icma.org
- Government Finance Officers Association
 - www.gfoa.org
- Association of Public Treasurers of the United States and Canada
 - www.aptusc.org
- American Planning Association
 - www.planning.org
- American Water Works Association
 - www.awwa.org
- International Municipal Signal Association
 - www.imsasafety.org



Appendix F - Downtown Development Authority

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. The DDA is included as a discreet component unit in the Village's comprehensive annual financial report. The DDA's Fiscal Year 2010-2011 budget was adopted at their June 17, 2010 meeting.

Steve Brouwer
Chairman

Gary VanderHaagen
Vice-Chairman

Tom Covert
Treasurer

Carol Jones
Secretary

Board Members

Rich Bellas
Dick Lundy
Fred Model
Joe Nowak
Dan O'Haver
Fred Schmid

Shawn Keough
Village President



DDA Fund 248 - DDA General Fund

	Current Year 2009/2010		Proposed 2010/2011	DDA Board Adopted
	Adopted Budget	Estimated Year End		
Fund 248 Downtown Development Authority				
Revenues				
415.000 Tax Capture Revenue	515,000	444,707	445,000	445,000
Estimated YRE = actual. Estimated = capture for village, village streets, township, library, 1/2 of county, community college				
665.000 Interest Earned	5,000	4,631	2,000	2,000
Other Revenue	-	2,758	-	-
Combined one-time items for FY 08/09				
Total Revenues	520,000	452,096	447,000	447,000
Reserves Used for Current Budget	704,830	673,140		-
Total Revenue & Reserves	1,224,830	1,125,236	447,000	447,000
Expenditures				
Department 248 Administration				
803.000 Contracted Services	2,000	1,500	1,500	1,500
Annual Audit				
820.000 Planning Consulting	20,000	19,136	10,000	10,000
BRI Consultation				
957.002 DDA Capture Refunds	-	16,242	5,000	5,000
Total Administration	22,000	36,878	16,500	16,500
Department 442 Downtown Public Works				
803.015 Village Maintenance	40,000	40,000	40,000	40,000
Paid to the Village for salary support and landscape services.				
803.016 Holiday Lighting	5,000	5,000	-	-
Holiday Lighting				
970.000 Capital Improvements	10,000	8,663	-	-
Painting poles/Landscape project				
Total Downtown Public Works	55,000	53,663	40,000	40,000
Department 965 Transfers Out				
999.012 Transfer Out for Bond Payments - 394	304,000	304,000	304,000	304,000
To fund FY 11/12 bond payments.				
999.____ Transfer Out for State TIF Reserve - 394	80,000	80,000	-	-
Balances transferred in FY 09/10. No further transfers needed.				
999.014 Transfer Out to DDA Project Fund - 494	-	3,765	-	-
To cover capital improvement projects in Fund 494.				
999.015 Transfer Out to DDA Bond Fund - 495	763,830	706,768	-	-
Fund 495 will be closed at the end of the FY 09/10 year.				
Total Transfers Out	1,147,830	1,094,533	304,000	304,000
Total Expenditures	1,224,830	1,185,074	360,500	360,500
DDA Fund Total Revenue Over Expenditures	(704,830)	(732,978)	86,500	86,500
DDA Fund Total Revenue/Reserves Over Expenditures	-	(59,838)	86,500	86,500

DDA Fund 394 - DDA Debt Fund

	Current Year 2009/2010		Proposed 2010/2011	DDA Board Adopted
	Adopted Budget	Estimated Year End		
Fund 394 DDA Debt Fund				
Revenues				
665.000 Interest Earned	3,000	2,310	2,000	2,000
CD Interest				
695.006 Transfer In from DDA Fund 248	304,000	304,000	304,000	304,000
To cover FY 11/12 bond payments.				
695.____ Transfer In from Fund 248 for State TIF Reserve	80,000	80,000	-	-
Transfer made in FY 09/10. No further transfers expected.				
Total Revenues	387,000	386,310	306,000	306,000
Reserves Used for Current Budget	-	-	-	1
Total Revenue & Reserves	387,000	386,310	306,000	306,001
Department 850.000 Long Term Debt				
992.000 Bond Fees	1,000	1,000	1,000	1,000
997.001 DDA 2001 Bond (\$900K)	81,000	80,067	83,000	83,000
997.003 DDA 2008 Taxable Bond (\$1.6M)	124,000	123,652	123,700	123,700
997.004 DDA 2008 Non-Taxable Bond (\$2+M)	97,000	96,278	96,300	96,300
Total Long Term Debt	303,000	300,997	304,000	304,000
Total Expenditures	303,000	300,997	304,000	304,000
DDA Fund Total Revenue Over Expenditures	84,000	85,313	2,000	2,000
DDA Fund Total Revenue/Reserves Over Expenditures	84,000	85,313	2,000	2,001

Fiscal Year 2009-2010 Goals and Significant Accomplishments

- Complete the Jeffords Street/Main Street Bridge/Mill Creek Park project.
 - Achieved. Construction was complete by the end of this fiscal year.
-

Fiscal Year 2010-2011 Goals and Budget Position

- No major construction projects are planned in this fiscal year.

Appendix G - Budget Worksheets

The following pages contain the budget worksheets that were used by management and Council during the budget process.



GENERAL FUND BUDGET WORKSHEET 2010-2011

					Current Year 2009/2010		Manager	Current
	Actual	Actual	Actual	Actual	July 1st FY	Estimated	Proposed	Proposed
	2006	2007	2008	2009	Adopted	YE Position	2010-2011	2010-2011
Fund: 101 General Fund								
Revenues								
402.000 Taxes - Real Property	1,440,927	1,576,232	1,627,612	1,561,029	1,798,500	1,794,295	1,769,200	1,769,200
Based on actual TV and actual Headlee, less estimated DDA capture. This amount will be spread to 410.000 and 412.000 when the actual tax roll numbers are available.								
410.000 Taxes - Personal Property	273,849	262,921	245,608	260,781				
Leave zero for budget purposes, this number is included in 402.000								
412.000 Delinquent Taxes - Real Prop	101,227	90,264	108,982	82,763			-	-
Leave zero for budget purposes, this number is included in 402.000								
420.000 Delinquent Tax - Personal Prop	2,390	7,952	1,607	10,733	15,000	22,061	1,500	1,500
History varies from \$2,000 to \$22,000								
425.000 Delinquent Utility Bills (On Tax Roll)	2,404	3,257	3,983	8,066	3,500	7,000	5,000	5,000
445.000 Taxes - Penalties & Interest	8,471	7,611	10,571	10,833	10,000	11,000	10,000	10,000
History varies from \$1700 to \$10400, budget lower for average.								
452.000 Cable TV Franchise Fees	39,496	53,815	47,227	50,748	47,000	52,000	51,000	51,000
Quarterly payments average \$13,000								
476.000 Non Business Licenses & Permits	2,350	2,895	2,905	2,605	2,000	2,500	2,500	2,500
Banner permits, zoning permits, demo permits, sign permits, etc								
477.000 Zoning Compliance Permits	10,635	8,955	3,602	3,215	2,500	7,000	3,000	4,000
574.000 State Shared Revenue	190,772	185,560	185,591	179,034	176,000	152,000	152,000	152,000
Estimated amount for 2010-2011 based on current information from the State								
575.000 State Shared - Liquor Licenses	2,360	2,408	2,814	3,192	2,500	2,700	2,500	2,500
Use trend data to develop projection.								
580.000 State Grants	20,000	2,754	9,125	46,000			50,000	50,000
LED Grant								
581.000 Contribution from local govt	-	-				800	1,000	1,000
County Recycle grant reimbursements, ended 2005. DCS portion of stormwater permit								
582.000 School Reimbursement for Fire	-	-	8,114		3,000	3,222	3,000	3,000
Annual reimbursement of Fire Runs to High School on Parker Road, per agreement.								
590.000 Enterprise Fund Admin Fees	120,598	147,793	130,808	127,610	165,000	130,000	130,000	130,000
Based on a proportion of actual salaries and benefits for employees performing services for other funds.								
590.001 Street Fund Admin Fees	24,024	29,543	28,743	26,987	34,000	30,000	30,000	30,000
Based on a proportion of actual salaries and benefits for employees performing services for other funds.								
608.000 Site Plan Review Fees	11,391	10,968	1,300	1,750	2,000	1,500	2,000	2,000
611.000 Miscellaneous Planning Fees	-	-	50	350				
Special Use permits, variance request fees,								
628.000 Solid Waste Collection Fee	355,984	418,604	421,162	459,265	525,000	513,000	516,000	516,000
\$17.50 per residence; commercial pass through + 3% admin fee								
643.000 Sale of Printed Materials	147	16	12				-	-
Do not budget for revenue because of the use of the internet for materials requested.								
645.000 Sales - Recycling Program	705	525	545	590	500	500	500	500
Sale of \$5 recycle bins								
657.000 Parking Violations	570	415	230	55	200	200	200	200
658.000 District Court Fines	5,460	8,946	4,588	3,057	4,500	3,500	4,500	4,500

GENERAL FUND BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009/2010		Manager	Current
					July 1st FY	Estimated	Proposed	Proposed
					Adopted	YE Position	2010-2011	2010-2011
Established using 5-year model								
663.001 Ordinance Violation Fines	-	110	265	350	100		100	100
Snow removal and noxious weed ordinance violations								
663.002 False Alarm Fees	-	1,550	200		100		100	100
665.000 Interest Earned	41,245	88,278	113,951	38,887	36,000	35,000	35,000	35,000
Continue to budget low due to low interest rates								
667.000 Rents (General)	7,695	7,159	7,662	3,206	7,500	7,200	7,500	7,500
Hazel's Home Cookin' - 12 months at \$625 per month								
667.001 Lease Income - DAFD	-	9,195	9,461	9,900	9,600	9,600	9,600	9,600
Reimbursement of payments made by village that DAFD reimburses per the interlocal agreement.								
667.002 Farmers Market (formerly Radio Tower)	-	1,740	1,420	2,375	1,500	2,300	2,500	2,500
Vendor fees								
667.004 Contributions-Community Garden						4,000	2,000	2,000
671.000 Other Revenue	76,950	11,894	17,294	28,464	10,600	11,000	10,000	10,000
Not predictable AMENDED 1/25/10								
673.000 Sale of Fixed Assets	-	-	174,467		-	-	-	-
Did not sell village assets this year.								
675.000 Contributions - Private Sources					700	700	-	-
Bridge Party Donations								
675.001 Contributions - Park	117	2,913				-	-	-
675.004 Contributions-Arts Committee						352		
675.006 Contributions-Ice Rink					1,500	1,510	1,500	1,500
677.000 Public Parking Fund				10,000				
695.000 Transfers In	-	4,775	73,746			-	-	-
None expected.								
695.002 Trans In from Fund 402	165,000	6,000				-	-	-
Equipment replace fund reserves used for purchasing equipment. Becomes zero with the conversion to a stand alone 402 Fund								
695.003 LDFA Excess Tax Capture	-	201,468				-	-	-
One time only payment in 2007								
696.000 Trans In DDA	22,760	40,000	40,000	45,000	45,000	45,000	45,000	40,000
Revenue from DDA to cover a portion of the expenses in Cost Center 101-442								
696.001 Bridge Project Reimbursement						99,000		
Total Revenues	2,927,529	3,198,214	3,283,644	2,976,844	2,903,800	2,948,940	2,847,200	2,843,200
Use of Reserves		73,861					16,000	29,000
\$16,000 from restricted Parks account - \$8,000 trees, \$8,000 parks; use of unspent 09-10 sidewalk money \$13,000								
Total of Revenue and Reserves	2,927,529	3,272,075	3,283,644	2,976,844	2,903,800	2,948,940	2,863,200	2,872,200

