



Village of Dexter MICHIGAN

Fiscal Year 2013-2014
Budget

Village of Dexter

Shawn Keough
President

Ray Tell
President Pro-Tem

Jim Carson
Trustee

Paul Cousins
Trustee

Donna Fisher
Trustee

Julie Knight
Trustee

Joe Semifero
Trustee

Carol Jones
Clerk

Donna Dettling
Manager

Courtney Nicholls
Assistant Manager

Marie Sherry
Treasurer/Finance Director

Allison Bishop
Community Development Director

Dan Schlaff
Superintendent of Public Services



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Dexter
Michigan**

For the Fiscal Year Beginning

July 1, 2012

Christopher P. Morrell

President

Jeffrey R. Egan

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, 2012.

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

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

RESOLUTION # 12-2013

**RESOLUTION OF ADOPTION
FISCAL YEAR 2013-2014 BUDGET**

Village of Dexter
County of Washtenaw
State of Michigan

Minutes of a regular meeting of the Village Council of the Village of Dexter, County of Washtenaw, State of Michigan, held on the 24th day of June, 2013, Eastern Time.

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

ABSENT: Members: Knight and Fisher

The following preamble and resolution were offered by Member Semifero and supported by Member Tell

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 10, 2013 on the proposed budget, and

WHEREAS, as requested at the meeting an additional \$15,480 will be budgeted in general fund (\$3,360), major streets (\$610), local streets (\$610), sewer (\$6,700) and water (\$4,200) to make an additional contribution to the defined benefit retirement program (MERS),

NOW, THEREFORE, BE IT RESOLVED that the attached budget for July 1, 2013 through June 30, 2014 is hereby adopted and made a part of this resolution.

AYES: Tell, Semifero, Carson, Keough

NAYS: Cousins

ABSENT: Knight and Fisher

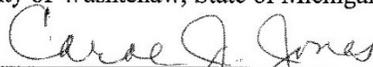
RESOLUTION DECLARED ADOPTED THIS 24th DAY OF JUNE, 2013



Village President – Shawn W. Keough

CERTIFICATION

I hereby certify that the attached is a true and complete copy of a resolution adopted by the Village Council of the Village of Dexter, County of Washtenaw, State of Michigan, at a regular meeting held on the 24th day of June, 2013.



Village Clerk – Carol J. Jones

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June 2013

President Keough and Village Council Trustees:

Village Administration is proud to present this budget document for fiscal year 2013-2014. This past year has been a successful one for the Village and we look forward to an equally successful 2013-2014. Provided as an introduction to this document is a review of the highlights of 2012-2013 and an overview of the projects planned for the upcoming fiscal year.

The Village continues to remain in a stable financial position, with a healthy fund balance that exceeds the recommended 15% of expenditures. The millage rate has remained unchanged for the past seven years. In fiscal year 2013-2014 an \$87,000 increase in property tax revenue will be realized due to the expiration of industrial facilities tax exemptions, increased new home construction and an increase in overall property values. The Village has taken steps to protect our stable financial position by reducing our unfunded liabilities, increasing our utilization of technology, and maintaining and enhancing our infrastructure.

Unfunded Liabilities

One key to maintaining financial stability is meeting the challenges of unfunded liabilities head on. Currently the Village has unfunded liabilities in the pension system and for retiree health care. Over the past several years, changes have been made to current and future employee benefits that have reduced these liabilities. Starting in 2012-2013 the Village dedicated \$75,000 of our constitutional revenue sharing from the State of Michigan to the Retiree Health Care Fund for the next five years. This

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Administration

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Manager

Carol Jones
Clerk

Marie Sherry, CPFA
Treasurer/Finance Director

Courtney Nicholls
Assistant Village Manager

Allison Bishop, AICP
Community Development Manager

Dan Schlaff
Public Services Superintendent

THE VILLAGE OF
DEXTER IS AN EQUAL
OPPORTUNITY
PROVIDER AND
EMPLOYER

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funding, along with the \$20,000 that is budgeted from current operating revenue in other funds, brings the Village's annual payment towards retiree health care to \$95,000 per year.

To proactively manage the current unfunded liability in the pension system, the Village has continued to pay a higher monthly payment than is required. The sooner the money gets into the system, the longer it has to grow which will help reduce the unfunded liability more quickly than by making the minimum required payment. Both the retiree health care and defined benefit programs are closed to new employees.

Technology Upgrades

The Village launched a new website in March 2013. The new site offers enhanced services and an updated look that has been well received. Improvements planned for 2013-2014 include a new server for the Village Offices and the ability to provide remote access to accounting software for the Wastewater Treatment Plant and Department of Public Works. We will also be implementing a one year trial period for the use of credit cards for utility billing and other Village payments. The effectiveness of this program will be evaluated before the decision is made to continue it in future years.

Maintaining / Enhancing Village Assets

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

Roadway & Sidewalks

The reconstruction of Central Street between the Mast Road Bridge and Second Street was completed and greatly improved this entryway into the Village while

providing a safer crossing at the railroad tracks. Sidewalk and pedestrian lighting was also added to this corridor.

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

A storm water management project on Forest Street will also span fiscal years. This project adds storm water infrastructure to direct water from Forest to an existing storm sewer line on Baker Road. To better understand the storm water system and plan projects to improve it, the Village intends to apply for a Stormwater, Asset Management and Wastewater (SAW) Grant through the State of Michigan in October 2013 to conduct a study of the storm sewer network.

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

Parks & Trails

The Mill Creek Park project was completed in summer 2013. This Park is a showpiece of downtown and something the community can be proud of, especially

given the fact that it was paid for with grants and cash; without the need for bonding.

A sidewalk was constructed and pedestrian activated crossing added to connect the Westridge Subdivision to the Cedars of Dexter, adding an important link in the sidewalk network to our newest neighborhood. The intersections at York and Meadowview in Huron Farms were reconstructed to bring this crossing into compliance with current Americans with Disabilities Act standards.

The Village has partnered with Washtenaw County Parks & Recreation and the Huron Clinton Metropolitan Authority (HCMA) to increase the trail network in and around the Village. Construction has started on the HCMA project to connect the Border to Border Trail to Hudson Mills Metropark. This connection should be complete by October 2013. In partnership with Washtenaw County Parks & Recreation the Village applied for and received a Community Connections grant to complete the section of trail from Central Street along the railroad tracks to the path from Dexter Huron Metropark. This project should be completed by the end of the 2013-2014 fiscal year.

Water & Sewer

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

Stability was restored to the management of the Utility Department with the promotion of the Utility Foreman to Superintendent in July 2012. The staffing level was returned to five employees with the addition of a new utility operator in October 2012. The fiscal year 2013-2014 budget includes a new employee to fill a retirement that occurred in May 2013 and the addition of a sixth employee.

A \$3.3 million sludge handling system improvement project was started in October 2012 at the Wastewater Treatment Plant. This project is expected to be completed in November 2013. Preparation for the bond payment that will result

from this project has necessitated increasing sewer rates 6% instead of the 3% that has been standard in past years. It is likely that further 6% increases will be necessary to pay for the new bond payment, however staff and Council is committed to continuing to find ways to control expenses to help reduce future increases.

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

Administration would like to thank the staff that made this budget document possible with their talents and energies along with the staff and community members who commit themselves every day to making Dexter great. We look forward to working with Council and the community to achieve a successful 2013-2014.

Respectfully submitted,



Donna Dettling
Village Manager

Community Profile

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

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

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

In the 2010 census, Dexter's population was 4,067. This represents a 74% change since 2000, which was ranked number one in the state for growth in cities and villages. There are still areas of the village where residential development has yet to be completed, and after a period of inactivity due to the nationwide housing slump we are beginning to see construction activity once more.

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

There are eight parks of varying sizes located within the Village. The parks contain play areas, natural areas, horseshoe pits, walking trails, basketball courts and picnic grounds. A central feature of the downtown is Monument Park, which hosts such annual festivals as Memorial Day, Dexter Daze, Apple Daze and the Chamber of Commerce Summer Music Series. The Huron River and Mill Creek flow through the village. The 2008 removal of the dam under the Main Street bridge opened up a wonderful opportunity for the Village to create a park containing walking paths, passive entertainment areas, and widespread natural feature protection. This park, named Mill Creek Park, was completed in late 2012.

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

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

Planning and the Budget

Non-Financial Plans

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

Master Plan

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

The Village's Planning Commission, with the assistance of the Community Development Manager and (if needed) the outside planning consultant, is responsible for creating the Master Plan. The Planning Commission completed a major update to the Master Plan in 2012.

Parks & Recreation Facilities Master Plan

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

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

Tree Management Plan

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

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

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

Downtown Development Plan

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

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

Goals and Objectives

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

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

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

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

GOAL - Maintain Financial Sustainability

Objectives:

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

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

GOAL - Ensure Good Stewardship of Municipal Infrastructure

Objectives:

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

- Annually review the Water and Sewer Utility Rate Study and use the data together with state requirements to establish policy. Implement rate adjustment as necessary to maintain solvency. Control costs to reduce need for 6% annual increases.
 - Determine priorities to protect and allocate any excess capacity water and sewer. Continue to seek solutions for removal of inflow and infiltration for the sewer system.
 - Complete a facilities master plan that encompasses all Village facilities. Research potential for expansion or construction of a new fire hall and village office facilities.
 - Develop a comprehensive Road Maintenance and Rehabilitation Plan.
 - Continue to pursue opportunities and grants in the Mill Creek corridor. Work with parks master plan. Pursue redevelopment options through DDA development plan. Coordinate with Dexter Community Schools.
 - Complete capital projects budgeted for in 2013/2014, and identify long-term funds for future CIP's. Support and implement the CIP's general policy statement.
-

GOAL - Facilitate a High Quality of Life

Objectives:

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

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

GOAL - Engage the Community

Objectives:

- Keep residents informed of the pursuit of City status, which will reduce the overall tax burden on residents.
 - Encourage, support and recognize Village board, commissions and volunteers. Continue to show appreciation to volunteers. Develop a citizen recognition program for good work in the community.
 - Provide community forums on major issues under consideration by Council. Establish community ad-hoc committees to review major issues Hold joint meetings between the Village Council and Dexter Community Schools, the Village Council and Planning Commission, and the Village Council and Scio Township.
 - Keep the public informed through newspapers, website, and issuing regular press releases. Take full advantage of the Adams billboard arrangement and continue Newsletters. Explore putting the Council meetings on cable and/or on line. Create a social media/website policy.
-

GOAL - Develop & Maintain a First-Rate Work Force

Objectives:

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

- Explore and evaluate technologies for consolidating communications infrastructure. Pursue local initiatives to expand wireless service.
 - 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. Staff will get contact information so that residents can receive follow-up information.
-

GOAL - Promote a Safe Community

Objectives:

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

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

GOAL- Environmental Stewardship

Objectives:

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

GOAL- Renewal, or continual evaluation of goals and objectives

Objectives:

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

Budgets and Short-Term Factors

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

There are several short-term factors that have affected the development of the Village's Fiscal Year 2013-2014 budget.

Property Tax Assessments

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

From 2008-2011, the Village's taxable value steadily decreased, reflecting the drop in home values throughout the State of Michigan. In 2012, the Village saw a slight increase in taxable value, and again in 2013. Appeals to the Michigan Tax Tribunal were an issue in 2012, but it does not appear that there are any significant filings that will be decided in 2013.

State of Michigan Legislative Actions - Personal Property Tax Repeal

The State of Michigan has passed a law that exempts personal property with a taxable value of less than \$40,000 from paying property taxes, to start in calendar year 2014. This law also exempts industrial personal property, to be phased out over the next several years. The State has proposed a system that reimburses local government for some (but not all) of the lost revenue, but this issue needs to be put before the people for a constitutional amendment.

The \$40,000 exemption is scheduled to be in place for the 2014 summer taxes, even though the election will not be held until November 2014. It is unclear at this time what will happen if the changes are not approved by the voters.

The Federal Economy and Interest Rates

The Federal Reserve has continued to hold interest rates low, which has been the case over the past five years. Short term, liquid interest rates are near zero, and even mid-range instruments such as two and three year certificates of deposit have yields under 1%. Since all of the Villages longer-term investments have expired within the past several years, we have seen a significant reduction in interest income.

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

Cityhood

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

In early 2013, the Village completed all of the steps necessary to hold an election for a charter commission to draft a charter for the new city. However, the State approval was subject to referendum, and a petition was successfully filed. A vote was held in May 2013 asking Dexter residents if they wanted to continue on with the process, and the answer was yes.

An election for members of the Charter Commission will be held in November 2013. If the new charter is approved by Village voters by May 2016, the Village will become a city. If the voters do not approve the charter (there can be up to two separate votes), or if a charter cannot be successfully drafted in that time, the Village remains a village.

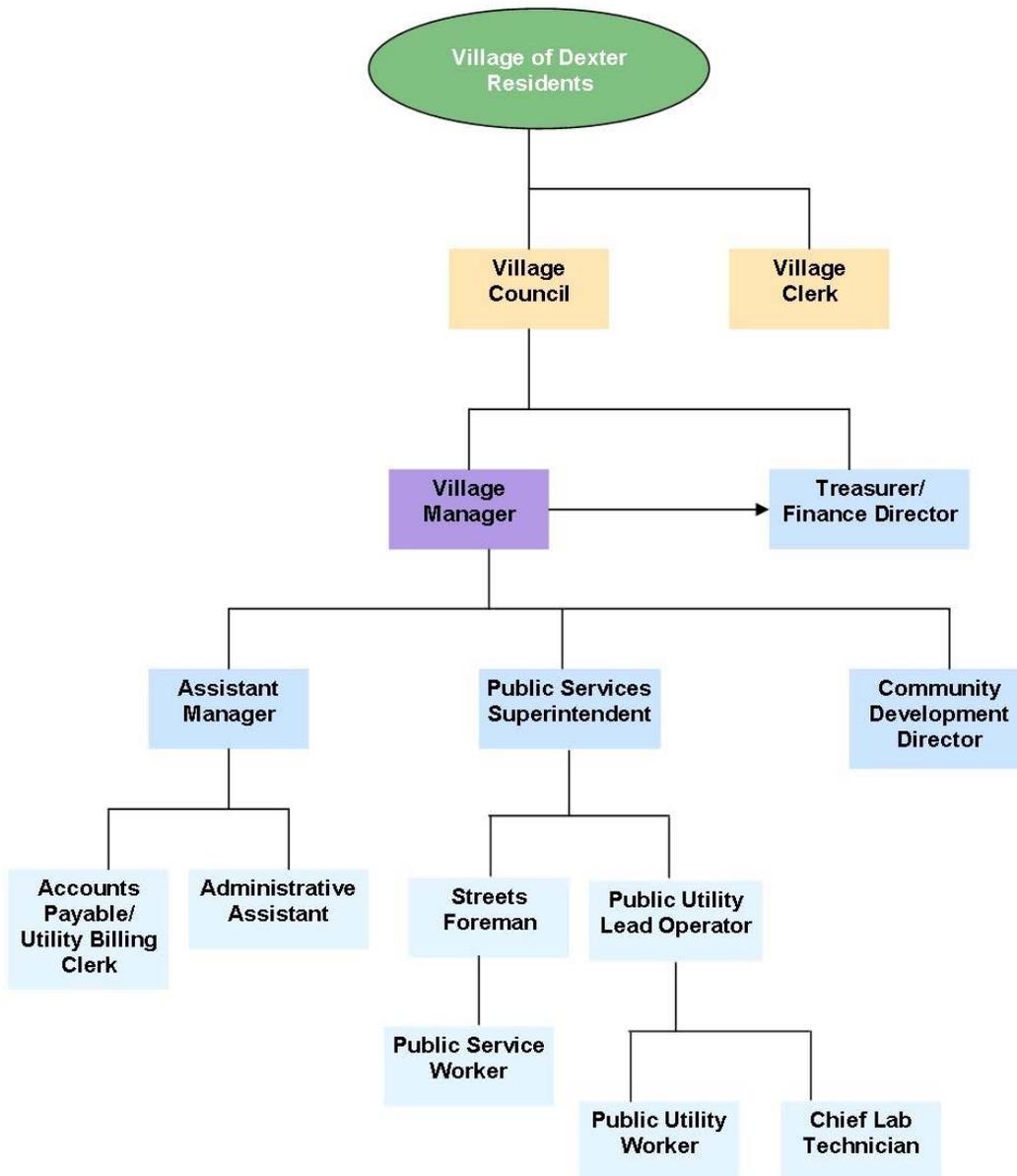
City of Detroit Bankruptcy

The City of Detroit is Michigan's largest municipality, and it has been in fiscal distress for the past several years. In early 2013, Governor Snyder's administration appointed an emergency financial manager to guide Detroit through a reorganization process that was expected to include a bankruptcy filing.

Depending on how the bankruptcy court handles Detroit's municipal bonds, bond rates for other Michigan municipalities may increase regardless of that particular municipality's bond rating. The Village does not intend to issue any debt other than that from the State Revolving Loan fund, so we would not be directly affected.



Organizational Chart



Performance Measurement

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

In our Fiscal Year 2011-2012, the Village laid the groundwork for a performance management system. In addition to the functional unit goals and objectives that were included in prior year budget documents, measures were added that are being used in this and future budgets.

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

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



A Reader's Guide to Budgeting

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

Uniform Budgeting Act

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

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



Fund Structure of Approved Budget

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

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

Fund Accounting

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

Governmental Funds

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

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

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

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

Proprietary Funds

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

Fiduciary Funds

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



Village of Dexter Funds

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

Functional Units and the Fund Structure

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

A major fund is one whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget. The Village of Dexter's major funds for Fiscal Year 2013/2014 are the General Fund, Sewer Fund, and Water Fund.

Major Funds			Non-Major Funds		
General Fund (46% of total revenue)	Sewer Fund (17% of total revenue)	Water Fund (12% of total revenue)	Other Funds	DDA Funds	Capital Projects
Legislative	----	----	----	----	----
Administration	Administration	Administration	Administration	Administration	Administration
Public Works	Public Works	Public Works	Public Works	Public Works	Public Works
----	Public Utilities	Public Utilities	Public Utilities	Public Utilities	Public Utilities
Community	----	----	----	Community	Community
Development	----	----	----	Development	Development
Public Safety	----	----	----	----	----

Basis of Budgeting

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

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

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

Financial Policies

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

Operating Budget Policies

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

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

Reserve Policies

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

Revenue Policies

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

Capital Improvements Policies

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

Debt Policies

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

Investment Policies

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

Accounting, Auditing and Financial Reporting Policies

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

Purchasing Policies

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

Grant Policies

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

Infrastructure Policies

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



Budgeting Policies

Role of the Budget

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

Budget Strategy

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

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

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

Balanced Operating Budget

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

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

Impact of Capital Improvements on Operating Budgets

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



Budgeting Controls

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

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



Budget Calendar

December 2012	The Community Development Manager begins the Capital Improvement Planning (CIP) process by working with the department heads and Planning Commission to establish goals for next fiscal year.
February 2013	The Utility Rate Study is updated to help determine next year's utility rates.
February 2013	The Five-Year Financial Model is updated for use in the upcoming budget process.
March 16, 2013	Village Council Goal Setting Session.
April 1, 2013	CIP - Planning Commission Public Hearing and Plan Adoption.
April 22, 2013	CIP - Adoption by Village Council.
April 2013	Staff meetings held to review Council Goals and Objectives and to discuss proposed Budget.
May 1, 2013	Village Council Budget Work Session.
May 22, 2013	Village Council Budget Work Session.
June 10, 2013	Village Council Public Hearings on 2012-2013 Millage Rate, Budget and Water & Sewer Rates.
June 10, 2013	Adoption of 2013-2014 Millage Rate.
June 24, 2013	Adoption of 2013-2014 Water & Sewer Rates.
June 24, 2013	Adoption of the 2013-2014 Budget.

Financial Cycle Calendar

January	February	March
	Utility Rate Study Updated Five-Year Financial Model Updated CIP Adopted by Planning Commission	Council Goal Setting CIP Adopted by Council
Second Quarter Financial Report Auditor report to Council	DDA Financial Statement Published	
Second Quarter budget amendments December financial records closed January data reviewed by staff	Budget amendments as needed January financial records closed February data reviewed by staff	Budget amendments as needed February financial records closed March data reviewed by staff
April	May	June
Council Goal Setting Staff Review of Goals & Objectives	Budget Work sessions Budget Document Preparation Begins	Budget Public Hearings Annual Millage & Utility Rates Set Budget Adoption
Third Quarter Financial Report Third Quarter budget amendments March financial records closed April data reviewed by staff	Budget amendments as needed April financial records closed May data reviewed by staff	Budget amendments as needed May financial records closed June data reviewed by staff

Budgeting Procedures

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

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

Strategic Planning Process

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

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

Budget Review and Analysis

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

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

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

Building the Proposed Budget

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

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

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

Village Council Adoption

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

Budget Amendment Process

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

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

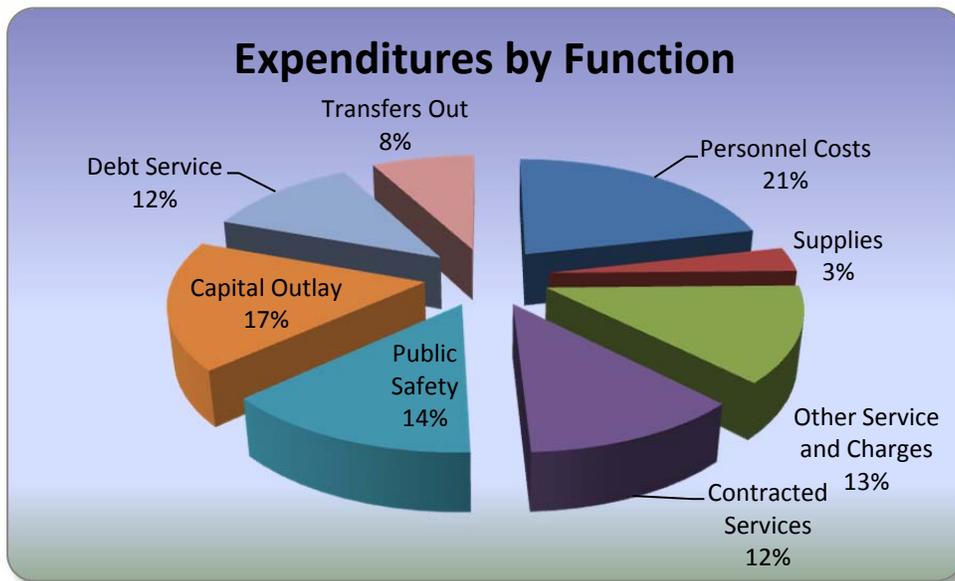
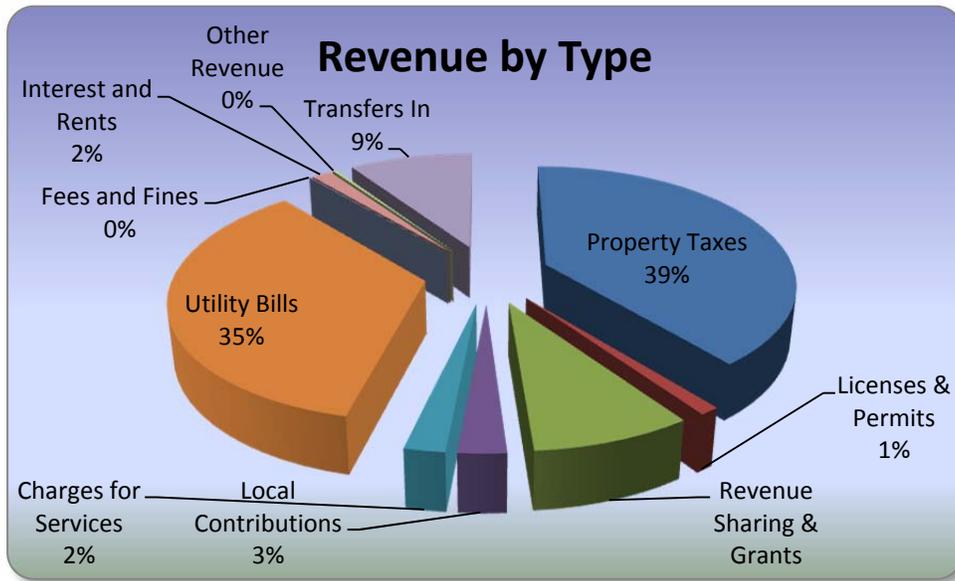


Summary Information

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

Summary Financial Information by Type and Function

Fiscal Year 2013-2014 Budget				
	General Fund	Special Revenue Funds	Enterprise Funds	Total Appropriated Funds
<i>Starting Fund Balance</i>	\$ 1,121,577	\$ 670,129	\$ 8,392,865	\$ 10,184,571
Property Taxes	\$ 1,877,500	\$ 715,600	\$ -	\$ 2,593,100
Licenses & Permits	\$ 73,200	\$ -	\$ -	\$ 73,200
Revenue Sharing & Grants	\$ 309,000	\$ 259,000	\$ 1,500	\$ 569,500
Local Contributions	\$ 168,500	\$ -	\$ 2,500	\$ 171,000
Charges for Services	\$ 3,400	\$ -	\$ 142,200	\$ 145,600
Utility Bills	\$ 535,000	\$ -	\$ 1,786,500	\$ 2,321,500
Fines and Forfeits	\$ 4,200	\$ -	\$ -	\$ 4,200
Interest and Rents	\$ 30,000	\$ 65,300	\$ 4,500	\$ 99,800
Other Revenue	\$ 9,400	\$ -	\$ 10,500	\$ 19,900
Transfers In	\$ 58,000	\$ 560,700	\$ -	\$ 618,700
<i>Total Revenue</i>	\$ 3,068,200	\$ 1,600,600	\$ 1,947,700	\$ 6,616,500
Personnel Costs	\$ 831,200	\$ 201,600	\$ 525,000	\$ 1,557,800
Supplies	\$ 71,500	\$ 52,000	\$ 118,500	\$ 242,000
Other Service and Charges	\$ 346,400	\$ 185,800	\$ 405,400	\$ 937,600
Contracted Services	\$ 551,900	\$ 163,500	\$ 138,000	\$ 853,400
Public Safety	\$ 1,010,500	\$ -	\$ -	\$ 1,010,500
Capital Outlay	\$ 49,500	\$ 336,500	\$ 878,300	\$ 1,264,300
Debt Service	\$ 127,800	\$ 162,800	\$ 555,100	\$ 845,700
Transfers Out	\$ -	\$ 568,700	\$ -	\$ 568,700
<i>Total Expenditures</i>	\$ 2,988,800	\$ 1,670,900	\$ 2,620,300	\$ 7,280,000
<i>Ending Fund Balance</i>	\$ 1,200,977	\$ 599,829	\$ 7,720,265	\$ 9,521,071



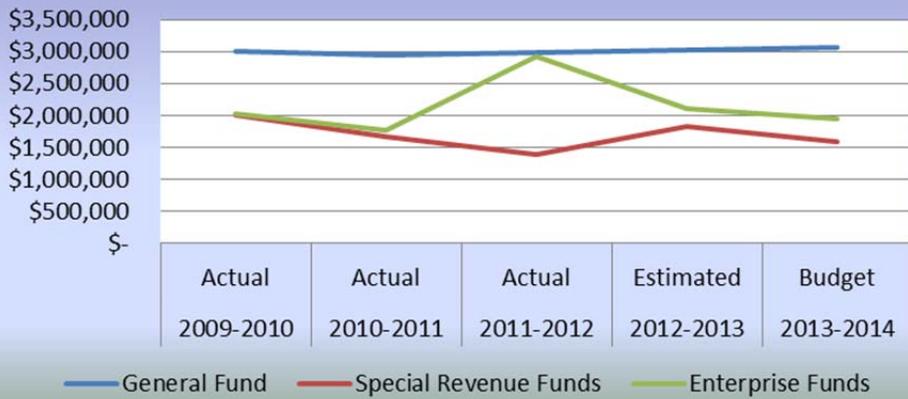
Summary Financial - Five Year Comparison Across All Funds

	Five-Year Comparison Across All Funds				
	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Estimated	2013-2014 Budget
Property Taxes	\$ 2,688,511	\$ 2,577,545	\$ 2,534,965	\$ 2,466,427	\$ 2,594,600
Licenses & Permits	\$ 64,059	\$ 64,868	\$ 68,675	\$ 74,247	\$ 73,200
Revenue Sharing & Grants	\$ 339,031	\$ 416,505	\$ 515,725	\$ 564,437	\$ 568,000
Local Contributions	\$ 201,237	\$ 225,604	\$ 812,826	\$ 162,920	\$ 171,000
Charges for Services	\$ 262,414	\$ 308,307	\$ 225,051	\$ 297,222	\$ 145,600
Utility Bills	\$ 1,815,834	\$ 1,934,446	\$ 2,140,585	\$ 2,284,151	\$ 2,321,500
Fines and Forfeits	\$ 3,549	\$ 6,407	\$ 4,817	\$ 5,955	\$ 4,200
Interest and Rents	\$ 179,866	\$ 121,420	\$ 101,126	\$ 100,451	\$ 99,800
Other Revenue	\$ 630,468	\$ 296,257	\$ 118,618	\$ 106,045	\$ 19,900
Transfers In	\$ 892,826	\$ 462,000	\$ 814,923	\$ 923,030	\$ 618,700
Total Revenue	\$ 7,077,795	\$ 6,413,358	\$ 7,337,311	\$ 6,984,886	\$ 6,616,500
Personnel Costs	\$ 1,409,861	\$ 1,391,531	\$ 1,314,739	\$ 1,476,166	\$ 1,557,800
Supplies	\$ 171,600	\$ 183,605	\$ 208,694	\$ 223,487	\$ 242,000
Other Service and Charges	\$ 1,958,440	\$ 1,629,384	\$ 973,642	\$ 974,846	\$ 937,600
Contracted Services	\$ 718,710	\$ 806,765	\$ 841,046	\$ 968,047	\$ 853,400
Public Safety	\$ 862,014	\$ 911,296	\$ 954,970	\$ 993,135	\$ 1,010,500
Capital Outlay	\$ 1,120,930	\$ 727,348	\$ 894,620	\$ 1,034,287	\$ 1,264,300
Debt Service	\$ 369,085	\$ 398,932	\$ 290,223	\$ 883,499	\$ 845,700
Transfers Out	\$ 820,994	\$ 452,116	\$ 860,600	\$ 956,832	\$ 568,700
Total Expenditures	\$ 7,431,634	\$ 6,500,976	\$ 6,338,532	\$ 7,510,299	\$ 7,280,000

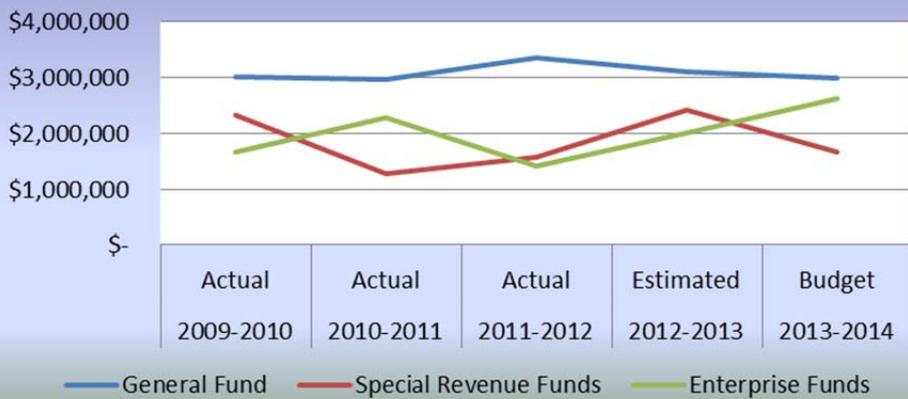
Summary Financial Information by Fund Across Fiscal Years

	Five-Year Comparison Across All Funds				
	2009-2010 Actual	2010-2011 Actual	2011-2012 Actual	2012-2013 Estimated	2013-2014 Budget
<i>Total General Fund</i>	\$ 3,007,095	\$ 2,958,937	\$ 2,987,962	\$ 3,039,251	\$ 3,068,200
Special Revenue Funds					
Major Streets	\$ 546,734	\$ 344,342	\$ 420,107	\$ 760,583	\$ 505,900
Local Streets	\$ 547,982	\$ 257,061	\$ 191,930	\$ 315,391	\$ 314,000
Municipal Streets	\$ 570,482	\$ 528,867	\$ 524,979	\$ 523,247	\$ 549,900
Tree Replacement	\$ -	\$ 240,699	\$ 1,388	\$ 1,125	\$ 800
Streetscape Debt	\$ 220,743	\$ 230,410	\$ 209,513	\$ 164,798	\$ 166,800
Equipment Fund	\$ 119,095	\$ 73,474	\$ 56,073	\$ 65,308	\$ 63,200
<i>Total Special Revenue Funds</i>	\$ 2,005,036	\$ 1,674,853	\$ 1,403,990	\$ 1,830,452	\$ 1,600,600
Enterprise Funds					
Sewer Fund	\$ 1,250,183	\$ 1,052,665	\$ 1,425,483	\$ 1,200,466	\$ 1,156,500
Water Fund	\$ 785,381	\$ 727,003	\$ 1,509,876	\$ 914,717	\$ 791,200
<i>Total Enterprise Funds</i>	\$ 2,035,564	\$ 1,779,668	\$ 2,935,359	\$ 2,115,183	\$ 1,947,700
Total Revenue	\$ 7,047,695	\$ 6,413,458	\$ 7,327,311	\$ 6,984,886	\$ 6,616,500
<hr/>					
<i>Total General Fund</i>	\$ 3,011,411	\$ 2,971,743	\$ 3,359,682	\$ 3,093,331	\$ 2,988,800
Special Revenue Funds					
Major Streets	\$ 621,942	\$ 293,704	\$ 602,915	\$ 747,438	\$ 506,500
Local Streets	\$ 627,448	\$ 135,159	\$ 208,730	\$ 331,437	\$ 314,600
Municipal Streets	\$ 779,582	\$ 415,539	\$ 432,488	\$ 861,558	\$ 601,700
Tree Replacement	\$ -	\$ -	\$ 68,000	\$ 18,700	\$ 8,000
Streetscape Debt	\$ 233,702	\$ 235,208	\$ 233,709	\$ 276,285	\$ 162,900
Equipment Fund	\$ 70,930	\$ 186,151	\$ 20,769	\$ 176,567	\$ 77,200
<i>Total Special Revenue Funds</i>	\$ 2,333,604	\$ 1,265,760	\$ 1,566,612	\$ 2,411,986	\$ 1,670,900
Enterprise Funds					
Sewer Fund	\$ 918,061	\$ 1,494,667	\$ 911,916	\$ 1,100,005	\$ 1,458,300
Water Fund	\$ 742,919	\$ 778,809	\$ 500,321	\$ 904,976	\$ 1,162,000
<i>Total Enterprise Funds</i>	\$ 1,660,980	\$ 2,273,476	\$ 1,412,237	\$ 2,004,981	\$ 2,620,300
Total Expenditures	\$7,005,995	\$6,510,979	\$6,338,532	\$7,510,299	\$7,280,000
Net Change	\$ 41,700	\$ (97,521)	\$ 988,779	\$ (525,413)	\$ (663,500)

Revenue by Fund Type Across Fiscal Years



Expenditures by Fund Type Across Fiscal Years



Fund Balance

Fund Balance Background

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

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

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

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

How Large a Fund Balance?

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

A community with an appropriate fund balance can:

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

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

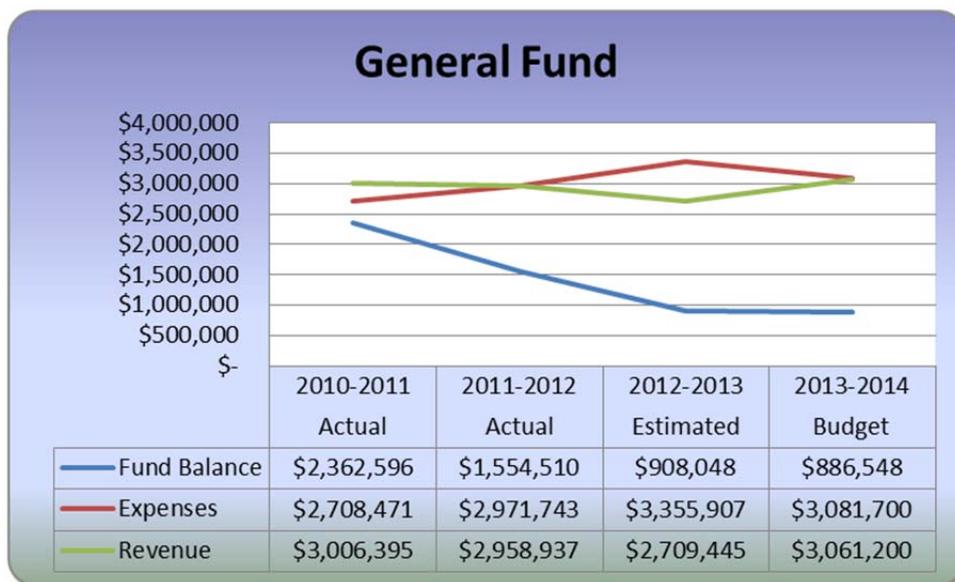
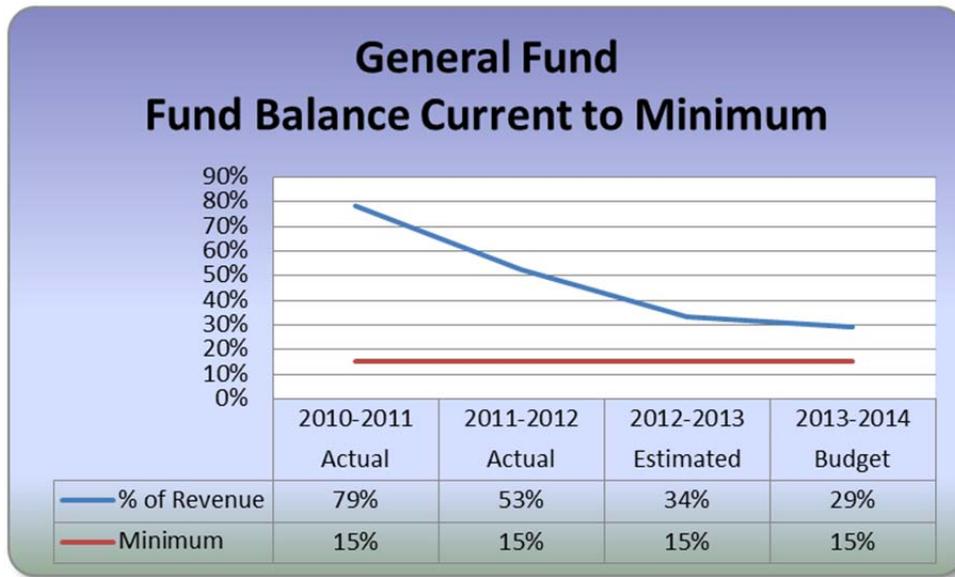
- Retained as the community's "rainy day" fund for future needs; or
- Used to fund expenditures for the next fiscal period.

Village of Dexter Fund Balance Policy

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

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

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



GASB Statement No. 54 - Fund Balance Definitions

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

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

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

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

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

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

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

Fund Balance Summaries

General Fund	Actual	Estimated	Budget	% Change
	2011-2012	2012-2013	2013-2014	2013 to 2014
Beginning Fund Balance	\$1,547,377	\$1,175,657	\$1,121,571	
Revenues	\$2,987,962	\$3,039,245	\$3,068,200	
Expenditures	(\$3,359,682)	(\$3,093,331)	(\$2,988,800)	
Ending Fund Balance	\$1,175,657	\$1,121,571	\$1,200,971	7.1%

Special Revenue Funds	Actual	Estimated	Budget	% Change
	2011-2012	2012-2013	2013-2014	2013 to 2014
Beginning Fund Balance	\$1,404,285	\$1,251,663	\$670,129	
Revenues	\$1,413,990	\$1,830,452	\$1,600,600	
Expenditures	(\$1,566,612)	(\$2,411,986)	(\$1,670,900)	
Ending Fund Balance	\$1,251,663	\$670,129	\$599,829	-10.5%

Enterprise Funds	Actual	Estimated	Budget	% Change
	2011-2012	2012-2013	2013-2014	2013 to 2014
Beginning Retained Earnings	\$6,759,542	\$8,282,664	\$8,392,862	
Revenues	\$2,935,359	\$2,115,180	\$1,947,700	
Expenditures	(\$1,412,237)	(\$2,004,981)	(\$2,620,300)	
Ending Retained Earnings	\$8,282,664	\$8,392,862	\$7,720,262	-8.0%

Changes in Fund Balance Greater than 10%

The Village has built up significant fund balances in many of its funds in order, in part, to fund capital projects without having to incur debt. In Fiscal Year 2013-2014, there are four funds with a change in fund balance greater than 10% - three are due to capital projects or purchases.

Municipal Streets Fund

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

Municipal Streets Fund	Actual	Estimated	Budget	% Change
	2011-2012	2012-2013	2013-2014	2013 to 2014
Beginning Fund Balance	\$623,447	\$715,938	\$377,627	
Revenues	\$524,979	\$523,247	\$549,900	
Expenditures	(\$432,488)	(\$861,558)	(\$601,700)	
Ending Fund Balance	\$715,938	\$377,627	\$325,827	-13.7%

Equipment Fund

One of the purposes of the Equipment Fund is to build up reserves for the purchase of trucks and other equipment for the Department of Public Works. This year the Village is purchasing a new mower.

Equipment Fund	Actual	Estimated	Budget	% Change
	2011-2012	2012-2013	2013-2014	2013 to 2014
Beginning Fund Balance	\$171,442	\$206,746	\$95,487	
Revenues	\$56,073	\$65,308	\$63,200	
Expenditures	(\$20,769)	(\$176,567)	(\$77,200)	
Ending Fund Balance	\$206,746	\$95,487	\$81,487	-14.7%

Water Fund

The Water Fund is an enterprise fund for the Village's water services. In Fiscal Year 2013-2014, the Village will be replacing water mains in conjunction with a street construction project on Ann Arbor Street, to be paid for using Water Fund reserves instead of debt.

	Actual	Estimated	Budget	% Change
Water Fund	2011-2012	2012-2013	2013-2014	2013 to 2014
Beginning Working Capital	\$2,674,323	\$3,683,878	\$3,693,617	
Revenues	\$1,509,876	\$914,715	\$791,200	
Expenditures	(\$500,321)	(\$904,976)	(\$1,162,000)	
Ending Working Capital	\$3,683,878	\$3,693,617	\$3,322,817	-10.0%

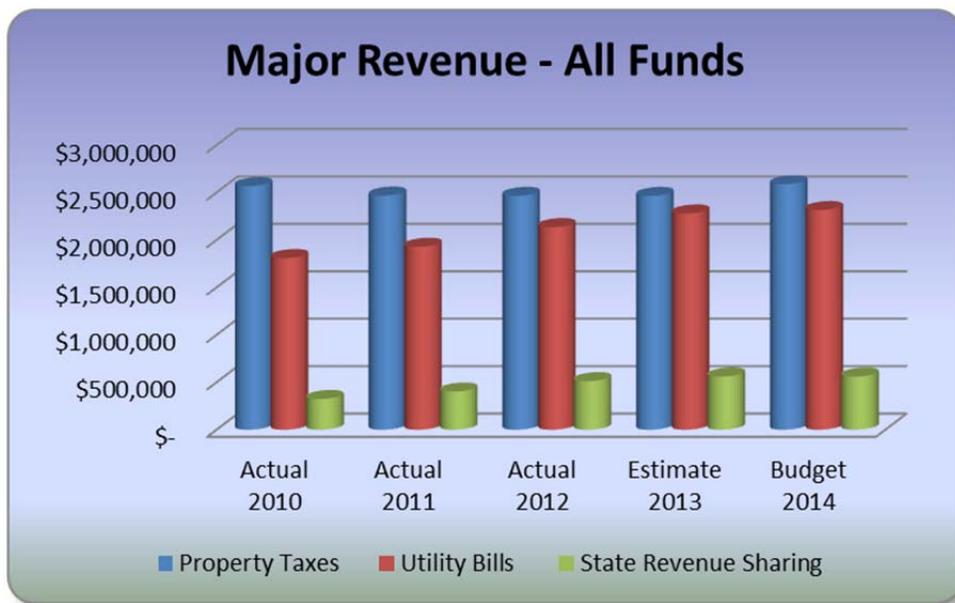
Streetscape Debt Fund

This fund the General Obligation Bond millage for the outstanding debt issue and associated debt servicing. While the percentage change is large, the actual dollar amount is minimal.

	Actual	Estimated	Budget	% Change
Streetscape Debt	2011-2012	2012-2013	2013-2014	2013 to 2014
Beginning Fund Balance	\$128,771	\$114,575	\$3,088	
Revenues	\$219,513	\$164,798	\$166,800	
Expenditures	(\$233,709)	(\$276,285)	(\$162,900)	
Ending Fund Balance	\$114,575	\$3,088	\$6,988	126.3%

Revenue

The three major revenue sources for the Village are property taxes, utility bills, and state revenue sharing (inter-fund transfers and one-time grants are not included in this presentation). Combined, these three equal over 75% of the Village's Fiscal Year 2013-2014 revenue.