GENERAL FUND BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009/2010		Manager	Current
					July 1st FY	Estimated	Proposed	Proposed
					Adopted	YE Position	2010-2011	2010-2011
Fund: 101 General Fund								
Expenditures								
Dept: 101.000 Village Council								
702.000 Salaries - Elected Officials	15,145	16,850	17,880	17,800	18,000	18,000	18,000	18,000
6 Trustees x \$80 x 24 meetings; President 24 meetings x \$275								
720.000 Social Security & Medicare	1,159	1,271	1,368	1,470	1,400	1,377	1,400	1,400
7.65% of gross wages								
727.000 Office Supplies	-	-		351	300		300	300
Specific needs of elected officials								
802.000 Professional Services	3,388	1,650	24,972	20,203	14,000	14,000	5,000	5,000
861.000 Travel & Mileage	-			317	500	500	500	500
Cover travel for conference/training								
901.000 Printing & Publishing	4,021	3,663	5,451	8,903	9,000	7,500	8,000	7,000
Continue to publish newsletter 4X's - include cost for mailing town hall meeting postcards & main street banner updates								
943.000 Council Chambers Lease	1,800	1,950	1,800	1,650	2,400	2,400	2,400	2,400
Senior Center charge \$200 month								
955.000 Miscellaneous	136		437	244	500	500	500	500
956.000 Council Discretionary Expenses	1,178	383	625	1,441	2,200	2,000	1,500	1,500
AMENDED 1/25/10								
958.000 Memberships & Dues	10,313	8,226	6,854	7,709	7,000	4,500	5,000	4,500
Cover DACC, SEMCOG, HRWC, WATS, MML, MEDA, MIFMA, reduced due to change in Chamber membership								
959.000 Arts, Culture & Heritage Committee					5,700	2,000	2,000	2,000
960.000 Education & Training	-			846	1,000	60	500	500
For MML conference or other miscellaneous training fees								
Total Village Council	37,139	33,993	59,386	60,933	62,000	52,837	45,100	43,600

GENERAL FUND BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009/2010		Manager	Current
					July 1st FY	Estimated	Proposed	Proposed
					Adopted	YE Position	2010-2011	2010-2011
Dept: 172.000 Village Manager								
703.000 Salaries - Non Union Base salaries VM \$70,500 & AVM \$50,000	108,825	112,456	105,647	120,252	124,000	127,949	121,000	121,000
704.000 Salaries - Union 2.5% Contractual Increase	55,385	57,486	58,220	63,431	66,000	67,000	68,000	68,000
705.000 Salaries - Overtime	21					-		
720.000 Social Security & Medicare 7.65% of gross wages	13,172	13,874	13,407	15,801	15,500	15,630	15,000	15,000
721.000 Health & Dental Insurance 5% Increase	17,161	22,210	30,378	30,875	34,000	31,412	34,000	34,000
722.000 Life & Short Term Disability Insurance 4 Employees Covered			83	1,535	2,000	1,534	1,700	1,600
723.000 Retirement Plan Covers 16% of gross wages for union, 12% for non-bargaining - 5% of Manager Salary	16,623	19,008	18,994	21,504	22,000	23,060	23,000	21,500
724.001 Car Allowance Per contract \$400 month capped	4,300	4,800	4,800	4,800	4,800	4,800	4,800	4,800
725.000 Longevity Per union contract.	921	1,050	1,212	1,346	2,100	2,111	2,300	2,300
726.000 Vacation/Sick Time Cash Out Per union contract.	-			479	500	500	500	500
727.000 Office Supplies Average Calculated	469	248	238	500	500	500	500	500
745.000 Uniform Allowance	100	100	100	100	100	100	100	100
802.000 Professional Services	2,004	955	6,901	1,725	1,000	1,000	1,000	1,000
861.000 Travel & Mileage	-	19	521	599	500	10	500	500
901.000 Printing & Publishing	88	518	455		100	106	200	200
955.000 Miscellaneous	233	102	368	428	500	100	500	500
958.000 Memberships & Dues Covers MMLGMA and ICMA memberships. Also cover memberships for other staff	150	-	110	110	500	110	300	300
960.000 Education & Training Covers Tuition reimbursement per VM contract. Covers training for staff	2,048	3,015	2,105	1,946	3,000	2,104	1,500	1,500
977.000 Equipment Computer for Assistant VM	73	1,556	1,841	644	1,500	1,500	1,000	1,000
Total Village Manager	221,572	237,397	245,379	266,076	278,600	279,526	275,900	274,300

GENERAL FUND BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009/2010		Manager	Current
					July 1st FY	Estimated	Proposed	Proposed
					Adopted	YE Position	2010-2011	2010-2011
Dept: 191.000 Elections								
708.000 Salaries - Election Workers	-	-				-	-	-
Funds are not needed starting in FY 05/06 since Scio Township will be running the Village Election.								
727.000 Office Supplies	-	-				-	-	-
Funds are not needed starting in FY 05/06 since Scio Township will be running the Village Election.								
901.000 Printing & Publishing	-	-				-	-	-
Funds are not needed starting in FY 05/06 since Scio Township will be running the Village Election.								
955.000 Miscellaneous	-	-				-	-	-
No elections in the village fiscal year 05/06								
960.000 Education & Training	-	-				-	-	-
Funds are not needed starting in FY 05/06 since Scio Township will be running the Village Election.								
977.000 Equipment	-	-				-	-	-
Funds are not needed starting in FY 05/06 since Scio Township will be running the Village Election.								
Total Elections	-	-				-	-	-
This department will be needed again, if the Village becomes a City.								

GENERAL FUND BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009/2010		Manager	Current
					July 1st FY	Estimated	Proposed	Proposed
					Adopted	YE Position	2010-2011	2010-2011
Dept: 201.000 Finance Department								
802.000 Professional Services	15,157	5,300	8,631	891	2,700	2,788	3,000	3,000
Annual disclosure report, Payroll provider, other financial needs.								
802.001 Financial Audit	6,975	8,953	7,500	7,500	8,000	8,000	8,000	8,000
Post, Smyth... Annual audit cost share with other funds								
840.000 Bank Service Charges	421	915	1,226	2,852	1,200	3,570	1,200	1,200
Total Finance Department	22,553	15,167	17,357	11,243	11,900	14,358	12,200	12,200

GENERAL FUND BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009/2010		Manager	Current
					July 1st FY	Estimated	Proposed	Proposed
					Adopted	YE Position	2010-2011	2010-2011
Dept: 210.000 Attorney								
810.000 Attorney Fees	15,256	29,375	44,719	31,428	38,900	8,000	25,000	22,500
General Services, projection based on historic data								
812.000 Attorney Fees - Millpond Park	21,890	2,000	8,200				-	-
Activity going forward - see Parks - Mill Creek Park								
Total Attorney	37,146	31,375	52,919	31,428	38,900	8,000	25,000	22,500

GENERAL FUND BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009/2010		Manager	Current Proposed 2010-2011
					July 1st FY Adopted	Estimated YE Position	Proposed 2010-2011	
					Dept: 215.000 Village Clerk			
702.000 Salaries - Elected Officials 24 meetings x \$80 per meeting	650	2,480	1,760	1,920	2,000	2,000	2,000	2,000
720.000 Social Security & Medicare Covers 7.65% of wages.	50	190	135	159	200	200	200	200
815.000 Ordinance Codification General Code Supplement is paid per page of code changes, completed every other year.	350	350	400	400	2,600	2,600	500	500
861.000 Travel & Mileage	-	-				-	-	-
901.000 Printing & Publishing Publishing minutes & non-planning ordinances/public hearings/notices	338	425	4,801	3,815	3,500	3,500	4,000	3,500
955.000 Miscellaneous	-					-	-	-
958.000 Memberships & Dues	-					-	-	-
960.000 Education & Training	-				500	50	500	500
Total Village Clerk	1,387	3,445	7,095	6,293	8,800	8,350	7,200	6,700

GENERAL FUND BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009/2010		Manager	Current Proposed 2010-2011
					July 1st FY Adopted	Estimated YE Position	Proposed 2010-2011	
					Dept: 253.000 Village Treasurer			
703.000 Salaries - Non Union Per employment agreement.	55,250	58,658	59,725	64,325	66,000	66,278	65,000	65,000
720.000 Social Security & Medicare 7.65% of gross wages	4,227	4,487	4,637	5,312	5,200	5,200	5,100	5,100
721.000 Health & Dental Insurance 5% increase	12,655	15,100	16,864	14,805	16,500	16,427	17,000	17,000
722.000 Life & Short Term Disability Insurance One employee covered			21	448	500	444	500	500
723.000 Retirement Plan 12% of gross wages.	5,637	5,994	6,061	6,433	6,600	6,562	7,800	7,800
727.000 Office Supplies Average Calculated	227	62	231	489	500	639	500	500
861.000 Travel & Mileage	688	1,087	350	935	500	720	700	700
902.000 Tax Bills & Services Expense for tax bill web hosting, tax mailing, software support	1,483	3,636	3,748	3,647	3,700	3,700	3,700	3,700
955.000 Miscellaneous	200	-	58		500	500	500	500
957.001 Property Tax Refunds Dependent on Board of Review - AMENDED 10/26/09 - Moved to 101-890-000-957.001 - 1/25/10	680	160	985	882	-			
958.000 Memberships & Dues MGFOA, GFOA, MMTA, APT US&C, Washtenaw County Treasurers	380	380	505	265	400	410	500	500
960.000 Education & Training Continuing Education requirements	715	832	715	584	1,000	1,000	1,000	1,000
977.000 Equipment	108	372	260	250	500	500	500	500
Total Village Treasurer	82,249	90,769	94,159	98,375	101,900	102,380	102,800	102,800

GENERAL FUND BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009/2010		Manager	Current Proposed 2010-2011
					July 1st FY Adopted	Estimated YE Position	Proposed 2010-2011	
Dept: 265.000 Buildings & Grounds								
727.000 Office Supplies	3,283	3,987	3,887	3,579	4,000	3,216	3,500	3,500
Average Calculated								
728.000 Postage	2,089	2,158	2,363	1,192	2,500	1,650	2,500	2,500
Average Calculated								
803.000 Contracted Services	1,025	3,913	5,400	5,122	5,500	6,000	6,000	6,000
Covers Fund Balance Maint. (Tyler Tech), computer repairs (Absolute), DynaCal								
843.000 Property Taxes	-	2,114	2,199	5,398	1,900	2,350	2,400	2,400
Covers 8050 Main (\$1900 Scio-\$500 Village)								
920.000 Utilities	8,422	10,273	9,820	10,776	13,000	11,037	12,000	12,000
Now includes all landline phone and internet charges (Comcast) along with DTE								
920.001 Utilities - Telephones	5,054	5,604	6,677	5,541	1,700	1,284	1,500	1,000
Removed landline charges due to switch to Voice over IP								
935.000 Building Maintenance & Repair	1,529	3,583	1,527	6,906	5,000	4,753	5,000	4,500
Covers rug contract (Cintas) @\$700, CMR @\$800, unexpected needs.								
935.001 Office Cleaning	4,160	3,520	4,560	4,160	4,200	4,160	4,200	4,200
Service \$80 per week.								
936.000 Equipment Service Contracts	3,757	6,233	6,952	6,901	7,000	5,758	7,000	6,500
Covers Ricoh(Lanier) @\$6,100, Earth Link @100, Pitney Bowes @550								
937.000 Equipment Maintenance & Repair	515	488	747	319	500	500	500	500
Average Calculated								
941.000 Equipment Rentals	-	-	-	-	500			
Covers office equipment rentals and DPW equipment rentals.								
943.001 Office Space Rent	6,500	8,400	9,800	8,300	9,600	9,600	10,200	10,200
Cover PNC rent, yearly increase 7-2009 \$800, \$850 in 7-2010								
955.000 Miscellaneous	19,603	299	272	410	500	500	500	500
Covers Petty Cash, Hackney								
962.000 Community Garden							2,000	2,000
970.000 Capital Improvements	44,388	13,989	6,280				-	-
974.000 CIP Capital Improvements	-	-					-	-
977.000 Equipment	1,352	47	367	9,870	3,000	1,000	1,000	1,000
Total Buildings & Grounds	101,678	64,610	60,851	68,474	58,900	51,808	58,300	56,800

GENERAL FUND BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009/2010		Manager	Current
					July 1st FY	Estimated	Proposed	Proposed
					Adopted	YE Position	2010-2011	2010-2011
Dept: 285.000 Village Tree Program								
Created a cost center (Department) for the Village Tree Program to better track all tree related expenses.								
731.000 Landscape Supplies	1,290	1,019	1,425	-	2,000	2,000	2,000	2,000
Covers ongoing supplies needed for removal and planting of trees.								
731.001 Landscape Supplies-Trees (Replace/New)	11,115	11,006	12,571	16,020	10,000	10,000	7,000	6,000
Covers the purchase of trees to replace the trees that are removed, and plantings as recommended by the Tree Board.								
731.003 Trees- for Village Parks	2,597	2,925	1,800	450	1,000	1,000	1,000	1,000
Covers the replacement of trees in village parks.								
803.000 Contracted Services	31,938	24,780	33,431	32,397	20,000	20,000	13,000	12,000
Covers removal of damaged/dangerous trees. Fall & Spring Removals, Continue to update Tree Inventory								
Total Village Tree Program	47,191	39,730	49,228	48,867	33,000	33,000	23,000	21,000

GENERAL FUND BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009/2010		Manager	Current
					July 1st FY	Estimated	Proposed	Proposed
					Adopted	YE Position	2010-2011	2010-2011
Dept: 301.000 Law Enforcement								
803.000 Contracted Services	268,828	301,694	370,835	438,870	458,000	455,512	465,000	465,000
2010 PSU Rate - \$144,802, 2011 PSU Rate - \$150,594, Overtime Rate - \$7,000 per deputy								
803.001 DCS Officer & Xing Guards	46,863	75,376	63,550	71,968	75,000	74,116	77,000	77,000
Village 50% of school PSU (\$74,000) and \$3,000 for crossing guard.								
920.000 Utilities	4,943	5,943	11,592	6,166	7,000	5,000	6,000	6,000
935.000 Building Maintenance & Repair	7,533	1,077	1,644	1,522	1,000	1,000	1,000	1,000
Total Law Enforcement	328,166	384,090	447,621	518,526	541,000	535,628	549,000	549,000

GENERAL FUND BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009/2010		Manager	Current
					July 1st FY	Estimated	Proposed	Proposed
					Adopted	YE Position	2010-2011	2010-2011
Dept: 336.000 Fire Department								
803.000 Contracted Services	307,586	324,795	326,567	317,201	340,000	339,138	375,000	375,000
Quarterly payments 2010 \$93,629 - 2011 estimate \$93,629								
920.000 Utilities	3,703	2,501	4,312	7,266	9,000	5,500	6,000	6,000
935.000 Building Maintenance & Repair	1,615	1,713	3,452	3,241	2,000	1,500	2,000	2,000
Siren PM contract, unexpected breakdowns of HVAC								
970.000 Capital Improvements	-	-	724	19,600	1,000	3,065	1,000	1,000
Covers building needs.								
Total Fire Department	312,904	329,009	335,055	347,308	352,000	349,203	384,000	384,000

GENERAL FUND BUDGET WORKSHEET 2010-2011

					Current Year 2009/2010		Manager	Current Proposed 2010-2011
	Actual	Actual	Actual	Actual	July 1st FY	Estimated	Proposed	
	2006	2007	2008	2009	Adopted	YE Position	2010-2011	
Dept: 400.000 Planning Department								
703.000 Salaries - Non Union	46,279	53,760	55,391	60,313	61,400	60,245	60,500	60,500
704.000 Salaries - Union	8,776	9,242	10,367	9,358	10,000	10,485	11,000	11,000
Brenda's wages covered 35%, 2.5% contractual increase								
705.000 Salaries - Overtime	1,444	971	1,069	1,035	1,000	2,861	1,000	1,000
Includes union staff extra work at planning commission. Also Farmers Market overtime for Brenda - moved to 101.172 for 10-11								
706.000 Salaries - Planning Commission	3,280	4,520	3,000	2,320	5,000	3,360	3,500	3,500
720.000 Social Security & Medicare	4,571	5,258	5,377	6,030	5,600	5,894	5,900	5,900
Gross wages at 7.65%								
721.000 Health & Dental Insurance	11,307	12,053	14,330	14,614	16,500	16,427	17,000	17,000
5% Increase								
722.000 Life & Short Term Disability Insurance			21	438	500	437	500	500
One Employee Covered								
723.000 Retirement Plan	5,722	6,835	7,673	7,501	7,500	7,830	9,300	9,300
Gross Wages at 16% for union, 12% for non-union								
726.001 Vacation/Sick Accrual	3,860	-		4,770				
727.000 Office Supplies	755	442	54	406	700	341	500	500
Supplies for CDM, ie. color printer ink.								
802.000 Professional Services	4,521	5,149	6,385	5,807	5,500	3,500	22,000	22,000
Planning Consultants, Includes \$18,000 for Master Plan Update								
861.000 Travel & Mileage	120	417	211	788	500	642	700	700
Attend annual MSP & MACEO conference. Cover cost of mileage for CDO Manager and staff inspections.								
901.000 Printing & Publishing	2,250	1,404	2,088	635	1,000	716	1,000	1,000
Covers legal notice and publishing of ordinances. Cover printing cost for various documents.								
955.000 Miscellaneous	604	21	1,000	459	500	500	500	500
Cover PC training and special meetings.								
958.000 Memberships & Dues	479	1,049	1,564	1,064	1,600	1,505	1,600	1,600
Cover AICP dues, publications for PC and staff; APA, MSP and other membership dues.								
960.000 Education & Training	763	1,190	2,451	1,478	2,000	1,000	1,500	1,500
Cover ArcView updates and workshops for CDM and staff, AICP training requirements								
977.000 Equipment	259	539	1,784	820	1,000	1,000	500	500
Total Planning Department	94,990	104,050	112,764	117,836	120,300	116,743	137,000	137,000

GENERAL FUND BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009/2010		Manager	Current
					July 1st FY	Estimated	Proposed	Proposed
					Adopted	YE Position	2010-2011	2010-2011
Dept: 410.000 Zoning Board of Appeals								
802.000 Professional Services Cover review costs.	-	-	738	478	500	250	500	500
901.000 Printing & Publishing Covers publication of variance application.	547	402	569	122	500	100	500	500
955.000 Miscellaneous Cover special variance review cost or meetings.	-	-	11		100	-	100	100
960.000 Education & Training Training for ZBA	-	-				-	-	-
Total Zoning Board of Appeals	547	402	1,317	599	1,100	350	1,100	1,100

GENERAL FUND BUDGET WORKSHEET 2010-2011

					Current Year 2009/2010		Manager	Current
	Actual	Actual	Actual	Actual	July 1st FY	Estimated	Proposed	Proposed
	2006	2007	2008	2009	Adopted	YE Position	2010-2011	2010-2011
Dept: 441.000 Department of Public Works								
703.000 Salaries - Non Union	4,009	9,964	7,285	8,821	10,000	7,252	9,000	9,000
Prorated portion of superintendent and summer help over 101-441, 101-442, 101-528, 101-751, 202, 203, 590 & 591								
704.000 Salaries - Union	53,337	46,467	61,567	59,435	62,000	70,415	70,000	70,000
Prorated portion of four union employees in 101-441, 101-442, 101-528, 101-751, 202 and 203, increased in 09-10 due to light winter								
705.000 Salaries - Overtime	1,020	-	48	66	500	500	500	500
Overtime related to union salaries and DPW activities								
720.000 Social Security & Medicare	6,397	5,232	6,888	6,044	6,300	6,000	6,200	6,200
7.65% of gross wages								
721.000 Health & Dental Insurance	13,312	14,844	17,257	15,552	26,000	25,000	20,000	20,000
portion of employee benefits in 101-441, 101-442, 101-528, 101-751, 202 and 203-used line item to add employee for 4 months in 09-10								
722.000 Life & Short Term Disability Insurance			26	466	500	465	500	500
Partial Coverage for DPW employees								
723.000 Retirement Plan	10,433	12,094	14,132	14,056	14,000	14,826	15,500	15,500
Gross Wages at 16% for union, 12% for non-union								
725.000 Longevity	4,123	2,593	11,791	461	600	755	800	800
Per union contract - spread over 101-441, 101-751, 202 and 203 - reduction due to cash out								
726.000 Vacation/Sick Time Cash Out	510	1,969		3,397	1,000	-	1,000	1,000
Covers retirement cash out and vacation cash out per union contract								
740.000 Operating Supplies	4,343	5,964	6,849	5,357	6,200	5,693	6,000	6,000
Supplies used to complete DPW tasks: tools, welding supplies, parts, cleaning supplies								
745.000 Uniform Allowance	3,522	3,874	6,057	4,698	4,400	3,220	4,000	4,000
Contractual benefit								
751.000 Gasoline & Oil	7,558	7,935	15,312	10,536	13,000	8,571	10,000	10,000
802.000 Professional Services	7,417	5,022	2,833	1,029	5,000	5,000	5,000	5,000
Covers decals for rr crossing & stop bars, chloride, drain maintenance & unexpected projects.								
861.000 Travel & Mileage	35	-	472	486	500	500	500	500
Staff training work related workshops								
901.000 Printing & Publishing	140	-	149	108	500	200	200	200
Cover publishing of spring clean up, or other DPW activities.								
920.000 Utilities	5,908	6,010	12,403	23,113	22,000	21,245	23,000	23,000
Includes DTE (8140 Main & 3600 Central) & Comcast								
920.001 Utilities - Telephones	3,052	4,022	3,397	3,472	2,000	1,656	1,800	1,800
Nextel Only								
931.000 Off-Street Maintenance	-	-	-	-	500			
935.000 Building Maintenance & Repair	759	222	704	1,101	600	600	600	600
New building should not need maintenance and repair this year, continued upkeep of old facility								
937.000 Equipment Maintenance & Repair	1,217	10,531	2,449	45	2,000	500	1,000	1,000
Cover repair of lawn mowers, other equipment.								
941.000 Equipment Rentals	-	-	15,000		15,500	15,000	14,000	12,500
Start internal equipment rental transfer to 402 from this department								
941.001 Equipment Rentals Outside	-	-			100	100	100	100
For unexpected rentals								
955.000 Miscellaneous	40	90	60	30	100	100	100	100
957.000 Miscellaneous Fees	837	240	225	460	500	100	500	500

GENERAL FUND BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009/2010		Manager	Current
					July 1st FY	Estimated	Proposed	Proposed
					Adopted	YE Position	2010-2011	2010-2011
Covers CDL's per contract								
958.000 Memberships & Dues	-	60	-	-	300	520	600	600
960.000 Education & Training								
	-	-	728	240	1,000	1,000	1,000	1,000
963.000 Medical Expenses								
	139	245	-	-	500		500	500
Drug testing, return to work exams								
970.001 Sidewalks Repair & Replace	24,782	30,760	82,968	67,160	30,000	16,167	10,000	25,000
Continue repairs per CIP								
977.000 Equipment	23,197	-	1,334	366	2,000	1,971	1,500	1,500
Weed whip, chain saw etc.								
Total Public Works	196,497	175,779	269,934	226,499	227,600	207,355	203,900	217,400

GENERAL FUND BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009/2010		Manager	Current Proposed 2010-2011
					July 1st FY Adopted	Estimated YE Position	Proposed 2010-2011	
Dept 442: Downtown Public Works								
703.000 Salaries - Non-Union Covers Administrative support Staff	9,152	10,889	2,764	800	10,000	2,770	3,500	3,500
704.000 Salaries - Union Hours worked by staff cleaning/mowing/making repairs etc. in downtown. Includes a portion of Brenda's salary	24,927	22,681	18,384	21,700	25,000	19,403	21,500	21,500
Salaries - Overtime Staff support of Farmers Market							1,500	1,500
720.000 Social Security & Medicare Gross wages at 7.65%.	2,614	2,718	1,515	2,543	3,100	1,566	2,000	2,000
730.000 Farmers Market Supplies				2,035	2,000	2,000	2,000	2,000
731.000 Landscape Supplies - Trees Coordinate downtown street tree maintenance and replacement with the Village's comprehensive tree program.	21	675		872	800	800	800	800
740.000 Operating Supplies Includes items needed for downtown public works activities	950	1,841	6,012	7,651	6,000	8,000	7,000	7,000
744.000 Holiday Lighting Supplies Bulb replacements, reduced due to elimination of DDA contribution				2,616	6,000	5,323	5,000	1,000
802.000 Professional Services Creative \$17,000, PM on clock \$500, DDA meeting Senior Center Rent (\$50*12)	29,025	16,679	24,118	22,475	18,000	19,625	20,000	20,000
920.000 Utilities - Metered Street Lights	5,033	6,108	6,429	6,251	6,500	6,860	6,500	6,000
937.000 Equipment Maintenance & Repair	-	-				-	-	-
977.000 Equipment	22,760	-		2,487	1,000	-	-	-
Total Downtown Public Works	94,481	61,591	59,222	69,429	78,400	66,347	69,800	65,300
DDA pays \$40,000 for services to offset a portion of this department.								