Revenue Forecasting

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

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

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

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

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

Property Taxes

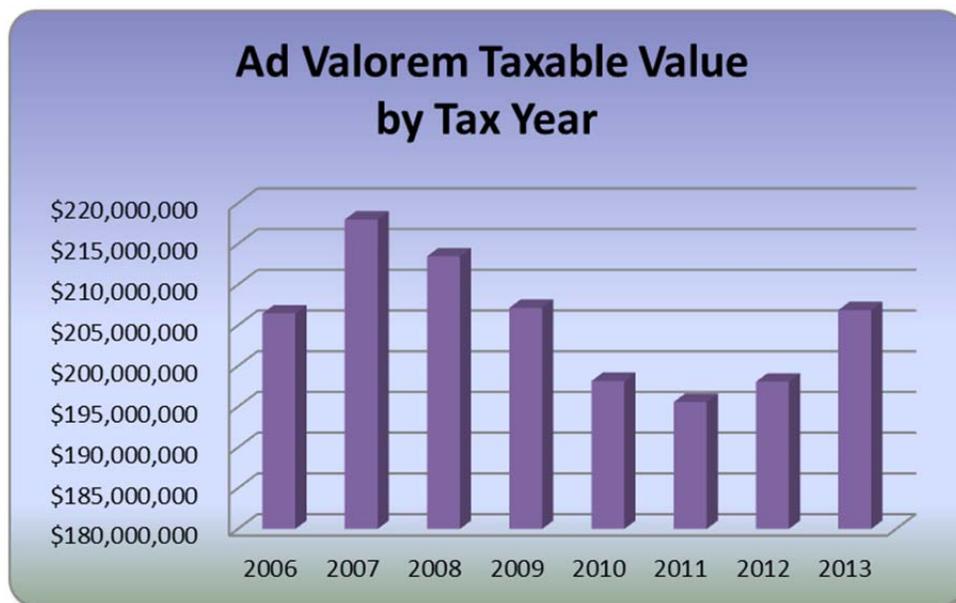
Property taxes are the largest source of revenue for the Village. This revenue is dependent upon two variables - taxable value and millage rates. The taxable value is determined by the township assessors, and the millage rate is set by the Village Council. The formula to determine total property tax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

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

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

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

In the 2013 tax year, the inflation rate for assessment purposes is 1.024%. After four years of decreases in overall taxable value due to the housing and economic downturns that began in 2007, the Village saw increases in overall taxable value in both 2012 and 2013. It is hoped that in the next several years we will see a continuing strengthening in our taxable values, although with the fragile economic recovery there is no guarantee.



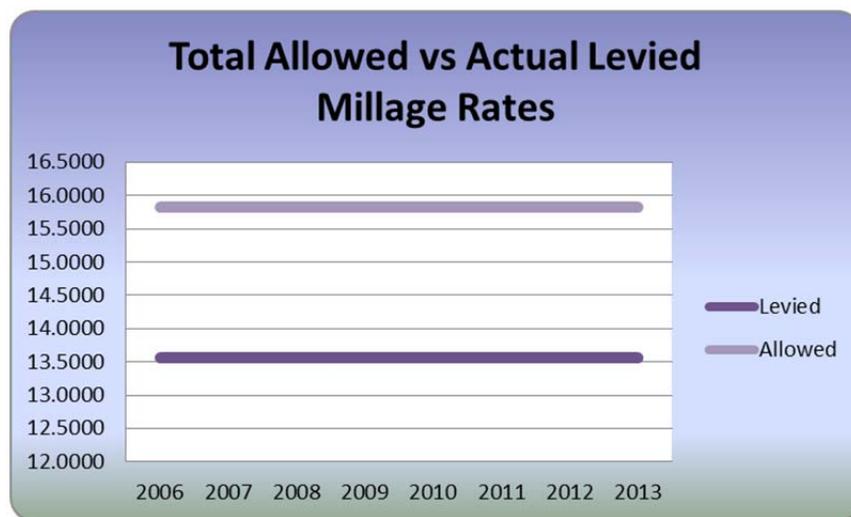
The Headlee Amendment of 1978 has an effect on millage rates by limiting the growth of property tax revenue from existing property. It accomplishes this by reducing the millage rates proportionally by the amount that market changes exceed the increase in the Consumer Price Index.

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

Headlee Reduction Factors			
2006	0.9880	2010	1.0938
2007	1.0276	2011	1.0652
2008	1.0514	2012	1.0000
2009	1.0514	2013	1.0000

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

2012 Maximum Allowable Millage Rates			
Purpose	Original Rate	Headlee Rate	2012 Rate
Operating	12.5000	9.8807	9.8665
Streets	5.0000	3.9520	2.8874
GO Bond	2.0000	2.0000	0.8023
Total	19.5000	15.8327	13.5562

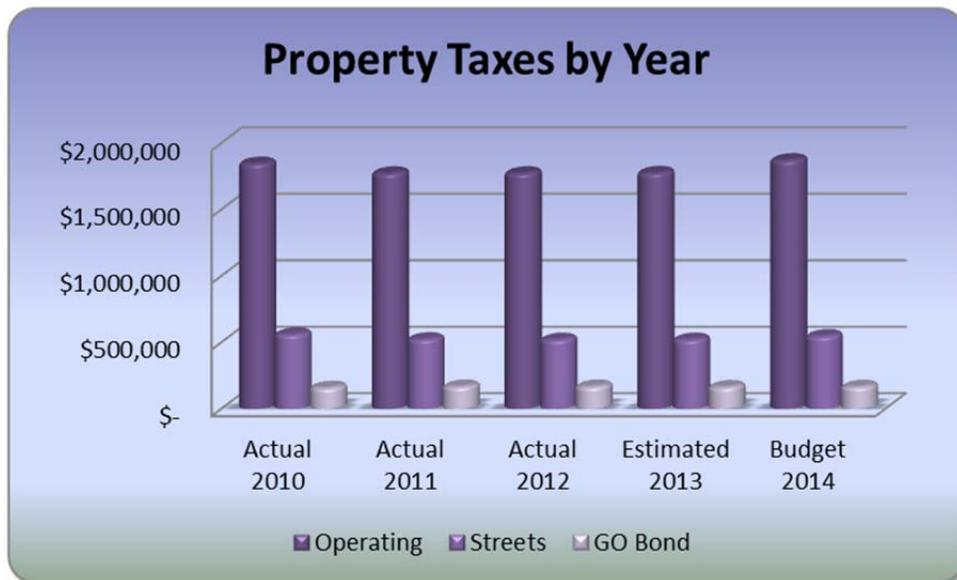
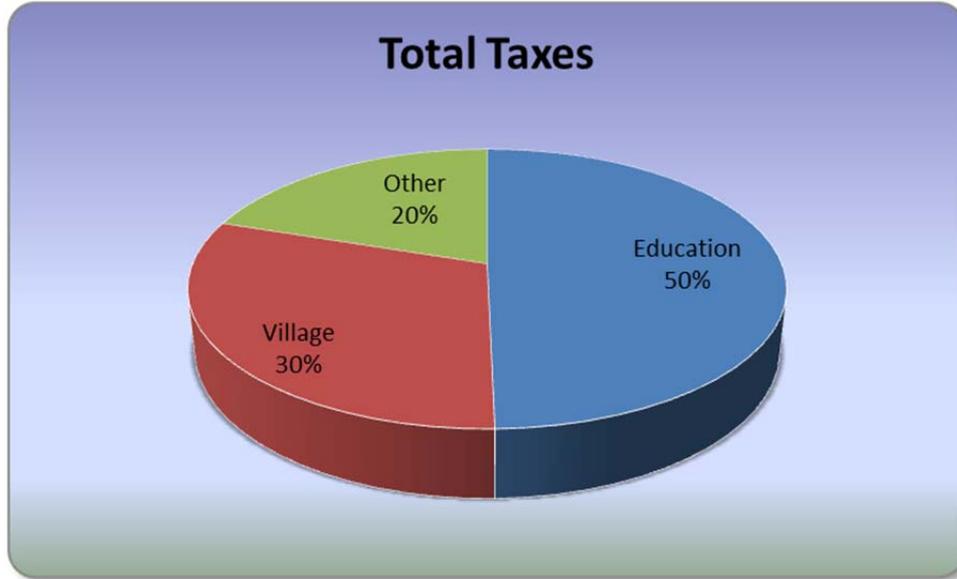


Individual Taxes

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 2012 tax year data (the last full year available as of July 1st) below are examples of the tax picture for an individual taxpayer. In this example, assume a taxable value of \$100,000 and a primary residence exemption (also known as homestead exemption) of 100%.

Combined Village and Township Taxes					
Scio Township			Webster Township		
Government	Millage	Tax	Government	Millage	Tax
Dexter Schools	14.5000	\$1,450.00	Dexter Schools	14.5000	\$1,450.00
Village Operating	9.8665	\$986.65	Village Operating	9.8665	\$986.65
Washtenaw County	5.7654	\$576.54	Washtenaw County	5.7654	\$576.54
Intermediate Schools	3.9745	\$397.45	Intermediate School	3.9745	\$397.45
Community College	3.6376	\$363.76	Community College	3.6376	\$363.76
Village Streets	2.8874	\$288.74	Village Streets	2.8874	\$288.74
Township	1.4460	\$144.60	Township	3.0221	\$302.21
Library	1.6486	\$164.86	Library	1.6486	\$164.86
Village GO Bond	0.8023	\$80.23	Village GO Bond	0.8023	\$80.23
Total	44.5283	\$4,452.83	Total	46.1044	\$4,610.44



Utility Billing

Utility Rates

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

For many years, there were no increases in sewer and water utility rates. This led to both the sewer and water funds being dangerously low in their operating revenue. Council has taken the recommendations of the Utility Rate Study and increased rates accordingly. For Fiscal Year 2013-2014, the Village Council approved rate increases for water of 3% and sewer of 6%.

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

Village of Dexter

Financial Summary

Utility Rates	Water		Sewer	
	FY 12-13 Rates	FY 13-14 Rates	FY 12-13 Rates	FY 13-14 Rates
Ready to Serve Monthly Fee	\$6.91	\$7.10	\$6.15	\$6.52
First Meter Per 1,000 Gallons	\$3.12	\$3.21	\$7.57	\$8.02
Second Meter Per 1,000 Gallons	\$4.21	\$4.34		

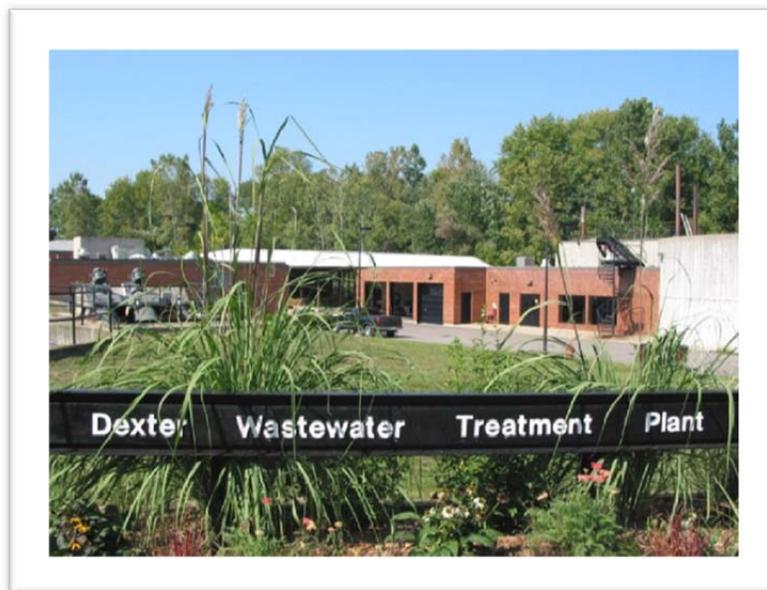
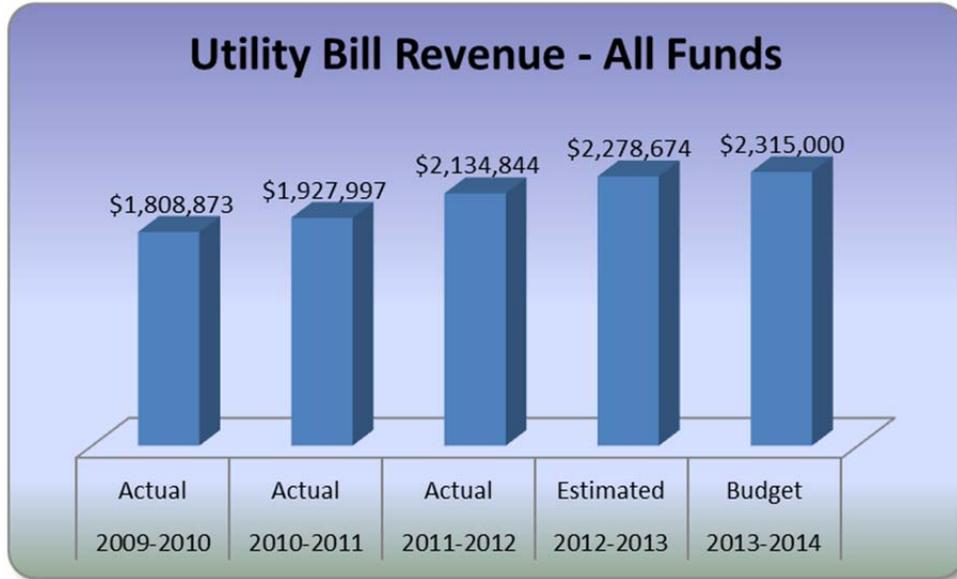
Other Charges	FY 12-13 Rates	FY 13-14 Rates
Monthly Refuse Charge	\$17.50	\$17.50
Penalties on Late Charges	2.00%	2.00%
Turn-on and Turn-off Charges	\$35.00	\$35.00
Meter Calibration Charge	\$35.00	\$35.00
Water Only Meter 1 inch	\$250.00	\$350.00

Individual Utility Charges

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

Example Utility Bill Two Month Cycle	FY 11-12 Rates	FY 13-14 Rates
Water Ready to Serve	\$13.82	\$14.20
Water Commodity Charge	\$31.20	\$32.10
Sewer Ready to Serve	\$12.30	\$13.04
Sewer Commodity Charge	\$75.70	\$80.20
Refuse Charge	\$35.00	\$35.00
Total	\$168.02	\$174.54

Utility Billing Revenue by Year



State Revenue Sharing

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

State Fiscal Year	State Revenue Sharing		
	Village Portion	Percent Change	Dollar Change
2008-2009 Actual	\$ 174,330		
2009-2010 Actual	\$ 155,049	-11.06%	\$ (19,281)
2009-2010 Actual	\$ 155,049		
2010-2011 Actual	\$ 274,380	68.45%	\$ 119,331
2010-2011 Actual	\$ 274,380		
2011-2012 Actual	\$ 295,385	7.66%	\$ 21,005
2011-2012 Actual	\$ 295,385		
2012-2013 Actual	\$ 300,575	1.76%	\$ 5,190
2012-2013 Projected	\$ 300,575		
2013-2014 Projected	\$ 309,310	2.91%	\$ 8,735

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

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

Other Sources of Revenue

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

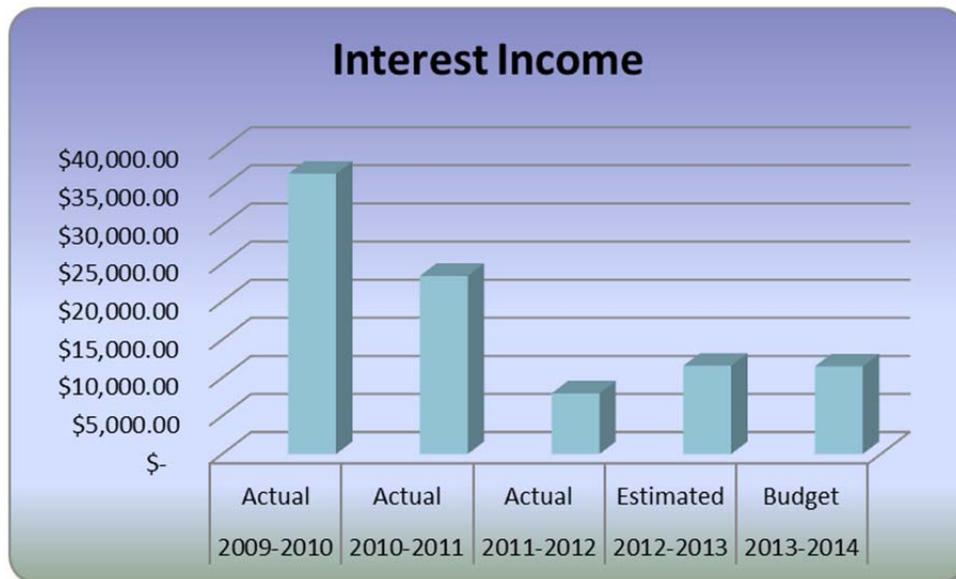
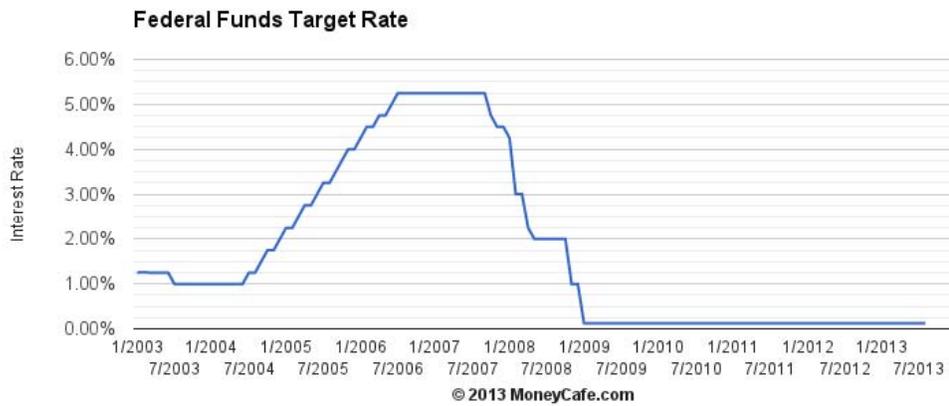
The Village also charges residents and other customers charges for services such as permits, planning charges, farmers market vendors and franchise fees. Fines are collected from traffic violations and parking and ordinance enforcement.

Grants

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

Interest

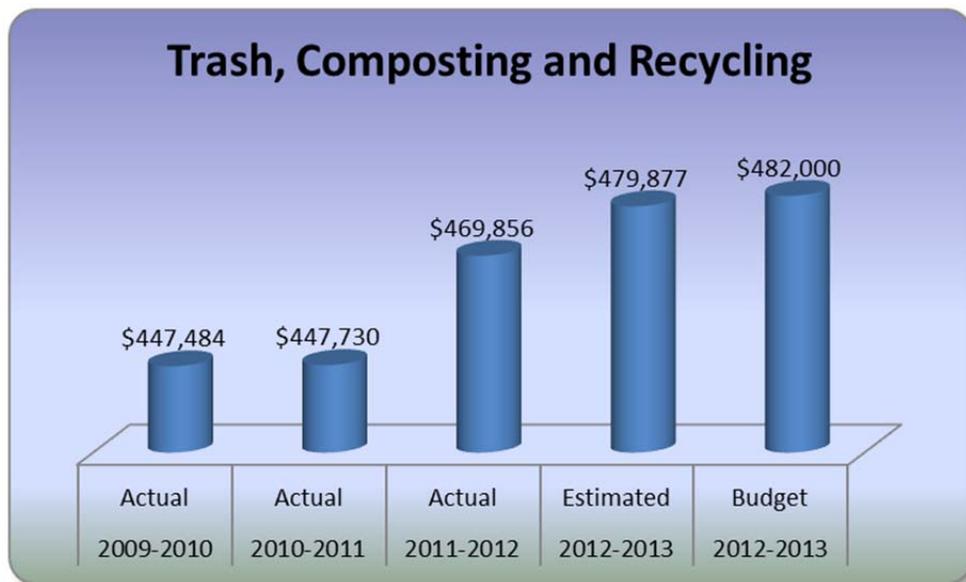
The final sources of revenue are items such as interest on Village investments, transfers in from other funds, administrative charges to the sewer and water funds, and miscellaneous revenue. In regard to interest income, the economy has had a significant effect on income from Village investments. Income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



Expenditures

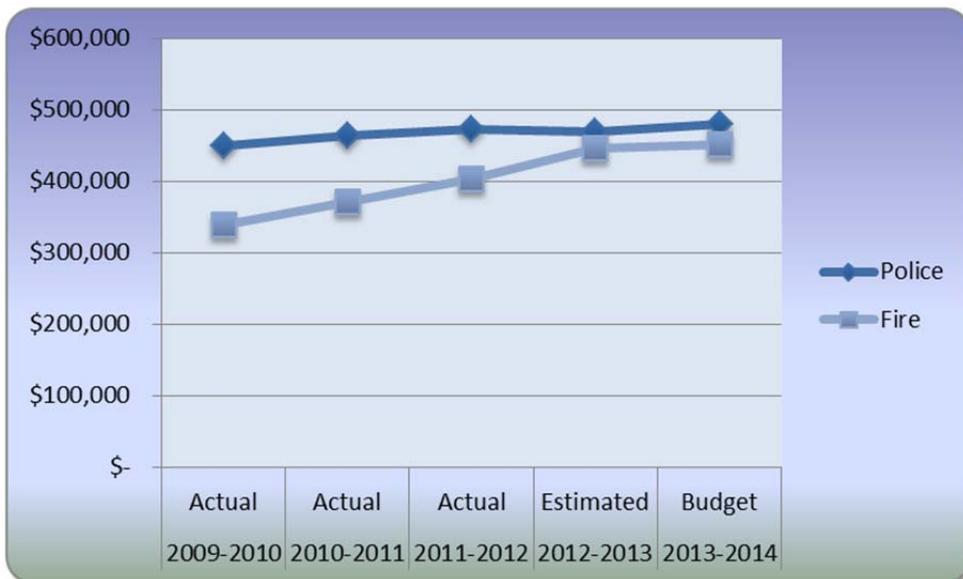
There are seven broad categories of expenditures that can be compared across funds. These are as follows:

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





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



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

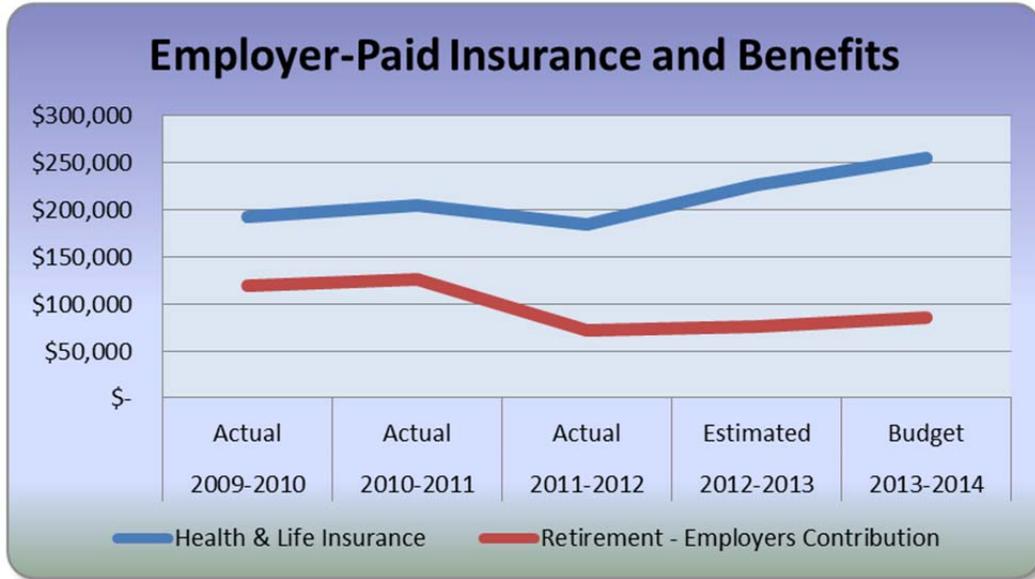
Since 2009-2010 and now, the Village has seen several changes in its workforce. Three long-time employees retired, a union employee was promoted to a salaried position, and two new union employees were hired. The new union employees were hired under a different pay scale than exists for employees hired before the last contract negotiation in 2011.

The Village plans to hire one-two more union employees in Fiscal Year 2013-2014, as well as a non-union part-time office staff member. In addition, the Community Development Manager will be working reduced hours (80%), for a trial period to last six months and starting on July 1st. While her leave hour accrual will be prorated, there will not be any changes to other benefits provided.

Retirement costs have also been greatly reduced as the Village has moved away from an employer-funded defined benefit plan to a defined contribution plan that is primarily employee funded.

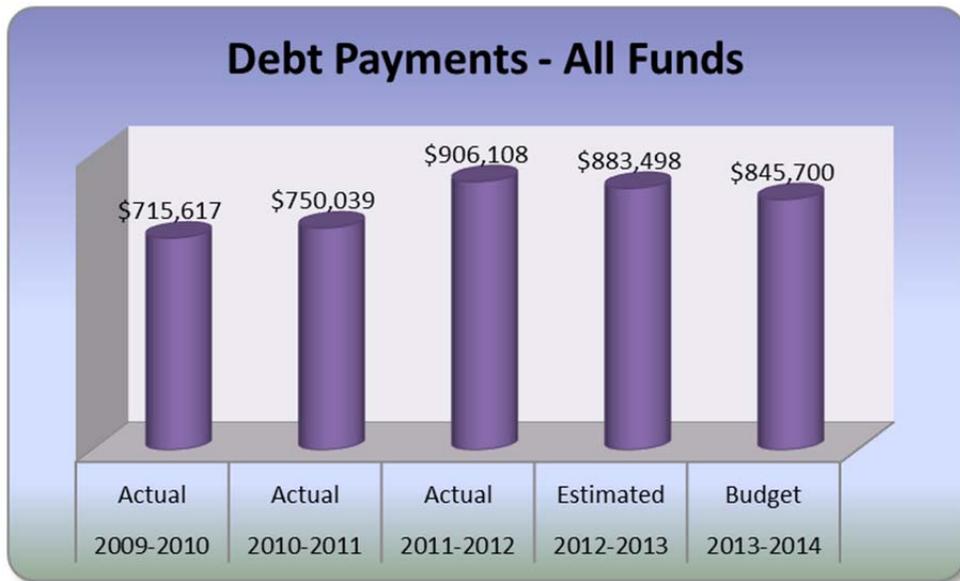


Note: Salaries do not include vacation and sick time cash-outs.



Note: Does not include retiree health care.

- Operating costs such as printing, postage, maintenance and repairs, utilities, office supplies, chemical and lab supplies, and anything else related to general operations that are not covered under another category.
- Debt service is the payments that are made on bonds that have been issued by the Village. Between 2010 and 2013, the Village borrowed funds from the State of Michigan's Sewer Revolving Fund (SRF) and Drinking Water Revolving Fund (DWRP) to do capital improvement projects to the Village's sewer and water systems. The final phase of borrowing will be done in Fiscal Year 2013-2014, and payments have already started for the earlier projects.



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



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



Financial Plans

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

Five-Year Financial Model

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

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

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

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

Utility Rate Study

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

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

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

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

Road Maintenance Program

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

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

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

Sewer Capacity Study

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

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

Mill Creek Park Plan

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

Construction of Phase I of this project commenced with Fiscal Year 2011-2012, and was completed in late 2012. Phase II has yet to be commenced, and is not in the current budget. The Mill Creek Park Plan directly assists the Village with the goals of facilitating a high quality of life and environmental stewardship.

Capital Improvement Plan

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

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

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

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



Village of Dexter Capital Improvements

Capital Improvements

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
Capital Improvements - All Funds	Actual	Actual	Actual	Estimated	Budget
Vehicles	48,076	170,969	-	153,181	40,000
Facilities & Property Acquisition	291,636	92,656	115,514	-	22,500
Main Street Bridge/Millpond	295,088	-	-	-	-
Millcreek Park	-	-	1,146,687	198,955	-
Parks and Trails	12,198	14,422	21,121	6,386	16,000
Sidewalks	16,168	57,872	49,557	109,234	20,000
Streets, Streetlights & Traffic Controls	103,136	136,857	386,759	556,017	296,500
Sewer Improvements	1,801,914	903,223	300,164	3,177,472	391,300
Water Improvements	1,543,452	806,090	1,440,509	141,271	398,000
Total	\$ 4,111,668	\$ 2,182,089	\$ 3,460,311	\$ 4,342,516	\$ 1,184,300

**Note: Sewer and Water Amounts for Fiscal Years 2010 through 2013 include Sewer Revolving Fund and Drinking Water Revolving Fund financed improvements.

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

Village of Dexter Capital Improvements

Impact on Operating Budgets

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

Projects with significant negative financial impact would require such things as an increase in taxes, a reduction in spending elsewhere, or additional staff, and with significant positive financial impact would generate new revenue streams or reduce costs to a point that taxes or personnel costs could be lowered. In Fiscal Year 2013-2014, there has no capital projects with significant impact on the financial condition of the Village.



Village of Dexter Capital Improvements

Border to Border Trail Design

This project is budgeted in the General Fund. It is a multi-year, ongoing project in partnership with Washtenaw County Parks and Recreation. This year's budget is for design of a segment within the Village, to coincide with the Central Street project.

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

Total budgeted expense: \$9,000

Budget impact upon completion:

Personnel: No additional positions

Operating Costs: Less than \$500 per year in maintenance costs until replacement required in the future.

Debt costs: \$0

DPW Material Storage

This project is budgeted in the General Fund (25%), Major Streets Fund (25%), Local Streets Fund (25%), Sewer Fund (12.5%) and Water Fund (12.5%). The project is construction of a building to house materials used in public works.

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

Total budgeted expense: \$50,000

Budget impact upon completion:

Personnel: No additional positions

Operating Costs: Less than \$500 per year in maintenance costs until replacement required in the future.

Debt costs: \$0

Village of Dexter Capital Improvements

PROJECT NAME: Border to Border Trail Connection

PROJECT ID: 03-10.0-2000

PRIORITY: IMPORTANT

PROJECT TYPE: Non-motorized pathway

TOTAL COST: \$300,000

SUBMITTED BY: Village Staff

YEARS IN CIP (Beginning year): 12 (2000)

DESCRIPTION:

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

LOCATION MAP: Pathways through Downtown connecting B2B



PROJECT JUSTIFICATION:

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

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

12 TOTAL SCORE

BENEFICIAL IMPACTS:

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

MASTER PLAN AND/OR STUDY REFERENCE:

2009 Parks and Recreation Plan, County Border to Border Trail Plan and Master Plan.

SCHEDULE:

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

SCHEDULE JUSTIFICATION:

Border to Border Trail into Warrior Creek Park completed in 2012. Segment D1 at Central St and DPW completed 2012. Project should also be coordinated with Central Street reconstruction. Project should be completed in 12-13 to provide wayfinding for major Village destination.

PROJECT COST DETAIL:

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

EXPENDITURES (in thousands)

Funding Source	Prior Yrs	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	Beyond FY17	TOTALS
General Fund		\$10						\$10
Streets Fund		\$10						\$10
County Parks		\$10						\$10
TOTALS	\$0	\$30	\$0	\$0	\$0	\$0	\$0	\$30

Village of Dexter Capital Improvements

Sidewalk Replacement and Repair

This project is budgeted in the Local Streets Fund.

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

Total budgeted expense: \$20,000

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

Budget impact upon completion:

Personnel: No additional positions

Operating Costs: Less than \$500 per year in maintenance costs until replacement required in the future.

Debt costs: \$0

Equipment Replacement

This purchase is budgeted in the Equipment Replacement Fund. The Kubota is to be used in the summer for mowing and in the winter for snow removal.

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

Total budgeted expense: \$40,000

Use of Reserves: \$25,800

Budget impact upon completion:

Personnel: No additional positions

Operating Costs: Less than \$500 per year in maintenance costs until replacement required in the future.

Debt costs: \$0

Village of Dexter Capital Improvements

VILLAGE OF DEXTER * CAPITAL IMPROVEMENTS PLAN

PROJECT NAME: Sidewalk Replacement
PROJECT ID: 01-3.0-2009 **PRIORITY:** IMPORTANT
PROJECT TYPE: Infrastructure Maintenance **TOTAL COST:** \$10,000 annually
SUBMITTED BY: Village Staff **YEARS IN CIP (Beginning year):** 4 (2009)

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

LOCATION MAP: Locations TBD based on DPW field survey

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

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

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

MASTER PLAN AND/OR STUDY REFERENCE:

2008 Staff Inventory of sidewalk conditions AND past CIP

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

PROJECT COST DETAIL:

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

Funding Source	Prior Yrs	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	Beyond FY18	TOTALS
General Fund	\$71	\$10	\$10	\$10	\$10	\$10	\$10	\$60
								\$0
								\$0
								\$0
TOTALS	\$71	\$10	\$10	\$10	\$10	\$10	\$10	\$60

* 2009-10 1666 LF Replaced
 3111 Hudson, 26'; 7645 Grand, 10'; 7832 Forest, 56'; 7860 Forest, 86'; 7940 Dex-A2, 60'; 7775 Dex-A2, 100'; 7529 Dex-A2, 45'; 7910 Dex-A2, 45'; 7850 Fifth, 20'; 7880 Fifth, 50'; 7939 Fourth, 140'; Baker Rd, 122'; Dan Hoey, 87'; 3416 Central, 100'; 3488 Central, 41'; 8145 Fifth, 58'; 8165 Fifth, 67'; 8176 Fifth, 128'; Eastridge/Webster, 10' 3263 Alpine, 191'; Library, 24'; Fifth/Central, 46'; 7921 Fifth, 37'; 7930 Fifth, 40'; 7950 Fifth, 15'; 7980 Fifth, 65'

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

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

Village of Dexter Capital Improvements

VILLAGE OF DEXTER * CAPITAL IMPROVEMENTS PLAN

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

MASTER PLAN AND/OR STUDY REFERENCE:
 Staff - DPW

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

PROJECT COST DETAIL:

Front Deck Mower	\$20,000
New Van	\$35,000
Pick Up Truck	\$35,000
Backhoe	\$75,000

EXPENDITURES (in thousands)

Funding Source	Prior Yrs	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	Beyond FY17	TOTALS
Equipment Replacement Fund		\$20	\$35	\$35	\$75			\$165
Street Sweeper	\$160							\$0
								\$0
TOTALS	\$160	\$20	\$35	\$35	\$75	\$0	\$0	\$165

Village of Dexter Capital Improvements

Central Street Design

Budgeted in the Major Streets Fund (Fund 202). Design for the section from Second Street to Third Street. Construction to start in Fiscal Year 2014-2015.

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

Total budgeted expense: \$34,000

Total budget revenue - inter-fund transfer from Fund 204: \$34,000

Budget impact upon completion:

Personnel: No additional positions

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

Debt costs: \$0

Alley Maintenance Program

Budgeted in the Local Streets Fund (Fund 203).

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

Total budgeted expense: \$20,000

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

Budget impact upon completion:

Personnel: No additional positions

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

Debt costs: \$0

Village of Dexter Capital Improvements

VLLAGE OF DEXTER * CAPITAL IMPROVEMENTS PLAN

PROJECT NAME: Central Street Streetscape and Traffic Calming Improvements
PROJECT ID: 03-6-D-2004 **PRIORITY:** IMPORTANT
PROJECT TYPE: Resurfacing/Utility/Streetscape **TOTAL COST:** \$1,400,000
SUBMITTED BY: Village Staff **YEARS IN CIP (Beginning year):** 9 (2004)

DESCRIPTION:

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

LOCATION MAP: Central Street from Monument Park to Second



PROJECT JUSTIFICATION:

Value indicates the degree to which the project will be:
 1=Some what important 2=Important 3=Very Important
 4=Not Applicable

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

BENEFICIAL IMPACTS:

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

MASTER PLAN AND/OR STUDY REFERENCE:

CIP and 2005 Master Plan 2005 and completion of 2012 segment of project, PASER rating: 4-5

SCHEDULE:

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

SCHEDULE JUSTIFICATION:

Design plans are being drafted to prepare for possible funding. Project will likely be constructed in cooperation with STP Urban Funding and possibly in segments as street budget and/or funding permits. Segment from Mast bridge to RR completed in 2012. Remaining segments to be completed upon funding availability. Possible economic development grant in 2014 for block from Second to Third.

PROJECT COST DETAIL:

Construction and Design STPU/Major/Local \$1,400,000
 Streetscape Enhancements
 DDA Reimbursement Likely after 2017

EXPENDITURES (in thousands)

Funding Source	Prior Yrs	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	Beyond FY18	TOTALS
Streets Fund	\$824		\$200		\$400			\$1,424
DDA-See Proj #12-1.0-2004					\$200			\$200
Economic Development Grant			\$200					\$200
STP-U					\$400			\$400
TOTALS	\$824	\$0	\$400	\$0	\$1,000	\$0	\$0	\$2,224

Village of Dexter Capital Improvements

Ann Arbor Street Reconstruction

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

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

Total expense: \$518,000

Total Village Budgeted Expense: \$250,000

Total budget revenue - inter-fund transfer from Fund 204: \$250,000

Budget impact upon completion:

Personnel: No additional positions

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

Debt costs: \$0

Hudson and Forest Project Completion

Budgeted in the Local Streets Fund. Completion of a construction project started in Fiscal Year 2012-2013.

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

Total expense: \$243,000

Total Village Budgeted Expense: \$117,500

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

Budget impact upon completion:

Personnel: No additional positions

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

Debt costs: \$0

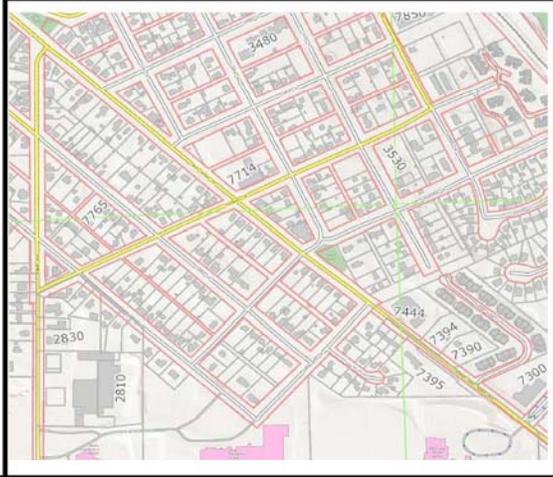
Village of Dexter Capital Improvements

VILLAGE OF DEXTER * CAPITAL IMPROVEMENTS PLAN

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

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

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



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

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

13 TOTAL SCORE

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

MASTER PLAN AND/OR STUDY REFERENCE:

CIP and Master Plan, PASER rating: 4-5

SCHEDULE: **SCHEDULE JUSTIFICATION:**

	Start		End		
	Month	Year	Month	Year	
Study:		2013		2013	Federal Aid Scheduled for FY 14-15
Design/Acquisition:		2014		2014	
Construction:		2014		2015	

PROJECT COST DETAIL:
 Construction and Design STPU/Major \$518,000

EXPENDITURES (in thousands)

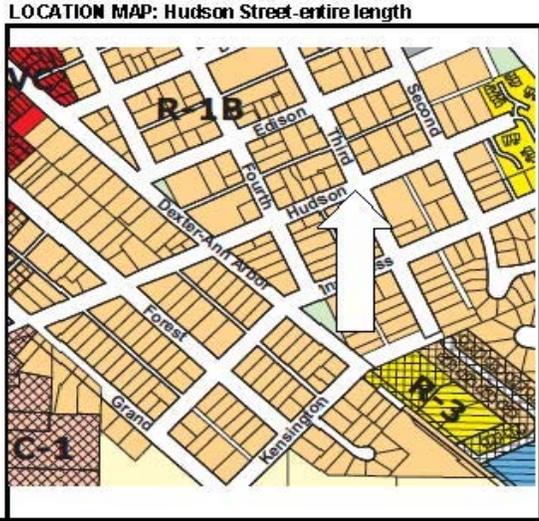
Funding Source	Prior Yrs	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	Beyond FY18	TOTALS
Streets Fund			\$135					\$135
STP-U			\$383					\$383
TOTALS		\$0	\$518	\$0	\$0	\$0	\$0	\$518

Village of Dexter Capital Improvements

VILLAGE OF DEXTER * CAPITAL IMPROVEMENTS PLAN

PROJECT NAME: Hudson Street Resurfacing
PROJECT ID: 20-6.0-2000 **PRIORITY:** DESIRABLE
PROJECT TYPE: Street Resurfacing **TOTAL COST:** \$243,000
SUBMITTED BY: Village Staff **YEARS IN CIP (Beginning year):** 13 (2000)

DESCRIPTION:
 100% crush and shape with 3" overlay, approximately, 3,050 feet. Storm improvements should be coordinated, currently no storm infrastructure. On street parking for existing school admin. building should be maintained, parallel parking should be improved in all other locations. Hudson between Third and Second may not permit parking given topography.



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

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

BENEFICIAL IMPACTS:
 Improved Infrastructure

MASTER PLAN AND/OR STUDY REFERENCE:

CIP and Road Maintenance Plan - P.A.S.E.R. rating: 3-5

	Start		End		SCHEDULE JUSTIFICATION:
	Month	Year	Month	Year	
Study:		2008		2009	Project dependent on funding and rehabilitation measures that may extend life of infrastructure. 2nd to Main capesealed in 2009. Will crush and shape from Cottonwood to Second in 12-13
Design/Acquisition:		2016		2017	
Construction:		2017		2018	

PROJECT COST DETAIL:

Street Resurfacing	Act 51 Streets	\$243,000
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EXPENDITURES (in thousands)

Funding Source	Prior Yrs	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	Beyond FY18	TOTALS
Streets Fund	\$57					\$243		\$300
								\$0
TOTALS	\$57	\$0	\$0	\$0	\$0	\$243	\$0	\$300

Village of Dexter Capital Improvements

Sludge Project

Project is a multi-year project, mostly paid for by State Revolving Loan. There is no CIP project sheet for this project. It is part of the Asset Management program developed for the water and wastewater systems.

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

Total Village Budgeted Expense: \$340,000

Use of Reserves: \$340,000

Budget impact upon completion:

Personnel: No additional positions

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

Grand Street Improvements

This is the completion of a project primarily funded in Fiscal Year 2012-2013.

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

Total Village Budgeted Expense: \$30,000

Budget impact upon completion:

Personnel: No additional positions

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

Village of Dexter Capital Improvements

VILLAGE OF DEXTER * CAPITAL IMPROVEMENTS PLAN

PROJECT NAME: Grand Street Sanitary Main Replacement

PROJECT ID: 02-8.0-2009

PRIORITY: IMPORTANT

PROJECT TYPE: Utility Upgrades

TOTAL COST: \$135,000

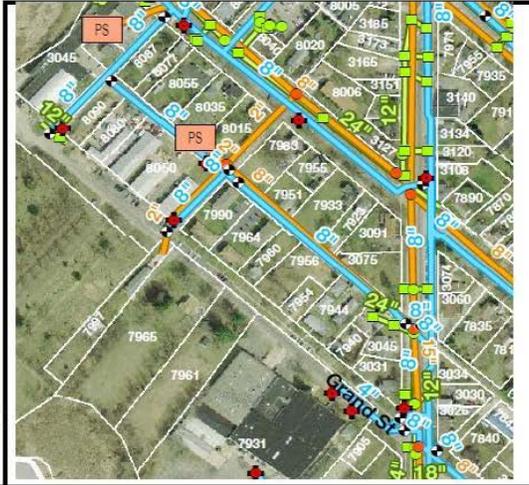
SUBMITTED BY: Village Staff

YEARS IN CIP (Beginning year): 4 (2009)

DESCRIPTION:

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

LOCATION MAP: Grand Street west of Baker



PROJECT JUSTIFICATION:

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

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

11 TOTAL SCORE

BENEFICIAL IMPACTS:

May provide incentive for redevelopment along Grand Street.

MASTER PLAN AND/OR STUDY REFERENCE:

SRF Project Plan AND Master Plan

SCHEDULE:

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

SCHEDULE JUSTIFICATION:

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

PROJECT COST DETAIL:

Replacement of sanitary sewer Sewer Fund \$135,000

EXPENDITURES (in thousands)

Funding Source	Prior Yrs	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	Beyond FY18	TOTALS
Sewer Fund			\$135					\$135
								\$0
								\$0
TOTALS	\$0	\$0	\$135	\$0	\$0	\$0	\$0	\$135

Ann Arbor Street Water Mains

Water main improvements to be made in conjunction with the Ann Arbor Street reconstruction project..