GENERAL FUND BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009/2010		Manager	Current
					July 1st FY	Estimated	Proposed	Proposed
					Adopted	<u>YE Position</u>	2010-2011	2010-2011
Dept: 445.000 Storm Water								
802.000 Professional Services	3,727	4,575	3,348	8,410	6,000	5,000	5,000	5,000
Storm Water DEQ Permit fee. Phase II services for ongoing public education and public involvement requirements. Permit fee and recertification requirements for DEQ. Stormwater improvement projects are paid from Major/Local Funds								
Total Storm Water	3,727	4,575	3,348	8,410	6,000	5,000	5,000	5,000

GENERAL FUND BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009/2010		Manager	Current
					July 1st FY	Estimated	Proposed	Proposed
					Adopted	YE Position	2010-2011	2010-2011
Dept: 447.000 Engineering								
830.000 Engineering Consulting	11,746	8,333	9,980	9,547	11,000	11,000	11,000	11,000
General services for Village projects not covered in other project line items								
830.001 Engineering Inspections	8,674	-		1,366	5,300		-	-
AMENDED TO COVER ENGINEERING WRITE-OFFS 1/25/10								
Total Engineering	20,420	8,333	9,980	10,913	16,300	11,000	11,000	11,000

GENERAL FUND BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009/2010		Manager	Current
					July 1st FY	Estimated	Proposed	Proposed
					Adopted	YE Position	2010-2011	2010-2011
Dept: 448.000 Municipal Street Lights								
920.003 Utilities - Street Lights	46,763	53,574	52,539	54,250	65,000	64,326	65,000	65,000
Ongoing unmetered Street Light charges from DTE - increased due to Cedars of Dexter								
970.000 Capital Improvements	974	-				-	60,000	70,000
LED Streetlight \$50,000 grant plus grant match \$10,000 Village/\$10,000 DDA								
Total Municipal Street Lights	47,736	53,574	52,539	54,250	65,000	64,326	125,000	135,000

GENERAL FUND BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009/2010		Manager	Current
					July 1st FY	Estimated	Proposed	Proposed
					Adopted	YE Position	2010-2011	2010-2011
Dept: 528.000 Solid Waste								
703.000 Salaries - Non Union	1,818	2,967	4,165	3,456	4,300	3,456	4,000	4,000
Prorated portion of superintendent and summer help for leaf pickup over 101-441, 101-442, 101-528, 101-751, 202, 203, 590 & 591								
704.000 Salaries - Union	21,577	28,236	20,701	21,633	25,000	16,675	21,000	21,000
Prorated portion of four union employees in 101-441, 101-442, 101-528, 101-751, 202 and 203								
705.000 Salaries - Overtime	1,192	530	348	792	1,500	2,245	1,500	1,500
720.000 Social Security & Medicare	1,881	2,428	1,929	2,137	2,500	1,711	2,200	2,200
Cover gross wages at 7.65%								
723.000 Retirement Plan	2,439	3,554	3,099	3,386	3,700	3,564	4,800	4,800
Gross Wages at 16% for union, 12% for non-union								
740.000 Operating Supplies	959	2,956	2,245	3,535	3,000	3,000	3,000	3,000
Average Calculated								
805.000 Contracted Solid Waste Service	364,807	402,003	419,853	436,568	450,000	440,685	445,000	445,000
1% increase for commercial and residential								
806.000 Compost				11,452	8,500	8,000	8,000	8,000
Contract with Breuningers - \$5000 Additional WM expense to haul other compost \$3000								
901.000 Printing & Publishing	906	419	254	312	500	500	500	500
Notices for leaf pick-up. Help pay for printing of bills.								
941.000 Equipment Rentals	24,801	26,012	26,136	20,424	26,000	26,000	20,000	20,000
Internal equipment rental transferred to Fund 402								
960.000 Education & Training	-	-					-	-
970.000 Capital Improvements	-	-					-	-
977.000 Equipment	-	-					-	-
983.002 Lease Payment - Leaf Machine	-	-					-	-
Total Solid Waste	420,380	469,106	478,732	503,695	525,000	505,836	510,000	510,000

GENERAL FUND BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009/2010		Manager	Current Proposed 2010-2011
					July 1st FY Adopted	Estimated YE Position	Proposed 2010-2011	
Dept: 751.000 Parks & Recreation								
703.000 Salaries - Non Union	1,036	9,924	6,932	3,937	6,000	3,836	6,000	6,000
Prorated portion of superintendent and summer help over 101-441, 101-442, 101-528, 101-751, 202, 203, 590 & 591								
704.000 Salaries - Union	12,301	4,976	7,565	7,400	8,000	10,206	9,000	9,000
Prorated portion of four union employees in 101-441, 101-442, 101-528, 101-751, 202 and 203								
705.000 Salaries - Overtime						574		
709.000 Salaries - Park Commissioners	-	1,605	1,347	1,200	2,000	2,000	2,000	2,000
Covers pay for commissioners								
720.000 Social Security & Medicare	1,020	1,070	1,212	1,036	1,200	1,112	1,300	1,300
Cover gross wages at 7.65%								
721.000 Health & Dental Insurance	1,124	1,336	1,451	1,461	2,000	1,592	2,600	2,600
Prorated portion of employee benefits in 101-441, 101-442, 101-528, 101-751, 202 and 203								
722.000 Life & Short Term Disability Insurance			4	75	200	75	200	100
Partial Coverage for DPW employees								
723.000 Retirement Plan	1,404	924	1,414	1,309	1,500	1,703	2,400	2,400
Gross Wages at 16% for union, 12% for non-union								
725.000 Longevity	700	538	600		300		-	-
No longer budgeted in Parks								
731.000 Landscape Supplies	2,161	3,082	447	5,500	13,000	13,000	8,500	8,500
Covers topsoil, grass seed, fertilizer. Etc. Replacement of woodchips @ Warrior Creek & Community Park (\$4,000)								
732.000 Ice Rink Supplies					3,300	3,232	13,750	13,750
Includes extension, fencing, maintenance, installation/dissassembly, additional signage, regrade of Monument Park								
740.000 Operating Supplies	661	873	2,123	648	2,500	1,000	2,000	2,000
Covers supplies needed to care for parks.								
802.000 Professional Services	124	2,519	5,121	1,295	2,000	2,000	2,000	2,000
901.000 Printing & Publishing							2,000	2,000
Marketing materials								
937.000 Equipment Maintenance & Repair	8	-	1,000	2,595	9,000	9,000	3,500	3,500
\$500 per park								
941.000 Equipment Rentals	809	1,463	1,583	971	1,500	1,000	1,500	1,500
944.000 Portable Toilet Rental	1,336	2,250	2,325	1,575	2,600	2,600	2,600	2,600
Cover 5 units at \$80 each for 6 months at Warrior Creek Park, First St. Park, Community Park .								
955.000 Miscellaneous	174	930	494	1,023	1,000	500	500	500
970.000 Capital Improvements - Millpond	-	-		56,362	276,000	276,000		
JJR/ECT - Design/permit work not covered by grant also could be used as matching funds								
974.000 CIP Capital Improve.		3,583						
977.000 Equipment	1,817	1,944	2,796	7,925	10,000	10,000	3,500	3,500
Cover equipment needed to complete tasks in parks and signage, trash cans, picnic tables, benches--Park amenities \$500 per park								
Total Parks & Recreation	24,674	37,017	36,412	94,314	342,100	339,429	63,350	63,250

GENERAL FUND BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009/2010		Manager	Current
					July 1st FY	Estimated	Proposed	Proposed
					Adopted	YE Position	2010-2011	2010-2011
Dept: 850.000 Long Term Debt								
990.000 Debt Service - 2006 Facilities Bond Final Payment May 2027	-		55,000	89,779	128,000	60,000	60,000	60,000
992.000 Bond Fees	-	36,476	225	225	300	300	300	300
996.004 '06 Facilities Bond Interest Final Payment May 2027			71,758	34,779		68,000	65,000	65,000
Long Term Debt Total	-	36,476	126,983	124,783	128,300	128,300	125,300	125,300

GENERAL FUND BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009/2010		Manager	Current Proposed 2010-2011
					July 1st FY Adopted	Estimated YE Position	Proposed 2010-2011	
Dept: 851.000 Insurance & Bonds								
719.000 Unemployment Compensation	585	103	109	86	500	100	300	300
721.001 Retiree Health Insurance	21,645	24,298	26,056	25,843	27,000	23,487	27,000	27,000
Additional Retiree Effective Nov 1, Retiree removed in 2009, No rate increase								
723.001 Other Post Employment Benefits				160,000	20,000	20,000	10,000	10,000
726.001 Vacation/Sick Accrual		1,319	263	2,555	1,000	1,000	1,000	1,000
910.000 Workers Compensation	13,925	11,117	13,563	11,091	11,000	10,172	10,500	11,800
911.000 Liability Insurance	30,183	29,418	28,850	30,230	33,000	31,469	30,500	30,500
3% Premium Decrease - Total Amount Spread over Multiple Funds								
Insurance & Bonds Total	66,339	66,255	68,842	229,806	92,500	86,228	79,300	80,600
Dept: 875.000 Contributions								
965.001 Contribution to WAVE	10,671	9,996	11,833	12,000	12,000	12,000	12,000	12,000
Contracted monthly								
965.002 Contribution Community Serve	250	250	250	250	250	250	250	250
Covers support of Dexter Historic Society								
965.003 Contribution Senior Center	1,000	9,270	9,300	1,000	1,000	1,000	1,000	1,000
Covers support of Dexter Senior Center								
965.004 Contribution WAVE Door to Door	2,917	7,000	7,000	10,000	10,000	10,000	10,000	10,000
Supports Door to Door Transportation Service								
965.005 Contribution to Gordon Hall	100,000	20,000	20,000	60,000				
First installment of \$20,000 due March 1, 2007, final installment of \$60,000 paid September 2008								
Contributions - Control Total	114,837	46,516	48,383	83,250	23,250	23,250	23,250	23,250
Dept: 890.000 Contingencies								
955.000 Miscellaneous	-				4,900	-	20,000	20,000
AMENDED 10/26/09 & 1/24/10								
957.001 Property Tax Refunds	-				13,000	12,588	5,000	5,000
Relocated from 101-253-000-957-001 1/25/10 not predictable from year to year								
Contingencies Total	-	-			17,900	12,588	25,000	25,000