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

Total Village Budgeted Expense: \$346,700

Use of Reserves: \$346,700

Budget impact upon completion:

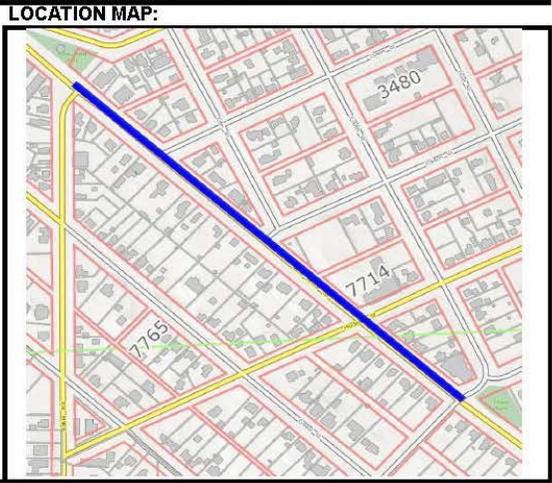
Personnel: No additional positions

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

PROJECT NAME: Ann Arbor Street Watermain Replacement
PROJECT ID: 01-9.0-2013 **PRIORITY:** IMPORTANT
PROJECT TYPE: Utility Construction **TOTAL COST:** \$279,000
SUBMITTED BY: Village Staff **YEARS IN CIP (Beginning year):** 0 (2013)

DESCRIPTION:

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



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

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

BENEFICIAL IMPACTS:

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

MASTER PLAN AND/OR STUDY REFERENCE:

Water System Reliability Study (2005)

	Start		End		SCHEDULE JUSTIFICATION:
	Month	Year	Month	Year	
Study:		2013		2013	To be done in conjunction with the Ann Arbor Street road resurfacing project.
Design/Acquisition:		2013		2014	
Construction:		2014		2015	

PROJECT COST DETAIL:

Replace/Upgrade Water Main	\$279,000
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EXPENDITURES (in thousands)

Funding Source	Prior Yrs	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	Beyond FY18	TOTALS
Water Fund			\$279					\$279
								\$0
								\$0
								\$0
TOTALS	\$0	\$0	\$279	\$0	\$0	\$0	\$0	\$279

Village Debt

Bond Rating

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

Debt Statement

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

Debt by Issue as of June 30, 2012		Security/ Revenue Support	Final Maturity	Interest Spread	Principal
Year	Issue				Amount Outstanding
2002	Streetscape Bond - Refunding	Unlimited Tax	5/1/2017	3.25%-4.20%	\$560,000
2006	Public Facilities Improvement Bond	Limited Tax	5/1/2027	4.00%-4.40%	\$1,340,000
2008	Downtown Development Authority Bonds	Tax Increment	5/1/2028	3.60%-5.00%	\$1,950,000
2008	Downtown Development Authority Bonds - Taxable	Tax Increment	5/1/2033	7.375%-7.90%	\$1,570,000
2009	Clean Water Revolving Funds - Sewer	Limited Tax/Rates	10/1/2029	2.50%	\$1,545,290
2010	State Revolving Funds - Water	Limited Tax/Rates	10/1/2029	2.50%	\$1,124,226
2011	State Revolving Funds - Water (#2)	Limited Tax/Rates	10/1/2031	2.50%	\$3,300,000
2011	Downtown Development Authority Bonds - Refunding	Tax Increment	5/1/2020	2.95%	\$553,000
2012	State Revolving Funds - Sewer (#2)	Limited Tax/Rates	10/1/2033	2.50%	\$868,635
2012	Sewer and Water Bond - Refunding of Rural Development	Unlimited Tax	10/1/2031	1.9%-3.25%	\$4,025,000
Total					\$16,836,151

Projects Funded by Debt

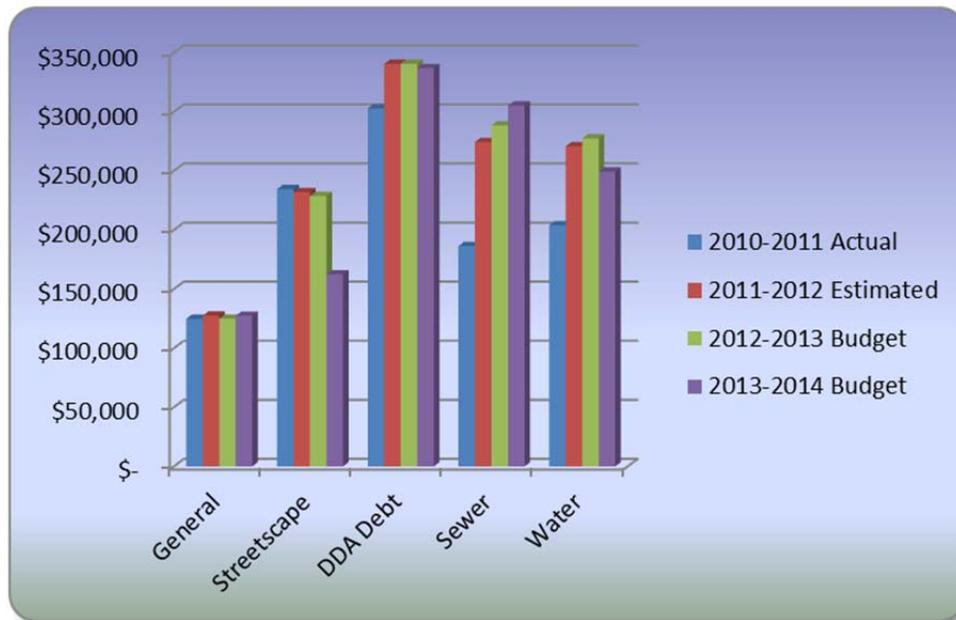
Projects Funded by Village Debt			
Year	Issue	Fund	Project Description
1998	General Obligation Bonds - Downtown Water	Water Fund	Water Main for Streetscape Project
1998	Special Assessment Bonds - Streetscape	Streetscape Fund	Downtown Streetscape Improvements
2002	General Obligation Bond (Voted) - Streetscape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

Debt Limit Provisions

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

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

History of Debt Administration



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

Future Financing

Once the current Sewer Revolving Loan is finalized, the Village does not expect to borrow more funds in the immediate future.

Debt Schedules

Full debt schedules are available for review in Appendix D.

Personnel Summary

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

Also on payroll are eight part-time elected officials, as well as members of the Planning Commission and the Parks and Recreation Commission. During the summer, the Department of Public Works employs one full time, temporary employee. The temporary summer help for Utilities was eliminated. Due to the nature of the temporary worker, this position is not reflected in the charts.

Summary of Full and Part-Time Positions and Expected Changes

Summary of Full-Time Equivalents	Salaried			Union			Non-Union Hourly			Total		
	Actual FY 2011-2012	Actual FY 2012-2013	Budget FY 2013-2014	Actual FY 2011-2012	Actual FY 2012-2013	Budget FY 2013-2014	Actual FY 2011-2012	Actual FY 2012-2013	Budget FY 2013-2014	Actual FY 2011-2012	Actual FY 2012-2013	Budget FY 2013-2014
Administration	3.0	3.0	3.0	1.5	1.5	1.5	-	-	0.5	4.5	4.5	4.5
Community Development	1.0	1.0	0.8	0.5	0.5	0.5	-	-	-	1.5	1.5	1.3
Public Works	-	0.5	0.5	4.0	4.0	4.0	-	-	-	4.0	4.5	4.5
Public Utilities	-	0.5	0.5	5.0	5.0	6.0	-	-	-	5.0	5.5	6.5
Total	4.0	5.0	4.8	11.0	11.0	12.0	-	-	0.5	15.0	16.0	16.8

One of the full time employees has asked to work thirty two hour weeks, and the Village Council and Manager have agreed to try this on a six month trial basis. This employee shows in the following charts as .8 in Community Development.

In addition, the Village plans to add one part-time, non-union hourly employee to supplement the Village Office staff.

Summary of Elected and Appointed Boards and Commissions

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

Summary of Paid Boards and Commissions	Elected			Appointed			Total		
	Actual FY 2011- 2012	Actual FY 2012- 2013	Budget FY 2013- 2014	Actual FY 2011- 2012	Actual FY 2012- 2013	Budget FY 2013- 2014	Actual FY 2011- 2012	Actual FY 2012- 2013	Budget FY 2013- 2014
Village Council & Clerk	8.0	8.0	8.0	-	-	-	8.0	8.0	8.0
Community Development	-	-	-	16.0	16.0	16.0	16.0	16.0	16.0
Total	8.0	8.0	8.0	16.0	16.0	16.0	24.0	24.0	24.0

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

Summary of Unpaid Boards and Commissions	Appointed		
	Actual FY 2011- 2012	Actual FY 2012- 2013	Budget FY 2013- 2014
Economic Development	18.0	18.0	18.0
Public Safety	2.0	2.0	2.0
Community Development	12.0	12.0	12.0
Arts and Culture	17.0	17.0	17.0
Total	49.0	49.0	49.0

Wages, Salaries and Benefits

The Village Council did not give a standard cost of living increase to non-union employees this year, opting instead for merit increases. In addition, all non-union employees will receive a 1.5% lump sum payment on July 1st. Since Fiscal Year 2011-2012, non-union employees are covered by a health care plan with a \$1,000/\$2,000 deductible (for families) as well as higher office co-pays.

Employee contributions to the Municipal Employees Retirement System increased from 4% to 5% on July 1, 2012.

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

Union Contract and Employment Manuals

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

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

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

Retiree Costs

The Village currently has six people who are eligible for Village provided retiree health care benefits (three retirees and three spouses). It is anticipated that one employee will retire in this fiscal year.

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

Municipal Employees Retirement System (Mers), with an initial deposit of \$160,000 and \$20,000 in the following fiscal years. In Fiscal Year 2011-2012, Village Council made the commitment to dedicate \$75,000 of increased funding from State Revenue Sharing (due to population increases) to the OPEB liability. This is in addition to the \$20,000 per year already being contributed, for a total of \$95,000 per year until Fiscal Year 2015-2016.

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

As part of the closing of the defined benefit plan, Mers changed the Village's contribution per employee from a percentage-based system, which was generally around 10%, to a flat rate system. However, the Village decided in Fiscal Year 2011-2012 to pay an extra amount towards our unfunded liability, up to 10% of total compensation. This has been continued into Fiscal Year 2013-2014.

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



General Fund

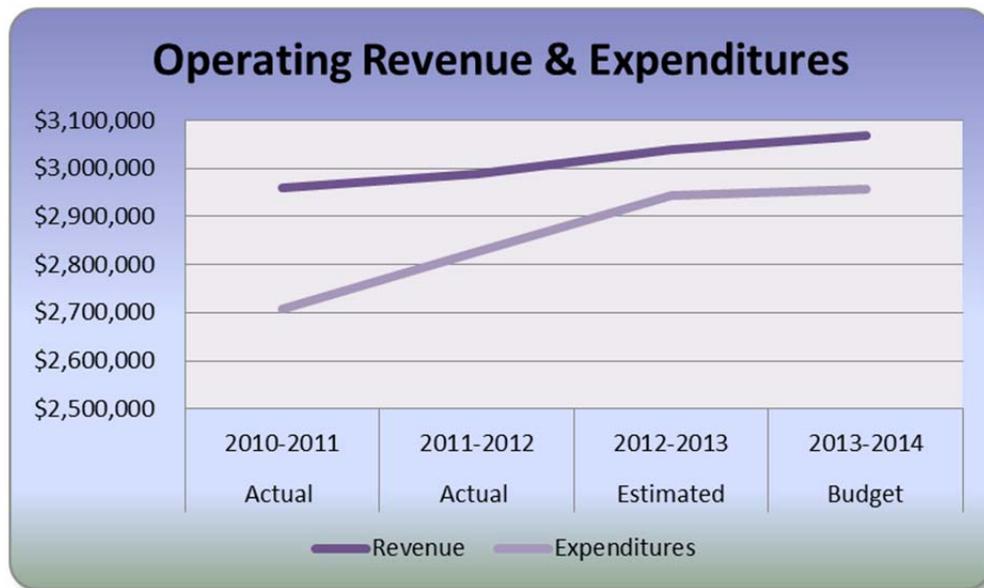
The General Fund is the main operational fund of the Village. It contains all of the activities of the Village that are not required to be accounted for in another fund, such as a special revenue or an enterprise fund. The main sources of revenue for the General Fund are property taxes and state shared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

	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
Revenues						
Property Taxes	1,785,911	1,791,100	1,778,823	1,877,500	1,877,500	4.8%
Licenses & Permits	68,675	65,700	74,247	73,200	73,200	11.4%
Revenue Sharing & Grants	293,989	296,500	303,479	309,000	309,000	4.2%
Local Contributions	192,826	158,000	160,121	168,500	168,500	6.6%
Charges for Services	6,485	5,000	5,365	3,400	3,400	-32.0%
Utility Bills	529,937	533,000	547,688	535,000	535,000	0.4%
Fines & Forfeits	4,817	5,300	5,955	4,200	4,200	-20.8%
Interest and Rents	30,287	31,500	29,539	30,000	30,000	-4.8%
Other Revenue	27,925	70,500	81,720	9,400	9,400	-86.7%
Transfers In	17,100	52,000	52,309	58,000	58,000	11.5%
Total	2,957,952	3,008,600	3,039,245	3,068,200	3,068,200	2.0%

	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
Expenditures						
Personnel Costs	708,826	794,500	795,726	831,200	831,200	4.6%
Supplies	56,945	65,600	66,577	71,500	71,500	9.0%
Other Service and Charges	338,826	420,300	383,401	346,400	346,400	-17.6%
Contracted Services	588,643	574,200	566,092	551,900	551,900	-3.9%
Public Safety	954,970	997,500	993,135	1,010,500	1,010,500	1.3%
Capital Outlay	181,090	167,000	163,217	49,500	49,500	-70.4%
Debt Service	127,783	125,300	125,183	127,800	127,800	2.0%
Transfers Out	402,600	17,500	-	-	-	-100.0%
Total	3,359,682	3,161,900	3,093,331	2,988,800	2,988,800	-5.5%

Operating Revenue and Expenditures

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



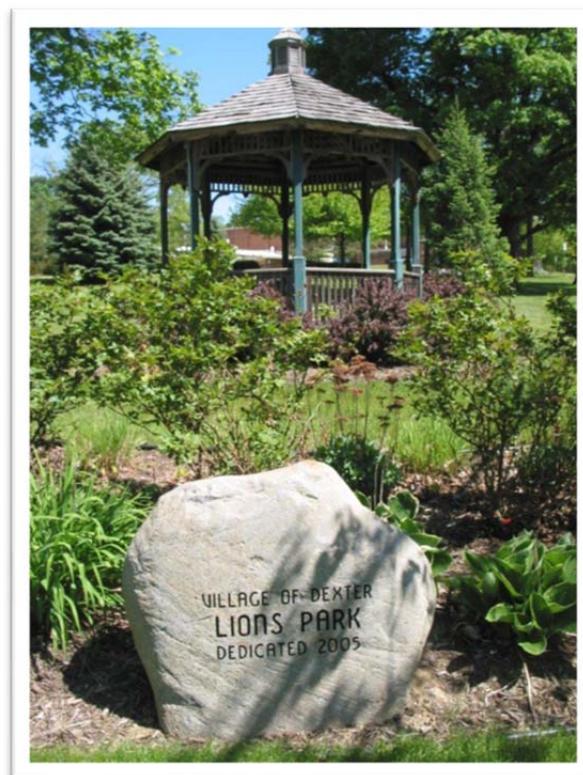
Capital Expenditures

The Village uses a combination of current operating revenue, one-time revenue sources, and fund balance reserves to pay for capital expenditures. In this budget, the Village expects a surplus of \$79,400 after \$38,000 in capital expenditures.

Fund Balance

In the past few fiscal years, large capital expenditures have resulted in a decrease of the Village's general fund balance. In this fiscal year, the Village has a budgeted surplus. At the end of Fiscal Year 2013-2014, fund balance should be 40% of operating expenditures, well above the 15% minimum set by Council.

	Actual	Estimated	Budget	% Change
General Fund	2011-2012	2012-2013	2013-2014	2013 to 2014
Beginning Fund Balance	\$1,547,377	\$1,175,657	\$1,121,571	
Revenues	\$2,987,962	\$3,039,245	\$3,068,200	
Expenditures	(\$3,359,682)	(\$3,093,331)	(\$2,988,800)	
Ending Fund Balance	\$1,175,657	\$1,121,571	\$1,200,971	7.1%



General Fund at a Glance

	Revenue & Expenditure Summary					
	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
Total Revenue	2,987,962	3,008,600	3,039,251	3,068,200	3,068,200	2.0%
Village Council	50,457	55,100	50,656	49,600	49,600	-10.0%
Village Manager	264,985	271,800	271,688	302,700	302,700	11.4%
Finance	12,668	9,500	9,672	10,000	10,000	5.3%
Attorney	22,979	40,000	36,143	25,000	25,000	-37.5%
Village Clerk	6,228	11,200	9,416	12,300	12,300	9.8%
Village Treasurer	101,976	104,800	99,639	104,400	104,400	-0.4%
Buildings & Grounds	68,560	62,500	61,027	62,600	62,600	0.2%
Tree Program	21,188	24,000	23,103	24,000	24,000	0.0%
Law Enforcement	555,885	559,000	552,321	564,000	564,000	0.9%
Fire Department	411,919	460,000	457,274	460,000	460,000	0.0%
Planning	123,568	119,700	111,604	100,900	100,900	-15.7%
Zoning Board of Appeals	694	1,100	928	1,100	1,100	0.0%
Public Works	177,239	171,300	171,271	169,500	169,500	-1.1%
Downtown Public Works	77,218	80,000	73,247	73,300	73,300	-8.4%
Engineering	10,925	11,000	11,000	11,000	11,000	0.0%
Municipal Street Lights	77,196	75,600	75,317	75,000	75,000	-0.8%
Solid Waste	531,587	536,600	534,131	536,400	536,400	0.0%
Economic Development	33,991	10,500	9,026	1,000	1,000	-90.5%
Parks & Recreation	63,020	90,800	90,131	94,300	94,300	3.9%
Long-Term Debt	127,783	125,300	125,183	127,800	127,800	2.0%
Insurance & Bonds	50,694	117,800	116,389	117,100	117,100	-0.6%
Contributions	23,250	23,300	23,250	23,300	23,300	0.0%
Contingencies	11,981	33,000	30,677	12,000	12,000	-63.6%
Capital Improvements	131,094	150,500	150,239	31,500	31,500	-79.1%
Transfers Out	402,600	17,500	-	-	-	-100.0%
Total Expenditures	3,359,682	3,161,900	3,093,331	2,988,800	2,988,800	-5.5%
Revenue over Expense	(371,720)	(153,300)	(54,081)	79,400	79,400	
Capital and One Time Expense	533,694	168,000	150,239	31,500	31,500	

Revenue

Revenues	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
402.000 Taxes - Real Property	1,470,041	1,777,100	1,467,908	1,872,000	1,872,000	5.3%
410.000 Taxes - Personal Property	248,921	-	264,361	-	-	0.0%
412.000 Delinquent Taxes - Real Prop	54,707	-	44,760	-	-	0.0%
420.000 Delinquent Tax - Personal Prop	-	1,000	-	-	-	-100.0%
425.000 Delinquent Utility Bills (On Tax Roll)	4,533	4,000	95	500	500	-87.5%
445.000 Taxes - Penalties & Interest	7,709	9,000	1,700	5,000	5,000	-44.4%
452.000 Cable TV Franchise Fees	59,030	58,000	63,647	63,000	63,000	8.6%
476.000 Banner Permits	2,875	2,500	3,000	3,000	3,000	20.0%
477.000 Zoning Compliance Permits	6,545	5,000	7,475	7,000	7,000	40.0%
478.000 Park Use Permits	225	200	125	200	200	0.0%
574.000 State Shared Revenue	291,002	293,500	300,046	306,000	306,000	4.3%
575.000 State Shared - Liquor Licenses	2,997	3,000	3,433	3,000	3,000	0.0%
580.000 State Grants	26,426	-	-	-	-	0.0%
581.000 Contribution from Local Govt	-	1,000	-	-	-	-100.0%
582.000 School Fire Run Reimbursement	8,890	5,000	10,463	5,000	5,000	0.0%
590.000 Enterprise Fund Admin Fees	130,510	124,000	122,906	135,000	135,000	8.9%
590.001 Act 51 Admin Fees	27,000	28,000	26,752	28,500	28,500	1.8%
608.000 Site Plan Review Fees	4,500	5,000	3,990	3,000	3,000	-40.0%
612.000 IFT Application Fee	1,200	-	800	-	-	0.0%
628.000 Solid Waste Collection Fee	529,937	533,000	547,694	535,000	535,000	0.4%
644.000 Sales - Composting Program	80	-	-	-	-	0.0%
645.000 Sales - Recycling Program	705	-	575	400	400	0.0%
657.000 Parking Violations	50	200	160	200	200	0.0%
658.000 District Court Fines	4,767	5,000	5,795	4,000	4,000	-20.0%
663.001 Ordinance Violation Fines	-	100	-	-	-	-100.0%
665.000 Interest Earned	7,951	9,000	6,353	6,500	6,500	-27.8%
667.000 Rents (General)	6,250	7,500	5,825	7,500	7,500	0.0%
667.001 Lease Income - DAFD	11,886	10,000	12,797	11,000	11,000	10.0%
667.002 Farmers Market	3,515	4,000	3,094	4,000	4,000	0.0%
667.004 Community Garden Plot Rental	685	1,000	1,470	1,000	1,000	0.0%
671.000 Other Revenue	38,922	7,000	14,219	5,000	5,000	-28.6%
675.001 Contributions - Park	114	500	2,074	1,600	1,600	220.0%
675.004 Contributions - Arts Committee	2,548	-	2,177	1,500	1,500	0.0%
675.006 Contributions - Ice Rink	1,511	1,000	1,250	1,300	1,300	30.0%
679.000 Miscellaneous Grants	14,830	62,000	62,000	-	-	-100.0%
695.275 Transfer In from Tree Fund	8,000	8,000	8,000	8,000	8,000	0.0%
696.000 Trans In DDA	9,100	44,000	44,309	50,000	50,000	13.6%
Total Revenues	2,987,962	3,008,600	3,039,251	3,068,200	3,068,200	2.0%

Property Taxes

General Fund activities are supported by the Operating millage, which is set in June of each year by Council resolution. For the 2013 tax year, the operating millage rate is 9.8665, which is a slight increase from 2012. This, combined with a slight increase in taxable value, with result in an increase of \$94,900 over the Fiscal Year 2012-2013 budget.

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

Charges for Services

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

State Revenue

This is revenue that comes from the State of Michigan, including state shared revenue, liquor license revenue and state grants. The Village saw a large annual increase in state shared revenue in Fiscal Year 2011-2012 due to the increase in population from the 2000 Census, but now there is a much more moderate increase of approximately \$6,000 over Fiscal Year 2012-2013.

Solid Waste Collection

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

Fees and Fines

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

Interest and Rent

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

Other Revenue

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

Transfers In

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

Expenditures

Functional Units

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

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

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

Legislative Function

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

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

Legislative Goals & Objectives

➤ *Goal: Maintain Financial Sustainability*

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

➤ *Goal: Facilitate a High Quality of Life*

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

➤ *Goal: Engage the Community*

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

Fiscal Year 2012-2013 Budget Highlights

- The Village's new website was launched in early 2013.
- The Arts, Culture & Heritage Committee's Public Art Plan was adopted.
- In May 2012 a referendum vote on Cityhood was held. The vote was in the affirmative for continuing the process and the next step is an election for Charter Commission members.

Village Council Performance Measures				
Measure	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Planned 2013-2014
Hold the millage rate unchanged from prior years.	13.5562	13.5562	13.5562	13.5562
Maintain a competitive tax rate position in relation to other Washtenaw County cities/villages. Rank is from highest millage rate to lowest (total of eight).	6	6	6	6
Publish newsletters to keep the public informed.	4	3	4	4
Hold at least one town hall meeting.	2	1	0	1
Maintain unreserved fund balance of at least 15% of operating expenditures.	52%	34%	36%	40%

Department Budgets

There are three departments included in the Legislative functional unit: Village Council, Village Clerk, and Contributions. The decrease in professional services, is due to the substantial completion of the website project.

Dept: 101.000 Village Council	Actual 2011-2012	Current Year 2012-2013		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2013-2014	Adopted 2013-2014	(Budget) 2013 to 2014
702.000 Salaries - Elected Officials	17,525	18,000	17,240	18,000	18,000	
720.000 Social Security & Medicare	1,341	1,400	1,319	1,400	1,400	
727.000 Office Supplies	50	300	525	300	300	
802.000 Professional Services	14,671	7,500	6,332	2,000	2,000	
861.000 Travel & Mileage	-	500	-	500	500	
901.000 Printing & Publishing	7,084	8,000	8,221	8,000	8,000	
943.000 Council Chambers Lease	2,400	2,400	2,400	2,400	2,400	
955.000 Miscellaneous	200	500	120	500	500	
956.000 Council Discretionary Expenses	1,538	1,500	1,222	1,500	1,500	
958.000 Memberships & Dues	4,266	4,500	4,351	4,500	4,500	
959.000 Arts, Culture & Heritage Committee	1,242	10,000	8,828	10,000	10,000	
960.000 Education & Training	140	500	100	500	500	
Total Village Council	50,457	55,100	50,656	49,600	49,600	-10.0%

Dept: 215.000 Village Clerk	Actual 2011-2012	Current Year 2012-2013		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2013-2014	Adopted 2013-2014	(Budget) 2013 to 2014
702.000 Salaries - Elected Officials	1,920	2,000	1,840	2,000	2,000	
720.000 Social Security & Medicare	147	200	141	200	200	
802.000 Professional Services	-	4,000	4,031	4,100	4,100	
815.000 Ordinance Codification	675	1,000	550	2,500	2,500	
901.000 Printing & Publishing	3,486	3,500	2,855	3,000	3,000	
960.000 Education & Training	-	500	-	500	500	
Total Village Clerk	6,228	11,200	9,416	12,300	12,300	9.8%

Dept: 875.000 Contributions	Actual 2011-2012	Current Year 2012-2013		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2013-2014	Adopted 2013-2014	(Budget) 2013 to 2014
965.001 Contribution to WAVE	12,000	12,000	12,000	12,000	12,000	
965.002 Contribution Community Serve	250	300	250	300	300	
965.003 Contribution Senior Center	1,000	1,000	1,000	1,000	1,000	
965.004 Contribution WAVE Door to Door	10,000	10,000	10,000	10,000	10,000	
Total Contributions	23,250	23,300	23,250	23,300	23,300	-

Administrative Function

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

Village Manager

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

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

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

Village Manager Goals & Objectives

➤ *Goal: Maintain Financial Sustainability*

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

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

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

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

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

Fiscal Year 2012-2013 Budget Highlights

- Staffing needs were addressed during the fiscal year, including the promotion of the utilities foreman to the superintendent of public services position, the hiring of his replacement plus an additional utilities worker, and the research for adding the part time office staff.

- Researched the opportunity to pursue storm water asset management grant, which will lead to a request in Fiscal Year 2013-2014 for \$700,000 in grant funding.

Village Manager Performance Measures				
Measure	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Planned 2013-2014
Deliver Council Packets no later than Wednesday prior to the regular meeting.	N/A	75%	83%	100%
Deliver Downtown Development Authority Packets no later than Monday prior to the regular meeting	N/A	75%	83%	100%
Other Post Employee Benefit funding	\$20,000	\$20,000	\$95,000	\$95,000
Farmers Market Vendors (using revenue as an indicator)	3130	3515	3100	4000

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

Department Budgets

There are four departments included in the Village Manager's area of the Administrative functional unit: Village Manager, Attorney, Insurance, Economic Development and Capital Improvements. \$20,000 of the Other Post Employment Benefits are to be split by funds (General Fund, Municipal Streets Fund, Sewer Fund and Water Fund), and the Insurance Department has been increased by an additional \$75,000 for the remainder of the total \$95,000 planned expenditure.

Dept: 172.000 Village Manager	Actual 2011-2012	Current Year 2012-2013		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2013-2014	Adopted 2013-2014	(Budget) 2013 to 2014
703.000 Salaries - Non Union	126,595	129,400	129,180	132,800	132,800	
703.001 Salaries - Part Time	-	-	-	20,800	20,800	
704.000 Salaries - Union	63,264	66,500	66,377	67,400	67,400	
705.000 Salaries - Overtime	499	-	50	-	-	
710.000 Car Allowance	4,800	4,800	4,800	4,800	4,800	
712.000 Vacation/Sick Time Cash Out	1,582	500	134	500	500	
720.000 Social Security & Medicare	15,173	15,500	15,431	17,400	17,400	
721.000 Health & Dental Insurance	27,262	37,000	32,891	37,000	37,000	
721.002 Pay in Lieu of Medical Insurance	6,000	-	6,000	3,000	3,000	
722.000 Life & Short Term Disability Insurance	1,397	1,500	1,386	1,500	1,500	
723.000 Defined Benefit Plan	8,251	7,000	6,667	7,500	7,500	
723.003 Defined Contribution Plan	793	5,000	1,406	1,500	1,500	
723.004 ICMA Contribution	3,556	-	3,627	3,600	3,600	
727.000 Office Supplies	502	500	608	500	500	
745.000 Uniform Allowance	100	100	100	100	100	
802.000 Professional Services	1,258	1,500	1,431	2,000	2,000	
861.000 Travel & Mileage	385	500	332	500	500	
901.000 Printing & Publishing	499	200	-	-	-	
955.000 Miscellaneous	590	500	643	500	500	
958.000 Memberships & Dues	110	300	110	300	300	
960.000 Education & Training	370	1,000	515	1,000	1,000	
977.000 Equipment	2,000	-	-	-	-	
Total Village Manager	264,985	271,800	271,688	302,700	302,700	11.4%

Dept: 210.000 Attorney	Actual 2011-2012	Current Year 2012-2013		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2013-2014	Adopted 2013-2014	(Budget) 2013 to 2014
810.000 Attorney Fees	22,979	40,000	36,143	25,000	25,000	
Total Attorney	22,979	40,000	36,143	25,000	25,000	-37.5%

Dept: 728.000 Economic Development	Actual 2011-2012	Current Year 2012-2013		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2013-2014	Adopted 2013-2014	(Budget) 2013 to 2014
802.000 Professional Services	33,216	9,000	8,776	-	-	
901.000 Printing & Publishing	595	1,000	250	1,000	1,000	
960.000 Education & Training	180	500	-	-	-	
Total Economic Development	33,991	10,500	9,026	1,000	1,000	-90.5%

	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
Dept: 851.000 Insurance & Bonds						
719.000 Unemployment Compensation	90	300	403	100	100	
721.001 Retiree Health Insurance	6,374	8,000	8,403	8,000	8,000	
723.001 Other Post Employment Benefits	10,000	75,000	75,000	75,000	75,000	
726.001 Vacation/Sick Accrual	-	1,000	(1,077)	1,000	1,000	
910.000 Workers Compensation	8,846	8,500	8,799	9,500	9,500	
911.000 Liability Insurance	25,385	25,000	24,860	23,500	23,500	
Total Insurance & Bonds	50,694	117,800	116,389	117,100	117,100	-0.6%

	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
Dept: 901.000 Capital Improvements Plan						
970.000 Capital Improvements	15,580	150,500	150,239	21,500	21,500	
975.001 Property Acquisition	115,514	-	-	-	-	
975.016 Capital Improvements - Facilities		-	-	10,000	10,000	
Total Capital Improvements	131,094	150,500	150,239	31,500	31,500	-79.1%



Treasurer/Finance

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

Treasurer/Finance Goals & Objectives

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

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

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

Fiscal Year 2012-2013 Budget Highlights

- The implementation of user-fee based credit cards was researched, with launch scheduled to coincide with the start of fiscal year 13-14.
- The accounting of the brownfields for the Dexter Wellness Center and LaFontaine was established.

Treasurer/Finance Performance Measures				
Measure	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Planned 2013-2014
Accounting records will be closed no later than the end of the following month.	100%	100%	91%	100%
Quarterly reports will be provided to Council by the second meeting following the close of the quarter.	100%	75%	75%	100%
Monthly DDA financial reports will be provided no later than the Friday prior to the regular meeting.	83%	75%	75%	100%
Audit report filed no later than November 30th of each year.	Yes	Yes	No	Yes
Audit will receive an unqualified opinion.	Yes	Yes	Yes	Yes
Qualifying Statement for Village and DDA will be approved by Treasury.	Yes	Yes	Yes	Yes
Receive Distinguished Budget Award from the Government Finance Officers Association	Yes	Yes	Yes	Yes

Department Budgets

There are five departments included in the Treasurer/Finance area of the Administrative functional unit: Finance, Treasurer, Debt, Contingencies and Transfers. The decrease in Finance is due to the fact that the OPEB valuation was budgeted for in the last fiscal year and does not need to be done in this year. Contingencies shows a large increase because in prior years it was reduced to cover unexpected budget amendments. Property Tax Refunds are much lower because several large industrial appeals were decided in 2012, and we do not expect further large decisions in this fiscal year.

Dept: 201.000 Finance Department	Actual 2011-2012	Current Year 2012-2013		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2013-2014	Adopted 2013-2014	(Budget) 2013 to 2014
802.000 Professional Services	3,771	3,000	3,222	3,000	3,000	
802.001 Financial Audit	8,000	5,500	5,500	6,000	6,000	
840.000 Bank Service Charges	897	1,000	950	1,000	1,000	
Total Finance Department	12,668	9,500	9,672	10,000	10,000	5.3%

Dept: 253.000 Village Treasurer	Actual 2011-2012	Current Year 2012-2013		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2013-2014	Adopted 2013-2014	(Budget) 2013 to 2014
703.000 Salaries - Non Union	65,095	66,400	66,384	68,400	68,400	
720.000 Social Security & Medicare	4,951	5,100	5,021	5,300	5,300	
721.000 Health & Dental Insurance	15,918	18,000	14,564	15,500	15,500	
722.000 Life & Short Term Disability Insurance	418	500	408	500	500	
723.000 Defined Benefit Plan	6,136	6,700	6,638	7,500	7,500	
727.000 Office Supplies	639	700	779	1,000	1,000	
861.000 Travel & Mileage	1,623	1,000	152	500	500	
902.000 Tax Bills & Services	3,731	3,700	4,584	3,700	3,700	
955.000 Miscellaneous	-	500	-	500	500	
958.000 Memberships & Dues	443	500	445	500	500	
960.000 Education & Training	1,023	1,200	413	1,000	1,000	
977.000 Equipment	2,000	500	250	-	-	
Total Village Treasurer	101,976	104,800	99,639	104,400	104,400	-0.4%

Dept: 850.000 Long Term Debt	Actual 2011-2012	Current Year 2012-2013		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2013-2014	Adopted 2013-2014	(Budget) 2013 to 2014
990.000 Debt Service - 2006 Facilities Bond	65,000	65,000	65,000	70,000	70,000	
992.000 Bond Fees	225	300	225	300	300	
996.004 '06 Facilities Bond Interest	62,558	60,000	59,958	57,500	57,500	
Total Long Term Debt	127,783	125,300	125,183	127,800	127,800	2.0%

Village of Dexter

General Fund

	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
Dept: 890.000 Contingencies						
955.000 Miscellaneous	82	-	-	10,000	10,000	
957.001 Property Tax Refunds	11,899	33,000	30,677	2,000	2,000	
Total Contingencies	11,981	33,000	30,677	12,000	12,000	-63.6%

	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
Dept: 965.000 Transfers Out						
999.405 Transfer Out - Mill Creek Park Fund	402,600	17,500	-	-	-	
Total Transfers Out	402,600	17,500	-	-	-	-100.0%



Public Works

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

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

Public Works Goals & Objectives

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

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

Fiscal Year 2012-2013 Budget Highlights

Department of Public Works Performance Measures				
Measure	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Planned 2013-2014
Perform preventative maintenance of DPW equipment twice per year.	100%	100%	100%	100%
Inspect and vector 1/5 of stormwater catchbasins each year.	100%	100%	100%	100%

Department Budgets

There are six departments included in the Public Works functional unit: Buildings and Grounds, Public Works, Downtown Public Works, Engineering, Street Lights and Solid Waste. Changes in the way internal vehicle/equipment usage is tracked has resulted in slight reductions in both the Department of Public Works and the Solid Waste Department. In Downtown Public Works, professional services is lowered because the Village continuing to improve how landscaping and maintenance is being handled in the downtown areas.

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

Village of Dexter

General Fund

Dept: 265.000 Buildings & Grounds	Current Year 2012-2013			Manager	Council	% Change
	Actual	Amended	Estimated	Proposed	Adopted	(Budget)
	2011-2012	Budget	YE Position	2013-2014	2013-2014	2013 to 2014
727.000 Office Supplies	3,799	3,700	4,028	3,700	3,700	
728.000 Postage	2,534	3,000	3,192	3,000	3,000	
803.000 Contracted Services	4,757	7,000	5,020	6,000	6,000	
843.000 Property Taxes	5,616	2,500	1,884	2,000	2,000	
920.000 Utilities	11,488	11,000	13,683	13,000	13,000	
920.001 Utilities - Telephones	359	-	694	400	400	
935.000 Building Maintenance & Repair	8,309	9,000	8,529	3,000	3,000	
935.001 Office Cleaning	4,240	4,200	4,160	4,200	4,200	
936.000 Equipment Service Contracts	9,146	7,200	5,958	7,000	7,000	
937.000 Equipment Maintenance & Repair	-	500	339	500	500	
943.001 Office Space Rent	10,800	11,400	10,800	10,800	10,800	
955.000 Miscellaneous	430	-	(200)	-	-	
962.000 Community Garden	1,581	1,000	1,197	1,000	1,000	
977.000 Equipment	5,500	2,000	1,742	8,000	8,000	
Total Buildings & Grounds	68,560	62,500	61,027	62,600	62,600	0.2%

Dept: 441.000 Department of Public Works	Current Year 2012-2013			Manager	Council	% Change
	Actual	Amended	Estimated	Proposed	Adopted	(Budget)
	2011-2012	Budget	YE Position	2013-2014	2013-2014	2013 to 2014
703.000 Salaries - Non Union	201	6,000	5,330	5,100	5,100	
703.001 Salaries - Part Time	-	-	202	1,000	1,000	
704.000 Salaries - Union	59,371	52,500	50,550	53,000	53,000	
705.000 Salaries - Overtime	3,617	1,000	1,008	1,000	1,000	
712.000 Vacation/Sick Time Cash Out	1,586	500	3,638	1,000	1,000	
720.000 Social Security & Medicare	4,996	5,700	4,267	4,600	4,600	
721.000 Health & Dental Insurance	22,245	43,000	47,004	44,000	44,000	
721.002 Pay in Lieu of Medical Insurance	3,000	-	1,750	-	-	
722.000 Life & Short Term Disability Insurance	428	500	417	500	500	
723.000 Defined Benefit Plan	6,492	5,700	6,080	6,500	6,500	
740.000 Operating Supplies	5,642	6,000	7,673	6,000	6,000	
745.000 Uniform Allowance	4,520	4,000	4,903	4,000	4,000	
751.000 Gasoline & Oil	12,286	12,000	11,259	13,500	13,500	
802.000 Professional Services	3,996	2,000	2,879	2,000	2,000	
861.000 Travel & Mileage	291	500	-	500	500	
901.000 Printing & Publishing	50	200	-	-	-	
920.000 Utilities	17,278	19,000	15,250	16,000	16,000	
920.001 Utilities - Telephones	1,520	1,500	1,992	2,000	2,000	
935.000 Building Maintenance & Repair	2,521	2,000	1,365	2,000	2,000	
937.000 Equipment Maintenance & Repair	-	1,000	-	1,000	1,000	
941.000 Equipment Rentals	3,096	4,000	1,523	2,000	2,000	
955.000 Miscellaneous	723	200	3,039	500	500	
957.000 Miscellaneous Fees	393	500	749	800	800	
958.000 Memberships & Dues	346	500	349	500	500	
960.000 Education & Training	568	1,000	45	500	500	
963.000 Medical Expenses	30	500	-	500	500	
970.001 Capital Improvements - Sidewalks	20,430	-	-	-	-	
977.000 Equipment	1,614	1,500	-	1,000	1,000	
Total Public Works	177,239	171,300	171,271	169,500	169,500	-1.1%

Village of Dexter

General Fund

	Actual 2011-2012	Current Year 2012-2013		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2013-2014	Adopted 2013-2014	(Budget) 2013 to 2014
Dept 442: Downtown Public Works						
703.000 Salaries - Non-Union	1,670	8,000	2,762	-	-	
703.001 Salaries - Part Time	-	-	6,360	8,000	8,000	
704.000 Salaries - Union	23,751	25,000	27,404	28,000	28,000	
705.000 Salaries - Overtime	2,343	4,000	2,150	2,000	2,000	
720.000 Social Security & Medicare	2,116	2,100	2,831	3,000	3,000	
723.000 Defined Benefit Plan	2,498	2,900	2,955	3,300	3,300	
730.000 Farmers Market Supplies	2,176	2,000	1,963	2,000	2,000	
731.000 Landscape Supplies - Trees	33	-	-	6,000	6,000	
740.000 Operating Supplies	4,760	5,000	4,976	2,000	2,000	
744.000 Holiday Lighting Supplies	5,453	5,000	4,029	5,000	5,000	
802.000 Professional Services	23,459	16,000	11,365	5,000	5,000	
920.000 Utilities - Metered Street Lights	6,548	8,000	6,275	8,000	8,000	
977.000 Equipment	2,410	2,000	176	1,000	1,000	
Total Downtown Public Works	77,218	80,000	73,247	73,300	73,300	-8.4%

	Actual 2011-2012	Current Year 2012-2013		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2013-2014	Adopted 2013-2014	(Budget) 2013 to 2014
Dept: 447.000 Engineering						
830.000 Engineering Consulting	10,925	11,000	11,000	11,000	11,000	
Total Engineering	10,925	11,000	11,000	11,000	11,000	0.0%

	Actual 2011-2012	Current Year 2012-2013		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2013-2014	Adopted 2013-2014	(Budget) 2013 to 2014
Dept: 448.000 Municipal Street Lights						
920.003 Utilities - Street Lights	77,196	75,600	75,317	75,000	75,000	
Total Municipal Street Lights	77,196	75,600	75,317	75,000	75,000	-0.8%

	Actual 2011-2012	Current Year 2012-2013		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2013-2014	Adopted 2013-2014	(Budget) 2013 to 2014
Dept: 528.000 Solid Waste						
703.000 Salaries - Non Union	887	3,000	2,504	1,700	1,700	
703.001 Salaries - Part Time	-	-	629	1,300	1,300	
704.000 Salaries - Union	35,880	27,000	31,046	30,000	30,000	
705.000 Salaries - Overtime	1,277	1,500	398	500	500	
720.000 Social Security & Medicare	2,910	2,000	2,645	2,500	2,500	
723.000 Defined Benefit Plan	3,620	2,600	3,314	3,500	3,500	
740.000 Operating Supplies	557	2,000	1,056	1,400	1,400	
805.000 Contracted Solid Waste Service	462,680	473,000	473,650	475,000	475,000	
806.000 Contracted Compost	7,176	8,000	6,227	7,000	7,000	
901.000 Printing & Publishing	294	500	489	500	500	
941.000 Equipment Rentals	15,902	17,000	12,173	13,000	13,000	
955.000 Miscellaneous	404	17,000	12,173	13,000	13,000	
Total Solid Waste	531,587	553,600	546,305	549,400	549,400	-0.8%

Community Development

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

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

Community Development Goals & Objectives

- *Goal: Ensure Good Stewardship of Municipal Infrastructure*
 - Complete capital projects budgeted for in 2013/2014 and support and implement the CIP's general policy statement.
 - Continue multi-jurisdictional collaboration for trail, road and walkability construction and cost sharing.

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

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

Fiscal Year 2012-2013 Budget Highlights

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

Community Development Performance Measures				
Measure	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Planned 2013-2014
Provide bi-monthly reports to Council as part of their regular packet.	N/A	100%	100%	100%
Prepare and distribute Planning Commission packets no later than the Thursday prior to their meeting.	N/A	100%	100%	100%
Prepare and distribute Parks and Recreation Commission packets no later than the Thursday prior to their meeting.	N/A	100%	71%	100%
Receive the Tree City USA award.	100%	100%	100%	100%

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

Department Budgets

There are four departments included in the Community Development functional unit: Village Tree Program, Planning, Zoning Board of Appeals and Parks and Recreation. The decrease in the Planning Department is due to the Community Development Manager going to a 32-hour week.