GENERAL FUND BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009/2010		Manager	Current
					July 1st FY	Estimated	Proposed	Proposed
					Adopted	YE Position	2010-2011	2010-2011
Dept: 901.000 CIP Plan								
974.004 Salt Storage/DPW Facility	4,257		8,944					
974.005 Dexter Cmty Park	11,488	76,894	63,076				-	-
Pavilion Project 2006/07 Budget amendment 8-14-06 inc. \$77,000, Parks Commission requested Play Court and Tot Lot purchase for Community Park 2007/08;								
974.008 Millcreek sediment plan	-		199,680	392,891				
Includes purchase of property in 07/08 and contract with URS. Reconciled WCRC non-participating agreement and URS contract for amount needed in 08-09 for all non-participating items								
CIP Plan Total	15,745	76,894	271,700	392,891	-	-	-	-
Dept: 965.000 Transfers Out								
999.000 Transfer Out	-			9,762			-	
999.007 Transfer Out - Bridge Project	-	73,861	149,093	58,248	45,000	44,000		
This is a reserve amount that will be transferred to Major Streets for the Bridge Project. Reconciled WCRC agreement (A & B) for amount needed in 2008-09.								
Transfers Out Total		73,861	149,093	68,010	45,000	44,000	-	-
Total Expenditures	2,292,356	2,444,012	3,058,297	3,442,207	3,175,750	3,045,842	2,861,500	2,872,100
General Fund - Revenue over Expense	635,173	828,063	225,348	(465,364)	(271,950)	(96,902)	1,700	100

BUDGET WORKSHEET STREET FUNDS 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009-2010		Manager Proposed 2010-2011	Current Proposed 2010-2011
					July 1st FY Adopted	Estimated YE Position		
Fund: 202 Major Streets Fund								
Revenues								
576.000 State Shared Rev-Gas & Weight	120,898	119,711	117,704	113,736	110,000	108,380	110,000	110,000
577.000 State Shared Rev-Local Roads	4,139	4,134	4,129	4,122	4,100	4,116	4,100	4,100
580.000 State Grants		-	353,000				-	
583.000 Contributions from County Road								
665.000 Interest Earned	4,476	4,210	3,411	2,544	2,500	3,517	3,500	3,500
675.000 Contributions - Private Source								
671.000 Other Revenue		400			15,000			
695.001 Trans In - Municipal Streets	20,000	47,000	471,472	100,000	497,900	473,341	239,000	188,700
Transferred in from Municipal Street Fund to Balance Major Street Fund		73,861	149,093	58,248	45,000	44,000		
695.005 Trans In - Main Street Bridge Project								
Transferred in from General Fund cash reserve		249,316	1,098,811	278,650	674,500	633,354	356,600	306,300
Total Revenues	149,513	249,316	1,098,811	278,650	674,500	633,354	356,600	306,300

BUDGET WORKSHEET STREET FUNDS 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009-2010		Manager Proposed 2010-2011	Current Proposed 2010-2011
					July 1st FY Adopted	Estimated YE Position		
Fund: 202 Major Streets Fund								
Dept: 248.000 Administration								
723.001 OPEB								1,500
Retiree Health Care								
840.000 Bank Service Charges	55	69	81	41	100	100	100	100
Average calculated	55	69	81	41	100	100	100	1,600
Total Administration								
Fund: 202 Major Streets Fund								
Dept: 451.000 Contracted Road Construction								
803.000 Contracted Services	9,053	30,908	13,259	35,607	30,000	30,000	30,000	30,000
Continue stormwater infrastructure repairs & improvement \$1,000 for engineering standards update								
974.000 Capital Improvements	-		379,360	106,401	121,000	121,000	102,000	10,000
Ann Arbor Street Project								
974.009 Capital Improvements - Central				62,980	45,000	30,000	15,000	55,000
Continue working with railroad on Central/Broad Crossings - Finish Central Street Design								
974.007 Main Street Bridge Replacement	-	73,861	118,023	58,248	30,000	44,000	-	
Total Contracted Road Const	9,053	104,770	510,642	263,237	226,000	225,000	147,000	95,000

BUDGET WORKSHEET STREET FUNDS 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009-2010		Manager Proposed 2010-2011	Current Proposed 2010-2011
					July 1st FY Adopted	Estimated YE Position		
Fund: 202 Major Streets Fund								
Dept: 463.000 Routine Maintenance								
703.000 Salaries - Non Union	5,049	7,631	7,875	8,212	8,600	8,638	8,700	8,700
Gross salary paid from 11 accounts, for Supervisor								
704.000 Salaries - Union	23,867	29,240	27,334	27,753	30,000	28,333	27,000	27,000
Contractual increase								
705.000 Salaries - Overtime	40	-	313	294	400	533	600	600
Average calculated								
720.000 Social Security & Medicare	2,215	2,821	2,717	3,216	3,000	2,869	3,000	3,000
Gross salaries at 7.65%								
721.000 Health & Dental Insurance	5,855	7,331	7,543	8,399	9,000	8,282	13,300	13,300
Actual calculated								
722.000 Life & Short Term Disability Insurance			22	391	500	500	500	500
Partial Coverage for DPW Employees								
723.000 Retirement Plan	3,151	4,542	4,511	4,704	4,300	4,571	5,700	5,700
16% of union wages, 12% of non-union wages								
725.000 Longevity	500	342	500	500	500	500	500	500
Prorated across funds								
726.000 Vacation/Sick Time Cash Out	534	600	600	600	600	600	600	600
Prorated across funds								
740.000 Operating Supplies	3,527	3,944	3,790	1,484	5,000	5,000	5,000	5,000
Covers asphalt, gravel, culverts, block, mortar basin lids, sand, soil concrete. Average calculated								
802.000 Professional Services	8,442	1,116	8,463	11,237	9,000	9,000	9,000	9,000
Alley chloride, storm drain rodding, catch basin cleaning, etc.								
803.002 Pavement Management				7,228	240,000	240,000	10,000	10,000
Crack Sealing								
910.000 Workers Compensation	1,269	1,013	1,235	1,010	1,000	926	1,000	1,100
911.000 Liability Insurance	6,507	6,342	6,129	6,351	6,700	6,500	6,300	6,300
3% Reduction for 10-11								
941.000 Equipment Rentals	9,789	12,210	13,357	13,009	15,000	10,000	10,000	10,000
Average calculated								
957.000 Miscellaneous Fees	-	-	-	-	-	-	-	-
Total Routine Maintenance	70,744	77,131	84,390	94,388	333,600	326,251	101,200	101,300

BUDGET WORKSHEET STREET FUNDS 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009-2010		Manager Proposed 2010-2011	Current Proposed 2010-2011
					July 1st FY Adopted	Estimated YE Position		
Fund: 202 Major Streets Fund								
Dept: 474.000 Traffic Services								
703.000 Salaries - Non Union	3,166	5,084	5,330	5,411	5,700	5,682	5,700	5,700
Gross salary paid from 11 accounts								
704.000 Salaries - Union	1,453	2,852	4,000	2,457	2,500	3,393	4,000	4,000
May vary from year to year based on tasks and projects assigned.								
705.000 Salaries - Overtime	140	804	680	285	700	700	700	700
Average calculated								
720.000 Social Security & Medicare	364	669	766	624	1,000	748	1,000	1,000
Gross salaries at 7.65%								
721.000 Health & Dental Insurance	1,801	2,357	2,321	2,538	3,000	2,547	4,200	4,200
Actual calculated								
722.000 Life & Short Term Disability Insurance			7	120	300	150	200	200
Partial Coverage for DPW Employees								
723.000 Retirement Plan	472	991	1,154	920	1,400	1,050	1,800	1,800
16% of union wages, 12% of non-union wages								
725.000 Longevity	300	196	300	300	200	200	200	200
726.000 Vacation/Sick Time Cash Out	-	-	-	-	-	-	-	-
740.000 Operating Supplies	622	1,036	3,680	3,238	5,000	5,000	5,000	5,000
Signal bulbs, signs, posts, paint, etc.								
802.000 Professional Services	1,191	9,117	8,512	-	5,000	5,000	5,000	5,000
Signal repair & contracted street painting								
910.000 Workers Compensation	441	352	430	351	400	322	400	400
911.000 Liability Insurance	816	795	792	880	1,000	900	900	900
3% Reduction for 10-11								
941.000 Equipment Rentals	3,077	3,445	3,055	2,076	3,000	3,000	3,000	3,000
ED and MARIE estimated hours and rate for equipment. Moved into Fund 402								
970.000 Capital Improvements	-	-	77,169	-	15,000	-	-	-
970.002 Baker Road Signal	-	-	-	-	-	-	-	-
Total Traffic Services	13,843	27,697	108,196	19,202	44,200	28,702	32,100	32,100

BUDGET WORKSHEET STREET FUNDS 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009-2010		Manager Proposed 2010-2011	Current Proposed 2010-2011
					July 1st FY Adopted	Estimated YE Position		
Fund: 202 Major Streets Fund								
Dept: 478.000 Winter Maintenance								
703.000 Salaries - Non Union	4,749	6,712	6,974	7,215	7,000	7,589	7,000	7,000
Gross salary paid from 11 accounts, for Supervisor								
704.000 Salaries - Union	8,005	7,527	15,106	12,520	11,000	9,802	11,000	11,000
Average calculated								
705.000 Salaries - Overtime	3,653	2,191	8,099	6,276	5,000	4,445	5,000	5,000
Average calculated								
720.000 Social Security & Medicare	1,290	1,257	2,309	1,990	3,000	1,670	3,000	3,000
Gross salaries at 7.65%								
721.000 Health & Dental Insurance	3,604	4,659	4,642	4,677	5,800	3,397	8,200	8,200
Actual calculated								
722.000 Life & Short Term Disability Insurance			13	240	400	180	400	400
Partial Coverage of DPW Employees								
723.000 Retirement Plan	1,841	1,947	3,825	3,327	3,000	2,544	4,000	4,000
16% of union wages, 12% of non-union wages								
725.000 Longevity	400	342	500	500	500	500	500	500
726.000 Vacation/Sick Time Cash Out	-	-	-	-	-	-	-	-
740.000 Operating Supplies	6,985	5,479	11,855	19,630	15,000	15,501	15,000	15,000
Covers salt and sand. Increase cost of salt and sand								
802.000 Professional Services	-	-	-	40	500	-	500	500
Contracts for heavy snow removals as needed.								
910.000 Workers Compensation	651	517	631	516	500	473	500	600
911.000 Liability Insurance	1,220	1,190	1,087	1,275	1,400	1,200	1,100	1,100
3% Reduction for 10-11								
941.000 Equipment Rentals	16,770	10,284	15,453	14,350	15,000	6,000	10,000	10,000
Average of past three years plus a minor increase								
970.000 Capital Improvements	-	-	-	-	-	-	-	-
Fund: 202 Major Streets Fund	49,618	42,104	70,494	72,555	68,100	53,301	66,200	66,300
Dept: 890.000 Contingencies								
955.000 Miscellaneous	-	-	-	-	2,500	-	10,000	10,000
Total Contingencies	-	-	-	-	2,500	-	10,000	10,000
Fund: 202 Major Streets Fund								
Dept: 965.000 Transfers Out - Control								
999.006 Transfer Out to Local Streets	30,225	-	-	-	-	-	-	-
Total Transfers Out - Control	30,225	-	-	-	-	-	-	-
Total Expenditures	173,539	251,771	773,603	449,422	674,500	633,834	356,600	366,300
Major Streets Fund - Rev over Exp	(24,026)	(2,455)	325,007	(170,772)	-	(0)	-	-