	Actual 2011-2012	Current Year 2012-2013		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2013-2014	Adopted 2013-2014	(Budget) 2013 to 2014
Dept: 285.000 Village Tree Program						
731.000 Landscape Supplies	570	1,000	2,335	1,000	1,000	
731.001 Landscape Supplies-Trees (Replace/New)	8,240	8,000	6,417	8,000	8,000	
803.000 Contracted Services	12,378	15,000	14,351	15,000	15,000	
Total Village Tree Program	21,188	24,000	23,103	24,000	24,000	0.0%

	Actual 2011-2012	Current Year 2012-2013		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2013-2014	Adopted 2013-2014	(Budget) 2013 to 2014
Dept: 400.000 Planning Department						
703.000 Salaries - Non Union	60,600	53,300	53,040	47,200	47,200	
704.000 Salaries - Union	11,811	12,000	10,439	10,700	10,700	
705.000 Salaries - Overtime	488	500	332	500	500	
706.000 Salaries - Planning Commission	3,000	3,000	2,160	3,000	3,000	
720.000 Social Security & Medicare	5,309	6,000	5,257	4,700	4,700	
721.000 Health & Dental Insurance	17,757	18,000	15,611	17,000	17,000	
722.000 Life & Short Term Disability Insurance	398	400	391	-	-	
723.000 Defined Benefit	6,870	6,500	6,381	6,500	6,500	
727.000 Office Supplies	351	500	386	300	300	
802.000 Professional Services	12,491	15,000	15,520	7,000	7,000	
861.000 Travel & Mileage	565	500	277	500	500	
901.000 Printing & Publishing	1,153	1,000	250	500	500	
955.000 Miscellaneous	95	500	-	500	500	
958.000 Memberships & Dues	1,480	1,500	1,150	1,500	1,500	
960.000 Education & Training	699	1,000	410	1,000	1,000	
977.000 Equipment	500	-	-	-	-	
Total Planning Department	123,568	119,700	111,604	100,900	100,900	-15.7%

Village of Dexter

General Fund

	Current Year 2012-2013			Manager	Council	% Change
	Actual 2011-2012	Amended Budget	Estimated YE Position	Proposed 2013-2014	Adopted 2013-2014	(Budget) 2013 to 2014
Dept: 410.000 Zoning Board of Appeals						
802.000 Professional Services	635	500	588	500	500	
901.000 Printing & Publishing	59	500	301	500	500	
955.000 Miscellaneous	-	100	40	100	100	
Total Zoning Board of Appeals	694	1,100	928	1,100	1,100	0.0%

	Current Year 2012-2013			Manager	Council	% Change
	Actual 2011-2012	Amended Budget	Estimated YE Position	Proposed 2013-2014	Adopted 2013-2014	(Budget) 2013 to 2014
Dept: 751.000 Parks & Recreation						
703.000 Salaries - Non Union	2,875	5,000	3,680	1,700	1,700	
703.001 Salaries - Part Time	-	-	-	10,700	10,700	
704.000 Salaries - Union	23,857	19,000	20,148	18,600	18,600	
705.000 Salaries - Overtime	109	-	333	500	500	
709.000 Salaries - Park Commissioners	930	1,500	990	1,500	1,500	
720.000 Social Security & Medicare	2,124	1,700	2,165	2,000	2,000	
721.000 Health & Dental Insurance	2,488	3,000	3,035	3,100	3,100	
722.000 Life & Short Term Disability Insurance	69	100	67	100	100	
723.000 Defined Benefit Plan	2,166	1,700	2,218	2,200	2,200	
731.000 Landscape Supplies	1,925	7,000	7,171	8,000	8,000	
732.000 Ice Rink Supplies	1,714	3,800	4,473	4,700	4,700	
740.000 Operating Supplies	1,094	1,000	705	1,000	1,000	
802.000 Professional Services	157	-	-	17,300	17,300	
803.000 Contracted Services	-	7,200	7,200	-	-	
901.000 Printing & Publishing	-	24,500	14,203	1,000	1,000	
937.000 Equipment Maintenance & Repair	1,147	3,500	5,532	6,000	6,000	
941.000 Equipment Rentals	2,572	2,000	6,827	5,000	5,000	
944.000 Portable Toilet Rental	3,105	2,600	3,182	2,200	2,200	
955.000 Miscellaneous	1,146	1,700	1,814	1,700	1,700	
977.000 Equipment	15,541	5,500	6,386	7,000	7,000	
Total Parks & Recreation	63,020	90,800	90,131	94,300	94,300	3.9%



Public Safety

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

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

Public Safety Goals & Objectives

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

Fiscal Year 2011-2012 Budget Highlights

Public Safety Performance Measures				
Measure	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Planned 2013-2014
Provide quarterly law enforcement reports to Council.	100%	100%	75%	100%
Provide monthly citation reports to Council.	100%	100%	0%	0%
Provide quarterly fire department reports to Council.	100%	100%	100%	100%

Department Budgets

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

Dept: 301.000 Law Enforcement	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
803.000 Contracted Services	473,222	473,000	469,221	479,000	479,000	
803.001 DCS Officer & Xing Guards	78,040	78,500	78,435	79,500	79,500	
920.000 Utilities	4,520	5,500	4,129	4,500	4,500	
935.000 Building Maintenance & Repair	103	2,000	535	1,000	1,000	
Total Law Enforcement	555,885	559,000	552,321	564,000	564,000	0.9%

Dept: 336.000 Fire Department	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
803.000 Contracted Services	403,708	446,000	445,479	452,000	452,000	
920.000 Utilities	5,650	7,000	4,822	5,000	5,000	
935.000 Building Maintenance & Repair	2,560	2,000	2,548	2,000	2,000	
970.000 Capital Improvements	-	5,000	4,425	1,000	1,000	
Total Fire Department	411,919	460,000	457,274	460,000	460,000	0.0%

Special Revenue Funds

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

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

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

Major Streets Fund

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

Major Streets Goals & Objectives

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

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

Fiscal Year 2012-2013 Budget Highlights

- The first phase of the Central Street project was completed.

Fund Revenue and Expenditure Budget

There is one major capital project scheduled in this fund, which is the resurfacing of Ann Arbor Street. Additional funding is also included for design of the Central Street reconstruction project, which will also occur in the 2014 construction season.

	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
Major Streets Fund 202 Revenue						
576.000 State Shared Rev-Gas & Weight	149,426	160,000	169,481	173,000	173,000	
577.000 State Shared Rev-Local Roads	5,435	5,000	6,095	6,000	6,000	
665.000 Interest Earned	246	300	6	100	100	
695.001 Trans In - Municipal Streets	265,000	579,500	585,000	326,800	326,800	
Total Revenue	420,107	744,800	760,583	505,900	505,900	-32.1%

	Current Year 2012-2013			Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
	Actual 2011-2012	Amended Budget	Estimated YE Position			
Dept: 248.000 Administration						
723.001 Other Post Employment Benefits	1,450	4,500	4,500	4,500	4,500	
840.000 Bank Service Charges	185	200	23	200	200	
Total Administration	1,635	4,700	4,523	4,700	4,700	0.0%

	Current Year 2012-2013			Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
	Actual 2011-2012	Amended Budget	Estimated YE Position			
Dept: 445.000 Stormwater						
703.001 Salaries - Part Time	20	-	63	-	-	
704.000 Salaries - Union	3,533	7,000	9,078	8,000	8,000	
720.000 Social Security & Medicare	272	200	699	700	700	
723.000 Defined Benefit Plan	353	200	908	900	900	
740.000 Operating Supplies	4,928	5,000	1,177	3,000	3,000	
802.000 Professional Services	10,625	5,000	4,136	1,000	1,000	
803.000 Contracted Services	26,601	5,000	4,079	5,000	5,000	
960.000 Education and Training	228	500	323	500	500	
Total Stormwater	46,560	22,900	20,461	19,100	19,100	-16.6%

	Current Year 2012-2013			Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
	Actual 2011-2012	Amended Budget	Estimated YE Position			
Dept: 451.000 Contracted Road Construction						
803.000 Contracted Services	-	-	1,213	-	-	
974.000 Capital Improvements	36,181	35,900	39,453	12,500	12,500	
974.009 Central Street Project	71,529	523,000	510,823	34,000	34,000	
974.010 Main Street Resurfacing	314,350	7,000	5,742	-	-	
975.015 Ann Arbor Street Project	-	-	-	250,000	250,000	
Total Contracted Road Const.	422,060	565,900	557,230	296,500	296,500	-47.6%

	Current Year 2012-2013			Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
	Actual 2011-2012	Amended Budget	Estimated YE Position			
Dept: 463.000 Routine Maintenance						
703.000 Salaries - Non Union	228	5,000	4,820	4,300	4,300	
703.001 Salaries - Part Time	-	-	44	1,000	1,000	
704.000 Salaries - Union	16,600	16,000	13,915	14,000	14,000	
705.000 Salaries - Overtime	553	500	501	500	500	
712.000 Vacation/Sick Time Cash Out	600	600	-	-	-	
720.000 Social Security & Medicare	1,376	1,700	1,475	1,600	1,600	
721.000 Health & Dental Insurance	12,936	14,100	15,780	16,200	16,200	
722.000 Life & Short Term Disability Insurance	359	400	358	400	400	
723.000 Defined Benefit Plan	1,645	2,200	1,867	2,200	2,200	
740.000 Operating Supplies	4,054	4,000	4,305	4,000	4,000	
802.000 Professional Services	10,972	5,000	5,408	7,000	7,000	
803.002 Pavement Management	4,091	10,000	7,004	10,000	10,000	
910.000 Workers Compensation	806	1,000	802	900	900	
911.000 Liability Insurance	5,313	5,300	5,203	4,900	4,900	
941.000 Equipment Rentals	5,258	5,000	8,888	6,000	6,000	
Total Routine Maintenance	64,792	70,800	70,371	73,000	73,000	3.1%

	Current Year 2012-2013			Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
	Actual 2011-2012	Amended Budget	Estimated YE Position			
Dept: 474.000 Traffic Services						
703.000 Salaries - Non Union	22	5,000	4,280	4,300	4,300	
703.001 Salaries - Part Time	-	-	22	-	-	
704.000 Salaries - Union	7,193	7,000	7,628	8,000	8,000	
705.000 Salaries - Overtime	1,632	500	1,142	500	500	
720.000 Social Security & Medicare	677	800	1,000	1,000	1,000	
721.000 Health & Dental Insurance	3,980	4,500	4,856	5,000	5,000	
722.000 Life & Short Term Disability Insurance	111	200	108	200	200	
723.000 Retirement Plan	837	900	1,302	1,400	1,400	
740.000 Operating Supplies	2,782	9,500	8,231	5,000	5,000	
802.000 Professional Services	8,610	11,000	7,820	10,000	10,000	
910.000 Workers Compensation	280	400	279	300	300	
911.000 Liability Insurance	708	700	694	700	700	
941.000 Equipment Rentals	2,929	3,000	2,454	3,000	3,000	
Total Traffic Services	29,761	43,500	39,814	39,400	39,400	-9.4%

	Current Year 2012-2013			Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
	Actual 2011-2012	Amended Budget	Estimated YE Position			
Dept: 478.000 Winter Maintenance						
703.000 Salaries - Non Union	-	5,000	4,250	4,300	4,300	
704.000 Salaries - Union	4,232	11,000	9,724	10,000	10,000	
705.000 Salaries - Overtime	2,412	5,000	5,368	5,500	5,500	
720.000 Social Security & Medicare	508	1,700	1,480	1,600	1,600	
721.000 Health & Dental Insurance	7,961	8,500	9,711	10,000	10,000	
722.000 Life & Short Term Disability Insurance	221	200	229	300	300	
723.000 Defined Benefit Plan	664	2,000	1,934	2,200	2,200	
740.000 Operating Supplies	15,492	12,000	8,958	15,500	15,500	
802.000 Professional Services	-	500	217	500	500	
901.000 Printing & Publishing	405	-	409	500	500	
910.000 Workers Compensation	412	500	409	500	500	
911.000 Liability Insurance	886	900	867	900	900	
941.000 Equipment Rentals	4,914	15,000	11,480	12,000	12,000	
Total Winter Maintenance	38,107	62,300	55,038	63,800	63,800	2.4%

	Current Year 2012-2013			Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
	Actual 2011-2012	Amended Budget	Estimated YE Position			
Dept: 890.000 Contingencies						
955.000 Miscellaneous	-	-	-	10,000	10,000	
Total Contingencies	-	-	-	10,000	10,000	

Total Expenditures	602,916	770,100	747,438	506,500	506,500	-34.2%
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Major Streets Fund - Revenue over Expense	(182,809)	(25,300)	13,145	(600)	(600)
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Capital and One-Time Expenditures	107,710	565,900	556,018	296,500	296,500
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Local Streets Fund

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

Local Streets Goals & Objectives

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

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

Fiscal Year 2012-2013 Budget Highlights

- A sidewalk, resurfacing and storm water management project on Hudson was commenced. The project is scheduled to be completed in Fiscal Year 2013-2014.

Fund Revenue and Expenditure Budget

The Hudson Street project will be completed.

	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
Local Streets Fund 203 Revenue						
573.000 ROW Revenue	3,970	8,000	3,600	8,000	8,000	
576.000 State Shared Rev-Gas & Weight	60,688	63,000	79,358	69,500	69,500	
577.000 State Shared Rev-Local Roads	2,207	2,200	2,424	2,500	2,500	
665.000 Interest Earned	65	200	9	100	100	
695.001 Trans In - Municipal Streets	125,000	388,500	230,000	233,900	233,900	
Total Revenue	191,930	461,900	315,391	314,000	314,000	-32.0%

	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
Dept: 248.000 Administration						
723.001 Other Post Employment Benefits	1,400	4,500	4,500	4,500	4,500	
840.000 Bank Service Charges	51	300	22	100	100	
Total Administration	1,451	4,800	4,522	4,600	4,600	-4.2%

	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
Dept: 445.000 Stormwater						
703.001 Salaries - Part Time	40	-	30	-	-	
704.000 Salaries - Union	2,455	5,500	8,026	6,000	6,000	
720.000 Social Security & Medicare	191	200	616	500	500	
723.000 Defined Benefit Plan	246	200	802	700	700	
740.000 Operating Supplies	5,174	5,000	-	2,000	2,000	
802.000 Professional Services	3,922	21,800	16,079	1,000	1,000	
803.000 Contracted Services	6,655	34,000	35,430	6,000	6,000	
960.000 Education and Training	-	500	231	500	500	
Total Stormwater	18,682	67,200	61,213	16,700	16,700	-75.1%

	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
Dept: 451.000 Contracted Road Construction						
803.000 Contracted Services	2,747	220,000	115,073	117,500	117,500	
932.000 Sidewalks	19,127	20,000	20,995	20,000	20,000	
Total Contracted Road Const.	21,873	240,000	136,067	137,500	137,500	-42.7%

Village of Dexter

Special Revenue

	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
Dept: 463.000 Routine Maintenance						
703.000 Salaries - Non Union	333	5,000	5,220	4,300	4,300	
703.001 Salaries - Part Time	-	-	-	1,700	1,700	
704.000 Salaries - Union	23,606	22,000	16,700	18,000	18,000	
705.000 Salaries - Overtime	333	300	227	100	100	
712.000 Vacation/Sick Time Cash Out	200	200	-	-	-	
720.000 Social Security & Medicare	1,872	2,500	1,694	1,900	1,900	
721.000 Health & Dental Insurance	3,980	4,500	4,856	5,000	5,000	
722.000 Life & Short Term Disability Insurance	111	200	99	-	-	
723.000 Defined Benefit Plan	2,261	3,200	2,118	2,500	2,500	
740.000 Operating Supplies	5,687	5,000	2,626	3,000	3,000	
802.000 Professional Services	7,916	2,000	3,427	3,000	3,000	
803.002 Pavement Management	9,605	10,000	10,671	10,000	10,000	
910.000 Workers Compensation	245	300	244	300	300	
911.000 Liability Insurance	1,375	1,400	1,347	1,300	1,300	
941.000 Equipment Rentals	8,897	10,000	8,660	8,000	8,000	
Total Routine Maintenance	66,422	66,600	57,888	59,100	59,100	-11.3%

	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
Dept: 474.000 Traffic Services						
703.000 Salaries - Non Union	22	5,000	4,280	4,300	4,300	
704.000 Salaries - Union	5,267	5,500	6,540	6,400	6,400	
705.000 Salaries - Overtime	223	200	106	200	200	
720.000 Social Security & Medicare	422	700	836	900	900	
721.000 Health & Dental Insurance	995	1,200	1,214	1,300	1,300	
722.000 Life & Short Term Disability Insurance	28	100	27	100	100	
723.000 Defined Benefit Plan	528	800	1,090	1,300	1,300	
740.000 Operating Supplies	1,686	4,500	2,989	4,000	4,000	
802.000 Professional Services	4,870	5,000	5,144	10,000	10,000	
910.000 Workers Compensation	88	100	87	100	100	
911.000 Liability Insurance	691	700	676	700	700	
941.000 Equipment Rentals	1,887	2,000	1,695	2,000	2,000	
Total Traffic Services	16,705	25,800	24,683	31,300	31,300	21.3%

Village of Dexter

Special Revenue

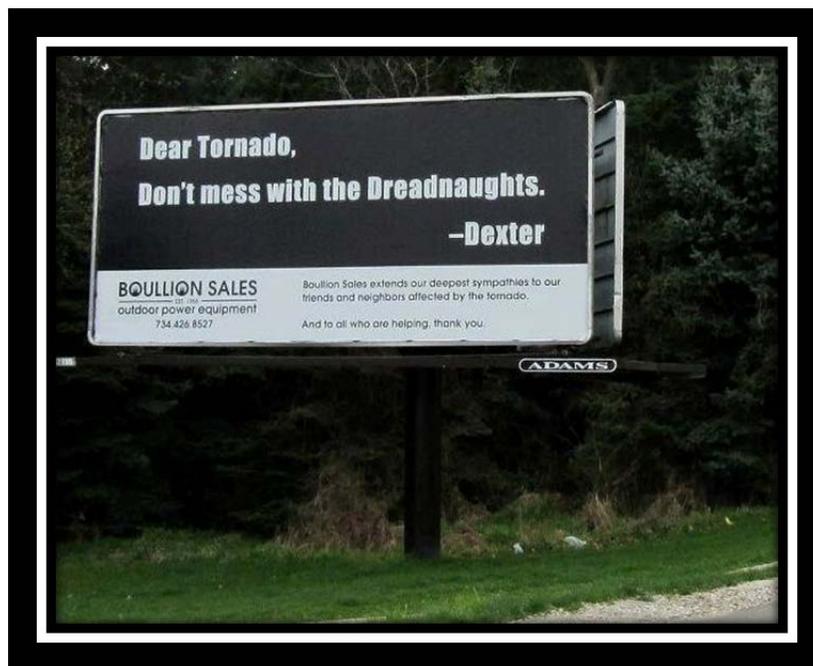
	Current Year 2012-2013			Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
	Actual 2011-2012	Amended Budget	Estimated YE Position			
Dept: 478.000 Winter Maintenance						
703.000 Salaries - Non Union	-	5,000	4,250	4,300	4,300	
704.000 Salaries - Union	5,110	10,000	10,158	10,000	10,000	
705.000 Salaries - Overtime	3,282	5,000	4,682	5,000	5,000	
720.000 Social Security & Medicare	642	1,600	1,460	1,500	1,500	
721.000 Health & Dental Insurance	1,990	2,300	2,428	2,700	2,700	
722.000 Life & Short Term Disability Insurance	55	100	40	100	100	
723.000 Defined Benefit Plan	839	1,900	1,909	2,200	2,200	
740.000 Operating Supplies	13,039	15,000	9,076	15,500	15,500	
802.000 Professional Services	-	500	217	500	500	
901.000 Printing & Publishing	405	-	409	500	500	
910.000 Workers Compensation	193	200	192	200	200	
911.000 Liability Insurance	886	900	867	900	900	
941.000 Equipment Rentals	4,632	15,000	11,376	12,000	12,000	
Total Winter Maintenance	31,073	57,500	47,064	55,400	55,400	-3.7%

	Current Year 2012-2013			Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
	Actual 2011-2012	Amended Budget	Estimated YE Position			
Dept: 890.000 Contingencies						
957.000 Miscellaneous	-	-	0	10,000	10,000	
969.000 Disaster Recovery	52,523	-	-	-	-	
Total Contingencies				10,000	10,000	#DIV/0!

Total Expenditures	156,207	461,900	331,437	314,600	314,600	-31.9%
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Local Streets Fund - Revenue over Expense	35,722	-	(16,046)	(600)	(600)
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Capital and One-Time Expenditures	21,873	240,000	136,067	137,500	137,500
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Municipal Streets Fund

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

Fund Revenue and Expenditure Budget

	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
Municipal Streets Fund 204 Revenue						
403.000 Taxes - Streets (Real)	432,435	521,600	431,006	547,900	547,900	
410.000 Taxes - Personal Property	73,227	-	77,622	-	-	
412.000 Delinquent Taxes - Real Prop	16,093	-	13,440	-	-	
445.000 Taxes - Penalties & Interest	2,259	1,000	499	1,000	1,000	
665.000 Interest Earned	965	1,000	679	1,000	1,000	
Total Revenue	524,979	523,600	523,247	549,900	549,900	5.0%

	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
Dept: 248.000 Administration						
721.001 Retiree Health Care	9,213	9,600	7,578	7,500	7,500	
802.001 Financial Audit	2,000	2,000	2,000	2,000	2,000	
840.000 Bank Service Charges	725	800	1,209	1,000	1,000	
841.000 Village Administration Costs	27,000	28,000	26,752	28,500	28,500	
957.001 Property Tax Refunds	3,550	10,000	9,020	2,000	2,000	
Total Administration	42,488	50,400	46,558	41,000	41,000	-18.7%

	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
Dept: 965.000 Transfers Out						
999.005 Transfer Out to Major Streets	265,000	579,500	585,000	326,800	326,800	
999.006 Transfer Out to Local Streets	125,000	388,500	230,000	233,900	233,900	
Total Transfers Out	390,000	968,000	815,000	560,700	560,700	
Total Expenditures	432,488	1,018,400	861,558	601,700	601,700	-40.9%

Municipal Streets Fund - Revenue over Expense	92,491	(494,800)	(338,311)	(51,800)	(51,800)	
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Tree Replacement Fund

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

Fund Revenue and Expenditure Budget

	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
Tree Fund 275 Revenue						
665.000 Interest Earned	1,388	800	1,125	800	800	
Total Revenues	1,388	800	1,125	800	800	0.0%

	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
Dept: 965.000 Transfers Out						
999.101 Transfers Out to General Fund	8,000	8,000	8,000	8,000	8,000	
999.405 Transfer Out to Mill Creek Park Fund	60,000	10,700	10,700	-	-	
Transfers Out Total	68,000	18,700	18,700	8,000	8,000	-57.2%

Total Expenditures	68,000	18,700	18,700	8,000	8,000	-57.2%
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Tree Fund - Revenue over Expense	(66,612)	(17,900)	(17,575)	(7,200)	(7,200)
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Capital and One-Time Expenditures	60,000	10,700	10,700	-	-
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Equipment Replacement Fund

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

Fund Revenue and Expenditure Budget

	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
Equipment Replacement Fund 402 Revenue						
665.000 Interest Earned	212	500	158	200	200	
667.003 Equipment Rental	55,961	75,000	65,150	63,000	63,000	
Total Revenues	56,173	75,500	65,308	63,200	63,200	-16.3%

	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
Dept: 248.000 Administration						
840.000 Bank Service Charges	151	200	199	200	200	
Administration Total	151	200	199	200	200	0.0%

	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
Dept: 441.000 Public Works						
939.000 Vehicle Maintenance & Repairs	20,618	24,000	23,187	37,000	37,000	
Public Works Total	20,618	24,000	23,187	37,000	37,000	54.2%

	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
Dept: 903.000 Vehicles						
981.000 Vehicles	-	155,000	153,181	40,000	40,000	
Vehicles Total	-	155,000	153,181	40,000	40,000	

Total Expenditures	20,769	179,200	176,567	77,200	77,200	-56.9%
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Equipment Fund - Revenue over Expense	35,404	(103,700)	(111,259)	(14,000)	(14,000)	
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Debt Funds

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

Streetscape Debt Fund

The Streetscape Debt Fund is a debt service fund with expenditures paid for by designated revenue sources. There is one bond issue being accounted for in this fund.

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

Fund Revenue and Expenditure Budget

	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
Streetscape Debt Service Fund 303 Revenue						
402.000 Property Taxes (Real Property)	142,116	143,100	138,007	141,900	141,900	
404.000 Streetscape Special Assess	44,822	-	-	-	-	
410.000 Property Tax (Personal)	21,650	26,000	22,607	24,800	24,800	
411.000 Delinquent Taxes Streetscape SA	4,863	-	-	-	-	
412.000 Delinquent Taxes-Real Prop	4,758	-	3,920	-	-	
445.000 Property Tax Penalties	983	500	144	-	-	
665.000 Interest Earned	321	200	121	100	100	
Total Revenues	219,513	169,800	164,798	166,800	166,800	-1.8%

	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
Dept: 248.000 Administration						
840.000 Bank Service Charges	79	100	44	100	100	
957.001 Property Tax Refunds	1,000	3,000	2,655	-	-	
957.003 Special Assessment Refunds	-	44,000	43,966	-	-	
Administration Total	1,079	47,100	46,665	100	100	-99.8%

	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
Dept: 570.000 Debt						
990.002 Debt Service '98 Streetscape	60,000	60,000	60,000	-	-	
990.003 Debt Service '02 Refunding	135,000	140,000	140,000	162,600	162,600	
992.000 Bond Fees	4,500	1,500	1,500	-	-	
996.005 Streetscape Special Interest	32,580	27,300	27,720	-	-	
996.006 '02 Refunding Interest	550	600	400	200	200	
Debt Total	232,630	229,400	229,620	162,800	162,800	-29.0%

Total Expenditures	233,709	276,500	276,285	162,900	162,900	-41.1%
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Debt Fund - Revenue over Expense	(14,196)	(106,700)	(111,487)	3,900	3,900
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Capital Funds

Although capital improvement funds are not required to be included in a budget, sometimes management prefers that they be appropriated. This fiscal year, the Village has one unappropriated capital funds. The Sewer Revolving Fund is for a sludge handling project that is being funded through a loan from the State of Michigan's Sewer Revolving Loan Fund.



Enterprise Funds

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

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

Sewer Fund

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

Sewer Fund Goals & Objectives

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

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

Fiscal Year 2012-2013 Budget Highlights

- The sludge handling project was commenced and will be completed in Fiscal year 2013-2014. Some of the costs associated with this project will have to be paid for using reserves, instead of State Revolving Loan funding, which is why there will be a drop in capital outlay reserves.

Sewer Utilities Performance Measures				
Measure	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Planned 2013-2014
Maintain a capital outlay reserve of 50 to 75% of expenditures	61.9%	66.6%	75.9%	49.9%

Fund Revenue and Expenditure Budget

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

	Current Year 2012-2013			Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
	Actual 2011-2012	Amended Budget	Estimated YE Position			
Sewer Enterprise Fund 590 Revenue						
425.000 Delinquent Utility Bills (Tax Roll)	3,568	4,000	213	1,000	1,000	
633.002 Utility Bills - Sewer	920,806	970,000	994,438	1,053,000	1,053,000	
634.000 Utility Bill Penalties	3,393	5,000	3,301	4,000	4,000	
636.001 Sewer Tap In Fees	134,384	63,000	177,849	87,000	87,000	
665.000 Interest Earned	6,400	5,000	1,731	2,000	2,000	
671.000 Other Revenue	5,598	16,000	15,948	1,000	1,000	
672.000 Reimbursements for Gasoline	4,495	9,000	6,987	8,500	8,500	
673.001 Reimburse for SRF Costs	31,236	-	-	-	-	
695.403 Transfer In from SRF Project Fund	315,603	-	-	-	-	
Total Revenue	1,425,483	1,072,000	1,200,466	1,156,500	1,156,500	7.9%

	Current Year 2012-2013			Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
	Actual 2011-2012	Amended Budget	Estimated YE Position			
Dept: 248.000 Administration						
723.001 Other Post Employment Benefits	4,900	6,000	6,000	6,000	6,000	
802.001 Financial Audit	2,500	2,500	2,500	7,500	7,500	
803.000 Contracted Services	4,194	-	-	-	-	
811.000 Attorney Fees	1,556	9,500	9,480	3,000	3,000	
840.000 Bank Service Charges	22	200	240	200	200	
841.000 Village Administrative Costs	65,255	62,000	62,884	67,500	67,500	
843.000 Property Taxes	-	1,100	1,014	1,100	1,100	
Total Administration	78,427	81,300	82,118	85,300	85,300	4.9%



Dept: 548.000 Sewer Utilities Department	Actual 2011-2012	Current Year 2012-2013		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2013-2014	Adopted 2013-2014	(Budget) 2013 to 2014
703.000 Salaries - Non Union	44	30,000	29,810	31,100	31,100	
703.001 Salaries - Part Time	-	-	1,120	2,500	2,500	
704.000 Salaries - Union	150,974	132,000	123,681	154,000	154,000	
705.000 Salaries - Overtime	14,555	15,000	16,884	10,000	10,000	
712.000 Vacation/Sick Time Cash Out	9,230	28,200	28,600	4,000	4,000	
720.000 Social Security & Medicare	13,116	15,500	15,592	15,500	15,500	
721.000 Health & Dental Insurance	36,226	49,000	36,674	54,000	54,000	
721.001 Retiree Health Care	17,960	20,000	14,427	17,000	17,000	
721.002 Pay in Lieu of Medical Insurance	2,413	-	3,000	1,500	1,500	
722.000 Life & Short Term Disability Insurance	1,074	1,200	1,143	1,200	1,200	
723.000 Defined Benefit Plan	14,179	13,000	13,237	17,500	17,500	
723.003 Defined Contribution Plan	566	1,000	1,071	2,000	2,000	
728.000 Postage	882	1,500	919	1,500	1,500	
740.000 Operating Supplies	2,892	3,500	5,735	5,000	5,000	
741.000 Road Repair Supplies	-	2,000	-	4,000	4,000	
742.000 Chemical Supplies - Plant	33,191	35,000	32,396	32,000	32,000	
743.000 Chemical Supplies - Lab	9,219	10,000	9,791	11,000	11,000	
745.000 Uniform Allowance	1,872	2,000	3,345	2,000	2,000	
751.000 Gasoline & Oil	11,670	17,500	17,784	20,000	20,000	
802.000 Professional Services	51,827	40,000	47,943	30,000	30,000	
803.003 Sludge Hauling	82,192	91,000	102,231	65,000	65,000	
803.004 Sewer Investigation & Repair	-	11,000	10,398	5,000	5,000	
803.005 Sewer Line Maintenance	-	-	8,541	9,000	9,000	
824.000 Testing & Analysis	1,157	2,000	2,799	1,500	1,500	
861.000 Travel & Mileage	120	200	493	500	500	
901.000 Printing & Publishing	371	300	1,250	500	500	
910.000 Workers Compensation	4,729	4,700	4,704	5,100	5,100	
911.000 Liability Insurance	17,710	18,000	17,344	16,500	16,500	
920.000 Utilities	63,588	65,000	71,474	66,000	66,000	
920.001 Utilities - Telephones	2,589	3,000	4,025	4,500	4,500	
935.000 Building Maintenance & Repair	9,169	8,000	7,417	8,000	8,000	
937.000 Equipment Maintenance & Repair	9,416	41,500	32,188	15,000	15,000	
938.000 Lab Equipment Maintenance & Repair	-	-	-	5,000	5,000	
938.001 SCADA Maintenance	-	-	8,690	6,000	6,000	
939.000 Vehicle Maintenance & Repair	1,488	1,500	1,803	1,500	1,500	
955.000 Miscellaneous	554	500	782	500	500	
957.004 State Licenses/Permits	1,950	2,000	2,625	2,500	2,500	
958.000 Memberships & Dues	-	500	60	500	500	
960.000 Education & Training	783	2,000	1,083	2,000	2,000	
977.000 Equipment	88,065	10,000	930	31,000	31,000	
981.000 Vehicles	8,827	-	-	-	-	
Total Sewer Utilities	664,600	677,600	681,988	661,400	661,400	-2.4%

	Actual 2011-2012	Current Year 2012-2013		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2013-2014	Adopted 2013-2014	(Budget) 2013 to 2014
Dept: 850.000 Debt						
995.002 RD Sewer Bonds Principal	51,000					
995.005 SRF #1 (2009) Bond Principal	70,000	70,000	65,000	70,000	70,000	
995.007 2012 Sewer Bond Principal (RD Refunding)	-	85,000	85,000	90,000	90,000	
996.002 RD Sewer Interest	115,527					
996.005 SRF #1 (2009) Bond Interest	37,920	34,000	39,579	37,800	37,800	
996.006 SRF #2 (2012) Bond Interest	-	2,500	1,758	50,000	50,000	
996.007 3012 Sewer Bond Interest (RD Refunding)	-	49,500	49,457	57,500	57,500	
Total Debt	274,447	241,000	240,794	305,300	305,300	26.7%

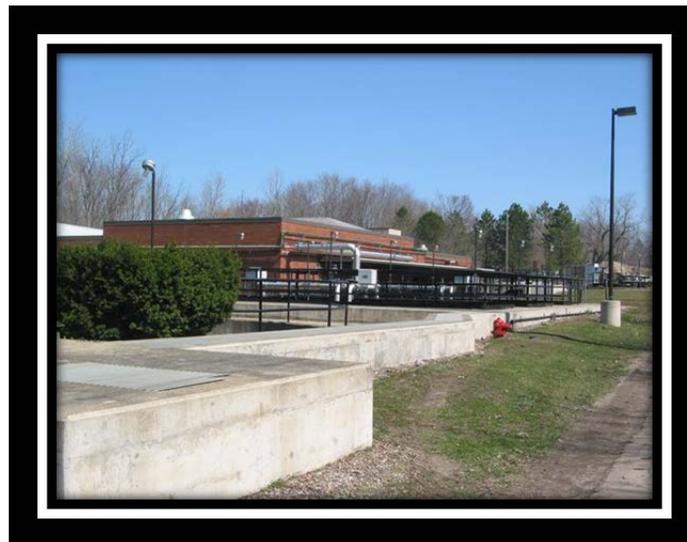
	Actual 2011-2012	Current Year 2012-2013		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2013-2014	Adopted 2013-2014	(Budget) 2013 to 2014
Dept: 890.000 Contingencies						
955.000 Miscellaneous	-	-	-	15,000	15,000	
Total Contingencies	-	-	-	15,000	15,000	

	Actual 2011-2012	Current Year 2012-2013		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2013-2014	Adopted 2013-2014	(Budget) 2013 to 2014
Dept: 901.000 Capital Improvements						
970.005 Capital Improvements - Sludge Project	-	-	-	340,000	340,000	
974.000 Capital Improvements & Engineering	23,896	28,400	25,933	51,300	51,300	
975.011 Property Acquisition	-	79,000	79,320	-	-	
Total Capital Improvements	23,896	107,400	105,253	391,300	391,300	264.3%

Total Expenditures	1,041,370	1,107,300	1,110,153	1,458,300	1,458,300	31.7%
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Sewer Fund - Revenue over Expense	384,113	(35,300)	90,314	(301,800)	(301,800)
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Capital and One-Time Expenditures	23,896	107,400	105,253	391,300	391,300
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Water Fund

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

Water Fund Goals & Objectives

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

Fiscal Year 2012-2013 Budget Highlights

- The water main project funded by the State Drinking Water Revolving Loan Fund was completed.

Water Utilities Performance Measures				
Measure	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Planned 2013-2014

Maintain a capital outlay reserve of 50 to 75% of expenditures	42.6%	52.1%	74.5%	87.7%
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Fund Revenue and Expenditure Budget

Water Mains will be replaced during the Ann Arbor Street resurfacing project.

	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
Water Enterprise Fund 591 Revenue						
425.000 Delinquent Utility Bills (Tax Roll)	2,279	3,500	145	500	500	
579.000 MDOT Well Grant/RD Water	-	2,500	-	-	-	
580.000 State Grants	620,000	-	2,800	2,500	2,500	
633.003 Utility Bills - Water	684,101	680,000	736,542	727,000	727,000	
634.000 Utility Bill Penalties	2,347	3,000	2,177	2,500	2,500	
636.002 Water Tap In Fees	81,267	64,400	104,198	52,200	52,200	
646.000 Sales of Second Meters	2,915	1,000	9,810	3,000	3,000	
665.000 Interest Earned	5,381	4,000	1,933	2,500	2,500	
671.000 Other Revenue	16,407	3,000	1,391	1,000	1,000	
672.000 Reimbursements for Gasoline	2,958	-	-	-	-	
695.404 Transfer In from DWRP Project Fund	92,221	55,700	55,721	-	-	
Total Revenue	1,509,876	817,100	914,717	791,200	791,200	-3.2%

	Actual 2011-2012	Current Year 2012-2013		Manager Proposed 2013-2014	Council Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
Dept: 248.000 Administration						
723.001 Other Post Employment Benefits	2,250	5,000	5,000	5,000	5,000	
802.001 Financial Audit	6,391	6,500	6,500	1,500	1,500	
811.000 Attorney Fees	240	2,000	459	2,000	2,000	
840.000 Bank Service Charges	56	100	113	100	100	
841.000 Village Administrative Costs	65,255	62,000	62,884	67,500	67,500	
Total Administration	74,193	75,600	74,955	76,100	76,100	0.7%

	Current Year 2012-2013			Manager	Council	% Change
	Actual	Amended	Estimated	Proposed	Adopted	(Budget)
Dept: 556.000 Water Utilities Department	2011-2012	Budget	YE Position	2013-2014	2013-2014	2013 to 2014
703.000 Salaries - Non Union	-	22,000	21,250	22,600	22,600	
703.001 Salaries - Part Time	-	-	400	2,500	2,500	
704.000 Salaries - Union	109,569	86,500	93,908	102,500	102,500	
705.000 Salaries - Overtime	15,037	9,000	10,905	9,000	9,000	
712.000 Vacation/Sick Time Cash Out	2,021	26,200	28,600	4,000	4,000	
720.000 Social Security & Medicare	9,809	9,500	12,098	10,800	10,800	
721.000 Health & Dental Insurance	11,638	22,000	19,092	32,000	32,000	
721.001 Retiree Health Insurance	6,516	8,000	5,789	7,000	7,000	
721.002 Pay in Lieu of Medical Insurance	2,413	-	3,000	1,500	1,500	
722.000 Life & Short Term Disability Insurance	716	1,200	762	800	800	
723.000 Defined Benefit Plan	10,274	5,000	9,176	9,000	9,000	
723.003 Defined Contribution Plan	555	1,000	990	2,000	2,000	
728.000 Postage	1,802	2,000	934	1,000	1,000	
740.000 Operating Supplies	2,611	3,500	4,797	5,000	5,000	
741.000 Road Repair Supplies	2,000	10,000	10,279	4,000	4,000	
743.000 Chemical Supplies - Lab	23,033	24,000	21,779	24,000	24,000	
745.000 Uniform Allowance	2,069	2,000	2,337	2,000	2,000	
751.000 Gasoline & Oil	7,665	7,000	9,451	7,000	7,000	
802.000 Professional Services	20,381	20,000	23,601	20,000	20,000	
824.000 Testing & Analysis	8,263	10,000	5,445	10,000	10,000	
861.000 Travel & Mileage	-	500	267	500	500	
901.000 Printing & Publishing	825	1,000	2,122	1,000	1,000	
910.000 Workers Compensation	1,918	2,000	1,908	2,100	2,100	
911.000 Liability Insurance	6,081	6,100	5,955	5,600	5,600	
920.000 Utilities	41,265	41,000	41,307	41,500	41,500	
920.001 Utilities - Telephones	2,175	2,000	2,622	3,000	3,000	
935.000 Building Maintenance & Repair	1,192	1,000	919	1,000	1,000	
937.000 Equipment Maintenance & Repair	36,633	27,500	27,367	21,000	21,000	
938.000 Lab Equipment Maintenance & Repair	-	-	-	5,000	5,000	
939.000 Vehicle Maintenance & Repair	763	1,000	1,460	1,500	1,500	
941.000 Equipment Rentals	22	-	73	-	-	
955.000 Miscellaneous	597	500	753	500	500	
957.004 State Licenses/Permit Fees	1,096	1,100	1,695	1,700	1,700	
958.000 Memberships & Dues	746	1,000	501	500	500	
960.000 Education & Training	1,034	1,000	902	1,000	1,000	
961.000 Wellhead Protection Program	605	2,500	1,002	2,500	2,500	
970.000 Capital Improvements	5,683	-	-	-	-	
974.000 CIP Capital Improvements	791	22,000	7,250	25,000	25,000	
977.000 Equipment	28,823	41,000	44,122	33,000	33,000	
981.000 Vehicles	-	-	-	-	-	
Total Water Utilities	366,621	420,100	424,818	423,100	423,100	0.7%

	Actual 2011-2012	Current Year 2012-2013		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2013-2014	Adopted 2013-2014	(Budget) 2013 to 2014
Dept: 850.000 Debt						
992.000 Bond Fees	300	300	150	300	300	
995.003 RD Water Bond Principal	50,000	-	-	-	-	
995.004 Water Bond Project	54,000	56,500	56,375	-	-	
995.008 DWRF #1 (2010) Bond Principal	50,000	50,000	50,000	50,000	50,000	
995.009 DWRF #2 (2011) Bond Principal	-	35,000	35,000	35,000	35,000	
995.010 2012 Water Bond Principal (RD Refunding)	-	60,000	60,000	70,000	70,000	
996.003 RD Water Interest	85,269	-	-	-	-	
996.008 DWRF #1 (2010) Bond Interest	28,064	29,000	28,877	27,500	27,500	
996.009 DWRF #2 (2011) Bond Interest	3,639	18,600	18,534	21,500	21,500	
996.010 2012 Water Bond Interest (RD Refunding)	-	39,000	38,966	45,500	45,500	
Total Debt	271,271	288,400	287,902	249,800	249,800	-13.4%

	Actual 2011-2012	Current Year 2012-2013		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2013-2014	Adopted 2013-2014	(Budget) 2013 to 2014
Dept: 890.000 Contingencies						
955.000 Miscellaneous	-	-	-	15,000	15,000	
Total Contingencies	-	-	-	15,000	15,000	

	Actual 2011-2012	Current Year 2012-2013		Manager	Council	% Change
		Amended Budget	Estimated YE Position	Proposed 2013-2014	Adopted 2013-2014	(Budget) 2013 to 2014
Dept: 901.000 Capital Improvements						
974.000 CIP Capital Improvements	36,072	6,000	4,316	26,300	26,300	
974.001 Other Capital Improvements	10,592	-	-	-	25,000	
975.015 Ann Arbor Street Project	-	-	-	-	349,700	
Total Capital Improvements	46,664	6,000	4,316	26,300	401,000	6583.3%

Total Expenditures	758,749	790,100	791,991	790,300	1,165,000	47.4%
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Water Fund - Revenue over Expense	751,127	27,000	122,726	900	(373,800)
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Capital and One-Time Expenditures	46,664	6,000	4,316	26,300	401,000
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Component Units

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

Downtown Development Authority

The Downtown Development Authority consists of the following members:

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

The Downtown Development Authority (DDA) is a tax increment financing based organization whose membership is appointed by the Village Council upon recommendation of the Village President. They are responsible for capital projects and maintenance of the downtown area. The DDA board adopts their own annual budget, which is then presented to the Village Council for acceptance. This budget was adopted on May 28, 2013.

DDA Fund

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

In this fiscal year, the DDA will collect rents from and have maintenance for the Broad Street property until such time as it is demolished.

	Actual 2011-2012	Current Year 2012-2013		Treasurer	DDA	% Change
		Amended Budget	Estimated YE Position	Proposed 2013-2014	Adopted 2013-2014	(Budget) 2013 to 2014
DDA Fund 248 Revenue						
415.000 Tax Capture Revenue	359,673	363,700	350,115	348,000	348,000	
665.000 Interest Earned	546	500	817	500	500	
665.003 DAPCO CD Interest	-	266,900	264,908	-	-	
667.000 Rents (General)	-	38,000	25,854	22,000	22,000	
671.000 Other Revenue	-	-	1,369	-	-	
Total Revenues	360,219	669,100	643,063	370,500	370,500	-44.6%

	Actual 2011-2012	Current Year 2012-2013		Treasurer	DDA	% Change
		Amended Budget	Estimated YE Position	Proposed 2013-2014	Adopted 2013-2014	(Budget) 2013 to 2014
Dept: 248.000 Administration						
803.000 Contracted Services	2,139	1,500	1,530	1,500	1,500	
820.000 Planning Consulting	-	2,000	-	7,000	7,000	
880.000 Downtown Events	-	500	500	700	700	
935.002 DAPCO Maintenance	-	40,258	15,517	8,600	8,600	
957.002 Tax Capture Refunds	2,802	5,000	3,036	5,000	5,000	
Administration Total	4,941	49,258	20,583	22,800	22,800	-53.7%

	Actual 2011-2012	Current Year 2012-2013		Treasurer	DDA	% Change
		Amended Budget	Estimated YE Position	Proposed 2013-2014	Adopted 2013-2014	(Budget) 2013 to 2014
Dept: 442.000 Downtown Public Works						
803.015 Village Maintenance	9,100	7,500	7,500	10,000	10,000	
Downtown Public Works Total	9,100	7,500	7,500	10,000	10,000	33.3%

	Actual 2011-2012	Current Year 2012-2013		Treasurer	DDA	% Change
		Amended Budget	Estimated YE Position	Proposed 2013-2014	Adopted 2013-2014	(Budget) 2013 to 2014
Dept: 965.000 Transfers						
999.394 Transfer Out for Bond Payments - 394	341,201	342,000	336,500	257,100	257,100	
999.494 Transfer Out to DDA Project Fund - 494	-	32,500	-	80,600	80,600	
Transfers Total	341,201	374,500	336,500	337,700	337,700	-9.8%

Total Expenditures	355,242	431,258	364,583	370,500	370,500	-14.1%
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DDA Fund - Revenue over Expense	4,977	237,842	278,480	-	-	
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DDA Debt Fund

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

	Actual 2011-2012	Current Year 2012-2013		Treasurer Proposed 2013-2014	DDA Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
DDA Debt Fund 394 Revenue						
665.000 Interest Earned	2,327	1,000	1,573	500	500	
671.000 Other Revenue	0	-	80,000	80,000	80,000	
695.248 Transfer In from DDA Fund 248	341,201	342,000	336,500	257,100	257,100	
Total Revenues	343,528	343,000	418,073	337,600	337,600	-1.6%

	Actual 2011-2012	Current Year 2012-2013		Treasurer Proposed 2013-2014	DDA Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
Dept: 850.000 Long Term Debt						
992.000 Bond Fees	1,000	1,000	1,000	1,000	1,000	
997.003 DDA 2008 Taxable Bond (\$1.6M)	138,653	138,653	137,546	136,500	136,500	
997.004 DDA 2008 Non-Taxable Bond (\$2+M)	121,279	121,279	120,379	119,500	119,500	
997.005 2012 Refunding Bond (\$620K)	80,728	80,728	76,839	80,100	80,100	
Long Term Debt Total	341,660	341,660	335,764	337,100	337,100	-1.3%

Total Expenditures	341,660	341,660	335,764	337,100	337,100	-1.3%
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DDA Debt Fund - Revenue over Expense	1,868	1,340	82,310	500	500
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DDA Project Fund

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

	Actual 2011-2012	Current Year 2012-2013		Treasurer Proposed 2013-2014	DDA Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
DDA Project Fund 494 Revenue						
665.000 Interest Earned	-	100	45	200	200	
671.000 Other Revenue	-	250,000	250,000	-	-	
695.248 Transfer In from DDA Fund 248	-	32,500	-	80,600	80,600	
Total Revenues	-	282,600	250,045	80,800	80,800	-71.4%

	Actual 2011-2012	Current Year 2012-2013		Treasurer Proposed 2013-2014	DDA Adopted 2013-2014	% Change (Budget) 2013 to 2014
		Amended Budget	Estimated YE Position			
Dept: 908.000 Tupper Redevelopment						
810.000 Attorney Fees	0	11,000	11,134	50,000	50,000	
830.000 Engineering Consulting	0	13,500	13,266	20,000	20,000	
830.008 Environmental Study	0	29,000	22,556	20,000	20,000	
Capital Improvements Total	-	53,500	46,956	90,000	90,000	

Total Expenditures	-	53,500	46,956	90,000	90,000	
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DDA Project Fund - Revenue over Expense	-	229,100	203,089	(9,200)	(9,200)	
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Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CIP: Abbreviation for Capital Improvement Plan.

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

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

CPI: Abbreviation for Consumer Price Index.

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

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

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

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

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

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

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

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

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

GAAP: Abbreviation for Generally Accepted Accounting Principles.

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

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

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

GFOA: Abbreviation for Government Finance Officers Association.

GIS: Abbreviation for Geographic Information System.

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

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

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

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

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

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

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

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

Per Capita Basis: Per unit population.

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

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

SEV: Abbreviation for State Equalized Value.

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

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

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

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

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

WCRC: Abbreviation for Washtenaw County Road Commission.

Statistical Information

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

Top 20 Taxpayers

Top 20 Taxpayers				
Business Name	Taxable Value	2013 Taxes	Number of Parcels	% of Total Taxable Value
Dexter Fastener Technologies Inc.	\$ 21,282,800	\$ 288,513	18	14.21%
United Methodist Retirement Community	\$ 4,838,700	\$ 65,594	2	3.23%
Dapco Industries	\$ 3,504,800	\$ 40,668	11	2.00%
AML Dexter LLC	\$ 2,785,700	\$ 37,763	1	1.86%
Tri-Bro, LLC	\$ 2,322,200	\$ 31,480	1	1.55%
Dexter Crossings Associates LLC	\$ 2,029,800	\$ 27,516	1	1.36%
DWC Investments LLC	\$ 1,951,500	\$ 26,455	1	1.30%
Dexter LLC	\$ 1,857,725	\$ 25,183	3	1.24%
Walkabout Creek I	\$ 1,832,960	\$ 24,848	1	1.22%
Shamrock Development Corp LLC	\$ 1,783,400	\$ 24,176	1	1.19%
Detroit Edison	\$ 1,697,907	\$ 23,017	3	1.13%
Variety Die & Stamping Co.	\$ 1,599,391	\$ 21,682	7	1.07%
Industrial Tectonics	\$ 1,246,900	\$ 16,903	1	0.83%
Monument Park Investments LLC	\$ 1,120,563	\$ 15,191	1	0.75%
KCM Properties LLC	\$ 1,118,261	\$ 15,159	2	0.75%
Northern United Real Estate LLC	\$ 1,029,000	\$ 13,949	1	0.69%
Chelsea State Bank	\$ 1,014,700	\$ 13,755	1	0.68%
Recellular Inc.	\$ 1,000,000	\$ 13,556	1	0.67%
Walkabout Creek II	\$ 988,467	\$ 13,400	1	0.66%
Bluewater Development LLC	\$ 985,700	\$ 13,362	1	0.66%



Community Profiles

Village of Dexter

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

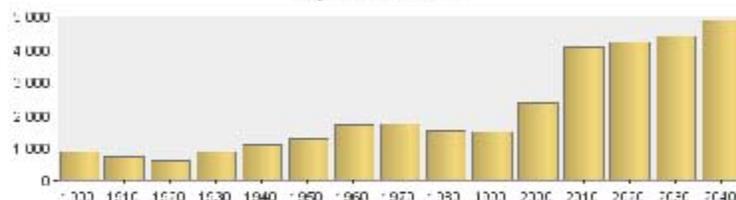


Census 2010 Population: 4,067
Area: 1.7 square miles

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

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

Population Forecast

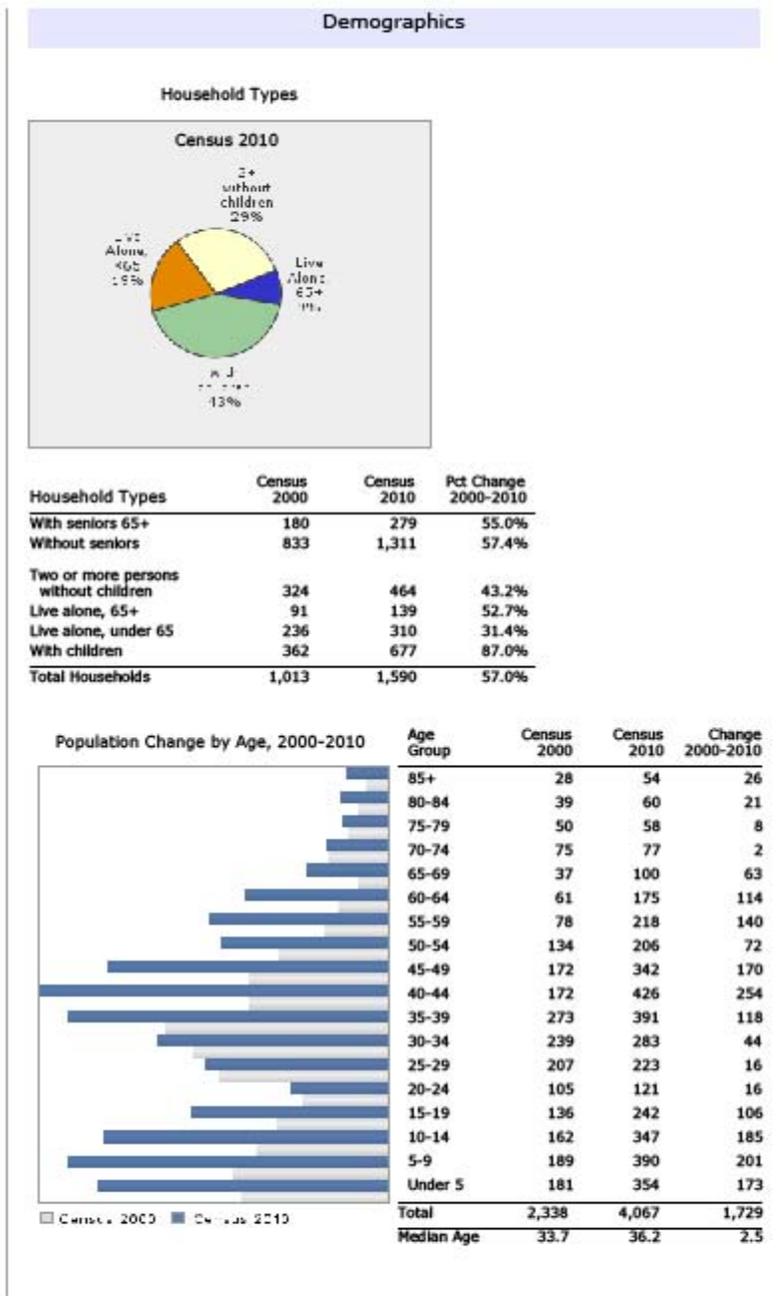


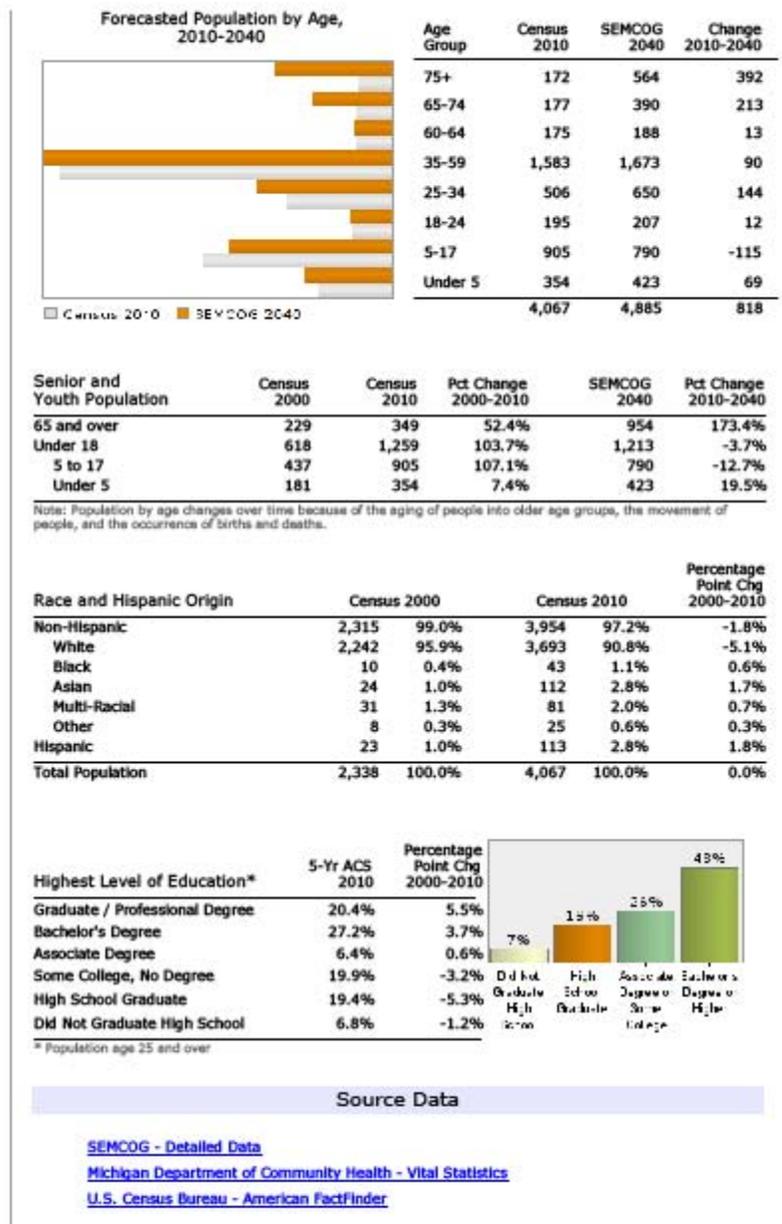
Source: U.S. Census Bureau and SEMCOG 2040 Forecast produced in 2012.
 ☞ - Move cursor over chart to view population numbers

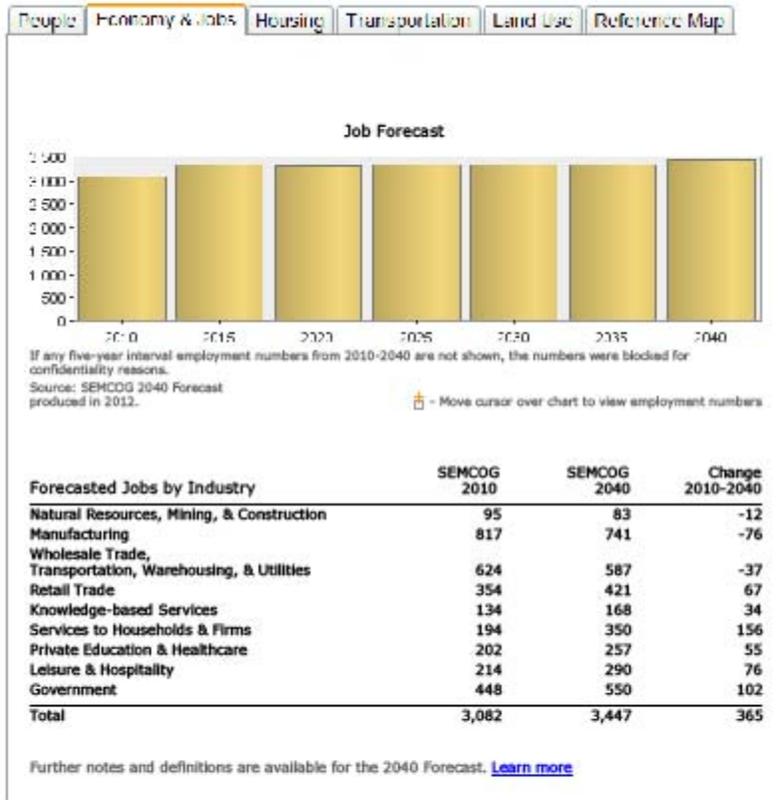
Population and Households	Census 2010	Change 2000-2010	Pct Change 2000-2010	SEMOG Dec 2012	SEMOG 2040
Total Population	4,067	1,729	74.0%	4,443	4,885
Group Quarters Population	0	-1	-100.0%	0	0
Household Population	4,067	1,730	74.0%	4,443	4,885
Housing Units	1,704	598	54.1%	1,769	-
Households (Occupied Units)	1,590	577	57.0	1,688	2,027
Residential Vacancy Rate	6.7%	-1.7%	-	4.6%	-
Average Household Size	2.56	0.25	-	2.63	2.41

Components of Population Change	Annual Average	
	2000-2005	2006-2010
Natural Increase (Births - Deaths)	44	54
Births	64	68
Deaths	20	14
Net Migration (Movement In - Movement Out)	133	80
Population Change (Natural Increase + Net Migration)	177	134

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







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

A bar chart with two bars. The first bar, labeled 'Jobs', is light blue and represents 61%. The second bar, labeled 'Non-Working Residents', is dark blue and represents 39%.

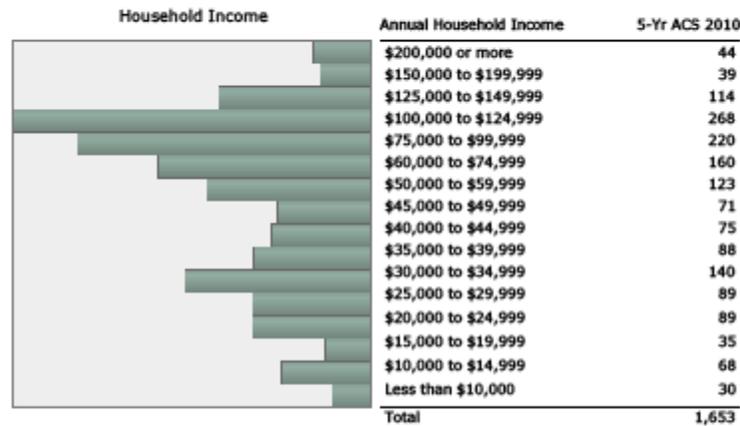
Note: The number of residents attending school outside Dexter is not available. Likewise, the number of students commuting into Dexter to attend school is also not known.

		Census 2000	
Where Workers Commute From *		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 Putnam 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

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

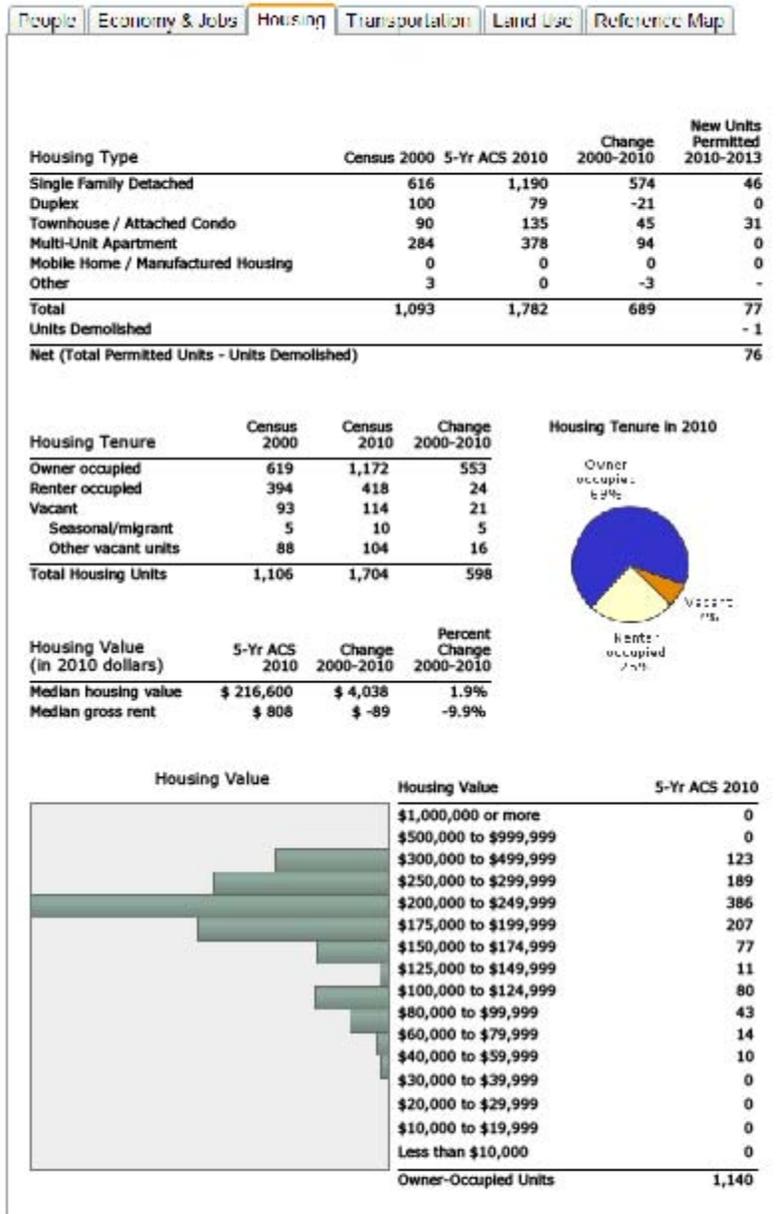
Income	5-Yr ACS 2010	Change 2000-2010	Percent Change 2000-2010
Median Household Income (in 2010 dollars)	\$ 61,779	\$ -4,331	-6.6%
Per Capita Income (in 2010 dollars)	\$ 31,425	\$ -5,189	-14.2%

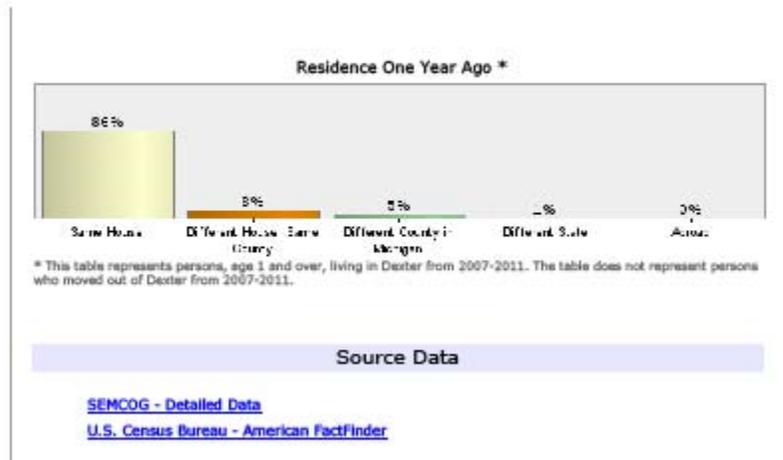


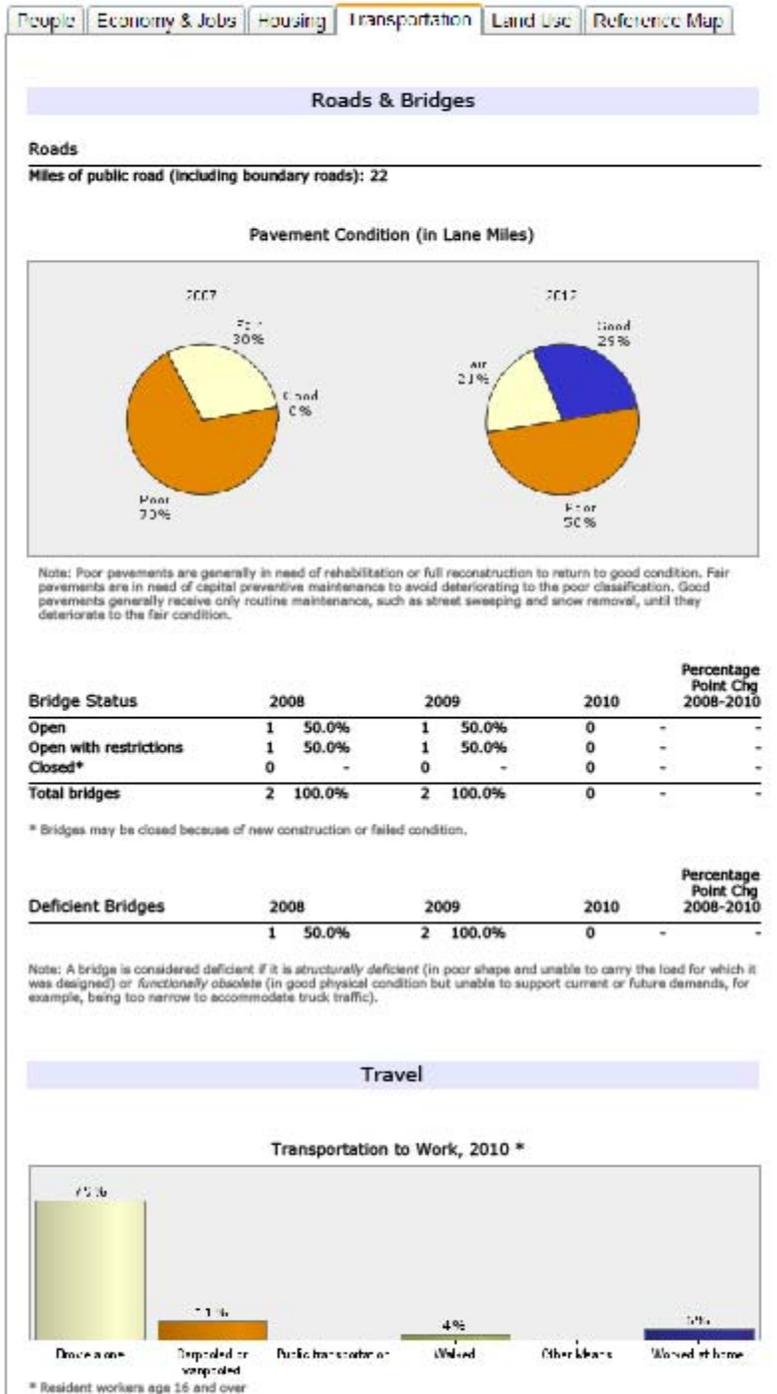
Poverty	Census 2000		5-Yr ACS 2010		Percentage Point Chg 2000-2010
Persons in Poverty	107	4.5%	122	3.2%	-1.3%
Households in Poverty	26	2.6%	58	3.5%	0.9%

Source Data

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







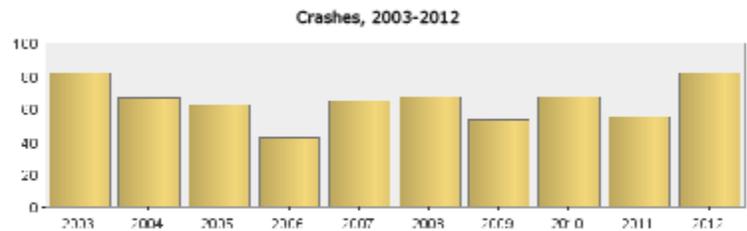
Transportation to Work	Census 2000		5-Yr ACS 2010		Percentage Point Chg 2000-2010
Drove Alone	1,120	80.8%	1,602	79.1%	-1.7%
Carpooled or Vanpooled	125	9.0%	221	10.9%	1.9%
Public Transportation	15	1.1%	0	0.0%	-1.1%
Walked	59	4.3%	71	3.5%	-0.8%
Other Means	14	1.0%	0	0.0%	-1.0%
Worked at Home	53	3.8%	131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

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

Transit

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

Safety



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

Crash Severity	2008	2009	2010	2011	2012	Percent of Crashes 2008-2012
Fatal	0	0	0	0	0	0.0%
Incapacitating Injury	0	2	0	0	1	0.9%
Other Injury	12	7	12	12	12	16.8%
Property Damage Only	56	45	56	43	69	82.3%
Total Crashes	68	54	68	55	82	100.0%

Crashes by Involvement	2008	2009	2010	2011	2012	Percent of Crashes 2008-2012
Red-light Running	1	0	0	1	1	0.9%
Lane Departure	8	7	8	8	15	14.1%
Alcohol	1	1	1	0	2	1.5%
Drugs	1	1	1	0	0	0.9%
Deer	2	1	9	5	1	5.5%
Train	0	0	0	0	0	0.0%
Commercial Truck/Bus	2	3	2	2	2	3.4%
School Bus	0	0	0	0	0	0.0%
Emergency Vehicle	0	0	0	0	2	0.6%
Motorcycle	1	2	1	0	4	2.4%
Intersection	44	22	28	17	30	43.1%
Work Zone	0	0	0	1	2	0.9%
Pedestrian	1	0	1	2	1	1.5%
Bicyclist	1	0	1	0	2	1.2%
Older Driver (65 and older)	16	11	22	14	21	25.7%
Young Driver (16 to 24)	20	15	22	22	28	32.7%

Crash Type	2008	2009	2010	2011	2012	Percent of Crashes 2008-2012
Head-on	0	0	0	1	1	0.6%
Angle or Head-on/Left-turn	19	14	16	18	24	27.8%
Rear-end	27	18	25	19	35	37.9%
Sideswipe	10	9	11	4	4	11.6%
Single Vehicle	10	10	11	11	15	17.4%
Other or Unknown	2	3	5	2	3	4.6%
Total Crashes	68	54	68	55	82	100.0%

High-Frequency Crash Intersections

Local Rank	County Rank	Region Rank	Intersection	Annual Avg 2008-2012
1	168	2,080	Main St @ Alpine St	6.8
2	210	2,530	Main St @ Broad St	5.8
3	340	4,121	Dexter Pinckney Rd @ Island Lake Rd	3.8
4	362	4,362	Baker Rd @ Main St	3.6
5	417	4,962	Baker Rd @ Dongara Dr	3.2
6	452	5,298	Dexter Ann Arbor Rd @ Ryan Dr	3.0
7	519	6,177	Baker Rd @ Forest St	2.6
8	610	7,358	Baker Rd @ Dan Hoey Rd	2.2
9	675	8,173	Main St @ Meadow View Dr	2.0
10	675	8,173	Main St @ Inverness St	2.0

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

High-Frequency Crash Segments

Local Rank	County Rank	Region Rank	Segment	From Road - To Road	Annual Avg 2008-2012
1	17	350	Dexter Ann Arbor Rd	Baker Rd - Miller Rd	31.4
2	20	398	Dexter Pinckney Rd	Island Lake Rd - North Territorial Rd	29.4
3	42	682	Baker Rd	W I 94/Baker Ramp - Dexter Ann Arbor Rd	23.0
4	189	2,290	Main St	Dexter Chelsea Rd - Central St	11.6
5	315	3,599	Huron River Dr	Central St - Zeeb Rd N	8.2
5	315	3,599	Island Lake Rd	Dexter Pinckney Rd - Dexter Chelsea Rd	8.2
7	633	6,661	Central St	Main St - Huron River Dr	4.4
8	733	7,708	Main St	Central St - Baker Rd	3.6
9	855	9,124	Island Lake Rd	Island Lake Rd - Dexter Pinckney Rd	2.8
10	889	9,493	Joy Rd W	Mast Rd - Joy Rd W	2.6

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

Source Data

[SEMCOG - Detailed Data](#)

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

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

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

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

Source Data

[SEMCOG - Detailed Data](#)

**Village of Dexter, Michigan FY2013-2018
Capital Improvements Plan**

Work sessions held on	December 3, 2012 January 7, 2013 February 4, 2013 March 4, 2013
Presented to the Planning Commission and Public Hearing held on	April 1, 2013
Adopted by the Planning Commission on	April 1, 2013
Accepted by the Village Council on	TBD – April 22, 2013

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 2013-18 Capital Improvements Budget

Section 2.1 – FY 2013-2018 Capital Improvements Plan and Project Worksheets

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

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

PROJECT PRIORITIZATION

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

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

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

- Has been identified as a project that meets or is necessary to meet an important community goal, including preservation or enhancement of the public's health, safety and welfare.
- Desirable
 - Provides a benefit the community;
 - Worthwhile if funding becomes available;
 - Can be postponed without detriment to present services; or
 - Validity of planning and validity of timing have been established.

THE TOTALS

A total of 86 (99 projects including Cooperative and DDA Projects) projects were submitted for this year's CIP with a six-year funding need of \$20,453,000 (\$12,959,000 excluding DDA, Federal Funding, Grants, Others and Cooperative). Please note there are a variety of funding sources that comprise many projects and totals, therefore for further detail see Project and Fund Summary worksheet within the appendices for more information. Also note that several major projects are not included in total project costs due to unknown costs, completion year and funding source, including the Property Acquisition, Mill Creek Park Phase 2, Village Hall, Fire Department Facility and several cooperative projects. The total six-year funding need is a four (4%) *increase* from the previous years CIP, which anticipated \$19,680,000 in funding need during fiscal years 2012-2017. The 4% *increase* is likely due to refined construction costs for sidewalk and road projects, and 8 newly identified projects.

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

Category	Number of Projects	Total 6-Year Project Costs (in thousands)	First Year Village Expenditures (in thousands)	First Year Total Expenditures (in thousands)
1.0 Downtown Development	10	\$2,963	\$0	\$578
2.0 Parks & Recreation	8	\$1,957	\$29	\$74
3.0 Sidewalks	20	\$946	\$86	\$86
4.0 Buildings-Grounds-Equipment	10	\$440 + unknown	\$100	\$100
5.0 Planning and Zoning	4	\$76	\$10	\$10
6.0 Streets and Alleys	22	\$5,816	\$280	\$280
7.0 Stormwater	7	\$1,244	\$72	\$75
8.0 Wastewater System	6	\$4,660	\$0	\$0
9.0 Water System	9	\$3,757	\$20	\$20
10.0 Cooperative Projects	3	\$30 + unknown	\$0	\$0
TOTAL	99	\$20,449*	\$597	\$1,224*
TOTAL	86	\$12,933**	\$597	\$641**

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

** Total DOES NOT include DDA, federal Funding, Grants, Others and cooperative projects.

PRIORITIES

Below is a project breakdown by priority.

Priority	Number of Projects	Percent of Projects
Urgent	0	0%
Important	66	66.6%
Desirable	33	33.3%
TOTAL	99	99.9%

MAJOR PROJECTS

Below is a list of the top ten project expenditures during fiscal years 2013-2018 (Village Hall and Fire Hall unknown total costs), including project priority and funding sources. Based on the total cost of the top ten projects (\$10,478,000), the top ten projects constitute 51% of the total funding need over the six year CIP period. Note that 2 (Village Hall and Fire Hall) of the top 10 projects have unknown projected costs at this time. Based on the anticipated project costs of the Village Hall and Fire Hall it is expected that the top 10 projects would likely be a significant percentage of the total projects when determined.

Project Name	Total Cost (in thousands)	Priority	Funding Sources
06-1.0-2007 Dexter Ann Arbor Road Corridor Improvements	\$818	DESIRABLE	DDA, Federal Aid TE and STPU
09-1.0-2006 Forest Street Improvements	\$750	DESIRABLE	DDA/Bond
05-2.0-2010 Mill Creek Phase 2	\$1,230	IMPORTANT	General Fund, Donations and Grants
01-4.0-1994 Village Hall	UNKNOWN*	IMPORTANT	Varied, UNKNOWN
04-4.0-2011 Fire Hall	UNKNOWN*	IMPORTANT	Varied, UNKNOWN
03-6.0-2004 Central Street Streetscape	\$1,400	IMPORTANT	Street Fund, Federal Aid STPU, DDA, Other
04-6.0-2012 Baker Road Resurfacing	\$550	IMPORTANT	Street Fund and Federal Aid STPU
04-8.0-2011 Waste Water System –Equipment Assets	\$3,680	IMPORTANT	Sewer Fund and SRF – Federal Loan
08-9.0-2005 Emergency Storage (2 nd Water Tower)	\$1,300	IMPORTANT	Water Fund DWRP – Federal Aid Loan
06-9.0-2012 Baker Road Water Main Replacement	\$750	IMPORTANT	Water Fund
TOTAL	\$10,478,000*		

* Village Hall and Fire Hall UNKNOWN

NEW PROJECTS

8 projects are new for this year's CIP.

Project Name	Total Cost	Priority
02-2.0-2013 Dog Park	\$23,000	IMPORTANT
03-2.0-2013 Lions Park Play Equipment	\$15,000	DESIRABLE
18-3.0-2013 Baker Road Crosswalk at Forest	\$10,000	IMPORTANT
19-3.0-2013 Walkabout Creek Pedestrian Connection	\$50,000	DESIRABLE
20-3.0-2013 Huron Farms B2B Connection	\$unknown	DESIRABLE
04-4.0-2013 DPW Spoil Pile Relocation	\$50,000	IMPORTANT
01-7.0-2013 Storm water Master Plan	\$239,000	IMPORTANT
01-9.0-2013 Ann Arbor St. Water Main Replacement	\$279,000	IMPORTANT
05-9.0-2013 Second Street Water Main Replacement	\$290,000	IMPORTANT
TOTAL	\$949,000+unknown	

COMPLETED PROJECTS

The following 12 projects from the FY 2012-2017 CIP have been completed or will be completed before July 1, 2013. Other projects have been amended or revised and may still remain in the CIP. Total projects costs may include funding from State or Federal grants.

Project #	Project Name	Total Cost	Completed/ Amended
01-1.0-2010	DDA – Element 3A – Mill Creek Park ADA Ramp	\$100,000	Completed – Village/DDA
01-2.0-2009	Mill Creek Park Phase 1 – Final completion	\$120,000	Completed
01-3.0-2009	Sidewalk Repairs – 465 lineal feet	\$10,000	Completed
03-3.0-2012	Main Street Bridge Underpass Walkway	\$16,800	Completed
06-3.0-2010	Crosswalks – York and Meadowview	\$10,000	Partial Completion
07-3.0-2011	Cedars of Dexter Connector	\$100,000	Complete
No CIP	Hudson and Second Street New Sidewalk	\$55,000	Complete
02-6.0-2008	Streets and Alleys - Road Soft Maintenance – see worksheet – crack sealed numerous streets	\$10,000	Partial Completion
No CIP	Forest Street Storm Improvements between Baker and Hudson	\$100,000	Complete
06-1.0-2007	Property Acquisition Payback	\$164,000	Combined
08-1.0-2010	Capital Maintenance - DDA	\$50,000	Removed
14-1.0-2007	DDA Jeffords Street Extension	\$485,000	Combined
	TOTAL COMPLETED	\$1,210,800	

FUNDING NEEDS AND SOURCES

The six-year funding need is \$20,449,000. The table below summarizes the major categories of funding.

FUNDING SOURCES	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	Beyond FY 18	TOTAL CIP EXPENDITURES
TOTAL	1230	5102	1787	4146	4458	3730	20453
General Fund	205	298	317	392	890	357	2459
Equipment Replacement	30	45	45	85	10	0	215
Street Fund	352	1225	914	1424	1053	340	5308
Sewer Fund	0	175	40	40	625	780	1660
Water Fund	20	289	375	1310	770	553	3317
DDA	60	60	60	690	260	1240	2370
Federal Aid	518	3000	0	0	150	290	3958
Grants	45	0	36	205	400	100	786
Dexter Schools	0	0	0	0	0	50	50
County Parks	0	10	0	0	0	0	10
Unknown	0	0	0	0	300	20	320

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 project earned a top score of fifteen (15):

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

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

PROJECT NAME: Mill Creek Park (North) Formerly Warrior Creek Park	
PROJECT ID: 05-2.0-2001	PRIORITY: IMPORTANT
PROJECT TYPE: Park Enhancement	TOTAL COST: \$290,000
SUBMITTED BY: Parks and Recreation	YEARS IN CIP (Beginning year): 12 (2001)

PROJECT NAME: Sidewalk Replacement	
PROJECT ID: 01-3.0-2009	PRIORITY: IMPORTANT
PROJECT TYPE: Infrastructure Maintenance	TOTAL COST: \$10,000 annually
SUBMITTED BY: Village Staff	YEARS IN CIP (Beginning year): 4 (2009)

PROJECT NAME: Baker Road New Sidewalk Installation at cemetery	
PROJECT ID: 03-3.0-2012	PRIORITY: IMPORTANT
PROJECT TYPE: New Sidewalk Construction	TOTAL COST: \$28,000
SUBMITTED BY: Village Staff	YEARS IN CIP (Beginning year): 1 (2012)

PROJECT NAME: Dan Hoey Road New Sidewalk Installation at cemetery	
PROJECT ID: 04-3.0-2012	PRIORITY: IMPORTANT
PROJECT TYPE: New Sidewalk Construction	TOTAL COST: \$38,000
SUBMITTED BY: Village Staff	YEARS IN CIP (Beginning year): 0 (2012)

PROJECT NAME: Downtown and Park Bike Racks	
PROJECT ID: 05-4.0-2012	PRIORITY: IMPORTANT
PROJECT TYPE: Facilities	TOTAL COST: \$10,000
SUBMITTED BY: Village Council	YEARS IN CIP (Beginning year): 1 (2012)

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

**Village of Dexter, Michigan FY2013-2018
Capital Improvements Plan**

Section 1.0

**CAPITAL IMPROVEMENTS
PROGRAMMING**

1.1 INTRODUCTION

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

CAPITAL IMPROVEMENTS PROJECTS

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

Definitions

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

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

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

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

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

Fiscal Year – July 1 to June 30.

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

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

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

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

1.1 Introduction (cont'd)

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

The project must:

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

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

LEGAL BASIS FOR THE CAPITAL IMPROVEMENTS PLAN

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

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

1.1 Introduction (cont'd)

RELATIONSHIP BETWEEN THE CAPITAL IMPROVEMENTS BUDGET AND THE ANNUAL BUDGET

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

RELATIONSHIP BETWEEN THE CAPITAL IMPROVEMENTS PLAN AND THE VILLAGE PLANNING PROCESS

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

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

THE BENEFITS OF CAPITAL IMPROVEMENTS PROGRAMMING

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

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

1.1 Introduction (cont'd)

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

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

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

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

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

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

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

- ***Encourages efficient government.***

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

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

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

1.1 Introduction (cont'd)

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

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

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

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

1.2 PROGRAM SUMMARY

THE CAPITAL IMPROVEMENTS PLAN PROCESS

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

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

1. *Individual Department Proposals*

Organize the Process

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

Develop Project Requests

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

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

1.2 Program Summary (cont'd)

2. *Planning Commission Assessment*

Review Departmental Projects

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

a) Demand Forecast

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

b) Existing Facility Inventory and Maintenance

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

c) Level of Service

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

1.2 Program Summary (cont'd)

3. Capital Improvements Programming

Screen, Evaluate and Prioritize Projects

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

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

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

1.2 Program Summary (cont'd)

· **PRIORITY 1 - URGENT**

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

· **PRIORITY 2 - IMPORTANT**

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

· **PRIORITY 3 - DESIRABLE**

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

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

Select Projects

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

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

1.2 Program Summary (cont'd)

4. *Planning Commission Recommendation*

Prepare and Recommend the CIP

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

5. *Village Council Approval*

Adopt the Capital Improvements Plan

1.3 PROGRAM GOALS AND POLICIES

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

Capital Planning

- Goal A Identify capital projects that reflect capital need as demonstrated in master plans, studies, Village Council resolutions, federal or state laws or through public request.
 - Policy A.1 All Village departments shall participate in the master planning process, so that plan components more consistently contain objectives and policies for capital improvements.
 - Policy A.2 Capital projects that encourage private economic investment in the Village shall be considered in components of the master plan.

Project Funding

- Goal B Continue to identify and develop sources of revenue to pay for capital expenditures that do not use, or compete for, resources from the General Fund.
 - Policy B.1 The Village shall continue to seek private contributions to help pay for new public improvements that serve and benefit private development.
 - Policy B.2 The use of non-recurring grants for capital purchases and onetime programs shall continue to be encouraged.
 - Policy B.3 Where feasible, the Village will explore inter-jurisdictional grant proposals for Village projects that have the potential for regional improvements (e.g. transportation, open space, water quality).

1.3 Program Goals and Policies (cont'd)

Project Prioritization

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

Inter-Jurisdictional Coordination

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

1.3 Program Goals and Policies (cont'd)

Public Participation

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

2012-2013 Policy Recommendations

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

1.4 PROGRAM FUNDING

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

ENTERPRISE (RESERVE) FUNDS

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

GENERAL OBLIGATION (G.O.) AND REVENUE BONDS

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

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

As of February 2007 the Village funded one Bond Series for \$1.7 million dollars for the DPW Building and Salt Storage Project and the Public Safety and Village Offices Project. As of March 2013 there had been no action on the construction of the Village Offices Project. The second Bond Series for the remaining \$1.1 million dollars has not been executed although there is no time limit on use of the bond if the Village decides to move forward with projects included in the initial 2007 notice of intent.

The Village can issue bonds in two forms:

General Obligation Bonds

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

Revenue Bonds

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

WEIGHT AND GAS TAX

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

TAX INCREMENT FINANCING (TIF)

TIF is a municipal financing tool that can be used to renovate or redevelop declining areas while improving their tax base. TIF applies the increase in various state and local taxes that result from a redevelopment project to pay for project-related public improvements. Public Act 281 of 1986, the Local Development Finance Authority Act and Public Act 450 of 1980, the Tax Increment Financing Act authorizes TIF. Because the passage of Proposal A in 1994 limits the ability to capture certain taxes, the ability to utilize this was severely restricted.

MILLAGES

The property tax is one of the most important sources of Village revenue. The property tax rate is stated in mills (one dollar per \$1,000 of valuation). This rate is applied to the net value, following the application of all exemptions and a 50% equalization ratio. Millages can be either authorized by statute or voted by the people for use on a particular purpose.

FEDERAL FUNDS

The federal government makes funds available to cities and villages through numerous grants and programs. Some federal funds are tied directly to a specific program. The Village has discretion (within certain guidelines) over the expenditure of others. For the most part, the Village has no direct control over the amount of money received under these programs. Due to a significant change in federal policy during the 1980's, federal funds have been declining. While recreation, transportation, and housing programs have continued to be funded, the amounts are likely to be greatly curtailed.

SPECIAL ASSESSMENTS

Capital improvements that benefit particular properties, rather than the community as a whole, may be financed more equitably by special assessment: that is, by those who directly benefit. Local improvements often financed by this method include street improvements (including pavement, curb and gutter, sidewalks, etc.), sanitary and storm sewers, and water mains.

DEVELOPER CONTRIBUTIONS

Sometimes capital improvements are required to serve new development. Where funding is not available for the Village to construct the improvements, developers may agree to voluntarily contribute their share or to install the facilities themselves so the development can go ahead.