BUDGET WORKSHEET STREET FUNDS 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009-2010		Manager Proposed 2010-2011	Current Proposed 2010-2011
					July 1st FY Adopted	Estimated YE Position		
Fund: 203 Local Streets Fund								
Revenues								
573 000 ROW Revenue	11,443	7,881	8,334	8,032	1,000	4,000	5,000	5,000
ROW Permit fees, and METRO Act Fees - Revenue use is restricted to ROW activity and kept in a restricted cash account								
576 000 State Shared Rev-Gas & Weight	42,586	44,879	44,792	43,361	42,000	45,459	45,000	45,000
Act 51- Average Calculated								
577 000 State Shared Rev-Local Roads	1,458	1,549	1,571	1,571	1,500	1,727	1,500	1,500
665 000 Interest Eamed	942	2,607	1,915	1,776	1,000	474	600	600
671 000 Other Revenue		1,045			110,000	110,000		
Revenue from Blackhawk Development								
675 000 Contributions - Private Source	-	-	-	-	-	-	-	-
695 001 Trans In - Municipal Streets	130,000	866,399	491,876	180,000	495,600	456,188	142,500	138,950
Transferred in from Municipal Street Fund to Balance Local Street Fund								
695 004 Trans In - Major Streets	30,225	-	-	-	-	-	-	-
Total Revenues	216,653	924,360	548,488	234,739	651,100	617,847	194,600	191,050
Fund: 203 Local Streets Fund								
Dept: 248.000 Administration								
723 001 OPEB								1,400
Retiree Health Care - \$1388.50								
840 000 Bank Service Charges	28	43	56	93	100	230	300	300
Average calculated								
Total Administration	28	43	56	93	100	230	300	1,700
Fund: 203 Local Streets Fund								
Dept: 451.000 Contracted Road Construction								
803 000 Contracted Services	10,050	16,210	8,922	20,387	20,000	19,500	20,000	20,000
Stormwater materials to repair and improve stormwater infrastructure. \$1,000 for engineering standards update								
970 000 Capital Improvements	-	755,895	383,310	40,865	259,000	259,380		
09-10 Dexter Crossing								
974 001 Capital Improvements	96,357			28,300	115,000	115,000		5,000
Inverness between Forest and Main & Alley								
Total Contracted Road Const.	106,406	772,104	392,233	89,552	394,000	393,880	20,000	25,000

BUDGET WORKSHEET STREET FUNDS 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009-2010		Manager Proposed 2010-2011	Current Proposed 2010-2011
					July 1st FY Adopted	Estimated YE Position		
Fund: 203 Local Streets Fund								
Dept: 463.000 Routine Maintenance								
703.000 Salaries - Non Union	5,049	7,631	7,865	8,221	8,600	8,718	8,600	8,600
Gross salary paid from 11 accounts, for Supervisor								
704.000 Salaries - Union	23,293	26,406	27,985	30,386	32,200	29,531	29,000	29,000
705.000 Salaries - Overtime	122	-	416		300	300	300	300
720.000 Social Security & Medicare	2,193	2,604	2,774	3,384	2,800	2,949	2,800	2,800
Gross salaries at 7.65%								
721.000 Health & Dental Insurance	1,802	2,575	2,321	3,138	3,200	2,547	4,200	4,200
Actual calculated								
722.000 Life & Short Term Disability Insurance			7	120	300	120	300	300
Partial Coverage of DPW Employees								
723.000 Retirement Plan	3,115	4,160	4,613	5,033	4,600	4,691	6,000	6,000
16% of union wages, 12% of non-union wages								
725.000 Longevity	500	391	600	500	500	500	500	500
726.000 Vacation/Sick Time Cash Out	134	200	200	200	200	200	200	200
740.000 Operating Supplies	4,108	1,135	459	1,651	5,000	2,000	5,000	5,000
Covers asphalt, gravel, culverts, block, mortar basin lids, sand, soil concrete.								
802.000 Professional Services	2,816	5,967	7,888	9,924	8,000	8,000	8,000	8,000
Catch basin cleaning, chloride, scales, painting, Increase basin maintenance								
803.002 Pavement Management				6,551	89,000	88,022	10,000	10,000
Crack Sealing								
910.000 Workers Compensation	386	308	376	307	300	282	300	350
911.000 Liability Insurance	1,627	1,585	1,560	1,661	1,800	1,707	1,700	1,700
3% Reduction for 10-11								
941.000 Equipment Rentals	9,438	11,163	13,312	11,520	10,000	10,000	10,000	10,000
ED and MARLE estimated hours and rate for equipment. Moved into Fund 402								
957.000 Miscellaneous Fees	-	-	-	-	-	-	-	-
Total Routine Maintenance	54,582	64,125	70,375	82,598	166,800	159,367	86,900	86,950

BUDGET WORKSHEET STREET FUNDS 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009-2010		Manager Proposed 2010-2011	Current Proposed 2010-2011
					July 1st FY Adopted	Estimated YE Position		
Fund: 203 Local Streets Fund								
Dept: 474.000 Traffic Services								
703.000 Salaries - Non Union	1,583	4,245	4,419	4,509	4,700	4,743	4,700	4,700
Gross salary paid from II accounts, for Supervisor								
704.000 Salaries - Union	1,248	3,012	2,785	2,350	1,700	2,275	3,000	3,000
Average calculated								
705.000 Salaries - Overtime	61	109			200	200	200	200
720.000 Social Security & Medicare	221	563	551	525	600	552	600	600
Gross salaries at 7.65%								
721.000 Health & Dental Insurance	450	644	580	785	1,000	636	1,200	1,200
Actual calculated								
722.000 Life & Short Term Disability Insurance			2	30	100	30	100	100
Partial Coverage of DPW Employees								
723.000 Retirement Plan	305	833	811	776	1,000	660	1,300	1,300
.16% of union wages, 12% of non-union wages								
725.000 Longevity	400	98	100	100	100	100	100	100
Average calculated								
726.000 Vacation/Sick Time Cash Out	134	-						
740.000 Operating Supplies	297	278	343	2,004	5,000	4,000	5,000	5,000
Paint, signs, posts, bulbs, etc. Average Calculated								
802.000 Professional Services	-	693	1,621	2,060	2,000	2,000	2,000	2,000
Covers signal repair & contracted street painting								
910.000 Workers Compensation	138	110	134	110	200	100	200	200
911.000 Liability Insurance	813	793	780	881	1,000	854	900	900
3% Reduction for 10-11								
941.000 Equipment Rentals	2,713	1,146	980	1,033	2,500	1,500	2,500	2,500
ED and MARIE estimated hours and rate for equipment. Moved into Fund 402								
Total Traffic Services	8,362	12,525	13,105	15,162	20,100	17,650	21,800	21,800

BUDGET WORKSHEET STREET FUNDS 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009-2010		Manager Proposed 2010-2011	Current Proposed 2010-2011
					July 1st FY Adopted	Estimated YE Position		
Fund: 203 Local Streets Fund								
Dept: 478.000 Winter Maintenance								
703.000 Salaries - Non Union	3,166	5,034	5,230	5,411	5,500	5,692	5,500	5,500
Gross salary paid from ill accounts, for Supervisor								
704.000 Salaries - Union	7,109	5,992	14,411	11,733	10,000	8,887	10,000	10,000
Average calculated								
705.000 Salaries - Overtime	3,395	2,379	7,770	6,030	5,000	4,145	5,000	5,000
720.000 Social Security & Medicare	1,067	1,025	2,097	1,773	2,200	1,432	2,200	2,200
Gross salaries at 7.65%								
721.000 Health & Dental Insurance	900	1,506	1,161	1,169	2,000	849	2,200	2,200
Actual calculated								
722.000 Life & Short Term Disability Insurance			3	60	100	60	100	100
Partial Coverage of DPW Employees								
723.000 Retirement Plan	1,533	1,602	3,513	3,003	3,200	2,234	3,200	3,200
10% of union wages, 12% of non-union wages								
725.000 Longevity	500	391	600	600	500	500	500	500
726.000 Vacation/Sick Time Cash Out	-	-	-	-	-	-	-	-
740.000 Operating Supplies	5,536	5,045	12,680	18,366	15,000	15,501	15,000	15,000
Sand and silt increase cost.								
802.000 Professional Services	-	-	-	-	500	-	500	500
910.000 Workers Compensation	303	242	295	242	300	221	300	300
911.000 Liability Insurance	1,218	1,187	1,292	1,275	1,400	1,200	1,100	1,100
3% Reduction for 10-11								
941.000 Equipment Rentals	17,560	11,374	17,474	19,983	18,000	6,000	10,000	10,000
ED and MARTE estimated hours and rate for equipment. Moved into Fund 402								
Total Winter Maintenance	42,763	35,779	66,526	69,644	63,700	46,721	55,600	55,600
Fund: 203 Local Streets Fund								
Dept: 890.000 Contingencies								
957.000 Miscellaneous	-	-	-	-	6,400	-	10,000	-
Total Contingencies	-	-	-	-	6,400	-	10,000	-
Total Expenditures	212,142	384,576	542,295	257,043	551,100	617,847	194,600	191,050
Local Streets Fund - Rev over Exp	4,510	39,784	6,193	(22,309)	-	0	-	-

BUDGET WORKSHEET STREET FUNDS 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009-2010		Manager Proposed 2010-2011	Current Proposed 2010-2011
					July 1st FY Adopted	Estimated YE Position		
Fund: 204 Municipal Streets								
Revenues								
403.000 Taxes - Streets (Real)	432,066	479,814	506,796	475,649	570,000	500,579	522,033	522,033
410.000 Taxes - Personal Property	82,208	76,839	75,676	79,417		78,351		
412.000 Delinquent Taxes - Real Prop Estimated	30,421	26,684	27,750	25,204			-	
445.000 Taxes - Penalties & Interest	2,530	2,411	3,245	3,247	2,000	700	1,000	1,000
665.000 Interest Earned	13,925	37,695	27,934	8,639	10,000	2,093	3,000	3,000
Average calculated	561,149	623,442	641,400	592,156	582,000	581,723	526,033	526,033
Total Revenues								
Fund: 204 Municipal Streets								
Expenditures								
Dept: 248.000 Administration								
840.000 Bank Service Charges	586	793	961	553	600	671	800	800
841.000 Village Administration Costs	24,024	29,543	28,743	26,987	34,000	30,000	30,000	30,000
957.001 Property Tax Refunds	180		107	263	4,000	3,848	4,000	4,000
Used for Board of Review REFUNDS for prior year adjustments	24,790	30,336	29,811	27,803	38,600	34,519	34,800	34,800
Total Administration								
Fund: 204 Municipal Streets								
Dept: 965.000 Transfers Out - Control								
999.005 Transfer Out to Major Streets	20,000	47,000	471,472	100,000	497,900	473,341	239,000	188,700
Match to Fund 202.xls. Line 22 transfer needed to balance Major Street Fund								
999.006 Transfer Out to Local Streets	130,000	866,399	491,876	180,000	495,600	456,188	142,500	138,950
Match to Fund 203.xls. Line 178 Transfer needed to balance Local Street Fund								
Total Transfers Out - Control	150,000	913,399	963,349	280,000	993,500	929,529	381,500	327,650
Total Expenditures	174,790	945,735	956,160	307,803	1,032,100	964,047	416,300	362,450
Municipal Streets - Rev over Exp	386,360	(320,293)	(351,760)	284,353	(450,100)	(382,325)	109,733	163,583