Funding Sources Checklist

	General Fund	Sewer Fund	Water Fund	Major Sts (Act 51)	Local Sts (Act 51)	Municipal Streets	GO Bonds	Special Assess
1.0 Downtown Development Authority							x	x
2.0 Parks & Recreation	x						x	
3.0 Buildings & Grounds	x						x	
4.0 Stormwater Infrastructure R & R				x	x	x	x	x
5.0 Street Repair & Reconstruction				x	x	x	x	x
6.0 Alley Improvements	x					x	x	x
7.0 Streetscape & Streetlights	x					x	x	x
8.0 Traffic Flow/Control Improvements				x	x	x	x	
9.0 Sidewalks	x						x	x
10.0 Waste Water System		x					x	x
11.0 Water System			x				x	x
12.0 Private Improvements								x
13.0 Cooperative Projects	x	x	x			x	x	x

	DDA Funds	LDFA Funds	Federal Funds	State Funds	Foundation Grant	Other Grant	Private Sources
1.0 Downtown Development Authority	x		x	x	x	x	x
2.0 Parks & Recreation			x	x	x	x	x
3.0 Buildings & Grounds	x		x	x	x	x	x
4.0 Stormwater Infrastructure R & R			x	x	x	x	x
5.0 Street Repair & Reconstruction			x	x	x	x	x
6.0 Alley Improvements			x	x	x	x	x
7.0 Streetscape & Streetlights	x		x	x	x	x	x
8.0 Traffic Flow/Control Improvement	x		x	x	x	x	x
9.0 Sidewalks	x		x	x	x	x	x
10.0 Waste Water System			x	x	x	x	x
11.0 Water System			x	x	x	x	x
12.0 Private Improvements					x	x	x
13.0 Cooperative Projects	x	x	x	x	x	x	x

**Village of Dexter, Michigan FY2013-2018
Capital Improvements Plan**

Section 2.0

Capital Improvement Budget (CIB)

1.0 DDA CIB

PROJECT # (Priority- Section-Year)	PROJECT NAME	PROJECT SCORE	FUNDING SOURCES	1st Year FY 13-14
01-1.0-2009	DAPCO Property Redevelopment	13	DDA	50
02-1.0-2009	Parking Lot Maintenance	10	DDA	10
03-1.0-2007	Central Street Streetscape Enhancement	10	DDA	
04-1.0-2007	Baker Road Streetscape	13	TOTAL	0
			DDA	
			Federal Aid-TE	
05-1.0-2007	Downtown Property Acquisition	10	DDA	
06-1.0-2007	Dexter Ann Arbor Road Corr. Impro.	12	TOTAL	518
			DDA	
			Federal Aid-TE	518
07-1.0-2010	Downtown Façade Improvements	11	DDA	
08-1.0-2010	Downtown Fire Safety/Detection	10	DDA	
09-1.0-2006	Forest Street Enhancements	10	DDA	
10-1.0-2009	Main St Alley Parking Lot Rehab and Water Main Upgrade	12	DDA	
SECTION TOTALS			TOTAL	578
			DDA	60
			Federal Aid-TE	518

2.0 PARKS & RECREATION CIB

PROJECT # (Priority- Section-Year)	PROJECT NAME	PROJECT SCORE	FUNDING SOURCES	1st Year FY 13-14
01-2.0-1998	Community Park	12	TOTAL	60
			General Fund	15
			Grants	45
02-2.0-2013	Dog Park	13	TOTAL	
			General Fund	
			Grants	
			Unknown	
03-2.0-2013	Lions Park Play Equipment	13	General Fund	
04-2.0-2007	Monument Park Enhancement	13	TOTAL	7
			General Fund	7
			DDA	
			Unknown	
05-2.0-2001	Mill Creek Park (North) Formerly Warrior Creek	14	General Fund	
06-2.0-2010	Mill Creek Park Phase 2	13	TOTAL	7
			General Fund	7
			Grants	
			Unknown	
07-2.0-2010	Parkland Property Acquisition	13	TOTAL	
			General Fund	
			Grants	
08-2.0-2010	School Property Acquisition	9	TOTAL	
			General Fund	
			Grants	
SECTION TOTALS			TOTAL	74
			General Fund	29
			DDA	0
			Grants	45
			Various/Unknown	0

3.0 SIDEWALKS & WALKABILITY CIB

PROJECT # (Priority- Section-Year)	PROJECT NAME	PROJECT SCORE	FUNDING SOURCES	1st Year FY 13-14
01-3.0-2009	Annual Sidewalk Repair and Replace	14	General Fund	10
02-3.0-2009	Sidewalk Minor Repairs	12	General Fund	10
03-3.0-2012	Baker Road New Sidewalk Installation	14	General Fund	28
04-3.0-2012	Dan Hoey Road New Sidewalk Installation	14	General Fund	38
05-3.0-2010	Crosswalk and Barrier Free Improvements	12	General Fund	10
06-3.0-2010	Baker Road Crosswalk at Schools	12	General Fund	
07-3.0-2011	Dan Hoey Crosswalk	12	Street Fund	
08-3.0-2012	Grand Street New Sidewalk Installation	10	General Fund	
09-3.0-2004	Edison Street New Sidewalk Installation(North)	10	General Fund	
10-3.0-2004	Second Street New Sidewalk Installation	10	General Fund	
11-3.0-2004	Fifth Street New Sidewalk Installation	10	General Fund	
12-3.0-2004	Fourth Street New Sidewalk Installation	10	General Fund	
13-3.0-2004	Hudson Street New Sidewalk Installation	10	General Fund	
14-3.0-2004	Forest Street New Sidewalk Installation	10	General Fund	
15-3.0-2006	Meadowview Drive New Sidewalk Installation	10	General Fund	
16-3.0-2004	Inverness Street New Sidewalk Installation	10	General Fund	
17-3.0-2004	Edison Street New Sidewalk Installation(South)	10	General Fund	
18-3.0-2013	Baker Road Pedestrian Crossings	12	General Fund	
19-3.0-2013	Walkabout Creek Pedestrian Connection	13	General Fund	
20-3.0-2013	Huron Farms B2B Connection	10	Various/Unknown	
	SECTION TOTALS		TOTAL	96
			General Fund	96
			Street Fund	0
			Various/Unknown	

4.0 BUILDINGS & GROUNDS CIB

PROJECT # (Priority- Section-Year)	PROJECT NAME	PROJECT SCORE	FUNDING SOURCES	1st Year FY 13-14
01-4.0-1994	Village Hall	13	Various	
02-4.0-2012	Downtown Restrooms	15	General Fund	
03-4.0-2010	Equipment Replacement	9	Equipment Replacement	20
04-4.0-2013	DPW Spoils Area Construction	10	General Fund	50
05-4.0-2012	Downtown and Park Bike Racks	14	General Fund	
06-4.0-2012	Logo Development/Branding/Marketing	10	General Fund	15
07-4.0-2011	Fire Department Facility	12	Various	
08-4.0-2011	Street lighting Upgrades	9	Equipment Replacement	10
09-4.0-2012	Wayfinding Signage	11	General Fund	5
10-4.0-2012	Office Equipment Replacement/Software Upgrades	9	General Fund	
SECTION TOTALS			TOTAL	100
			Equipment Replacement	30
			General Fund	70
			Various	

5.0 PLANNING & ZONING CIB

PROJECT # (Priority- Section-Year)	PROJECT NAME	PROJECT SCORE	FUNDING SOURCES	1st Year FY 13-14
01-5.0-2010	Zoning Ordinance Update	10	General Fund	10
02-5.0-2009	Tree Inventory	12	General Fund	
03-5.0-2009	Permit Management Software	12	General Fund	
04-5.0-2011	Master Plan Update	10	General Fund	
SECTION TOTALS			TOTAL	10
			General Fund	10

6.0 STREETS & ALLEYS CIB

PROJECT # (Priority- Section-Year)	PROJECT NAME	PROJECT SCORE	FUNDING SOURCES	1st Year FY 13-14
01-6.0-2012	DPW Access Driveway	11	Street Fund	
02-6.0-2008	RoadSoft Maintenance-Crack Sealing, Etc.	14	Street Fund	10
03-6.0-2004	Central Street Streetscape	13	TOTAL	0
			Street Fund	
			DDA	
			Federal Aid-STP	
			Grants	
04-6.0-2012	Baker Road Resurfacing/Ped. Improvements	13	TOTAL	
			Federal Aid-STP	
			Street Fund	
			Dexter Schools	
05-6.0-2012	Ann Arbor Street Resurfacing	13	TOTAL	
			Federal Aid-STP	
			Street Fund	
06-6.0-2000	Huron Street Reconstruction	10	Street Fund	200
07-6.0-2009	Alley Maintenance	9	Street Fund	10
08-6.0-2010	Alley Project (Baker & Hudson/Forest & Grand)	9	Street Fund	60
09-6.0-2012	DBRP Street Resurfacing	10	Street Fund	
10-6.0-2000	Edison Street Resurfacing	9	Street Fund	
11-6.0-2000	Inverness Street Resurfacing	11	Street Fund	
12-6.0-2010	Alley Project (Inverness & Hudson/Forest & Grand)	9	Street Fund	
13-6.0-2000	Dover Street Resurfacing	11	Street Fund	
14-6.0-2000	Fourth Street Resurfacing	9	Street Fund	
15-6.0-2000	Forest Street Resurfacing	9	Street Fund	
16-6.0-2000	Grand Street Resurfacing	9	Street Fund	
17-6.0-2010	Alley Project (Baker & Broad/Forest and Grand)	9	Street Fund	
18-6.0-2000	Fifth Street and Alpine Street Resurfacing	11	Street Fund	
19-6.0-2000	Second Street Resurfacing	9	Street Fund	
20-6.0-2000	Hudson Street Resurfacing	9	Street Fund	
21-6.0-2000	Broad Street Resurfacing	9	Street Fund	
22-6.0-2010	Street Sign Replacement	9	Street Fund	
	SECTION TOTALS		TOTAL	280
			Street Fund	280
			DDA	0
			Federal Aid-STP	0
			Dexter Schools	0

7.0 STORM WATER CIB

PROJECT # (Priority- Section-Year)	PROJECT NAME	PROJECT SCORE	FUNDING SOURCES	1st Year FY 13-14
01-7.0-2013	Stormwater Master Plan	11	TOTAL	240
			Street Fund	22
			Grants	215
			Dexter Schools	3
01-7.0-2004	Catch Basin Replacement	11	Street Fund	50
02-7.0-2009	Regional Storm Basin	12	TOTAL	0
			Street Fund	
			Grants	
03-7.0-2009	Baker Road Storm Channel Rehabilitation	13	TOTAL	
			Street Fund	
			Grants	
04-7.0-2005	Fourth Street Storm Sewer	11	Street Fund	
05-7.0-2009	Grand Street Storm Sewer	10	Street Fund	
06-7.0-2009	Storm Outlet Rehabilitation	11	Street Fund	
07-7.0-2009	Bio-retention swales	11	TOTAL	0
			Street Fund	
			Grants	
SECTION TOTALS			TOTAL	75
			Street Fund	72
			Grants	0
			Dexter Schools	3

8.0 WASTEWATER (Sanitary Sewer) CIB

PROJECT # (Priority- Section-Year)	PROJECT NAME	PROJECT SCORE	FUNDING SOURCES	1st Year FY 13-14
01-8.0-2008	Sanitary Sewer Rehabilitation	12	Sewer Fund	
02-8.0-2009	Grand Street Sewer Main Replacement	11	Sewer Fund	
03-8.0-2011	WWTP Property Acquisition	9	Sewer Fund	
04-8.0-2011	Wastewater System - Equipment Assets	10	TOTAL	
			Federal Aid (SRF)	
			Sewer Fund	
05-8.0-2011	Wastewater System - Building Assets	10	Sewer Fund	
06-8.0-2012	Baker Road Sanitary Replacement	11	Sewer Fund	
SECTION TOTALS			TOTAL	0
			Federal Aid (SRF)	0
			Sewer Fund	0

9.0 WATER SYSTEM CIB

PROJECT # (Priority- Section-Year)	PROJECT NAME	PROJECT SCORE	FUNDING SOURCES	1st Year FY 13-14
01-9.0-2013	Ann Arbor Street Watermain Replacement	10	Water Fund	
02-9.0-2009	Grand Street New Water Main	12	Water Fund	
03-9.0-2009	Dan Hoey New Water Main Loop	10	Water Fund	
04-9.0-2005	2nd Water Well Construction	13	Federal Aid (DWRP)	
05-9.0-2013	Second Street Watermain	10	Water Fund	
06-9.0-2011	Water System - Equipment Assets	11	Water Fund	10
07-9.0-2011	Water System - Building Assets	12	Water Fund	10
08-9.0-2005	Emergency Water Storage	12	Water Fund	
09-9.0-2012	Baker Road Watermain Replacement	12	Water Fund	
SECTION TOTALS			TOTAL	20
			Federal Aid (DWRP)	0
			Water Fund	20

10.0 COOPERATIVE PROJECTS CIB

None

Debt Schedules

2002 Streetscape GO Bond Refunding				
	Interest	Principle	Total	Fiscal Year Total
November-13	11,270.00	-	11,270.00	
May-14	11,270.00	140,000.00	151,270.00	162,540.00
November-14	8,610.00	-	8,610.00	
May-15	8,610.00	140,000.00	148,610.00	157,220.00
November-15	2,810.00	-	2,810.00	
May-16	5,810.00	140,000.00	145,810.00	148,620.00
November-16	2,940.00	-	2,940.00	
May-17	2,940.00	140,000.00	142,940.00	145,880.00

2006 Facilities Bond				
	Interest	Principle	Total	Fiscal Year Total
November-13	28,678.75	-	28,678.75	
May-14	28,678.75	70,000.00	98,678.75	127,357.50
November-14	27,278.75	-	27,278.75	
May-15	27,278.75	75,000.00	102,278.75	129,557.50
November-15	25,778.75	-	25,778.75	
May-16	25,778.75	75,000.00	100,778.75	126,557.50
November-16	24,278.75	-	24,278.75	
May-17	24,278.75	80,000.00	104,278.75	128,557.50
November-17	22,578.75	-	22,578.75	
May-18	22,578.75	85,000.00	107,578.75	130,157.50
November-18	20,772.50	-	20,772.50	
May-19	20,772.50	90,000.00	110,772.50	131,545.00
November-19	18,860.00	-	18,860.00	
May-20	18,860.00	90,000.00	108,860.00	127,720.00
November-20	16,947.50	-	16,947.50	
May-21	16,947.50	95,000.00	111,947.50	128,895.00
November-21	14,881.25	-	14,881.25	
May-22	14,881.25	100,000.00	114,881.25	129,762.50
November-22	12,706.25	-	12,706.25	
May-23	12,706.25	105,000.00	117,706.25	130,412.50
November-23	10,422.50	-	10,422.50	
May-24	10,422.50	110,000.00	120,422.50	130,845.00
November-25	8,030.00	-	8,030.00	
May-25	8,030.00	115,000.00	123,030.00	131,060.00
November-26	5,500.00	-	5,500.00	
May-26	5,500.00	120,000.00	125,500.00	131,000.00
November-27	2,860.00	-	2,860.00	
May-27	2,860.00	130,000.00	132,860.00	135,720.00

2009 Sewer Revolving Fund (SRF #1)				
	Interest	Principle	Total	Fiscal Year Total
October-13	20,075.00	71,000.00	91,075.00	
April-14	19,188.00	-	19,188.00	110,263.00
October-14	19,188.00	75,000.00	94,188.00	
April-15	18,250.00	-	18,250.00	112,438.00
October-15	18,250.00	75,000.00	93,250.00	
April-16	17,313.00	-	17,313.00	110,563.00
October-16	17,313.00	75,000.00	92,313.00	
April-17	16,375.00	-	16,375.00	108,688.00
October-17	16,375.00	80,000.00	96,375.00	
April-18	15,375.00	-	15,375.00	111,750.00
October-18	15,375.00	80,000.00	95,375.00	
April-19	14,375.00	-	14,375.00	109,750.00
October-19	14,375.00	85,000.00	99,375.00	
April-20	13,313.00	-	13,313.00	112,688.00
October-20	13,313.00	85,000.00	98,313.00	
April-21	12,250.00	-	12,250.00	110,563.00
October-21	12,250.00	90,000.00	102,250.00	
April-22	11,125.00	-	11,125.00	113,375.00
October-22	11,125.00	90,000.00	101,125.00	
April-23	10,000.00	-	10,000.00	111,125.00
October-23	10,000.00	90,000.00	100,000.00	
April-24	8,875.00	-	8,875.00	108,875.00
October-24	8,875.00	95,000.00	103,875.00	
April-25	7,688.00	-	7,688.00	111,563.00
October-25	7,688.00	95,000.00	102,688.00	
April-25	6,500.00	-	6,500.00	109,188.00
October-25	6,500.00	100,000.00	106,500.00	
April-26	5,250.00	-	5,250.00	111,750.00
October-26	5,250.00	100,000.00	105,250.00	
April-27	4,000.00	-	4,000.00	109,250.00
October-27	4,000.00	105,000.00	109,000.00	
April-28	2,688.00	-	2,688.00	111,688.00
October-28	2,688.00	105,000.00	107,688.00	
April-29	1,375.00	-	1,375.00	109,063.00
October-29	1,375.00	110,000.00	111,375.00	
April-30	-	-	-	111,375.00

2012 Sewer Revolving Fund (SRF #2 - Estimated)				
	Interest	Principle	Total	Fiscal Year Total
October-13	41,250.00	-	41,250.00	
April-14	41,250.00	-	41,250.00	82,500.00
October-14	41,250.00	130,000.00	171,250.00	
April-15	39,625.00	-	39,625.00	210,875.00
October-15	39,625.00	130,000.00	169,625.00	
April-16	38,000.00	-	38,000.00	207,625.00
October-16	38,000.00	135,000.00	173,000.00	
April-17	36,313.00	-	36,313.00	209,313.00
October-17	36,313.00	140,000.00	176,313.00	
April-18	34,563.00	-	34,563.00	210,876.00
October-18	34,563.00	140,000.00	174,563.00	
April-19	32,813.00	-	32,813.00	207,376.00
October-19	32,813.00	145,000.00	177,813.00	
April-20	31,000.00	-	31,000.00	208,813.00
October-20	31,000.00	150,000.00	181,000.00	
April-21	29,125.00	-	29,125.00	210,125.00
October-21	29,125.00	155,000.00	184,125.00	
April-22	27,188.00	-	27,188.00	211,313.00
October-22	27,188.00	160,000.00	187,188.00	
April-23	25,188.00	-	25,188.00	212,376.00
October-23	25,188.00	160,000.00	185,188.00	
April-24	23,188.00	-	23,188.00	208,376.00
October-24	23,188.00	165,000.00	188,188.00	
April-25	21,125.00	-	21,125.00	209,313.00
October-25	21,125.00	170,000.00	191,125.00	
April-25	19,000.00	-	19,000.00	210,125.00
October-26	19,000.00	175,000.00	194,000.00	
April-27	16,813.00	-	16,813.00	210,813.00
October-27	16,813.00	180,000.00	196,813.00	
April-28	14,563.00	-	14,563.00	211,376.00
October-28	14,563.00	185,000.00	199,563.00	
April-29	12,250.00	-	12,250.00	211,813.00
October-29	12,250.00	190,000.00	202,250.00	
April-30	9,875.00	-	9,875.00	212,125.00
October-30	9,875.00	190,000.00	199,875.00	
April-31	7,500.00	-	7,500.00	207,375.00
October-31	7,500.00	195,000.00	202,500.00	
April-32	5,063.00	-	5,063.00	207,563.00
October-32	5,063.00	200,000.00	205,063.00	
April-33	2,563.00	-	2,563.00	207,626.00
October-33	2,563.00	205,000.00	207,563.00	
April-34	-	-	-	207,563.00

2010 Drinking Water Revolving Fund (DWR #1)				
	Interest	Principle	Total	Fiscal Year Total
October-13	14,938.00	55,000.00	69,938.00	
April-14	14,250.00	-	14,250.00	84,188.00
October-14	14,250.00	55,000.00	69,250.00	
April-15	13,563.00	-	13,563.00	82,813.00
October-15	13,563.00	55,000.00	68,563.00	
April-16	12,875.00	-	12,875.00	81,438.00
October-16	12,875.00	60,000.00	72,875.00	
April-17	12,125.00	-	12,125.00	85,000.00
October-17	12,125.00	60,000.00	72,125.00	
April-18	11,375.00	-	11,375.00	83,500.00
October-18	11,375.00	60,000.00	71,375.00	
April-19	10,625.00	-	10,625.00	82,000.00
October-19	10,625.00	60,000.00	70,625.00	
April-20	9,875.00	-	9,875.00	80,500.00
October-20	9,875.00	65,000.00	74,875.00	
April-21	9,063.00	-	9,063.00	83,938.00
October-21	9,063.00	65,000.00	74,063.00	
April-22	8,250.00	-	8,250.00	82,313.00
October-22	8,250.00	65,000.00	73,250.00	
April-23	7,438.00	-	7,438.00	80,688.00
October-23	7,438.00	70,000.00	77,438.00	
April-24	6,563.00	-	6,563.00	84,001.00
October-24	6,563.00	70,000.00	76,563.00	
April-25	5,688.00	-	5,688.00	82,251.00
October-25	5,688.00	70,000.00	75,688.00	
April-26	4,813.00	-	4,813.00	80,501.00
October-26	4,813.00	75,000.00	79,813.00	
April-27	3,875.00	-	3,875.00	83,688.00
October-27	3,875.00	75,000.00	78,875.00	
April-28	2,938.00	-	2,938.00	81,813.00
October-28	2,938.00	75,000.00	77,938.00	
April-29	2,000.00	-	2,000.00	79,938.00
October-30	2,000.00	80,000.00	82,000.00	
April-31	1,000.00	-	1,000.00	83,000.00
October-31	1,000.00	80,000.00	81,000.00	
	-	-	-	81,000.00

2011 Drinking Water Revolving Fund (DWRP #2)				
	Interest	Principle	Total	Fiscal Year Total
October-13	10,857.94	35,000.00	45,857.94	
April-14	10,420.44	-	10,420.44	56,278.38
October-14	10,420.44	35,000.00	45,420.44	
April-15	9,982.94	-	9,982.94	55,403.38
October-15	9,982.94	35,000.00	44,982.94	
April-16	9,545.44	-	9,545.44	54,528.38
October-16	9,545.44	40,000.00	49,545.44	
April-17	9,045.44	-	9,045.44	58,590.88
October-17	9,045.44	40,000.00	49,045.44	
April-18	8,545.44	-	8,545.44	57,590.88
October-18	8,545.44	40,000.00	48,545.44	
April-19	8,045.44	-	8,045.44	56,590.88
October-19	8,045.44	40,000.00	48,045.44	
April-20	7,545.44	-	7,545.44	55,590.88
October-20	7,545.44	45,000.00	52,545.44	
April-21	6,982.94	-	6,982.94	59,528.38
October-21	6,982.94	45,000.00	51,982.94	
April-22	6,420.44	-	6,420.44	58,403.38
October-22	6,420.44	45,000.00	51,420.44	
April-23	5,857.94	-	5,857.94	57,278.38
October-23	5,857.94	45,000.00	50,857.94	
April-24	5,295.44	-	5,295.44	56,153.38
October-24	5,295.44	50,000.00	55,295.44	
April-25	4,670.44	-	4,670.44	59,965.88
October-25	4,670.44	50,000.00	54,670.44	
April-26	4,045.44	-	4,045.44	58,715.88
October-26	4,045.44	50,000.00	54,045.44	
April-27	3,420.44	-	3,420.44	57,465.88
October-27	3,420.44	50,000.00	53,420.44	
April-28	2,795.44	-	2,795.44	56,215.88
October-28	2,795.44	55,000.00	57,795.44	
April-29	2,107.94	-	2,107.94	59,903.38
October-29	2,107.94	55,000.00	57,107.94	
April-30	1,420.44	-	1,420.44	58,528.38
October-30	1,420.44	55,000.00	56,420.44	
April-31	732.94	-	732.94	57,153.38
October-31	732.94	58,635.00	59,367.94	
April-32	-	-	-	59,367.94

2012 Rural Development Refunding (Combined)				
	Interest	Principle	Total	Fiscal Year Total
October-13	51,816.25	80,000.00	131,816.25	
April-14	51,016.25	80,000.00	131,016.25	262,832.50
October-14	50,216.25	85,000.00	135,216.25	
April-15	49,366.25	85,000.00	134,366.25	269,582.50
October-15	48,516.25	90,000.00	138,516.25	
April-16	47,616.25	90,000.00	137,616.25	276,132.50
October-16	46,716.25	90,000.00	136,716.25	
April-17	45,816.25	90,000.00	135,816.25	272,532.50
October-17	44,916.25	95,000.00	139,916.25	
April-18	43,966.25	95,000.00	138,966.25	278,882.50
October-18	43,063.75	95,000.00	138,063.75	
April-19	42,161.25	95,000.00	137,161.25	275,225.00
October-19	41,258.75	95,000.00	136,258.75	
April-20	40,356.25	95,000.00	135,356.25	271,615.00
October-20	39,168.75	100,000.00	139,168.75	
April-21	37,918.75	100,000.00	137,918.75	277,087.50
October-21	36,668.75	100,000.00	136,668.75	
April-22	35,418.75	100,000.00	135,418.75	272,087.50
October-22	34,168.75	100,000.00	134,168.75	
April-23	32,918.75	100,000.00	132,918.75	267,087.50
October-23	31,418.75	100,000.00	131,418.75	
April-24	29,918.75	105,000.00	134,918.75	266,337.50
October-24	28,343.75	110,000.00	138,343.75	
April-25	26,693.75	115,000.00	141,693.75	280,037.50
October-25	24,968.75	115,000.00	139,968.75	
April-26	23,243.75	115,000.00	138,243.75	278,212.50
October-26	21,518.75	115,000.00	136,518.75	
April-27	19,793.75	115,000.00	134,793.75	271,312.50
October-27	18,068.75	115,000.00	133,068.75	
April-28	16,343.75	120,000.00	136,343.75	269,412.50
October-28	14,468.76	120,000.00	134,468.76	
April-29	12,593.75	120,000.00	132,593.75	267,062.51
October-29	10,643.75	130,000.00	140,643.75	
April-30	8,531.25	130,000.00	138,531.25	279,175.00
October-30	6,418.75	130,000.00	136,418.75	
April-31	4,306.25	135,000.00	139,306.25	275,725.00
October-31	2,112.50	130,000.00	132,112.50	

2008 Downtown Development (Non-Taxable)				
	Interest	Principle	Total	Fiscal Year Total
November-13	-	47,221	47,221	
May-14	25,000	47,221	72,221	119,441
November-14	-	46,721	46,721	
May-15	25,000	46,721	71,721	118,441
November-15	-	46,221	46,221	
May-16	25,000	46,221	71,221	117,441
November-16	-	45,689	45,689	
May-17	25,000	45,689	70,689	116,379
November-17	-	45,143	45,143	
May-18	35,000	45,143	80,143	125,285
November-18	-	44,355	44,355	
May-19	50,000	44,355	94,355	138,710
November-19	-	43,205	43,205	
May-20	65,000	43,205	108,205	151,410
November-20	-	41,710	41,710	
May-21	140,000	41,710	181,710	223,420
November-21	-	38,490	38,490	
May-22	155,000	38,490	193,490	231,980
November-22	-	34,770	34,770	
May-23	165,000	34,770	199,770	234,540
November-23	-	30,810	30,810	
May-24	190,000	30,810	220,810	251,620
November-24	-	26,250	26,250	
May-25	225,000	26,250	251,250	277,500
November-25	-	20,625	20,625	
May-26	250,000	20,625	270,625	291,250
November-26	-	14,375	14,375	
May-27	275,000	14,375	289,375	303,750
November-27	-	7,500	7,500	
May-28	300,000	7,500	307,500	315,000

2008 Downtown Development (Taxable)				
	Interest	Principle	Total	Fiscal Year Total
November-13	-	60,720	60,720	
May-14	15,000	60,720	75,720	136,440
November-14	-	60,167	60,167	
May-15	15,000	60,167	75,167	135,334
November-15	-	59,614	59,614	
May-16	15,000	59,614	74,614	134,228
November-16	-	59,061	59,061	
May-17	15,000	59,061	74,061	133,121
November-17	-	58,508	58,508	
May-18	15,000	58,508	73,508	132,015
November-18	-	57,954	57,954	
May-19	15,000	57,954	72,954	130,909
November-19	-	57,401	57,401	
May-20	15,000	57,401	72,401	129,803
November-20	-	56,848	56,848	
May-21	45,000	56,848	101,848	158,696
November-21	-	55,189	55,189	
May-22	45,000	55,189	100,189	155,378
November-22	-	53,529	53,529	
May-23	45,000	53,529	98,529	152,059
November-23	-	51,870	51,870	
May-24	45,000	51,870	96,870	148,740
November-24	-	50,115	50,115	
May-25	45,000	50,115	95,115	145,230
November-25	-	48,360	48,360	
May-26	45,000	48,360	93,360	141,720
November-26	-	46,605	46,605	
May-27	45,000	46,605	91,605	138,210
November-27	-	44,850	44,850	
May-28	45,000	44,850	89,850	134,700
November-28	-	43,095	43,095	
May-29	205,000	43,095	248,095	291,190
November-29	-	35,100	35,100	
May-30	225,000	35,100	260,100	295,200
November-30	-	26,325	26,325	
May-31	225,000	26,325	251,325	277,650
November-31	-	17,550	17,550	
May-32	225,000	17,550	242,550	260,100
November-32	-	8,775	8,775	
May-33	225,000	8,775	233,775	242,550

2011 Downtown Development Refunding				
	Interest	Principle	Total	Fiscal Year Total
November-13	33,000	7,257.00	40,257.00	
May-14	33,000	6,770.25	39,770.25	80,027.25
November-14	35,000	6,283.50	41,283.50	
May-15	34,000	5,767.25	39,767.25	81,050.75
November-15	37,000	5,265.75	42,265.75	
May-16	36,000	4,720.00	40,720.00	82,985.75
November-16	36,000	4,189.00	40,189.00	
May-17	36,000	3,658.00	39,658.00	79,847.00
November-17	35,000	3,127.00	38,127.00	
May-18	35,000	2,610.75	37,610.75	75,737.75
November-18	35,000	2,094.50	37,094.50	
May-19	34,000	1,578.25	35,578.25	72,672.75
November-19	37,000	1,076.75	38,076.75	
May-20	36,000	531.00	36,531.00	74,607.75

Financial Planning Tools

It is important that the Village take a look at the future as well as the past when making budgeting decisions. To this end, we have developed several modeling systems to look at where we may end up in the future. These models help determine spending priorities and alert decision-makers to possible fiscal problems.

The Five-Year Financial Model spreadsheets will be listed first, followed by the Utility Rate Study.

Five- Year Financial Model

In Fiscal Year 2001-2002, the Village commissioned a five year financial plan from the Michigan Municipal League's consulting services. This plan has been maintained and updated by the finance department every year since its creation, and it is used for budgeting and capital improvements planning.

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

Utility Rate Study

Another financial planning tool is the Utility Rate study, which was commissioned from ACI Finance in 2006. This tool, which is also updated annually by the finance department, allows Village management to make educated decisions about recommending utility rates to meet the needs of the sewer and water departments.

Five-Year Model: Summary

	Actual	Actual	Actual	Estimated	Budget	Estimated	Estimated	Estimated	Estimated		
	Year End	Year End	Year End	FY 12-13	FY 13-14	FY 14-15	FY 14-16	FY 16-17	FY 17-18		
	FY 09-10	FY 10-11	FY 11-12								
REVENUE CATEGORY											
402.000	Property Taxes (Real Property)	130,100	135,880	142,116	138,007	141,900	157,220	148,620	148,620	145,880	Calculated in Proptax pg
404.000	Streetscape Special Assessment	50,074	49,488	44,822	-	-	-	-	-	-	- Actual - ends 2012
410.000	Property Tax (Personal)	20,721	22,656	21,650	22,607	24,800	-	-	-	-	- Combined with Real above
411.000	Del Streetscape	8,483	10,167	4,863	-	-	-	-	-	-	- Assumed zero
412.000	Del Real Property Taxes	8,727	10,124	4,758	3,920	-	-	-	-	-	- Assumed zero
420.000	Del tax - personal property	1,102	-	-	-	-	-	-	-	-	- Assumed zero
445.000	Property Tax Penalties	1,092	1,522	983	144	-	200	200	200	200	200 Assumed flat @ 200
665.000	Interest Earned	545	574	321	121	100	500	500	500	500	500 Assumed flat @ 500
TOTAL REVENUES		220,844	230,411	219,513	164,798	166,800	157,920	149,321	149,321	146,581	
EXPENDITURE CATEGORY											
248 ADMINISTRATION											
248.840.000	Bank Service Charges	6	8	79	44	100	102	104	104	106	CBO inflation assumption
248.957.001	Property Tax Refunds	1,346	20	1,000	2,654	-	100	100	1,000	1,000	Assumed flat at \$100
248.957.003	Special Assessment Refunds	-	-	-	43,594	-	-	-	-	-	Assumed zero
TOTAL ADMINISTRATION		1,352	28	1,079	46,292	100	202	204	1,104	1,106	
570 DEBT SERVICE											
570.990.002	Debt Service - '98 Streetscape	60,000	60,000	60,000	60,000	-	-	-	-	-	- Linked to Debt page
570.990.003	Debt Service - '02 Refunding	120,000	130,000	135,000	140,000	140,000	140,000	140,000	140,000	140,000	- Linked to Debt page
570.991.002	Streetscape Special Interest	10,470	7,500	4,500	1,500	-	-	-	-	-	- Linked to Debt page
570.991.003	'02 Refunding Interest	41,330	37,130	32,580	27,720	22,600	17,220	8,620	8,620	8,620	- Linked to Debt page
570.992.000	Bond Fees	550	550	550	400	200	200	200	200	200	- Assumed flat @ 200
TOTAL DEBT SERVICE		232,350	235,180	232,630	229,620	162,800	157,420	148,820	148,820	-	
TOTAL EXPENDITURES		233,702	235,208	233,709	275,912	162,900	157,622	149,025	149,925	1,107	
REVENUES OVER (UNDER) EXPENC		(12,858)	(4,797)	(14,196)	(111,114)	3,900	298	296	(604)	145,474	
BEGINNING FUND BALANCE		213,693	133,569	128,772	114,576	3,462	7,362	7,660	7,660	7,956	
ENDING FUND BALANCE		133,569	128,772	114,576	3,462	7,362	7,956	7,956	7,056	153,431	

Five-Year Model: General Fund Revenue

		Actual	Actual	Actual	Estimated	Budget	Estimated	Estimated	Estimated	Estimated	
REVENUE CATEGORY		Year End FY 09-10	Year End FY 10-11	Year End FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	
TAX	TAX										
402.000	Property Tax (Real)	1,475,613	1,398,436	1,470,041	1,467,909	1,872,000	1,967,165	2,014,810	2,014,810	2,061,482	From PropTax page
410.000	Property Tax (Personal)	258,795	257,708	248,921	264,360	-	-	-	-	-	Included in Real above
412.000	Delinquent Property Tax (Real)	112,349	117,606	54,707	44,759	-	-	-	-	-	Included in Real above
420.000	Delinquent Property Tax (Personal)	16,058	5,136	-	-	-	-	-	-	-	Assumed zero
425.000	Delinquent Utility Bills (Tax)	8,742	13,757	4,533	95	500	1,709	768	768	992	Average three years prior
445.000	Property Tax Penalties	9,231	9,113	7,709	1,699	5,000	4,803	3,834	3,834	4,546	Average three years prior
	TOTAL TAX	1,880,787	1,801,756	1,785,911	1,778,822	1,877,500	1,973,677	2,019,412	2,019,412	2,067,020	
LIC	LICENSES & PERMITS										
452.000	Cable TV Franchise Fees	54,474	57,553	59,030	63,647	63,000	63,068	64,440	64,440	64,709	Avg 3 prior yrs plus CBO
476.000	Non-Business Licenses & Permits	2,985	2,615	2,875	3,000	3,000	3,015	3,062	3,062	3,083	Avg 3 prior yrs plus CBO
477.000	Zoning Compliance Permits	6,600	4,650	6,545	7,478	7,000	2,500	2,500	2,500	2,500	Assumed flat at \$2500
478.000	Park Use Permit	-	50	225	125	200	200	200	200	200	Assumed flat at \$200
	TOTAL LICENSES & PERMITS	64,059	64,868	68,675	74,250	73,200	68,783	70,202	70,202	70,492	
SRG	STATE GRANTS										
574.000	State Shared Revenue	157,989	232,851	291,002	300,046	306,000	306,000	306,000	306,000	306,000	Revenue sharing inc assumption
575.000	State Shared - Liquor Licenses	2,671	2,608	2,997	3,433	3,000	3,143	3,192	3,192	3,112	Avg 3 years prior
580.000	State Grants	-	50,000	26,426	-	-	-	-	-	-	Assumed zero
	TOTAL STATE GRANTS	160,660	285,459	320,425	303,479	309,000	309,143	309,192	309,192	309,112	
CONT	LOCAL UNIT CONTRIBUTE										
581.000	Contribution from local government	796	688	-	-	-	-	-	-	-	Assumed zero
582.000	School Reimbursement for Fire	11,763	8,716	8,890	10,463	5,000	5,000	5,000	5,000	5,000	Assumed flat at \$5000
590.000	Enterprise Fund Admin Fees	136,392	138,171	130,510	122,905	135,000	137,700	140,454	140,454	143,263	Wage rate inflation assumption
590.001	Streets Funds Admin Charge	28,698	28,029	27,000	26,752	28,500	29,070	29,651	29,651	30,244	Wage rate inflation assumption
	TOTAL LOCAL UNIT CONTRIBUTE	177,649	175,604	166,400	160,120	168,500	171,770	175,105	175,105	178,508	
CHGS	CHARGES FOR SERVICES										
608.000	Site Plan Review Fees	1,525	3,115	4,500	3,990	3,000	3,903	3,700	3,700	3,601	Avg 3 prior yrs plus CBO
612.000	IFT Application Fee	-	-	1,200	800	-	-	-	-	-	Assumed zero
628.000	Solid Waste Collection Admin	492,965	521,063	529,937	547,653	535,000	545,700	556,614	556,614	567,746	Garbage contract inflation assumption
645.000	Sales - Recycling Program	775	600	785	575	400	598	534	534	520	Avg 3 prior yrs plus CBO
	TOTAL CHARGES FOR SERVICES	495,265	524,778	536,422	553,017	538,400	550,200	560,848	560,848	571,868	
FINE	FINES & FORFEITS										
657.000	Parking Violations	235	300	50	160	200	139	170	170	173	Avg 3 prior yrs plus CBO
658.000	District Court Fines	3,214	6,107	4,767	5,795	4,000	4,946	5,007	5,007	4,740	Avg 3 prior yrs plus CBO
663.001	Ordinance Violation Fines	100	-	-	-	-	-	-	-	-	Assumed zero
	TOTAL FINES & FORFEITS	3,549	6,407	4,817	5,955	4,200	5,086	5,177	5,177	4,912	
INT	INTEREST & RENTS										
665.000	Interest Earned	20,357	8,574	7,951	6,353	6,500	7,066	6,766	6,766	6,906	Avg 3 prior yrs plus CBO
667.000	Rents (General)	7,300	7,450	6,250	5,825	7,500	7,643	7,788	7,788	7,936	CBO inflation assumption
667.001	Lease Income - DAFD	10,003	12,158	11,886	12,797	11,000	11,209	11,422	11,422	11,639	CBO inflation assumption
667.002	Farmers Market	2,760	4,330	3,515	3,094	4,000	3,000	3,000	3,000	3,000	Assume flat @ 3000
667.004	Community Garden	4,480	975	685	1,470	1,000	1,000	1,000	1,000	1,000	Assume flat \$ 1,000
	TOTAL INTEREST & RENTS	44,900	33,487	30,287	29,539	30,000	29,918	29,976	29,976	30,481	
OTH	OTHER REVENUE										
671.000	Other Revenue	6,424	24,732	38,922	14,219	5,000	7,000	7,000	7,000	7,000	Assumed flat at \$7,000
675.001	Contributions - Park	1,510	484	114	2,074	1,600	-	-	-	-	Assumed zero
675.004	Contributions - Arts Committee	352	50	2,548	2,177	1,500	1,000	1,000	1,000	1,000	Assumed flat at \$1,000
675.006	Contributions - Ice Rink	-	1,311	1,511	1,250	1,300	1,000	1,000	1,000	1,000	Assumed flat at \$1,000
679.000	Miscellaneous Grants	-	-	14,830	62,000	-	-	-	-	-	Assumed zero
	TOTAL OTHER REVENUE	8,287	26,577	57,925	81,720	9,400	9,000	9,000	9,000	9,000	
TRIN	TRANSFERS IN										
695.000	Transfers In	126,239	-	-	-	-	-	-	-	-	Assumed zero
695.275	Trans In from Tree Fund	-	-	8,000	8,000	8,000	-	-	-	-	Assumed zero
696.000	Trans In DDA	45,000	40,000	9,100	44,309	50,000	40,000	40,000	40,000	40,000	Assume flat @ \$40,000
	TOTAL TRANSFERS IN	171,239	40,000	17,100	52,309	58,000	40,000	40,000	40,000	40,000	
	TOTAL REVENUE	3,006,395	2,958,936	2,987,962	3,039,211	3,068,200	3,157,577	3,218,911	3,218,911	3,281,393	

Five-Year Model: General Fund Expenditures

101	VILLAGE COUNCIL											
101.702.000	Salaries - Elected Officials	17,285	17,480	17,525	17,240	18,000	18,000	18,000	18,000	18,000	18,000	Assumed flat @ 18,000
101.720.000	Soc. Sec. & Medicare	1,585	1,337	1,340	1,319	1,400	1,377	1,377	1,377	1,377	1,377	7.65% of salaries
101.727.000	Office Supplies	-	-	50	525	300	306	312	312	312	312	CBO inflation assumption
101.802.000	Professional Services	17,371	4,084	14,671	6,332	2,000	7,813	5,484	5,484	5,196	5,196	Avg 3 prior years plus CBO inf
101.861.000	Travel & Mileage	280	194	-	-	500	500	500	500	500	500	Assumed flat at \$500
101.901.000	Printing & Publishing	6,466	8,067	7,084	8,221	8,000	8,152	8,307	8,307	8,307	8,307	CBO inflation assumption
101.943.000	Council Chambers Lease	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	Assumed flat at \$2400
101.955.000	Miscellaneous	818	265	200	120	500	279	305	305	368	368	Avg 3 prior years plus CBO inf
101.956.000	Council Discretionary Expenses	1,618	674	1,538	1,222	1,500	1,500	1,500	1,500	1,500	1,500	Assumed flat at \$1,500
101.958.000	Memberships & Dues	4,115	4,215	4,266	4,351	4,500	4,586	4,673	4,673	4,761	4,761	CBO inflation assumption
101.959.000	Arts, Heritage & Culture	1,205	1,102	1,242	8,828	10,000	10,190	10,384	10,384	10,581	10,581	CBO inflation assumption
101.960.000	Education & Training	60	215	140	100	500	510	519	519	529	529	CBO inflation assumption
	TOTAL VILLAGE COUNCIL	53,204	40,033	50,456	50,656	49,600	55,612	53,760	53,760	53,837		
172	VILLAGE MANAGER											
172.703.000	Salaries - Non Union	127,950	120,418	126,595	129,180	132,800	135,456	138,165	138,165	140,928	140,928	Wage rate increase assumption
172.703.001	Salaries - Part Time	-	-	-	-	20,800	21,216	21,640	22,073	22,073	22,073	Wage rate increase assumption
172.704.000	Salaries - Union	67,161	63,497	63,264	66,377	67,400	68,748	70,123	70,123	71,525	71,525	Wage rate increase assumption
172.705.000	Salaries - Overtime	-	-	499	50	-	-	-	-	-	-	Assumed zero
172.710.000	Car Allowance	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	Assumed flat at \$4800
172.711.000	Longevity	2,111	6,333	-	-	-	-	-	-	-	-	Longevity eliminated
172.712.000	Vacation / Sick Time Cash Out	-	1,834	1,582	134	500	500	500	500	500	500	Assumed flat at \$500
172.720.000	Soc. Sec. & Medicare	15,458	15,079	15,173	15,431	17,400	17,245	17,590	17,623	17,941	17,941	7.65% of salaries
172.721.000	Health & Life Insurance	30,909	33,359	27,262	32,891	37,000	40,700	44,770	44,770	49,247	49,247	Healthcare inflation assumption
172.721.002	Pay in Lieu of Medical Insurance	-	-	6,000	6,000	3,000	3,000	3,000	3,000	3,000	3,000	Assumed flat at \$3000
172.722.000	Life & Disability Insurance	1,546	1,512	1,397	1,386	1,500	1,529	1,558	1,558	1,587	1,587	CBO inflation assumption
172.723.000	Defined Benefit Plan	22,364	20,942	8,251	6,667	7,500	10,261	10,466	10,466	10,676	10,676	Village retirement contr. Assump.
172.723.003	Defined Contribution Plan	-	-	793	1,406	1,500	5,000	5,000	5,000	5,000	5,000	Village retirement contr. Assump.
172.723.004	ICMA Contribution	-	-	3,556	3,627	3,600	3,672	3,745	3,820	3,820	3,820	Wage rate increase assumption
172.727.000	Office Supplies	452	380	502	608	500	510	519	519	529	529	CBO inflation assumption
172.745.000	Uniform Allowance	100	100	100	100	100	100	100	100	100	100	Assumed flat at \$100
172.802.000	Professional Services	1,000	1,078	1,258	1,431	2,000	1,500	1,500	1,500	1,500	1,500	Assumed flat at \$1,500
172.861.000	Travel & Mileage	10	589	385	332	500	510	519	519	529	529	CBO inflation assumption
172.901.000	Printing & Publishing	106	-	499	-	-	-	-	-	-	-	Assumed zero
172.955.000	Miscellaneous	96	480	589	643	500	500	500	500	500	500	Assumed flat @ \$500
172.958.000	Membership & Dues	-	110	110	110	300	306	312	312	317	317	CBO inflation assumption
172.960.000	Education & Training	2,029	714	370	515	1,000	1,019	1,038	1,038	1,058	1,058	CBO inflation assumption
172.977.000	Capital Outlay	1,399	867	2,000	-	-	-	-	-	-	-	Linked to Capital page
	TOTAL VILLAGE MANAGER	277,490	272,092	264,984	271,688	302,700	316,570	325,846	326,386	335,632		
201	FINANCE DEPARTMENT											
201.802.000	Professional Services	3,555	2,574	3,771	3,221	3,000	4,000	4,000	4,000	4,000	4,000	Assumed flat at \$4000
201.802.001	Financial Audit	8,000	8,000	8,000	5,500	6,000	6,000	6,000	6,000	6,000	6,000	Audit to be rebid 2015
201.840.000	Bank Service Charges	201	618	896	950	1,000	1,000	1,000	1,000	1,000	1,000	Assumed flat at \$1000
	TOTAL FINANCE DEPARTMENT	11,756	11,192	12,667	9,671	10,000	11,000	11,000	11,000	11,000		
210	ATTORNEY											
210.810.000	Attorney Fees	9,067	32,647	22,979	36,142	25,000	28,573	30,473	30,473	28,548	28,548	Avg 3 prior yrs plus CBO
	TOTAL ATTORNEY	9,067	32,647	22,979	36,142	25,000	28,573	30,473	30,473	28,548		
215	VILLAGE CLERK											
215.702.000	Salaries - Elected Officials	1,920	1,920	1,920	1,840	2,000	2,000	2,000	2,000	2,000	2,000	Assumed flat at \$2,000
215.720.000	Soc. Sec. & Medicare	147	147	147	140	200	153	153	153	153	153	7.65% of salaries
215.802.000	Professional Services	-	-	-	4,031	4,100	-	-	-	-	-	Assumed zero (elections)
215.815.000	Ordinance Codification	2,542	400	675	550	2,500	500	500	500	500	500	Assumed flat at \$500
215.861.000	Travel & Mileage	-	3	-	-	-	-	-	-	-	-	Assumed zero
215.901.000	Printing & Publishing	3,009	3,130	3,486	2,855	3,000	3,173	3,066	3,138	3,126	3,126	Avg 3 prior yrs plus CBO
215.960.000	Education & Training	8	-	-	-	500	500	500	500	500	500	Assumed flat at \$500
	TOTAL VILLAGE CLERK	7,626	5,600	6,228	9,416	12,300	6,326	6,219	6,291	6,279		
253	TREASURER											
253.703.000	Salaries - Non Union	66,279	64,450	65,095	66,384	68,400	69,768	71,163	71,163	72,587	72,587	Wage rate increase assumption
253.720.000	Soc. Sec. & Medicare	5,227	4,930	4,951	5,021	5,300	5,337	5,444	5,444	5,553	5,553	7.65% of salaries
253.721.000	Health & Life Insurance	16,283	16,716	15,917	14,564	15,500	17,050	18,755	18,755	20,631	20,631	Healthcare inflation assumption
253.722.000	Life & Disability Insurance	450	442	418	408	500	510	519	519	529	529	CBO inflation assumption
253.723.000	Defined Benefit Plan	6,833	7,702	6,136	6,638	7,500	6,977	7,116	7,116	7,259	7,259	Village retirement contr. Assump.
253.727.000	Office Supplies	640	562	639	779	1,000	1,019	1,038	1,038	1,058	1,058	CBO inflation assumption
253.861.000	Travel & Mileage	790	776	1,623	152	500	510	519	519	529	529	CBO inflation assumption
253.910.000	Tax Bills & Services	3,903	3,163	3,731	4,584	3,700	3,870	4,044	4,044	4,221	4,221	CBO inflation + slight increase
253.955.000	Miscellaneous	-	125	-	-	500	510	519	519	529	529	CBO inflation assumption
253.958.000	Memberships & Dues	410	415	443	445	500	510	519	519	529	529	CBO inflation assumption
253.960.000	Education & Training	661	1,169	1,023	413	1,000	1,019	1,038	1,038	1,058	1,058	CBO inflation assumption
253.977.000	Equipment	163	15	2,000	250	-	-	-	-	-	-	Linked to Capital page
	TOTAL TREASURER	101,638	100,465	101,975	99,638	104,400	107,078	110,676	110,676	114,482		

Five-Year Model: General Fund Expenditures (Continued)

265	BUILDING & GROUNDS										
265.727.000	Office Supplies	3,432	3,005	3,800	4,028	3,700	3,916	3,955	3,955	3,930	Avg 3 prior yrs plus CBO
265.728.000	Postage	2,664	2,317	2,534	3,192	3,000	3,057	3,115	3,115	3,174	CBO inflation assumption
265.803.000	Contracted Services	5,956	5,632	4,757	5,020	6,000	5,359	5,564	5,564	5,748	Avg 3 prior yrs plus CBO
265.843.000	Property Taxes	2,350	2,344	5,616	1,884	2,000	2,038	2,077	2,077	2,116	CBO inflation assumption
265.920.000	Utilities	12,676	13,664	11,488	13,683	13,000	13,247	13,499	13,499	13,755	CBO inflation assumption
265.920.001	Utilities - Telephones	1,266	572	359	694	400	408	415	415	423	Assumed zero - cell phones gone
265.935.000	Building Maintenance & Repair	4,782	3,484	8,309	8,529	3,000	6,738	6,205	6,205	5,415	Avg 3 prior yrs plus CBO
265.935.001	Office Cleaning	4,080	4,080	4,240	4,160	4,200	4,280	4,361	4,361	4,444	CBO inflation assumption
265.936.000	Equipment Service Contracts	6,495	6,959	9,146	7,216	7,000	7,133	7,269	7,269	7,407	CBO inflation assumption
265.937.000	Equipment Maintenance & Repair	329	699	-	339	500	510	519	519	529	CBO inflation assumption
265.943.001	Office Space Rent	9,600	10,200	10,800	10,800	10,800	11,005	11,214	11,214	11,427	CBO inflation assumption
265.955.000	Miscellaneous	1,335	280	430	(200)	-	500	510	510	519	CBO inflation assumption
265.962.000	Community Garden	1,883	1,318	1,581	1,197	1,000	2,000	2,000	2,000	2,000	Assumed flat at 2,000
265.977.000	Equipment	697	1,112	5,500	1,742	8,000	-	-	-	-	Linked to Capital page
	TOTAL BUILDING & GROUNDS	57,544	55,666	68,560	62,284	62,600	60,190	60,702	60,702	60,889	
285	TREE PROGRAM										
285-731.000	Landscape Supplies	25	400	570	2,334	1,000	1,019	1,038	1,038	1,058	CBO inflation assumption
285-731.001	Landscape Supplies - Trees	9,425	8,116	8,240	6,417	8,000	8,152	8,307	8,307	8,465	CBO inflation assumption
285-731.003	Trees for Village Parks	480	-	-	-	-	-	-	-	-	Assumed zero
285-903.000	Contracted Services	22,719	10,220	12,377	14,351	15,000	15,285	15,575	15,575	15,871	CBO inflation assumption
	TOTAL LAW ENFORCEMENT	32,649	18,736	21,187	23,102	24,000	24,456	24,921	24,921	25,394	
301	LAW ENFORCEMENT										
301.803.000	Contracted Services	448,760	463,325	473,221	470,926	479,000	483,790	488,628	488,628	493,514	Law enforcement contr assum
301.803.001	DCS Officer 20% Xing Guards	74,116	76,511	78,040	78,435	79,500	80,295	81,098	81,098	81,909	Law enforcement contr assum
301.920.000	Utilities	4,784	4,339	4,520	4,129	4,500	4,586	4,673	4,673	4,761	CBO inflation assumption
301.935.000	Building Maintenance & Repair	170	-	103	534	1,000	1,019	1,038	1,038	1,058	CBO inflation assumption
	TOTAL LAW ENFORCEMENT	527,829	544,175	555,884	554,025	564,000	569,690	575,437	575,437	581,243	
336	FIRE DEPARTMENT										
336.803.000	Contracted Services	339,138	371,460	403,708	445,479	452,000	465,560	479,527	479,527	493,913	Fire services contract assum
336.920.000	Utilities	5,036	4,512	5,650	4,822	5,000	5,095	5,192	5,192	5,290	CBO inflation assumption
336.935.000	Building Maintenance & Repair	1,509	2,786	2,560	3,102	2,000	2,038	2,077	2,077	2,116	CBO inflation assumption
336.970.000	Capital Improvements	3,065	741	-	4,425	1,000	-	-	-	-	Assumed zero
	TOTAL FIRE DEPARTMENT	348,748	379,499	411,918	457,827	460,000	472,693	486,795	486,795	501,319	
400	PLANNING DEPARTMENT										
400.703.000	Salaries - Non Union	60,246	60,000	60,600	53,040	47,200	48,144	49,107	49,107	50,089	Wage rate increase assumption
400.703.000	Salaries - Union	10,813	12,579	11,811	10,439	10,700	10,914	11,132	11,132	11,355	Wage rate increase assumption
400.705.000	Salaries - Overtime	2,139	567	488	332	500	500	500	500	500	Assumed flat at \$500
400.706.000	Salaries - Planning Commission	2,120	2,680	3,000	2,160	3,000	3,000	3,000	3,000	3,000	Assumed flat at \$3000
400.720.000	Soc. Sec. & Medicare	5,864	5,788	5,309	5,257	4,700	4,786	4,876	4,876	4,968	7.65% of salaries
400.721.000	Health & Life Insurance	16,082	16,732	17,757	15,611	17,000	18,700	20,570	20,570	22,627	Healthcare inflation assumption
400.722.000	Life & Disability Insurance	453	432	398	391	-	500	510	510	519	CBO inflation assumption
400.723.000	Defined Benefit Plan	7,779	9,240	6,870	6,381	6,500	5,956	6,074	6,074	6,194	Village retirement contr assum
400.727.000	Office Supplies	417	527	351	385	300	750	750	750	750	Assumed flat at \$750
400.802.000	Professional Services	3,083	7,351	12,491	15,520	7,000	7,133	7,269	7,269	7,407	CBO inflation assumption
400.861.000	Travel & Mileage	919	557	565	277	500	510	519	519	529	CBO inflation assumption
400.901.000	Printing & Publishing	695	729	1,153	250	500	510	519	519	529	CBO inflation assumption
400.955.000	Miscellaneous	-	137	95	-	500	510	519	519	529	CBO inflation assumption
400.958.000	Memberships & Dues	905	1,190	1,480	1,150	1,500	1,529	1,558	1,558	1,587	CBO inflation assumption
400.960.000	Education & Training	939	759	699	410	1,000	1,019	1,038	1,038	1,058	CBO inflation assumption
400.977.000	Equipment	1,220	93	500	-	-	-	-	-	-	Linked to Capital page
	TOTAL PLANNING DEPARTMENT	113,675	119,361	123,567	111,603	100,900	104,458	107,941	107,941	111,642	
410	ZONING BOARD OF APPEALS										
410.802.000	Professional Services	195	-	635	820	500	510	519	519	529	CBO inflation assumption
410.901.000	Printing & Publishing	32	99	58	300	500	510	519	519	529	CBO inflation assumption
410.955.000	Miscellaneous	-	-	-	40	100	100	100	100	100	Assumed flat @ \$100
	TOTAL ZONING BOARD	227	99	693	1,160	1,100	1,119	1,138	1,138	1,158	

Five-Year Model: General Fund Expenditures (Continued)

441	PUBLIC WORKS												
441.703.000	Salaries - Non Union	8,166	3,408	201	5,330	5,100	5,202	5,306	5,306	5,412	Wage rate increase assumption		
441.703.001	Salaries - Part Time	-	-	-	202	1,000	-	-	-	-			
441.704.000	Salaries - Union	68,493	77,772	59,371	50,550	53,000	54,060	55,141	55,141	56,244	Wage rate increase assumption		
441.705.000	Salaries - Overtime	401	823	3,617	1,008	1,000	1,020	1,040	1,040	1,061	Wage rate increase assumption		
441.711.000	Longevity	756	6,867	-	-	-	-	-	-	-	Longevity eliminated		
441.712.000	Vacation/Sick Time Cash Out	-	-	1,586	3,638	1,000	1,020	1,040	1,040	1,061	Wage rate increase assumption		
441.720.000	Soc. Sec. & Medicare	7,109	7,396	4,996	4,267	4,600	4,612	4,704	4,704	4,798	7.65% of salaries		
441.721.000	Health & Life Insurance	22,894	21,822	22,245	47,004	44,000	48,400	53,240	53,240	58,564	Healthcare inflation assumption		
441.721.002	Pay in Lieu of Medical Insurance	-	-	3,000	1,750	-	-	-	-	-	Assumed zero		
401.722.000	Life & Disability Insurance	469	459	428	417	500	510	519	519	529	CBO inflation assumption		
441.723.000	Defined Benefit Plan	13,545	19,208	6,492	6,080	6,500	6,028	6,149	6,149	6,272	Village retirement contr assum		
441.740.000	Operating Supplies	5,099	5,758	5,642	7,673	6,000	6,114	6,230	6,230	6,349	CBO inflation assumption		
441.745.000	Uniform Allowance	3,181	3,531	4,520	4,902	4,000	4,076	4,153	4,153	4,232	CBO inflation assumption		
441.751.000	Gasoline & Oil	9,289	10,322	12,286	11,259	13,500	13,757	14,018	14,018	14,284	CBO inflation assumption		
441.802.000	Professional Services	4,350	4,264	3,996	2,879	2,000	3,000	3,000	3,000	3,000	Assumed flat at \$3,000		
441.803.000	Contracted Services	-	7,158	-	-	-	-	-	-	-	Assumed zero		
441.861.000	Travel & Mileage	241	-	291	-	500	510	519	519	529	CBO inflation assumption		
441.901.000	Printing & Publishing	104	-	50	-	-	100	102	102	104	CBO inflation assumption		
441.920.000	Utilities	21,308	17,461	17,278	15,250	16,000	16,304	16,614	16,614	16,929	CBO inflation assumption		
441.920.001	Utilities - Telephones	1,646	1,696	1,520	1,992	2,000	2,038	2,077	2,077	2,116	CBO inflation assumption		
441.935.000	Building Maintenance & Repairs	768	259	2,521	1,365	2,000	2,038	2,077	2,077	2,116	CBO inflation assumption		
441.937.000	Equipment Maintenance & Repairs	45	140	-	-	1,000	1,019	1,038	1,038	1,058	CBO inflation assumption		
441.941.000	Equipment Rentals	15,500	11,652	3,095	1,523	2,000	2,038	2,077	2,077	2,116	CBO inflation assumption		
441.955.000	Miscellaneous	85	129	723	3,039	500	510	519	519	529	CBO inflation assumption		
441.957.000	Miscellaneous Fees	-	60	393	749	800	815	831	831	846	CBO inflation assumption		
441.958.000	Memberships & Dues	700	145	346	349	500	510	519	519	529	CBO inflation assumption		
441.960.000	Education & Training	415	-	568	45	500	510	519	519	529	CBO inflation assumption		
441.963.000	Medical Expenses	-	280	30	-	500	500	500	500	500	Assumed flat at \$500		
441.970.001	CIP Improvements - Sidewalks	16,168	20,864	20,430	-	-	-	-	-	-	From CIP plan		
441.977.000	Equipment	5,958	1,359	1,614	-	1,000	-	-	-	-	Linked to Capital page		
	TOTAL PUBLIC WORKS	206,688	222,833	177,239	171,270	169,500	174,688	181,933	181,933	189,709			
442	DOWNTOWN PUBLIC WORKS												
442.703.000	Salaries - Non-Union	3,833	1,241	1,670	2,762	-	-	-	-	-	Wage rate increase assumption		
442.703.001	Salaries - Part Time	-	-	-	6,360	8,000	8,000	8,000	8,000	8,000	Assumed flat at \$8000		
442.704.000	Salaries - Union	19,039	28,009	23,751	27,404	28,000	28,560	29,131	29,131	29,714	Wage rate increase assumption		
442.705.000	Salaries - Overtime	-	5,213	2,343	2,150	2,000	1,500	1,500	1,500	1,500	Assumed flat at 1,500		
442.720.000	Social Security & Medicare	1,593	2,636	2,116	2,831	3,000	2,185	2,229	2,229	2,273	7.65% of salaries		
441.723.000	Defined Benefit Plan	-	-	2,498	2,955	3,300	3,363	3,427	3,427	3,492	Village retirement contr assum		
442.730.000	Farmers Market Supplies	1,964	2,561	2,176	1,963	2,000	2,038	2,077	2,077	2,116	CBO inflation assumption		
442.731.000	Landscape Supplies	-	925	33	-	6,000	6,114	6,230	6,230	6,349	CBO inflation assumption		
442.740.000	Operating Supplies	9,169	4,493	4,760	4,976	2,000	2,038	2,077	2,077	2,116	CBO inflation assumption		
442.744.000	Holiday Lighting	5,324	572	5,453	4,029	5,000	6,000	6,000	6,000	6,000	Assumed flat at \$6,000		
442.802.000	Professional Services	21,597	22,309	23,459	11,365	5,000	5,095	5,192	5,192	5,290	CBO inflation assumption		
442.802.000	Utilities - Metered Street Lights	7,850	8,191	6,548	6,275	8,000	8,152	8,307	8,307	8,465	CBO inflation assumption		
442.977.000	Equipment	-	400	2,410	175	1,000	1,019	1,038	1,038	1,058	CBO inflation assumption		
	TOTAL DOWNTOWN PUBLIC WORKS	70,368	76,550	77,217	73,246	73,300	74,064	75,207	75,207	76,373			
445	STORM WATER												
445.802.000	Professional Services	5,700	4,890	-	-	-	-	-	-	-	Moved to Streets Funds		
	TOTAL STORM WATER	5,700	4,890	-									
447	ENGINEERING												
447.830.000	Engineering Consulting	10,709	9,091	10,924	11,000	11,000	11,209	11,422	11,422	11,639	CBO inflation assumption		
	TOTAL ENGINEERING	10,709	9,091	10,924	11,000	11,000	11,209	11,422	11,422	11,639			
448	MUNICIPAL STREET LIGHTING												
448.920.003	Utilities - Street Lights	64,711	66,165	77,196	75,316	75,000	76,425	77,877	77,877	79,357	CBO inflation assumption		
448.970.000	Capital Improvements	-	72,299	-	-	-	-	-	-	-	Assumed zero		
	TOTAL MUNICIPAL STREET LIGHTING	64,711	138,464	77,196	75,316	75,000	76,425	77,877	77,877	79,357			
528	SOLID WASTE												
528.703.000	Salaries - Non-Union	3,897	2,054	887	2,504	1,700	1,734	1,769	1,769	1,804	Wage rate increase assumption		
528.703.001	Salaries - Part Time	-	-	-	629	1,300	1,300	1,300	1,300	1,300	Assumed flat at \$1300		
528.704.000	Salaries - Union	17,957	22,374	35,880	31,046	30,000	30,600	31,212	31,212	31,836	Wage rate increase assumption		
528.705.000	Salaries - Overtime	2,510	1,043	1,277	398	500	510	520	520	531	Wage rate increase assumption		
528.720.000	Social Security & Medicare	1,864	1,949	2,910	2,645	2,500	2,474	2,523	2,523	2,573	7.65% of salaries		
528.723.000	Defined Benefit Plan	3,050	3,912	3,620	3,314	3,500	3,567	3,634	3,634	3,703	Village retirement contr assum		
528.740.000	Operating Supplies	2,815	1,134	557	1,056	1,400	1,427	1,454	1,454	1,481	CBO inflation assumption		
528.805.000	Contracted Solid Waste	439,257	439,060	462,680	473,650	475,000	489,250	503,928	503,928	519,045	Garbage contract assumption		
528.806.000	Contracted Composting	8,227	8,671	7,176	6,227	7,000	8,000	8,000	8,000	8,000	Assumed flat at \$8,000		
528.901.000	Printing & Publishing	217	234	294	489	500	510	519	519	529	CBO inflation assumption		
528.941.000	Equipment Rentals	22,470	14,121	15,902	12,173	13,000	13,247	13,499	13,499	13,755	CBO inflation assumption		
528.955.000	Miscellaneous	-	-	404	-	-	-	-	-	-	Assumed zero		
	TOTAL SOLID WASTE	502,264	494,552	531,587	534,131	536,400	552,617	568,357	568,357	584,559			
728	ECONOMIC DEVELOPMENT												
728.802.000	Professional Services	-	-	33,215	8,776	-	5,000	5,000	5,000	5,000	Assumed flat at \$5,000		
728.901.000	Printing & Publishing	-	-	595	250	1,000	1,000	1,000	1,000	1,000	Assumed flat at 1,000		
728.960.000	Education and Training	-	-	180	-	-	500	500	500	500	Assumed flat at \$500		
	TOTAL ECONOMIC DEVELOPMENT	-	-	33,990	9,026	1,000	6,500	6,500	6,500	6,500			

Five-Year Model: General Fund Expenditures (Continued)

751	PARKS & RECREATION										
751.703.000	Salaries - Non Union	4,414	3,063	2,875	3,680	1,700	1,734	1,769	1,769	1,804	Wage rate increase assumption
751.703.001	Salaries - Part Time	-	-	-	-	10,700	-	-	-	-	-
751.704.000	Salaries - Union	9,986	13,272	23,857	20,148	18,600	18,972	19,351	19,351	19,738	Wage rate increase assumption
751.705.000	Salaries - Overtime	574	-	108	333	500	-	-	-	-	Assumed zero
751.709.000	Salaries - Park Commissioners	1,310	1,260	930	990	1,500	2,300	2,300	2,300	2,300	Assumed flat at \$2,300
751.720.000	Soc. Sec. & Medicare	1,146	1,346	2,124	2,165	2,000	1,760	1,792	1,792	1,824	7.65% of salaries
751.721.000	Health & Life Insurance	1,608	2,512	2,488	3,035	3,100	3,410	3,751	3,751	4,126	Healthcare inflation assumption
751.722.000	Life & Disability Insurance	76	74	69	67	100	102	104	104	106	CBO inflation assumption
751.723.000	Defined Benefit Plan	1,718	2,315	2,166	2,218	2,200	2,071	2,112	2,112	2,154	Village retirement contr assumption
751.731.000	Landscaping Supplies	12,109	4,938	1,925	7,171	8,000	8,152	8,307	8,307	8,465	CBO inflation assumption
751.732.000	Ice Risk Supplies	3,783	9,105	1,714	4,473	4,700	1,002	1,003	1,003	1,003	Flat at 1000
751.740.000	Operating Supplies	872	495	1,094	705	1,000	1,019	1,038	1,038	1,058	CBO inflation assumption
751.802.000	Professional Services	2,945	195	157	-	17,300	-	-	-	-	Assumed zero
751.803.000	Contracted Services	-	-	-	7,200	-	-	-	-	-	Assumed zero
751.901.000	Printing and Publishing	-	1,670	-	14,203	1,000	1,019	1,038	1,038	1,058	CBO inflation assumption
751.937.000	Equipment Maintenance & Repair	8,855	1,161	1,147	5,532	6,000	6,114	6,230	6,230	6,349	CBO inflation assumption
751.941.000	Equipment Rentals	1,500	2,374	2,572	6,827	5,000	1,500	1,500	1,500	1,500	Assumed flat at \$1,500
751.944.000	Portable Toilet Rental	3,065	2,631	3,105	3,182	2,200	2,242	2,284	2,284	2,328	CBO inflation assumption
751.955.000	Miscellaneous	332	516	1,146	1,814	1,700	1,732	1,765	1,765	1,799	CBO inflation assumption
751.970.000	Capital Improvements	251,094	800	-	-	-	-	-	-	-	Linked to Capital page
751.977.000	Equipment	8,415	5,417	15,541	6,386	7,000	-	-	-	-	Linked to Capital page
	TOTAL PARKS & RECREATION	313,799	53,144	63,019	90,131	94,300	53,129	54,345	54,345	55,612	
850	LONG TERM DEBT										
850.990.000	Debt Service	60,000	60,000	65,000	65,000	70,000	75,000	75,000	75,000	80,000	Debt Schedules
850.992.000	Bond Fees	225	225	225	225	300	300	300	300	300	Assume flat @ 300
850.996.004	06 Facilities Bond Interest	67,358	64,958	62,557	59,957	57,500	54,558	51,558	51,558	48,558	Debt Schedules
	TOTAL INSURANCE & BONDS	127,583	125,183	127,782	125,182	127,800	129,858	126,858	126,858	128,858	
851	INSURANCE & BONDS										
851.719.000	Unemployment Compensation	96	96	90	403	100	502	503	503	503	Assumed \$500
851.721.000	Retiree Health Insurance	23,489	26,963	6,373	8,403	8,000	8,800	9,680	9,680	10,648	Healthcare inflation assumption
851.723.001	Other Post Employment Benefits	20,000	10,000	10,000	75,000	75,000	75,000	75,000	75,000	75,000	Assumed flat @ \$1000
851.723.002	Additional Mers Contribution	-	15,668	-	-	-	-	-	-	-	Assumed zero
851.726.001	Vacation/Sick Accrual	(3,406)	(5,129)	-	(1,076)	1,000	1,000	1,000	1,000	1,000	Assume flat @ 1,000
851.910.000	Workers Compensation	10,565	13,348	8,846	8,799	9,500	9,690	9,884	9,884	10,081	Wage rate increase assumption
851.911.000	Liability Insurance	31,821	29,888	25,385	24,860	23,500	23,947	24,401	24,401	24,865	CBO inflation assumption
	TOTAL INSURANCE & BONDS	82,564	90,834	50,694	116,388	117,100	118,939	120,468	120,468	122,098	
875	CONTRIBUTIONS										
875.965.001	Contribution to CATS	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	Assumed \$12,000
875.965.002	Contribution to Community Serv	250	250	250	250	300	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	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	10,000	10,000	Assumed flat at 10000
	TOTAL CONTRIBUTIONS	23,250	23,250	23,250	23,250	23,300	23,300	23,300	23,300	23,300	
890	CONTINGENCIES										
890.955.000	Miscellaneous	-	-	-	-	10,000	25,000	25,000	25,000	25,000	Assumed flat @ \$25,000
	Property Tax refunds	12,588	748	11,980	30,667	2,000	3,000	3,000	3,000	3,000	Assumed flat @ \$3,000
	TOTAL CONTINGENCIES	12,588	748	11,980	30,667	12,000	28,000	28,000	28,000	28,000	
901	CIP Plan										
901.970.000	Capital Improvements	-	34,297	15,580	149,518	21,500	-	-	-	-	Assumed zero
901.975.011	Property Acquisition	-	58,359	115,514	-	-	-	-	-	-	Assumed zero
901-975.016	Capital Improvements - Facilities	-	-	-	-	10,000	-	-	-	-	Assumed zero
	TOTAL CONTINGENCIES	-	92,656	131,094	149,548	31,500	-	-	-	-	
965	Transfer Out										
965.999.405	Transfer Out Mill Creek Park Fund	-	67,116	402,600	-	-	-	-	-	-	Assumed zero
965.999.012	Transfer Out	-	-	-	-	-	-	-	-	-	Assumed zero
965.999.007	Transfer Out for Bridge Project	43,994	-	-	-	-	-	-	-	-	Assumed zero
	TOTAL TRANSFERS OUT	43,994	67,116	402,600	-	-	-	-	-	-	
	TOTAL EXPENDITURES	3,005,670	2,978,876	3,359,682	3,096,350	2,988,800	3,006,492	3,069,175	3,069,788	3,137,424	
	REVENUES OVER (UNDER) EXPE	725	(19,940)	(371,720)	(57,139)	79,400	151,085	149,737	149,124	143,969	
	BEGINNING FUND BALANCE	1,954,510	1,457,155	1,437,215	1,065,496	1,008,357	1,087,757	1,238,842	1,238,842	1,388,578	Reflects unrestricted fund balance
	ENDING FUND BALANCE	1,457,155	1,437,215	1,065,496	1,008,357	1,087,757	1,238,842	1,388,578	1,387,966	1,532,547	Reflects unrestricted fund balance

Village of Dexter

Appendix D

Five-Year Model: Major Streets Fund

	Actual Year End FY 09-10	Actual Year End FY 10-11	Actual Year End FY 11-12	Estimated FY 12-13	Budget FY 13-14	Estimated FY 14-15	Estimated FY 15-16	Estimated FY 16-17	Estimated FY 17-18	
REVENUE CATEGORY										
576.000 State Shared Rev - Gas & Weight	110,705	112,648	149,426	169,480	173,000	184,472	186,317	186,317	188,180	Calculated in Act.51 pg
577.000 State Shared Rev - Local Roads	4,118	3,771	5,435	6,095	6,000	4,000	4,000	4,000	4,000	Assumed flat @ 4,000
665.000 Interest Earned	2,666	922	246	6	100	500	500	500	500	Assumed flat @ 500
695.000 Transfers In	15,251	37,000	-	-	-	-	-	-	-	Assumed zero
695.001 Transfers In - Municipal Streets	370,000	190,000	265,000	585,000	326,800	34,905	36,366	36,366	41,649	Set to balance rev-exp
TOTAL REVENUES	502,740	344,341	420,107	760,582	505,900	223,876	227,185	227,185	234,332	
EXPENDITURE CATEGORY										
248 ADMINISTRATION										
248-723.001 Other Post Employment Benefits	-	1,450	1,450	4,500	4,500	4,500	4,500	4,500	4,500	Assumed flat @ \$4500
248-803.000 Contracted Services	-	11,538	-	-	-	-	-	-	-	Assumed zero
248.840.000 Bank Service Charges	4	243	184	23	200	100	100	100	100	Assumed flat @ \$100
TOTAL ADMINISTRATION	4	13,231	1,634	4,523	4,700	4,600	4,600	4,600	4,600	
445 STORMWATER										
463.704.000 Salaries - Union	-	-	3,553	9,141	8,000	8,160	8,323	8,323	8,490	Wage rate inflation assumption
463.720.000 Soc. Sec. & Medicare	-	-	272	699	700	624	637	637	649	7.65% of total salaries & wages
463.723.000 Defined Benefit Plan	-	-	353	908	900	816	832	832	849	Village retirement contr assum
463.740.000 Operating Supplies	-	-	4,927	1,177	3,000	3,057	3,115	3,115	3,174	CBO inflation assumption
463.802.000 Professional Services	-	-	10,625	4,136	1,000	5,353	3,563	3,563	3,368	Avg 3 prior yrs + CBO
463.803.000 Contracted Services	-	-	26,601	4,079	5,000	10,000	10,000	10,000	10,000	Assumed flat at \$10,000
463.960.000 Education & Training	-	-	228	323	500	510	520	520	531	Wage rate inflation assumption
TOTAL ROUTINE MAINTENANCE	-	-	46,559	20,462	19,100	28,521	26,990	26,990	27,061	
451 CONTRACTED ROAD CONSTRUCTION										
451.803.000 Contracted Services	29,761	13,760	-	1,213	-	-	-	-	-	Assumed zero
451.932.000 Sidewalks	-	-	-	37,008	-	-	-	-	-	Assumed zero
451.974.000 CIP Capital Improvements	103,136	64,549	422,060	555,633	296,500	-	-	-	-	From CIP plan
TOTAL CONTRACTED ROAD	132,897	115,317	422,060	556,845	296,500	-	-	-	-	
463 ROUTINE MAINTENANCE										
463.703.000 Salaries - Non Union	8,691	3,640	228	4,819	4,300	4,386	4,474	4,474	4,563	Wage rate inflation assumption
463.703.001 Salaries - Part Time	-	-	-	44	1,000	1,000	1,000	1,000	1,000	Assumed flat at \$1000
463.704.000 Salaries - Union	31,150	22,076	16,600	13,915	14,000	14,280	14,566	14,566	14,857	Wage rate inflation assumption
463.705.000 Salaries - Overtime	650	135	554	501	500	510	520	520	531	Wage rate inflation assumption
463.711.000 Longevity	500	500	-	-	-	-	-	-	-	Longevity eliminated
463.712.000 Vacation/Sick Time Cash Out	-	-	600	-	-	-	-	-	-	Wage rate inflation assumption
463.720.000 Soc. Sec. & Medicare	3,098	1,978	1,376	1,475	1,600	1,543	1,573	1,573	1,603	7.65% of total salaries & wages
463.721.000 Health & Life Insurance	8,363	13,065	12,936	15,780	16,200	17,820	19,602	19,602	21,562	Healthcare inflation assumption
463.722.000 Life & Disability Insurance	393	385	359	358	400	408	415	415	423	CBO inflation assumption
463.723.000 Defined Benefit Plan	5,175	3,972	1,645	1,867	2,200	2,018	2,056	2,056	2,095	Village retirement contr assum
463.723.002 Additional MERS Contribution	-	2,267	-	-	-	-	-	-	-	Assumed zero
463.740.000 Operating Supplies	4,981	3,480	4,054	4,305	4,000	4,076	4,153	4,153	4,232	CBO inflation assumption
463.802.000 Professional Services	8,040	9,196	10,972	5,408	7,000	7,941	6,912	6,912	7,423	Avg 3 prior yrs + CBO
463.803.002 Pavement Management	240,060	6,022	4,091	7,004	10,000	10,002	10,003	10,003	10,003	Assumed flat at \$10,000
463.910.000 Workers Compensation	962	1,216	806	802	900	918	936	936	955	Wage rate inflation assumption
463.911.000 Liability Insurance	6,589	6,256	5,313	5,203	4,900	4,998	5,098	5,098	5,200	Wage rate inflation assumption
463.941.000 Equipment Rentals	14,821	11,403	5,258	8,888	6,000	6,114	6,230	6,230	6,349	CBO inflation assumption
TOTAL ROUTINE MAINTENANCE	333,473	85,591	64,792	70,370	73,000	76,014	77,539	77,539	80,796	
474 TRAFFIC SERVICES										
474.703.000 Salaries - Non Union	5,692	2,324	22	4,280	4,300	4,386	4,474	4,474	4,563	Wage rate inflation assumption
474.703.001 Salaries - Part Time	-	-	-	22	-	-	-	-	-	Assumed zero
474.704.000 Salaries - Union	2,416	1,875	7,193	7,628	8,000	8,160	8,323	8,323	8,490	Wage rate inflation assumption
474.705.000 Salaries - Overtime	814	718	1,632	1,142	500	510	520	520	531	Wage rate inflation assumption
474.711.000 Longevity	200	200	-	-	-	-	-	-	-	Longevity eliminated
474.720.000 Soc. Sec. & Medicare	683	376	677	1,000	1,000	999	1,019	1,019	1,039	7.65% of total salaries & wages
474.721.000 Health & Life Insurance	2,573	4,020	3,980	4,856	5,000	5,500	6,050	6,050	6,655	Healthcare inflation assumption
474.722.000 Life & Disability Insurance	121	119	111	108	200	204	208	208	212	CBO inflation assumption
474.723.000 Defined Benefit Plan	1,007	691	837	1,302	1,400	1,306	1,332	1,332	1,358	Village retirement contr assum
474.740.000 Operating Supplies	1,592	5,664	2,782	8,231	5,000	5,095	5,192	5,192	5,290	CBO inflation assumption
474.802.000 Professional Services	4,296	4,438	8,610	7,820	10,000	8,977	9,102	9,102	9,538	Avg 3 prior yrs + CBO
474.910.000 Workers Compensation	335	423	280	279	300	306	312	312	318	Wage rate inflation assumption
474.911.000 Liability Insurance	878	834	708	694	700	714	728	728	743	Wage rate inflation assumption
474.941.000 Equipment Rentals	7,685	1,592	2,929	2,454	3,000	3,057	3,115	3,115	3,174	CBO inflation assumption
TOTAL TRAFFIC SERVICES	28,292	23,274	29,761	39,814	39,400	39,215	40,378	40,378	41,914	
478 WINTER MAINTENANCE										
478.703.000 Salaries - Non Union	7,590	3,056	-	4,250	4,300	4,386	4,474	4,474	4,563	Wage rate inflation assumption
478.704.000 Salaries - Union	9,903	10,836	4,232	9,724	10,000	10,200	10,404	10,404	10,612	Wage rate inflation assumption
478.705.000 Salaries - Overtime	4,446	4,183	2,412	5,368	5,500	5,610	5,722	5,722	5,837	Wage rate inflation assumption
478.711.000 Longevity	500	500	-	-	-	-	-	-	-	Longevity eliminated
478.720.000 Soc. Sec. & Medicare	1,678	1,375	508	1,480	1,600	1,545	1,576	1,576	1,607	7.65% of total salaries & wages
478.721.000 Health & Life Insurance	5,146	8,040	7,961	9,711	10,000	11,000	12,100	12,100	13,310	Healthcare inflation assumption
478.722.000 Life & Disability Insurance	242	237	221	229	300	306	312	312	317	CBO inflation assumption
478.723.000 Retirement Plan	2,688	2,745	664	1,934	2,200	2,020	2,060	2,060	2,101	Village retirement contr assum
478.740.000 Operating Supplies	16,798	15,787	15,492	8,958	15,500	15,795	16,095	16,095	16,400	CBO inflation assumption
478.802.000 Professional Services	-	-	-	216	500	510	519	519	529	CBO inflation assumption
478.901.000 Printing & Publishing	-	-	405	409	500	500	500	500	500	Assumed flat at \$500
478.910.000 Workers Compensation	492	621	412	409	500	510	520	520	531	Wage rate inflation assumption
478.911.000 Liability Insurance	1,098	1,043	886	867	900	918	936	936	955	Wage rate inflation assumption
478.941.000 Equipment Rentals	17,252	11,334	4,913	11,480	12,000	12,228	12,460	12,460	12,697	CBO inflation assumption
TOTAL WINTER MAINTENANCE	67,833	59,757	38,106	55,037	63,800	65,526	67,679	67,679	69,961	
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	562,499	297,170	602,915	747,053	506,500	223,876	227,185	227,185	234,332	
REVENUES OVER (UNDER) EXPEND.	(59,759)	47,171	(182,808)	13,529	(600)	-	-	-	-	
BEGINNING FUND BALANCE	202,390	142,631	189,802	6,994	20,523	19,923	19,923	19,923	19,923	
ENDING FUND BALANCE	142,631	189,802	6,994	20,523	19,923	19,923	19,923	19,923	19,923	Unrestricted Fund Balance

Village of Dexter

Appendix D

Five-Year Model: Local Streets Fund

	Actual Year End FY 09-10	Actual Year End FY 10-11	Actual Year End FY 11-12	Estimated FY 12-13	Budget FY 13-14	Estimated FY 14-15	Estimated FY 15-16	Estimated FY 16-17	Estimated FY 17-18	
REVENUE CATEGORY										
573.000 ROW Revenue	12,113	11,610	3,970	3,600	8,000	1,000	1,000	1,000	1,000	Assumed \$1,000
576.000 State Shared Rev - Gas & Weight	46,758	48,504	60,687	79,358	69,500	69,896	70,595	70,595	71,301	Calculated in Act 51 pg
577.000 State Shared Rev - Local Roads	1,738	1,623	2,207	2,424	2,500	1,500	1,500	1,500	1,500	Assumed flat @ 1,500
665.000 Interest Earned	373	115	65	9	100	500	500	500	500	Assumed flat @ 500
671.000 Other Revenue	110,000	209	-	-	-	-	-	-	-	Assumed zero
695.001 Transfers in - Municipal Streets	407,000	195,000	125,000	230,000	233,900	228,266	233,949	233,949	237,357	Set to balance rev-exp
TOTAL REVENUES	577,982	257,061	191,929	315,391	314,000	301,162	307,544	307,544	311,658	
EXPENDITURE CATEGORY										
248 ADMINISTRATION										
248.723.001 Other Post Employment Benefits	-	1,400	1,400	4,500	4,500	4,500	4,500	4,500	4,500	Assumed flat at \$4500
248.803.000 Contracted Services	-	9,942	-	-	-	-	-	-	-	Assumed zero
248.840.000 Bank Service Charges	10	31	51	22	100	100	100	100	100	Assumed flat at \$100
TOTAL ADMINISTRATION	10	11,373	1,451	4,522	4,600	4,600	4,600	4,600	4,600	
445 STORMWATER										
463.704.000 Salaries - Union	-	-	2,495	8,056	6,000	6,120	6,242	6,242	6,367	Wage rate inflation assumption
463.720.000 Soc. Sec. & Medicare	-	-	190	616	500	468	478	478	487	7.65% of total salaries & w ages
463.723.000 Defined Benefit Plan	-	-	246	802	700	612	624	624	637	Village retirement contr assum
463.740.000 Operating Supplies	-	-	5,174	-	2,000	2,038	2,077	2,077	2,116	CBO inflation assumption
463.802.000 Professional Services	-	-	3,922	16,079	1,000	7,133	8,224	8,224	5,556	Avg 3 prior yrs + CBO
463.803.000 Contracted Services	-	-	6,655	35,430	6,000	5,000	5,000	5,000	5,000	Assumed flat at \$5,000
463.960.000 Education & Training	-	-	-	231	500	510	520	520	531	Wage rate inflation assumption
TOTAL ROUTINE MAINTENANCE	-	-	18,682	61,213	16,700	21,881	23,165	23,165	20,694	
451 CONTRACTED ROAD CONSTRUCTION										
451.803.000 Contracted Services	15,386	8,350	2,747	115,072	117,500	119,733	122,007	122,007	124,326	CBO inflation assumption
451.932.000 Sidewalk	-	-	19,126	20,995	20,000	-	-	-	-	Assumed zero
451.974.000 CIP Capital Improvements	105,852	25,892	-	-	-	-	-	-	-	From CIP plan
TOTAL CONTRACTED ROAD CONSTRUCTION	121,238	34,242	21,873	136,067	137,500	119,733	122,007	122,007	124,326	
463 ROUTINE MAINTENANCE										
463.703.000 Salaries - Non Union	8,855	3,691	333	5,220	4,300	4,386	4,474	4,474	4,563	Wage rate inflation assumption
463.703.001 Salaries - Part Time	-	-	-	-	1,700	-	-	-	-	-
463.704.000 Salaries - Union	33,932	25,642	23,606	16,700	18,000	18,360	18,727	18,727	19,102	Wage rate inflation assumption
463.705.000 Salaries - Overtime	320	443	333	227	100	102	104	104	106	Wage rate inflation assumption
463.711.000 Longevity	300	500	-	-	-	-	-	-	-	Longevity Eliminated
463.712.000 Vacation/Sick Time Cash Out	-	-	200	-	-	-	-	-	-	Assumed zero
463.720.000 Soc. Sec. & Medicare	3,298	2,278	1,872	1,694	1,900	1,748	1,783	1,783	1,818	7.65% of total salaries & w ages
463.721.000 Health & Life Insurance	2,573	4,020	3,980	4,856	5,000	5,500	6,050	6,050	6,655	Healthcare inflation assumption
463.721.000 Life & Disability Insurance	121	119	111	99	-	125	127	127	130	CBO inflation assumption
463.723.000 Defined Benefit Plan	5,521	4,599	2,261	2,118	2,500	2,285	2,330	2,330	2,377	Village retirement contr assum
463.723.002 Additional MERS Contribution	-	2,187	-	-	-	-	-	-	-	Assumed zero
463.740.000 Operating Supplies	-	4,246	5,687	2,626	3,000	3,057	3,115	3,115	3,174	CBO inflation assumption
463.802.000 Professional Services	7,878	5,163	7,916	3,427	3,000	4,872	3,838	3,838	3,977	Avg 3 prior yrs + CBO
463.803.002 Pavement Management	88,487	1,826	9,604	10,671	10,000	10,003	10,004	10,004	10,004	Assumed flat @ 10,000
463.910.000 Workers Compensation	293	370	245	244	300	306	312	312	318	Wage rate inflation assumption
463.911.000 Liability Insurance	1,707	1,620	1,375	1,347	1,300	1,326	1,353	1,353	1,380	Wage rate inflation assumption
463.941.000 Equipment Rentals	13,477	8,512	8,897	8,659	8,000	8,152	8,307	8,307	8,465	CBO inflation assumption
TOTAL ROUTINE MAINTENANCE	166,762	65,216	66,421	57,987	59,100	60,222	60,524	60,524	62,070	
474 TRAFFIC SERVICES										
474.703.000 Salaries - Non Union	4,744	1,931	22	4,280	4,300	4,386	4,474	4,474	4,563	Wage rate inflation assumption
474.704.000 Salaries - Union	1,619	1,205	5,267	6,540	6,400	6,528	6,659	6,659	6,792	Wage rate inflation assumption
474.705.000 Salaries - Overtime	-	-	224	106	200	204	208	208	212	Wage rate inflation assumption
474.711.000 Longevity	300	100	-	-	-	-	-	-	-	Longevity eliminated
474.720.000 Soc. Sec. & Medicare	487	240	422	836	900	851	868	868	885	7.65% of total salaries & w ages
474.721.000 Health & Life Insurance	643	1,005	995	1,214	1,300	1,430	1,573	1,573	1,730	Healthcare inflation assumption
474.721.000 Life & Disability Insurance	30	30	28	27	100	102	104	104	106	CBO inflation assumption
474.723.000 Defined Benefit Plan	697	423	528	1,090	1,300	1,112	1,134	1,134	1,157	Village retirement contr assum
474.740.000 Operating Supplies	453	4,621	1,686	2,989	4,000	4,076	4,153	4,153	4,232	CBO inflation assumption
474.802.000 Professional Services	896	1,493	4,869	5,144	10,000	6,798	7,453	7,453	8,237	Avg 3 prior yrs + CBO
474.910.000 Workers Compensation	105	132	88	87	100	102	104	104	106	Wage rate inflation assumption
474.911.000 Liability Insurance	854	813	690	676	700	714	728	728	743	Wage rate inflation assumption
474.941.000 Equipment Rentals	4,139	589	1,887	1,694	2,000	2,038	2,077	2,077	2,116	CBO inflation assumption
TOTAL TRAFFIC SERVICES	14,967	12,582	16,705	24,682	31,300	28,340	29,534	29,534	30,879	
478 WINTER MAINTENANCE										
478.703.000 Salaries - Non Union	5,692	2,292	-	4,250	4,300	4,386	4,474	4,474	4,563	Wage rate inflation assumption
478.704.000 Salaries - Union	8,987	10,941	5,110	10,158	10,000	10,200	10,404	10,404	10,612	Wage rate inflation assumption
478.705.000 Salaries - Overtime	4,145	5,231	3,282	4,682	5,000	5,100	5,202	5,202	5,306	Wage rate inflation assumption
478.711.000 Longevity	500	500	-	-	-	-	-	-	-	Longevity eliminated
478.720.000 Soc. Sec. & Medicare	1,440	1,420	642	1,460	1,500	1,506	1,536	1,536	1,567	7.65% of total salaries & w ages
478.721.000 Health & Life Insurance	1,287	2,010	1,990	2,428	2,700	2,970	3,267	3,267	3,594	Healthcare inflation assumption
478.721.000 Life & Disability Insurance	60	59	55	40	100	102	104	104	106	CBO inflation assumption
478.723.000 Defined Benefit Plan	2,331	2,792	839	1,909	2,200	1,969	2,008	2,008	2,048	Village retirement contr assum
478.740.000 Operating Supplies	16,798	12,711	13,039	9,076	15,500	15,795	16,095	16,095	16,400	CBO inflation assumption
478.802.000 Professional Services	-	-	-	217	500	510	519	519	529	CBO inflation assumption
478.901.000 Printing & Publishing	-	-	405	409	500	500	500	500	500	Assumed flat at \$500
478.910.000 Works Compensation	230	291	193	192	200	204	208	208	212	Wage rate inflation assumption
478.911.000 Liability Insurance	1,098	1,043	886	867	900	918	936	936	955	Wage rate inflation assumption
478.941.000 Equipment Rentals	20,994	11,579	4,632	11,376	12,000	12,228	12,460	12,460	12,697	CBO inflation assumption
TOTAL WINTER MAINTENANCE	63,562	50,869	31,073	47,064	55,400	56,386	57,713	57,713	59,090	
890 CONTINGENCIES										
890.955.000 Miscellaneous	-	-	52,523	-	10,000	10,000	10,000	10,000	10,000	Assumed flat at \$10,000
TOTAL CONTINGENCIES	-	-	52,523	-	10,000	10,000	10,000	10,000	10,000	
965 TRANSFERS OUT										
965.999.202 Transfer out to Major Streets	-	37,000	-	-	-	-	-	-	-	Assumed zero
TOTAL CONTINGENCIES	-	37,000	-	-	-	-	-	-	-	
TOTAL EXPENDITURES	366,539	211,282	208,730	331,437	314,600	301,162	307,544	307,544	311,658	
REVENUES OVER (UNDER) EXPEND.	211,443	45,779	(16,800)	(16,046)	(600)	-	-	-	-	
BEGINNING FUND BALANCE	(207,099)	4,344	50,123	33,323	17,277	16,677	16,677	16,677	16,677	
ENDING FUND BALANCE	4,344	50,123	33,323	17,277	16,677	16,677	16,677	16,677	16,677	