STREETSCAPE BUDGET WORKSHEET 2010-2011

	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 09-10		Manager Proposed	Current Proposed 2010-2011
							Adopted Budget	Projected YE Position		
Fund: 303 Streetscape Debt Service Fund										
Revenues										
402.000 Property Taxes (Real Property)	143,261	134,399	107,404	117,469	115,979	135,991	161,300	130,100	176,268	176,200
Actual from Tax account - assuming millage of .8450										
404.000 Streetscape Special Assess	79,777	75,474	61,106	72,938	65,498	70,986	57,600	58,557	56,700	56,700
From Special Assessment spreadsheet - Special Assessment ends in 2013										
410.000 Property Tax (Personal)	28,718	27,261	19,432	16,593	16,344	18,982		20,469	-	-
Actual from Tax account - assuming millage of .8450										
411.000 Delinquent Taxes Streetcape SA	-	10,497	-	6,085	6,684	9,031	-	8,483	-	-
Included in line 404.000										
412.000 Delinquent Taxes-Real Prop	-	3,738	-	5,948	5,640	6,341	-	8,727	-	-
Included in line 402.000										
420.000 Delinquent Taxes (Personal)	-	634	-	-			-	-	-	-
Included in line 410.000										
445.000 Property Tax Penalties	783	250	70	884	846	1,475	500	500	500	500
Based on past three years - estimate low end										
665.000 Interest Earned	1,205	1,895	3,699	10,178	7,754	2,331	3,000	2,724	2,000	2,000
Lower balances being kept in bond account due to FY change										
Total Revenues	253,744	254,149	191,712	230,095	218,746	245,136	222,400	229,560	235,468	235,400
Expenditures										
Dept: 248.000 Administration										
840.000 Bank Service Charges	156	88	52	76	56	59	100	79	100	100
Average										
957.001 Property Tax Refunds	-	-	56	-	23	53	1,400	53	500	500
New- For Board of Review REFUNDS from prior FY - AMENDED 10/26/09 & 1/25/10										
Administration	156	88	109	76	79	113	1,500	132	600	600
Dept: 570.000 Debt										
990.001 Debt Service '96 Streetscape	54,486	60,611	61,740	300	-		-	-	-	-
Final payment made 10/05										
990.002 Debt Service '98 Streetscape	88,530	86,040	80,592	60,000	60,000	72,639	60,000	60,000	60,000	60,000
Final Payment - October 2012 - End of Downtown Special Assessment										
990.003 Debt Service '02 Refunding	98,446	79,553	84,002	105,000	110,000	115,000	120,000	115,000	130,000	130,000
Final Payment - May 2017										
992.000 Bond Fees	1,038	725	725	663	550	550	600	600	600	600
For two bonds										
996.005 Streetscape Special Interest				19,035	16,230	741	10,500	13,380	7,500	7,500
Final Payment - October 2012 - End of Downtown Special Assessment										
996.006 '02 Refunding Interest				51,203	48,368	45,068	41,400	45,067	37,200	37,200
Final Payment - May 2017										
Debt Total	242,500	226,929	227,059	236,200	235,148	233,997	232,500	234,047	235,300	235,300
Dept: 965.000 Transfers Out										
999.000 Transfers Out					37,858		-	-	-	
Total Expenditures	242,656	227,017	227,168	236,276	273,085	234,110	234,000	234,179	235,900	235,900
Streetscape Debt Rev/Expenditure	11,088	27,132	(35,456)	(6,181)	(54,339)	11,026	(11,600)	(4,619)	(432)	(1,100)

EQUIPMENT REPLACEMENT BUDGET WORKSHEET 2010-2011

	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 09/10		Manager Proposed	Current Proposed 2010-2011
						Adopted Budget	Projected YE Position		
Fund: 402 Equipment Replacement									
Revenues									
665.000 Interest Earned	982	1,538	4,815	5,607	3,930	2,000	600	700	700
667.003 Equipment Rental	78,767	26,591	80,324	108,695	84,618	103,000	90,000	83,000	83,000
From equipment rental lines in 101, 202, 203, and 591.									
673.000 Sale of Fixed Assets	-	-	-		400	-	-	-	-
Not a regular source of revenue									
Total Revenues	79,749	28,128	85,139	114,303	88,948	105,000	90,600	83,700	83,700
Use of Reserves									101,800
Total of Revenue and Reserves	79,749	28,128	85,139	114,303	88,948	105,000	90,600	83,700	185,500
Expenditures									
Dept: 248.000 Administration									
840.000 Bank Service Charges	181	78	125	195	242	500	500	500	500
Average of last three years, rounded up, AMENDED 1/26/09									
937.000 Equipment Maintenance and Repair	-	-	-				-	-	-
Moved from General Fund FY 2007/08									
Administration Total	181	78	125	195	242	500	500	500	500
Dept: 441.000 Equipment Fund									
939.000 Vehicle Maintenance & Repairs	-	-		7,847	28,453	35,000	25,236	35,000	35,000
Capital Imp. Total	-	-	-	7,847	28,453	35,000	25,236	35,000	35,000
Dept: 903.000 Vehicles									
981.000 Vehicles	-	-		13,920	99,172	49,000	48,075	150,000	150,000
Purchase of street sweeper									
Vehicles Total	-	-	-	13,920	99,172	49,000	48,075	150,000	150,000
Dept: 965.000 Transfer Out									
999.000 Transfer Out	91,854	14,194	6,000			-	-	-	-
Discontinue in FY 07/08. Equipment now to be purchased by this fund. No new equipment required this FY.									
Transfer Out Total	91,854	14,194	6,000	-	-	-	-	-	-
Total Expenditures	92,035	14,272	6,125	21,962	127,868	84,500	73,811	185,500	185,500
Equipment Replacement Fund - Rev/ Exp	(12,286)	13,856	79,014	92,341	(38,920)	20,500	16,789	(101,800)	-

WATER/SEWER BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009-2010		Manager	Current
					Adopted Budget	Estimated YE Position	Proposed 2010-2011	Proposed 2010-2011
Fund: 590 Sewer Enterprise Fund								
Revenues 590								
425.000 Delinquent Bills (Tax Roll) Use historical trend.	2,751	5,602	4,097	8,139	3,000	7,000	3,000	3,000
426.000 NE Sewer Special Assessment	498,415	-			-	-	-	-
578.000 State of Michigan S2 Grant No grant funds expected.		174,225					-	-
633.002 Utility Bills - Sewer	713,470	717,431	841,255	789,203	860,000	802,323	827,000	827,000
634.000 Utility Bill Penalties Use historical trend.	17,261	9,084	12,909	5,625	9,000	5,304	8,000	8,000
636.001 Sewer Tap In Fees Based on 24 Tap Fees	208,500	52,446	61,159	15,063	137,500	130,895	120,000	120,000
665.000 Interest Earned	33,210	68,375	38,252	11,234	20,000	4,484	5,000	5,000
671.000 Other Revenue	9,269	1,970	6,817	25,011	5,000		5,000	5,000
672.000 Reimbursements for Gasoline Fuel Reimbursements from WAVE	-	3,131	3,674	2,587	3,000	3,000	3,000	3,000
673.001 Reimburse for SRF Costs					300,500	300,479		
674.000 Sale of Fixed Assets				200				
675.002 LDFA share of RD Sewer LDFA payments end 2006, received final payment for RD Sewer	114,967				-	-	-	-
Total Revenues	1,625,302	1,031,131	968,164	857,062	1,338,000	1,253,485	971,000	971,000

WATER/SEWER BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009-2010		Manager	Current
					Adopted Budget	Estimated YE Position	Proposed 2010-2011	Proposed 2010-2011
Expenditures 590								
Dept: 248.000 Administration								
723.000 OPEB								5,000
Retiree Health Care - \$4,923.98								
802.001 Financial Audit	2,500	2,814	2,500	2,500	2,500	2,500	4,500	4,500
Increase cost due to additional auditing requirements for federal funds								
811.000 Attorney Fees	1,251	1,013	1,164	1,706	2,000	1,500	2,000	2,000
840.000 Bank Service Charges	101	114	149	49	200	200	200	200
841.000 Village Administrative Costs	60,707	71,726	65,404	63,805	86,000	65,000	65,000	65,000
Administration	64,560	75,666	69,217	68,060	90,700	69,200	71,700	76,700
Expenditures 590								
Dept: 548.000 Sewer Utilities Department								
703.000 Salaries - Non Union	28,547	20,975	21,792	23,073	25,000	25,149	25,500	25,500
Includes portion of part-time summer help								
704.000 Salaries - Union	172,352	178,422	175,915	214,267	206,000	197,949	210,000	210,000
2.5% Contractual Increase								
705.000 Salaries - Overtime	8,538	8,754	8,827	8,292	10,000	9,959	10,000	10,000
720.000 Social Security & Medicare	16,874	17,619	17,748	20,980	19,500	17,942	19,000	19,000
Covers 7.65% of total gross wages								
721.000 Health & Dental Insurance	48,504	57,706	56,750	54,671	59,500	58,755	63,000	63,000
722.000 Life & Short Term Disability Insurance			74	1,446	1,700	1,265	1,500	1,500
Partial Coverage for Sewer/Water Employees								
723.000 Retirement Plan	23,892	28,154	30,340	34,383	32,000	31,766	38,500	38,500
16% of gross wages for union employees, 12% for non-union employees								
725.000 Longevity	7,851	10,741	15,976	2,317	2,500	2,265	2,500	2,500
726.000 Vacation/Sick Time Cash Out	2,178	6,588	9,492	6,198	5,000		5,300	5,300
Expect contractual level of vacation cash out. Include 1/3 sick leave cash out.								
728.000 Postage	1,146	1,061	1,947	1,384	2,000	1,500	1,500	1,500
Portion of Utility Bill postage								
740.000 Operating Supplies	1,523	2,009	2,092	2,460	2,000	2,000	2,000	2,000
Average calculated								
741.000 Road Repair Supplies	820	1,415	-	544	2,000		2,000	2,000
742.000 Chemical Supplies - Plant	19,996	23,795	32,505	36,048	35,000	21,977	35,000	35,000
Daily chemical cost rising, increasing MDEQ requirements, includes fluoride and orthophosphate								
743.000 Chemical Supplies - Lab	6,380	8,876	4,659	7,382	8,000	7,447	8,000	8,000
745.000 Uniform Allowance	2,667	2,898	2,886	3,211	2,800	2,259	2,800	2,800

WATER/SEWER BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009-2010		Manager	Current
					Adopted Budget	Estimated YE Position	Proposed 2010-2011	Proposed 2010-2011
751.000 Gasoline & Oil	4,143	8,356	13,787	9,707	11,000	7,509	9,000	9,000
Average monthly calculated and additional expense for WAVE (reimbursed)								
802.000 Professional Services	89,877	86,588	109,521	100,470	95,000	90,473	95,000	95,000
Sludge hauling, annual sewer cleaning contract, OHM, UIS, Synagro. \$2,000 for engineering standards update								
824.000 Testing & Analysis	4,032	3,946	5,573	4,969	6,700	3,296	6,000	6,000
861.000 Travel & Mileage	158	-	83	33	500	200	500	500
901.000 Printing & Publishing	528	458	223	312	300	217	300	300
910.000 Workers Compensation	7,447	5,944	7,252	5,930	6,000	5,438	5,700	6,300
911.000 Liability Insurance	20,332	19,817	19,581	22,559	23,000	21,956	21,000	21,000
3% Decrease for 2010-2011								
920.000 Utilities	53,839	66,589	86,400	78,012	70,000	68,132	70,000	70,000
920.001 Utilities - Telephones	6,749	8,841	11,363	12,114	11,000	10,960	12,000	12,000
Land lines and Wireless communications - SCADA System, the phone line alarm communications on lift stations, and pump stations								
935.000 Building Maintenance & Repair	8,262	1,565	6,253	3,860	5,000	2,000	5,000	5,000
937.000 Equipment Maintenance & Repair	2,881	704	2,241	2,075	3,000	3,706	3,000	3,000
Unpredictable breakdown items								
939.000 Vehicle Maintenance & Repairs	104	616	937	47	1,000	500	1,000	1,000
955.000 Miscellaneous	16	-	36	-	14,600	14,423	500	500
Industrial Techtonics Reimbursement in 09-10								
958.000 Memberships & Dues	-	149	245	100	200		200	200
960.000 Education & Training	155	-	99	275	500	658	500	500
970.000 Capital Improvements	4,500	-		770	-	-		
977.000 Equipment	17,805	2,257	9,425	4,273	10,000	13,000	10,000	10,000
981.000 Vehicles	-	-	20,000				-	-
999.000 Transfer Out			34,556					
Sewer Utilities Department	588,437	571,638	710,603	662,163	670,800	622,700	666,300	666,900

WATER/SEWER BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009-2010		Manager	Current
					Adopted Budget	Estimated YE Position	Proposed 2010-2011	Proposed 2010-2011
Expenditures 590								
Dept: 890.000 Contingencies								
955.000 Miscellaneous	-	-			10,700		20,000	15,000
Used for health premium shortfall, and emergencies								
Contingencies Total	-	-			10,700	-	20,000	15,000
Expenditures 590								
Dept: 901.000 CIP Plan								
974.000 Capital Improvements + Eng.	31,712	246,391	67,195	11,631	100,000	50,000	-	-
Continue preventative maintenance sewer lining in 2011-2012								
CIP Plan Total	31,712	246,391	67,195	11,631	100,000	50,000	-	-
Expenditures 590								
Dept: 850.000 Debt								
977.002 Equipment - Screw Pumps	38,333	3,597	1,842				-	-
Paid off in May 2008								
992.000 Bond Fees	300	300	-	-	400	400	400	400
995.001 NE Sewer	180,000	180,000	180,000				-	-
Final Payment Made in 2008								
995.002 RD Sewer Bond A&B Principal	38,000	40,000	42,000	43,000	47,000	47,000	49,000	49,000
Final Payments in April 2037 & April 2038								
995.007 SRF Bond Principal								
Final Payment in 2032								
996.001 NE Sewer Interest	21,600	10,800	3,600				-	-
Final Payment Made in 2008								
996.002 RD Sewer Interest	128,914	126,186	124,258	122,258	120,500	120,139	118,000	118,000
Final Payments in April 2037 & April 2038								
996.007 SRF Bond Interest							40,000	43,650
Final Payment in 2032								
Debt Total	407,147	360,883	351,700	165,258	167,900	167,539	207,400	211,050
Total Expenditures	1,091,856	1,254,578	1,198,714	907,111	1,040,100	909,439	965,400	969,650
Sewer Enterprise Fund - Rev over Exp	533,445	(223,447)	(230,550)	(50,049)	297,900	344,046	5,600	1,350

WATER/SEWER BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009-2010		Manager	Current
					Adopted Budget	Estimated YE Position	Proposed 2010-2011	Proposed 2010-2011
Fund: 591 Water Enterprise Fund								
Revenues 591								
425.000 Delinquent Utility Bills (Tax)	1,439	3,607	4,141	5,612	3,000	5,000	3,000	3,000
579.000 MDOT Well Grant/RD Water	1,209	923		2,246	-	2,940	-	-
580.000 State Grants Fluoride Equipment						23,588		
633.003 Utility Bills - Water	486,584	514,621	602,642	597,896	650,000	573,126	591,000	591,000
634.000 Utility Bill Penalties	8,766	6,112	8,862	5,022	8,000	4,000	5,000	5,000
636.002 Water Tap In Fees Based on 24 Tap Fees	137,500	34,109	40,001	9,039	84,000	78,613	72,000	72,000
646.000 Sales of 2nd Water Meters	11,025	5,845	4,375	4,000	2,000	1,500	2,000	2,000
665.000 Interest Earned	26,083	49,454	39,789	13,875	10,000	4,629	5,000	5,000
671.000 Other Revenue	4,620	13,122	2,450	8,920	3,000	1,000	2,000	2,000
672.000 Reimbursements for Gasoline Fuel reimbursements from WAVE	-	2,543	3,124	2,580	2,000	2,000	2,000	2,000
673.000 Insurance Reimbursement MMRMA distribution of excess net assets program - not predictable from year to year			15,340				-	-
673.002 Reimburse DWRF Costs Reimbursement for prior year DWRF costs					97,600	97,692		
675.003 LDFA Share of RD Water NO MORE LDFA PAYMENTS	176,775				-	-	-	-
Total Revenues	854,001	630,335	720,723	649,191	859,600	794,088	682,000	682,000
Use of Reserves								338,700
Total of Revenue and Reserves	854,001	630,335	720,723	649,191	859,600	794,088	682,000	1,020,700

WATER/SEWER BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009-2010		Manager	Current
					Adopted Budget	Estimated YE Position	Proposed 2010-2011	Proposed 2010-2011
Fund: 591 Water Enterprise Fund								
Expenditures 591								
Dept: 248.000 Administration								
723.000 OPEB								2,300
Retiree Health Care - \$2,214.26								
802.001 Financial Audit	900	1,023	1,000	1,000	1,000	1,000	3,000	3,000
Increase due to auditing requirements for federal funds								
811.000 Attorney Fees	-	4,680	1,164	4,933	3,000	1,000	2,000	2,000
840.000 Bank Service Charges	97	129	242	200	200	400	400	400
841.000 Village Administrative Costs	59,896	76,067	65,404	63,805	86,000	65,000	65,000	65,000
Administration	60,892	81,899	67,810	69,938	90,200	67,400	70,400	72,700
Expenditures 591								
Dept: 556.000 Water Utilities Department								
703.000 Salaries - Non Union	28,303	16,780	17,434	18,207	20,000	20,606	20,000	20,000
Includes portion of part-time summer help								
704.000 Salaries - Union	50,000	67,878	74,149	61,987	70,000	75,500	77,500	77,500
2.5% Contractual Increase								
705.000 Salaries - Overtime	1,649	4,492	6,249	4,698	5,300	3,420	4,000	4,000
Water breaks unpredictable								
720.000 Social Security & Medicare	6,496	7,350	10,007	7,788	9,000	8,000	8,000	8,000
7.65% of gross wages								
721.000 Health & Dental Insurance	15,604	13,729	16,866	16,527	19,500	17,688	19,000	19,000
722.000 Life & Short Term Disability Insurance			50	964	1,000	843	1,000	1,000
Partial Coverage for Water/Sewer Employees								
723.000 Retirement Plan	9,200	12,022	16,852	11,723	15,000	13,300	16,000	16,000
16% of wages for union, 12% for non-union								
725.000 Longevity	2,656	3,470	24,480				-	-
No further longevity payments due to cashouts								
726.000 Vacation/Sick Time Cash Out	-	5,605	5,505	950	500	2,000	5,300	5,300
Expect contractual level of vacation cash out. Include 1/3 sick leave cash out.								
728.000 Postage	817	1,025	1,497	1,902	1,500	3,861	3,500	3,500
740.000 Operating Supplies	1,289	1,138	1,638	2,385	2,000	2,000	2,000	2,000
741.000 Road Repair Supplies	3,678	8,696	5,683	1,750	7,000		5,000	5,000
Dependent on water breaks								
745.000 Uniform Allowance	1,958	2,172	2,776	2,428	2,100	1,649	2,000	2,000
751.000 Gasoline & Oil	1,661	4,102	5,192	7,211	8,500	4,319	7,000	7,000
Average monthly calculated, budget additional expense for WAVE (reimbursed)								

WATER/SEWER BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009-2010		Manager	Current
					Adopted Budget	Estimated YE Position	Proposed 2010-2011	Proposed 2010-2011
802.000 Professional Services	7,827	13,180	20,595	23,470	25,000	20,000	25,000	25,000
OHM, UIS calibrations. Perform water tower inspection in 2010-2011 - \$2,000 for engineering standards update								
824.000 Testing & Analysis	56	391	592	700	1,000	3,225	5,000	5,000
MDEQ requirements								
861.000 Travel & Mileage	659	309	815	708	500	500	500	500
901.000 Printing & Publishing	1,189	564	1,109	819	1,000	1,000	1,000	1,000
910.000 Workers Compensation	4,463	2,411	2,941	2,405	2,500	2,205	2,500	2,600
911.000 Liability Insurance	7,023	6,845	6,806	6,830	7,200	7,538	6,900	6,900
3% Decrease for 2010-2011								
920.000 Utilities	53,420	52,836	61,736	54,867	55,000	62,907	60,000	60,000
920.001 Utilities - Telephones	3,286	4,100	5,627	5,038	5,500	5,285	5,500	5,500
935.000 Building Maintenance & Repair	1,595	25	665	413	1,000	1,000	1,000	1,000
Misc. repairs, painting, unexpected repair and upkeep of buildings. PM								
937.000 Equipment Maintenance & Repair	3,118	478	9,872	5,966	5,000	1,000	5,000	5,000
Cover cost to fix whatever breaks down. Equipment is aging and needs aggressive PM.								
939.000 Vehicle Maintenance & Repairs	14	-	375	1,135	600	300	600	600
Repair any breakdown, continue aggressive PM on vehicles.								
941.000 Equipment Rentals	1,932	3,227	2,345	1,252	2,000	2,000	2,000	2,000
(Marie adjustment for fund 402)								
955.000 Miscellaneous	52	25		36	6,000	6,056	500	500
Industrial Techtonics Reimbursement in 09-10								
958.000 Memberships & Dues	569	593	621	769	700	800	800	800
960.000 Education & Training	200	50	60	120	200	200	200	200
961.000 Wellhead Protection Program	2,083	1,484	208	2,478	2,500	2,500	2,500	2,500
Continue wellhead protection grant.								
970.000 Capital Improvements	14,229	3,653	37,088	26,198	40,000	20,000	20,000	20,000
Continue hydrant program								
977.000 Equipment	48,412	29,819	36,269	30,870	70,000	48,679	50,000	50,000
Well house meters, domestic meters and appurtances								
981.000 Vehicles	-	-	4,986				-	-
Water Utilities Department Total	296,004	268,271	376,863	302,594	387,100	338,380	359,300	359,400

WATER/SEWER BUDGET WORKSHEET 2010-2011

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Current Year 2009-2010		Manager	Current
					Adopted Budget	Estimated YE Position	Proposed 2010-2011	Proposed 2010-2011
Expenditures 591								
Dept: 890.000 Contingencies								
955.000 Miscellaneous	-				14,100		15,000	15,000
AMENDED 10/26/09								
ContingenciesTotal	-				14,100	-	15,000	15,000
Expenditures 591								
Dept: 901.000 CIP Plan								
974.000 Other Capital Improvements	-	65,079	101,828	45,720	200,000	80,000	300,000	343,000
Non-eligible expenses related to DWRf project including orthophosphate								
974.001 CIP Capital Improvements	10,473	12,470	45,947		-	-	-	-
CIP Plan Total	10,473	77,549	147,776	45,720	200,000	80,000	300,000	343,000
Expenditures 591								
Dept: 850.000 Debt								
992.000 Bond Fees	150	300	300	300	300	300	300	300
995.003 RD Water Bond Principal	38,000	40,000	42,000	44,000	46,000	46,000	48,000	48,000
Final Payment - April 2035								
995.004 1998 Bond Water Project	60,593	54,925	53,055	56,035	54,000	53,853	56,500	56,500
Final Payment - April 2013								
995.008 DWRf Bond Principal								
Final Payment in 2032								
996.003 RD Water Interest	97,650	95,113	93,319	91,438	90,000	89,469	88,000	88,000
Final Payment - April 2035								
996.008 DWRf Bond Interest							21,600	37,800
Final Payment in 2032								
Debt Total	196,393	190,338	188,674	191,773	190,300	189,622	214,400	230,600
Total Expenditures Water Fund	563,761	618,056	781,123	610,025	881,700	675,402	959,100	1,020,700
Water Enterprise Fund - Rev over Exp	290,240	12,279	(60,399)	39,166	(22,100)	118,686	(277,100)	-