Five-Year Model: Municipal Streets Fund

		Actual	Actual	Actual	Estimated	Budget	Estimated	Estimated	Estimated	Estimated	
		Year End	Year End	Year End	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	
		FY 09-10	FY 10-11	FY 11-12							
REVENUE CATEGORY											
403.000	Property Tax/Streets (Real)	448,120	414,405	432,435	431,006	547,900	587,441	614,077	614,077	634,484	Calculated in Proptax pg
410.000	Property Tax (Personal)	78,622	76,040	73,227	77,622	-	-	-	-	-	Combined with 403.000
412.000	Delinquent Taxes - Real Prop	34,094	34,701	16,093	13,441	-	9,000	9,000	9,000	9,000	Assumed flat @ \$9,000
420.000	Delinquent Tax - Personal Prop	4,904	-	-	-	-	500	500	500	500	Assumed flat @ \$500
445.000	Property Tax Penalties	2,597	2,683	2,259	499	1,000	1,000	1,000	1,000	1,000	Assumed flat @ 1000
665.000	Interest Earned	2,146	1,038	965	679	1,000	1,000	1,000	1,000	1,000	Assumed flat @ 1000
TOTAL REVENUES		570,483	528,867	524,979	523,247	549,900	598,941	625,577	625,577	645,984	
EXPENDITURE CATEGORY											
248 ADMINISTRATION											
248.721.001	Retiree Health Care	-	-	9,213	7,578	7,500	8,250	9,075	9,075	9,983	Healthcare inflation assumption
248.802.000	Financial Audit	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	Assumed flat @ \$2000
248.840.000	Bank Service Charges	36	432	725	1,209	1,000	1,019	1,038	1,038	1,058	CBO inflation assumption
248.841.000	Village Administration Costs	28,698	28,029	27,000	26,752	28,500	29,070	29,651	29,651	30,244	Wage rate inflation assumption
248.957.001	Property Tax Refunds	3,848	77	3,550	9,016	2,000	500	500	500	500	Assumed flat at \$500
TOTAL ADMINISTRATION		32,582	30,538	42,488	46,555	41,000	40,839	42,265	42,265	43,785	
965 TRANSFERS OUT											
965.999.004	Transfers Out to General Fund	-	-	-	-	-	-	-	-	-	Assumed zero
965.999.005	Transfers Out to Major Streets	370,000	212,000	265,000	535,000	326,800	34,905	36,366	36,366	41,649	Set to balance Major Sts Fd
965.999.006	Transfers Out to Local Streets	407,000	195,000	125,000	280,000	233,900	228,266	233,949	233,949	237,357	Set to balance Local Sts Fd
TOTAL TRANSFERS OUT		777,000	407,000	390,000	815,000	560,700	263,170	270,315	270,315	279,007	
TOTAL EXPENDITURES		809,582	437,538	432,488	861,555	601,700	304,009	312,579	312,579	322,792	
REVENUES OVER (UNDER) EXPEN		(239,099)	91,329	92,491	(338,308)	(51,800)	294,932	312,997	312,997	323,193	
BEGINNING FUND BALANCE		771,216	532,117	623,446	715,937	377,629	325,829	620,761	620,761	933,758	
ENDING FUND BALANCE		532,117	623,446	715,937	377,629	325,829	620,761	933,758	933,758	1,256,951	

Five-Year Model: Tree Replacement Fund

		Actual	Actual	Estimated	Budget	Estimated	Estimated	Estimated	Estimated	
		Year End	Year End	FY 12-13	FY 13-14	FY 14-15	FY 14-16	FY 16-17	FY 17-18	
		FY 10-11	FY 11-12							
REVENUE CATEGORY										
665.000	Interest Earned	510	1,388	1,122	800	300	300	300	300	Assumed flat @ 300
675.007	Restricted Tree Contribution	240,188	-	-	-	-	-	-	-	Assumed zero
TOTAL REVENUES		240,698	1,388	1,122	800	300	300	300	300	
EXPENDITURE CATEGORY										
965 TRANSFERS OUT										
965.999.101	Transfer to General Fund	-	8,000	8,000	8,000	-	-	-	-	Assumed zero
965.999.405	Transfer to Mill Creek Fund	-	60,000	10,700	-	-	-	-	-	Assumed zero
TOTAL TRANSFERS OUT		-	68,000	18,700	8,000	-	-	-	-	
TOTAL EXPENDITURES		-	68,000	18,700	8,000	-	-	-	-	
REVENUES OVER (UNDER) EXPEND.		240,698	(66,612)	(17,578)	(7,200)	300	300	300	300	
BEGINNING FUND BALANCE		-	240,698	174,086	156,508	149,308	149,608	149,608	149,908	
ENDING FUND BALANCE		240,698	174,086	156,508	149,308	149,608	149,908	149,908	150,208	

Five-Year Model: Streetscape Special Assessment Fund

	Actual Year End FY 09-10	Actual Year End FY 10-11	Actual Year End FY 11-12	Estimated FY 12-13	Budget FY 13-14	Estimated FY 14-15	Estimated FY 14-16	Estimated FY 16-17	Estimated FY 17-18	
REVENUE CATEGORY										
402.000	130,100	135,880	142,116	138,007	141,900	157,220	148,620	148,620	145,880	Calculated in Proptax pg
404.000	50,074	49,488	44,822	-	-	-	-	-	-	- Actual - ends 2012
410.000	20,721	22,856	21,650	22,607	24,800	-	-	-	-	- Combined w th Real above
411.000	8,483	10,167	4,863	-	-	-	-	-	-	- Assumed zero
412.000	8,727	10,124	4,758	3,920	-	-	-	-	-	- Assumed zero
420.000	1,102	-	-	-	-	-	-	-	-	- Assumed zero
445.000	1,092	1,522	983	144	-	200	200	200	200	200 Assumed flat @ 200
665.000	545	574	321	121	100	500	500	500	500	500 Assumed flat @ 500
TOTAL REVENUES	220,844	230,411	219,513	164,798	166,800	157,920	149,321	149,321	146,581	
EXPENDITURE CATEGORY										
248 ADMINISTRATION										
248.840.000	6	8	79	44	100	102	104	104	106	CBO inflation assumption
248.957.001	1,346	20	1,000	2,654	-	100	100	1,000	1,000	Assumed flat at \$100
248.957.003	-	-	-	43,594	-	-	-	-	-	Assumed zero
TOTAL ADMINISTRATION	1,352	28	1,079	46,292	100	202	204	1,104	1,106	
570 DEBT SERVICE										
570.990.002	60,000	60,000	60,000	60,000	-	-	-	-	-	- Linked to Debt page
570.990.003	120,000	130,000	135,000	140,000	140,000	140,000	140,000	140,000	140,000	- Linked to Debt page
570.991.002	10,470	7,500	4,500	1,500	-	-	-	-	-	- Linked to Debt page
570.991.003	41,330	37,130	32,580	27,720	22,600	17,220	8,620	8,620	8,620	- Linked to Debt page
570.992.000	550	550	550	400	200	200	200	200	200	- Assumed flat @ 200
TOTAL DEBT SERVICE	232,350	235,180	232,630	229,620	162,800	157,420	148,820	148,820	-	
TOTAL EXPENDITURES	233,702	235,208	233,709	275,912	162,900	157,622	149,025	149,925	1,107	
REVENUES OVER (UNDER) EXPEN	(12,858)	(4,797)	(14,196)	(111,114)	3,900	298	296	(604)	145,474	
BEGINNING FUND BALANCE	213,693	133,569	128,772	114,576	3,462	7,362	7,660	7,660	7,956	
ENDING FUND BALANCE	133,569	128,772	114,576	3,462	7,362	7,660	7,956	7,056	153,431	

Five-Year Model: Equipment Replacement Fund

	Actual Year End FY 09-10	Actual Year End FY 10-11	Actual Year End FY 11-12	Estimated FY 12-13	Budget FY 13-14	Estimated FY 14-15	Estimated FY 15-16	Estimated FY 16-17	Estimated FY 17-18	
REVENUE CATEGORY										
665.000	521	319	212	158	200	500	500	500	500	Assumed flat @ \$500
667.003	118,574	73,155	55,861	65,150	63,000	62,196	64,654	64,486	64,990	Avg 3 prior yrs plus CBO
673.000	-	-	-	-	-	-	-	-	-	Assumed zero
TOTAL REVENUES	119,095	73,474	56,073	65,308	63,200	62,696	65,154	64,986	65,490	
EXPENDITURE CATEGORY										
248 ADMINISTRATION										
248.840.000	17	120	151	199	200	204	208	208	212	CBO inflation
TOTAL ADMINISTRATION	17	120	151	199	200	204	208	208	212	
441 PUBLIC WORKS										
441.939.000	22,837	15,062	20,618	23,187	37,000	37,703	38,419	38,419	39,149	CBO inflation
TOTAL PUBLIC WORKS	22,837	15,062	20,618	23,187	37,000	37,703	38,419	38,419	39,149	
901 VEHICLES										
901.981.000	48,076	170,969	-	153,181	40,000	-	-	-	-	Per Capital page
TOTALVEHICLES	48,076	170,969	-	153,181	40,000	-	-	-	-	
TOTAL EXPENDITURES	70,930	186,151	20,769	176,567	77,200	37,907	38,627	38,627	39,361	
REVENUES OVER (UNDER) EXPEN	48,165	(112,677)	35,304	(111,259)	(14,000)	24,789	26,527	26,359	26,129	
BEGINNING FUND BALANCE	235,370	284,118	171,441	206,745	95,486	81,486	106,275	106,275	132,802	
ENDING FUND BALANCE	284,118	171,441	206,745	95,486	81,486	106,275	132,802	132,634	158,931	

Five-Year Model: Sewer Fund

	Actual Year End FY 09-10	Actual Year End FY 10-11	Actual Year End FY 11-12	Estimated FY 12-13	Budget FY 13-14	Estimated FY 14-15	Estimated FY 15-16	Estimated FY 16-17	Estimated FY 17-18	
REVENUE CATEGORY										
425.000 Delinquent Utility Bills (Tax)	11,135	12,147	3,568	213	1,000	2,000	2,000	2,000	2,000	Assumed flat at \$2,000
633.002 Utility Bills - Sewer	773,832	832,987	920,806	994,424	1,053,000	1,081,195	1,156,619	1,156,619	1,237,309	Calculated in Rate Study
634.000 Utility Bills - Penalties	4,087	3,873	3,393	3,300	4,000	8,000	8,000	8,000	8,000	Assumed flat @ 8000
636.001 Sewer Tap In Fees	160,896	185,186	134,383	177,851	87,000	25,000	25,000	25,000	25,000	Calculated in Rate Study
665.000 Interest Earned	4,864	5,307	6,400	1,730	2,000	10,000	10,000	10,000	10,000	Assumed flat @ 10000
671.000 Other Revenue	-	11,486	5,598	15,947	1,000	7,658	8,357	8,357	8,357	Avg 3 prior yrs plus CBO
672.000 Reimbursement for Gasoline	2,495	1,679	4,494	6,987	8,500	6,794	7,575	7,575	7,775	Avg 3 prior yrs plus CBO
695.000 Transfer In	292,876	-	346,840	-	-	-	-	-	-	One time reimbursement
TOTAL REVENUES	1,250,185	1,052,665	1,425,482	1,200,452	1,156,500	1,140,646	1,217,557	1,217,557	1,295,869	
EXPENDITURE CATEGORY										
248 ADMINISTRATION										
248.723.001 Other Post Employment Benefits	-	-	4,900	6,000	6,000	6,000	6,000	6,000	6,000	Assumed flat @ \$6,000
248.723.002 Additional Mers Contribution	-	4,900	-	-	-	-	-	-	-	Assumed zero
248.802.001 Financial Audit	2,500	4,991	2,500	2,500	7,500	2,500	2,500	2,500	2,500	Based on Audit Bid (without single)
248.803.000 Contracted Services	-	19,092	4,194	-	-	-	-	-	-	Assumed zero
248.811.000 Attorney Fees - Miscellaneous	1,237	2,822	1,556	9,479	3,000	3,057	3,115	3,115	3,174	CBO inflation
248.840.000 Bank Service Charges	2	35	22	240	200	204	208	208	212	CBO inflation
248.841.000 Village Administration Costs	68,196	69,086	65,255	62,884	67,500	68,850	70,227	70,227	71,632	Wage rate inflation assumption
248.843.000 Property Taxes	-	-	-	1,014	1,100	1,121	1,142	1,164	1,164	CBO inflation
TOTAL ADMINISTRATION	71,935	100,526	78,427	82,117	85,300	81,732	83,192	83,214	84,681	
548 SEWER UTILITIES										
548.703.000 Salaries - Non Union	26,082	10,326	44	29,810	31,100	31,722	32,356	32,356	33,004	Wage rate inflation assumption
248-703.001 Salaries - Part Time	-	-	-	1,120	2,500	2,500	2,500	2,500	2,500	Assumed flat at \$2,500
548.704.000 Salaries - Union	203,341	179,587	150,974	123,681	154,000	157,080	160,222	160,222	163,426	Wage rate inflation assumption
548.705.000 Salaries - Overtime	7,940	22,732	14,555	16,884	10,000	10,200	10,404	10,404	10,612	Wage rate inflation assumption
548.711.000 Longevity	2,266	6,897	-	-	-	-	-	-	-	Longevity eliminated
548.712.000 Vacation/Sick Time Cash Out	-	10,794	9,230	28,600	4,000	4,080	4,162	4,162	4,245	Wage rate inflation assumption
548.720.000 Soc. Sec. & Medicare	18,332	17,592	13,116	15,592	15,500	15,415	15,719	15,719	16,030	7.65% of total salaries & wages
548.721.000 Health & Life Insurance	58,424	58,424	36,226	36,674	54,000	59,400	65,340	65,340	71,874	Healthcare inflation assumption
548.721.001 Retiree Health Care	-	-	17,960	14,427	17,000	18,700	20,570	20,570	22,627	Healthcare inflation assumption
548.721.002 Pay in Lieu of Medical Insurance	-	-	2,413	3,000	1,500	1,500	1,500	1,500	1,500	Assumed flat at \$1,500 (1/2 emp)
548.722.000 Life & Disability Insurance	1,459	1,167	1,074	1,143	1,200	1,223	1,246	1,246	1,270	CBO inflation
548.723.000 Defined Benefit Plan	31,980	34,382	14,179	13,237	17,500	20,150	20,548	20,548	20,954	Village retirement contr assum
548.723.002 Additional MERS Contribution	-	7,714	-	-	-	-	-	-	-	Assumed zero
548.723.003 Defined Contribution Plan	-	-	566	1,071	2,000	2,040	2,081	2,081	2,122	Wage rate inflation assumption
548.728.000 Postage	400	544	882	919	1,500	1,529	1,558	1,558	1,587	CBO inflation
548.740.000 Operating Supplies	1,960	2,895	2,892	5,735	5,000	5,095	5,192	5,192	5,290	CBO inflation
548.741.000 Road Repairs	-	-	-	-	4,000	2,000	2,000	2,000	2,000	Assumed flat @ \$2000
548.742.000 Chemical Supplies - Plant	25,690	36,907	33,191	32,396	32,000	32,608	33,228	33,228	33,859	CBO inflation
548.743.000 Chemical Supplies - Lab	7,873	8,792	9,219	9,791	11,000	11,209	11,422	11,422	11,639	CBO inflation
548.745.000 Uniform Allowance	2,443	2,646	1,872	3,345	2,000	2,038	2,077	2,077	2,116	CBO inflation
548.751.000 Gasoline & Oil	10,379	11,217	11,670	17,784	20,000	20,380	20,767	20,767	21,162	CBO inflation
548.802.000 Professional Services	86,215	69,671	51,827	48,279	30,000	30,570	31,151	31,151	31,743	CBO inflation
548.803.003 Sludge Hauling	-	95,239	82,192	102,231	65,000	66,235	67,493	67,493	68,776	CBO inflation
548.803.004 Sewer Investigation and Repair	-	-	-	10,398	5,000	5,095	5,192	5,290	5,290	CBO inflation
548.803.005 Sewer Line Maintenance	-	-	-	8,541	9,000	9,171	9,345	9,523	9,523	CBO inflation
548.824.000 Testing & Analysis	2,897	1,346	1,157	2,799	1,500	1,529	1,558	1,558	1,587	CBO inflation
548.861.000 Travel & Mileage	61	134	120	493	500	510	519	519	529	CBO inflation
548.901.000 Printing & Publishing	217	442	371	1,250	500	510	519	519	529	CBO inflation
548.910.000 Workers Compensation	5,649	7,136	4,729	4,704	5,100	5,202	5,306	5,306	5,412	Wage rate inflation assumption
548.911.000 Liability Insurance	21,957	20,852	17,710	17,344	16,500	16,814	17,133	17,133	17,458	CBO inflation
548.920.000 Utilities	70,654	61,672	63,588	71,474	66,000	67,254	68,532	68,532	69,834	CBO inflation
548.920.001 Utilities - Telephone	12,666	6,632	2,589	4,003	4,500	4,586	4,673	4,673	4,761	CBO inflation
548.935.000 Building Maintenance & Repair	1,174	9,981	9,169	7,417	8,000	10,000	10,000	10,000	10,000	Assumed flat @ 10,000
548.937.000 Equipment Maintenance & Repair	3,819	3,760	9,416	31,971	15,000	15,285	15,575	15,575	15,871	CBO inflation
548.938.000 Lab Equipment Maintenance & Repair	-	-	-	-	5,000	5,095	5,192	5,192	5,290	CBO inflation
548.938.001 SCADA Maintenance	-	-	-	8,690	6,000	6,114	6,230	6,230	6,349	CBO inflation
548.939.000 Vehicle Maintenance & Repairs	49	-	1,488	1,803	1,500	1,529	1,558	1,558	1,587	CBO inflation
548.955.000 Miscellaneous	14,730	439	554	782	500	510	519	519	529	CBO inflation
548.957.004 State Licenses/Permits	-	-	1,950	2,625	2,500	2,000	2,001	2,001	2,001	Assumed flat @ 2000
548.958.000 Membership & Dues	110	-	-	60	500	510	519	519	529	CBO inflation
548.960.000 Education & Training	659	970	783	1,083	2,000	500	501	501	501	Assumed flat at \$500
548.970.000 Capital Improvements	4,978	-	-	-	-	-	-	-	-	Assumed zero
548.977.000 Equipment	9,547	9,624	8,827	930	31,000	-	-	-	-	Link to Capital page
TOTAL UTILITIES	633,951	700,514	576,534	682,085	661,400	647,883	666,408	666,684	685,919	
850 LONG-TERM DEBT										
850.995.002 RD Sewer Principal	47,000	49,000	-	-	-	-	-	-	-	Bond refunded
850.995.005 SRF #1 (2009) Bond Principal	-	96,278	70,000	65,000	70,000	75,000	75,000	75,000	75,000	From debt schedule
850.995.007 2012 Bond Principal (RD Refunding)	-	-	50,000	85,000	90,000	90,000	100,000	100,000	100,000	From debt schedule
850.996.002 RD Sewer Interest	120,139	117,880	-	-	-	-	-	-	-	Bond refunded
850.995.005 SRF #1 (2009) Bond Interest	-	19,589	37,920	39,579	37,800	37,438	35,563	35,563	33,688	From debt schedule
850.996.006 SRF #2 (2012) Bond Interest	-	-	-	1,758	50,000	50,000	50,000	50,000	50,000	WAITING ACTUAL #'s
850.996.007 2012 Bond Interest (RD Refunding)	-	-	85,269	49,467	57,500	55,680	53,630	53,630	51,830	From debt schedule
TOTAL LONG-TERM DEBT	167,139	282,747	243,189	240,793	305,300	308,118	314,393	314,393	310,518	
890 CONTINGENCIES										
890.955.000 Miscellaneous	-	-	-	-	25,000	25,000	25,000	25,000	25,000	Assumed flat @ \$25,000
TOTAL CONTINGENCIES	-	-	-	-	25,000	25,000	25,000	25,000	25,000	
901 CAPITAL IMPROVEMENTS CIP										
901.974.000 CIP Capital Improvements	44,175	54,597	23,895	105,252	391,300	50,000	50,000	50,000	50,000	Assumed flat @ \$50,000
TOTAL CIP CAPITAL IMPROVEMENTS	44,175	54,597	23,895	105,252	391,300	50,000	50,000	50,000	50,000	
TOTAL EXPENDITURES	917,200	1,138,384	922,045	1,110,248	1,468,300	1,112,733	1,138,993	1,139,291	1,156,118	
REVENUES OVER (UNDER) EXPEND.	332,985	(85,719)	503,437	90,204	(311,800)	27,913	78,564	78,266	139,751	

Village of Dexter

Appendix D

Five-Year Model: Water Fund

	Actual Year End FY 09-10	Actual Year End FY 10-11	Actual Year End FY 11-12	Estimated FY 12-13	Budget FY 13-14	Estimated FY 14-15	Estimated FY 15-16	Estimated FY 15-16	Estimated FY 17-18	
REVENUE CATEGORY										
425.000	7,954	5,976	2,279	145	500	3,000	3,000	3,000	3,000	Assumed flat @ 3,000
579.000	26,528	2,889	620,000	2,800	2,500	-	-	-	-	Assumed zero
633.003	542,076	573,948	684,101	736,538	727,000	667,492	692,906	692,906	692,909	Calculated in Water Rate t
634.000	2,875	2,575	2,347	2,176	2,500	2,341	2,339	2,339	2,339	Avg 3 prior yrs plus CBO
636.002	96,613	111,436	81,267	104,198	52,200	15,000	15,000	15,000	15,000	Calculated in Water Rate t
646.000	2,605	7,970	2,915	9,810	3,000	5,341	6,165	6,165	4,927	Avg 3 prior yrs plus CBO
665.000	5,277	5,993	5,381	1,933	2,500	3,598	2,945	2,945	3,316	Avg 3 prior yrs plus CBO
671.000	683	13,890	16,407	1,390	1,000	6,385	2,980	2,980	3,521	Avg 3 prior yrs plus CBO
672.000	3,078	2,326	2,958	-	-	-	-	-	-	Assumed zero
673.002	97,692	-	92,221	55,721	-	-	-	-	-	Assumed zero
TOTAL REVENUES	785,381	727,003	1,509,876	914,711	791,200	703,157	725,339	725,339	725,069	
EXPENDITURE CATEGORY										
248 ADMINISTRATION										
248.723.001	-	2,250	2,250	5,000	5,000	5,000	5,000	5,000	5,000	Assumed flat @ \$5,000
248.802.001	1,000	3,174	6,391	6,500	1,500	880	880	880	880	Based on Audit Bids
248.803.000	-	11,430	-	-	-	-	-	-	-	Assumed zero
248.811.000	990	-	240	459	2,000	2,038	2,077	2,077	2,116	CBO inflation
248.840.000	31	51	56	113	100	102	104	104	106	CBO inflation
248.841.000	68,196	69,086	65,255	62,884	67,500	68,850	70,227	70,227	71,632	Wage rate inflation assum
TOTAL ADMINISTRATION	70,217	85,991	74,192	74,955	76,100	76,870	78,288	78,288	79,734	
556 WATER UTILITIES										
556.703.000	15,543	13,965	-	21,250	22,600	23,052	23,513	23,513	23,983	Wage rate inflation assum
556.703.001	-	-	-	400	2,500	2,500	2,500	2,500	2,500	Assumed flat at \$2,500
556.704.000	83,770	73,380	109,569	93,908	102,500	104,550	106,641	106,641	108,774	Wage rate inflation assum
556.705.000	2,932	6,338	15,037	10,905	9,000	9,180	9,364	9,364	9,551	Wage rate inflation assum
556.712.000	1,384	8,720	2,021	28,600	4,000	4,080	4,162	4,162	4,245	Wage rate inflation assum
556.720.000	8,194	8,192	9,809	12,098	10,800	10,655	10,864	10,864	11,078	7.65% of total salaries & v
556.721.000	17,819	16,964	11,638	19,092	32,000	35,200	38,720	38,720	42,592	Healthcare inflation assum
556.721.001	-	-	6,516	5,789	7,000	7,700	8,470	8,470	9,317	Healthcare inflation assum
556.721.002	-	-	2,413	3,000	1,500	1,500	1,500	1,500	1,500	Assumed flat at \$1,500 (1
556.722.000	973	778	716	762	800	815	831	831	846	CBO inflation
556.723.000	14,048	13,361	10,274	9,176	9,000	13,928	14,202	14,202	14,481	Village retirement contr as
556.723.002	-	3,499	-	-	-	-	-	-	-	Assumed zero
556.723.003	-	-	555	990	2,000	2,040	2,081	2,081	2,122	Wage rate inflation assum
556.728.000	3,090	1,690	1,802	934	1,000	1,019	1,038	1,038	1,058	CBO inflation
556.740.000	1,183	3,429	2,611	4,797	5,000	5,095	5,192	5,192	5,290	CBO inflation
556.741.000	-	-	2,000	10,279	4,000	4,076	4,153	4,153	4,232	CBO inflation
556.743.000	-	580	23,033	21,779	24,000	24,456	24,921	24,921	25,394	CBO inflation
556.745.000	1,662	1,794	2,069	2,337	2,000	2,038	2,077	2,077	2,116	CBO inflation
556.751.000	5,060	7,360	7,665	9,451	7,000	7,133	7,269	7,269	7,407	CBO inflation
556.802.000	18,783	32,146	20,381	23,601	20,000	20,380	20,767	20,767	21,162	CBO inflation
556.824.000	3,377	3,670	8,263	5,445	10,000	10,190	10,384	10,384	10,581	CBO inflation
556.861.000	403	41	-	266	500	510	519	519	529	CBO inflation
556.901.000	931	2,001	825	2,122	1,000	1,019	1,038	1,038	1,058	CBO inflation
556.910.000	2,291	2,894	1,918	1,908	2,100	2,142	2,185	2,185	2,229	Wage rate inflation assum
556.911.000	7,188	7,159	6,081	5,955	5,600	5,706	5,815	5,815	5,925	CBO inflation
556.920.000	66,404	49,276	41,265	41,307	41,500	42,289	43,092	43,092	43,911	CBO inflation
556.920.001	6,267	4,321	2,175	2,600	3,000	3,057	3,115	3,115	3,174	CBO inflation
556.935.000	434	500	1,192	919	1,000	1,057	1,011	1,011	1,042	Avg 3 prior yrs plus CBO
556.937.000	1,879	4,754	36,633	27,367	21,000	28,872	26,235	26,235	25,851	Avg 3 prior yrs plus CBO
556.938.000	-	-	-	-	5,000	5,095	5,192	5,290	5,290	CBO inflation
556.939.000	169	763	763	1,460	1,500	1,265	1,435	1,435	1,427	Avg 3 prior yrs plus CBO
556.941.000	737	-	22	73	-	100	102	102	104	CBO inflation
556.955.000	6,288	376	597	753	500	510	519	519	529	CBO inflation
556.957.004	-	-	1,096	1,695	1,700	500	500	500	500	Assumed flat @ \$500
556.958.000	886	731	746	501	500	510	519	519	529	CBO inflation
556.960.000	240	-	1,034	902	1,000	1,019	1,038	1,038	1,058	CBO inflation
556.961.000	1,748	75	605	1,002	2,500	-	-	-	-	Assumed zero
556.970.000	4,813	-	6,474	7,250	25,000	-	-	-	-	Assumed zero
556.977.000	62,324	26,493	28,823	44,122	33,000	-	-	-	-	Linked to Capital page
TOTAL UTILITIES	340,820	295,250	366,621	424,796	423,100	383,236	390,963	391,062	401,386	
850 LONG-TERM DEBT										
850.992.000	300	300	300	150	300	300	300	300	300	Assumed flat at \$300
850.995.003	46,000	48,000	50,000	-	-	-	-	-	-	Refunded 2012
850.995.004	53,853	56,500	54,000	56,375	-	-	-	-	-	Last payment 2013
850.995.008	-	-	50,000	50,000	50,000	55,000	55,000	55,000	60,000	From debt schedule
850.995.009	-	-	-	35,000	35,000	35,000	35,000	35,000	35,000	WAITING ACTUAL #s
850.995.010	-	-	-	60,000	70,000	80,000	80,000	80,000	80,000	From debt schedule
850.996.003	89,469	87,512	85,269	-	-	-	-	-	-	Refunded 2012
850.996.008	-	12,180	28,063	28,877	27,500	27,813	26,438	26,438	25,000	From debt schedule
850.996.009	-	-	3,638	18,534	21,500	21,500	21,500	21,500	21,500	WAITING ACTUAL #s
850.996.010	-	-	-	38,965	45,500	43,902	42,302	42,302	40,702	From debt schedule
TOTAL LONG-TERM DEBT	189,621	204,492	271,270	287,901	249,800	263,515	260,540	260,540	262,502	From debt schedule
890 CONTINGENCIES										
955.000	-	-	-	123,132	15,000	20,000	20,000	20,000	20,000	Assumed flat at \$20,000
TOTAL CONTINGENCIES	-	-	-	123,132	15,000	20,000	20,001	20,001	20,001	
902 CAPITAL IMPROVEMENTS CIP										
902.974.000	142,263	305,495	30,342	4,316	398,000	50,000	50,000	50,000	50,000	Assumed flat @ \$50,000
TOTAL CIP CAPITAL IMPROVEMENTS	142,263	305,495	30,342	4,316	398,000	50,000	50,000	50,000	50,000	
TOTAL EXPENDITURES	742,921	891,228	742,425	915,100	1,162,000	793,621	799,792	799,890	813,622	
REVENUES OVER (UNDER) EXPEND.	42,460	(164,225)	767,451	(390)	(370,800)	(90,463)	(74,453)	(74,552)	(88,553)	

Utility Rate Study: Sewer Fund

Fiscal Year :	Actual	Actual	Actual	Estimated	Budget	Projected	Projected	Projected	Projected
	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
Assumptions									
Annual Rate Adjustment	6.0%								
RTS Charge	\$5.31	\$5.47	\$5.63	\$5.80	\$6.15	\$6.52	\$6.91	\$7.32	\$7.76
Commodity Charge	\$6.53	\$6.73	\$6.93	\$7.14	\$7.57	\$8.02	\$8.50	\$9.01	\$9.55
Commodity Charge - Debt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Commodity Charge - Non-Resident	\$0.00	\$5.47	\$6.93	\$7.14	\$7.57	\$8.02	\$8.50	\$9.01	\$9.55
Connection Charge	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
New connections - Approved Plan Prior [1]	N/A	N/A	N/A	0	0	0	0	0	0
New connections - Approved Plan New [1]	N/A	N/A	N/A	0	0	0	0	0	0
New connections - Development [1]	N/A	N/A	N/A	23	10	5	5	5	5
Total Meters [1]	1,494	1,500	1,508	1,514	1,524	1,529	1,534	1,539	1,544
Volume Billed - Annual	108,400	102,600	107,811	108,889	109,978	111,078	112,189	113,310	114,444
Volume Billed - Annual; Non-Resident	0			0	0	0	0	0	0
Revenue									
Service Charges [2]	802,967	789,053	849,007	854,014					
Debt Surcharge [2]									
RTS Charge	0	0	0		112,435	119,572	127,160	135,229	143,809
Commodity Charge	0	0	0		832,358	891,122	954,035	1,021,390	1,093,500
Commodity Charge - Debt	0	0	0	0	0	0	0	0	0
Commodity Charge - Non-Resident	0	0	0	0	0	0	0	0	0
Miscellaneous	27,798	2,495	13,165	6,500	5,000	5,000	5,000	5,000	5,000
Interest Income	11,234	4,864	5,307	6,000	9,511	7,717	7,689	7,133	6,693
Total Revenue	841,999	796,411	867,479	866,514	959,303	1,023,411	1,093,885	1,168,753	1,249,002
Expenses [3]									
Personnel	365,628	350,685	341,903	253,894	253,894	260,241	266,747	273,416	280,251
Operating Expenses	119,401	95,024	94,436	88,000	90,640	93,359	96,160	99,045	102,016
Operating Expenses - Contingencies				15,000	15,000	15,000	15,000	15,000	15,000
Utility	90,126	83,320	61,672	77,000	79,310	81,689	84,140	86,664	89,264
Repairs & Maintenance	6,526	5,042	13,742	13,500	13,905	14,322	14,752	15,194	15,650
Professional & Contracted Services	105,440	86,215	164,909	90,000	91,800	93,636	95,509	97,419	99,367
Administrative Cost	68,060	71,935	81,434	80,700	82,314	83,960	85,639	87,352	89,099
Administrative Cost (New) Retiree HC				21,000	22,050	23,153	24,310	25,526	26,802
One Time Administrative Cost			26,806						
Total Expense	755,180	692,221	784,901	639,094	648,913	665,361	682,257	699,616	717,450
Net Operating Cash Flow	86,819	104,190	82,578	227,420	310,390	358,050	411,627	469,137	531,552
Non-Operating Revenue									
Tap-In Charges - Approved Plan Prior [4]	15,063	160,896	0	0	0	0	0	0	0
Tap-In Charges - Approved Plan New [4]	0	0	185,186	0	0	0	0	0	0
Tap-In Charges - Development [4]	0	0	0	115,000	50,000	25,000	25,000	25,000	25,000
State Grants	0	0	0	0	0	0	0	0	0
Transfer in from SRF Funds	0	292,876	0	0	0	0	0	0	0
LDFA Contribution	0	0	0	0	0	0	0	0	0
Total Non-Operating Revenue	15,063	453,771	185,186	115,000	50,000	25,000	25,000	25,000	25,000
Non-Operating Expense									
Capital Purchases [5]	15,904	58,700	64,221	45,000	45,000	45,000	45,000	45,000	45,000
Debt Service									
2000A Revenue Bonds - USDA	92,495	93,295	93,020	92,695	148,271	155,635	154,758	163,585	162,082
2000B Revenue Bonds - USDA	72,763	73,844	73,859	73,831					
2001 IPC									
2010 SRF	0	0	19,589	113,000	111,025	110,263	112,438	110,563	108,688
Future SRF (Sludge Only)	0	0	0	0		75,000	180,000	180,000	180,000
Future SRF (Grit)								39,000	39,000
Future SRF (Instrumentation)	0	0	0	0	0	0	0	0	0
Total Non-Operating Expense	181,162	225,839	250,689	324,526	304,296	385,898	492,196	538,148	534,770
Net Cash Flow	-79,280	332,122	17,075	17,894	56,094	-2,848	-55,568	-44,011	21,782
Cash & Investments [7]									
Cash Receivable - SRF Project	378,551	612,139	723,363	741,257	771,746	768,898	713,330	669,319	691,101
Restricted Assets - RRI [8]	209,932	229,570	209,828	209,828					
Percent of O&M [9]	78%	128%	119%	149%	119%	116%	105%	96%	96%

Utility Rate Study: Water Fund

Fiscal Year End :	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Estimated 2011-2012	Budget 2012-2013	Projected 2013-2014	Projected 2014-2015	Projected 2015-2016	Projected 2016-2017
Assumptions									
Annual Rate Adjustment	3.0%								
RTS Charge	\$6.14	\$6.33	\$6.51	\$6.71	\$6.91	\$7.11	\$7.33	\$7.55	\$7.77
Commodity Charge - First Meter	\$2.77	\$2.86	\$2.94	\$3.03	\$3.12	\$3.21	\$3.31	\$3.41	\$3.51
Commodity Charge - Second Meter	\$3.74	\$3.85	\$3.97	\$4.09	\$4.21	\$4.34	\$4.47	\$4.60	\$4.74
Commodity Charge - Non-Resident	\$0.00	\$3.85	\$3.97	\$4.09	\$4.21	\$4.34	\$4.47	\$4.60	\$4.74
Connection Charge	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
New connections - Approved Plan Prior [1]	N/A	N/A	0	0	0	0	0	0	0
New connections - Approved Plan New [1]	N/A	N/A	28	0	0	0	0	0	0
New connections - Development [1]	N/A	N/A	0	23	10	5	5	5	5
Total Meters [1]	2,054	2,109	2,117	2,122	2,132	2,137	2,142	2,147	2,152
Volume Billed - Annual	108,400	102,600	107,811	108,889	109,978	111,078	112,189	113,310	114,444
Volume Billed - Annual; Second Meter	41,000	25,000	26,000	25,000	25,250	25,503	25,758	26,015	26,275
Volume Billed - Annual; Non-Resident	360	0	0	0	0	0	0	0	0
Revenue									
Service Charges [2]	608,531	552,905	566,804						
RTS Charge	0			170,744	176,695	182,423	188,335	194,438	200,737
Commodity Charge - First Meter	0		0	329,829	343,122	356,949	371,334	386,299	401,867
Commodity Charge - Second Meter	0		0	102,230	106,350	110,636	115,094	119,733	124,558
Commodity Charge - Non-Resident	0		0	0	0	0	0	0	0
Miscellaneous	10,746	32,894	25,398	5,500	5,000	5,000	5,000	5,000	5,001
Interest Income	30,000	5,277	7,214	8,000	13,014	12,511	12,820	13,404	14,354
Total Revenue	649,277	591,076	599,416	616,303	644,180	667,519	692,584	718,874	746,517
Expenses [3]									
Personnel	122,845	144,303	133,310	131,701	131,701	134,994	138,368	141,828	145,373
Operating Expenses	29,306	35,083	31,288	42,100	43,363	44,664	46,004	47,384	48,805
Operating Expenses - Contingencies				15,000	15,000	15,000	15,000	15,000	15,000
Utility	59,905	72,668	59,763	58,000	59,740	61,532	63,378	65,280	67,238
Repairs & Maintenance	9,264	2,482	3,355	5,500	5,665	5,835	6,010	6,190	6,376
Professional & Contracted Services	30,470	18,783	28,000	17,000	17,510	18,035	18,576	19,134	19,708
Administrative Cost	69,938	70,217	70,433	71,400	72,828	74,285	75,770	77,286	78,831
Administrative Cost (New) Retiree HC				9,000	9,450	9,923	10,419	10,940	11,487
One Time Administrative Cost			14,999	0	0	0	0	0	0
Total Expense	321,728	343,535	341,148	349,701	355,257	364,267	373,526	383,040	392,818
Net Operating Cash Flow	327,549	247,541	258,268	266,602	288,923	303,252	319,058	335,834	353,699
Non-Operating Revenue									
Tap-In Charges - Approved Plan Prior [4]	0		0	0	0	0	0	0	0
Tap-In Charges - Approved Plan New [4]	9,039	96,613	84,000	0	0	0	0	0	0
Tap-In Charges - Development [4]	0	0	0	69,000	30,000	15,000	15,000	15,000	15,000
Reimburse prior year DWRF costs		97,692							
LDFA Contribution	0	0	0	0	0	0	0	0	0
Total Non-Operating Revenue	9,039	194,305	84,000	69,000	30,000	15,000	15,000	15,000	15,000
Non-Operating Expense									
Capital Purchases [5]	211,881	209,399	319,936	30,000	30,000	30,000	30,000	30,000	30,000
Existing Debt Service									
1999 Revenue Bond - USDA	135,438	135,469	135,412	135,269	135,038	134,719	134,313	133,819	134,216
1998 GO Bond	56,036	53,853	56,500	54,000	56,375	0	0	0	0
2010 DWRF Bonds	0	0	12,180	82,000	81,513	84,188	82,813	81,438	85,000
New Debt - DWRF Phase II		0	0		49,500	48,750	48,000	42,250	51,375
Total Non-Operating Expense	403,355	398,720	524,028	301,269	352,426	297,657	295,126	287,507	300,591
Net Cash Flow	-66,767	43,126	-181,760	34,333	-33,503	20,595	38,932	63,327	68,108
Cash and Investments [7]									
Cash Receivable - DWRF Project	591,531	451,258	609,730	627,063	576,560	580,156	602,088	648,414	699,523
Restricted Assets - RRI [8]	189,420	206,525	223,525	240,525	257,525	274,525	291,525	308,525	325,525
Percent of O&M	243%	277%	244%	248%	235%	235%	239%	250%	261%

Grant and Outside Funding Summary

Grants and Outside Funding Summary					
Funding Agency	Requested	Year	Received	Fund	Purpose
Michigan DNR - Community Forestry	\$7,000.00	2008	\$0.00	General - 101	Tree Planting-8 grants since 1999 therefore not funded
DTE Energy Foundation Tree Planting	\$2,500.00	2008	\$0.00	General - 101	Tree Planting-8 grants since 1999 therefore not funded
US Fish & Wildlife Service - Fish Passage	\$48,750.00	2008	\$48,750.00	General - 101	Dam Removal
Michigan DNR - Community Forestry	\$4,000.00	2009	\$0.00	General - 101	Tree Planting along Dexter Ann Arbor Rd
Michigan DNR - Community Forestry	\$4,000.00	2009	\$0.00	General - 101	Tree Inventory Update
CMI 319 Grant	\$375,000.00	2010	\$0.00	General - 101	Stormwater Management
MDNR - MNRTF	\$500,000.00	2010	\$450,000.00	General - 101	Park Development
MDNR - Inland Fisheries - <i>program postponed</i>	\$25,000.00	2010	\$0.00	General - 101	Habitat Enhancement and Streambank Restoration
MDEQ - Waterways Infrastructure	\$48,000.00	2010	\$48,000.00	General - 101	Boating Access and Parking Improvements
NOAA	\$1,600,000.00	2010	\$0.00	General - 101	Streambank Stabilization and Habitat Enhancement
USDA	\$5,000.00	2010	\$0.00	General - 101	Farmers Market
Plum Creek Foundation - Mill Creek Park	\$10,000.00	2010	\$0.00	General - 101	Mill Creek Park Interpretive Signage
Assistance to Fire Firefighters	\$1,700,000.00	2010	\$0.00	General - 101	8140 Main Street Renovation
Michigan DNR - Community Forestry	\$4,000.00	2010	\$0.00	General - 101	Tree Planting within Mill Creek Park
Sustain Our Great Lakes - Mill Creek	\$126,612.00	2010	\$0.00	General - 101	Streambank Stabilization and Habitat Enhancement
LED Multipurpose Grant	\$50,000.00	2010	\$50,000.00	General - 101	Retrofitting 80 Streetlights with LED
County Community Connector Initiative	\$80,000.00	2010	\$0.00	General - 101	Stairway from Alpine Street/Library/Farmers Market to Warrior Creek Park
Great Lake Basin Fisheries Habitat	\$132,500.00	2010	\$0.00	General - 101	Streambank Stabilization and Habitat Enhancement
Appropriation Request via Congressman Shauer	\$1,553,010.00	2011	\$0.00	General - 101	Regional Trail Development
Chelsea Area Wellness Foundation	\$4,000.00	2010	\$4,000.00	General - 101	Community Garden
Chelsea Area Wellness Foundation	\$134,200.00	2010	\$0.00	General - 101	Baker Road Crosswalk
Clean Michigan Initiative (CMI) bioswales	\$110,000.00	2011	\$0.00		Not Awarded
DTE Energy Foundation Tree Planting	\$2,830.00	2011	\$2,830.00	General - 101	Tree planting in Mill Creek Park
Connecting Communities - Island Lake Rd Link	\$72,000.00	2011	\$0.00	General - 101	Non motorized pathway connection from Cedars of Dexter to Westridge
CBDG - Planning Grant	\$13,000.00	2011	\$13,250.00	General - 101	DAPCO Redevelopment Planning
MDNRE - Go Green Tree Planting Grant	\$2,000.00	2011	\$0.00	General - 101	Tree planting in Mill Creek Park
Chelsea Wellness - 5 Healthy Towns	\$10,000.00	2011	\$10,000.00	General - 101	Play Equipment in Warrior Creek Park
DTE Energy Foundation Tree Planting	\$0.00	2012	\$2,000.00	General - 101	Tree Replacement - Tornado Damage
Arts Alliance Mini-Grant	\$2,250.00	2013	\$0.00	General - 101	Sculpture
Connecting Communities - Dexter Huron Path	\$300,000.00	2013	\$225,000.00	General - 101	Completing the path in partnership with Washtenaw County Parks
Passport Grant	\$42,000.00	2013	\$0.00	General - 101	Resurface Community Park Path
CWF Walking Map	\$2,000.00	2013	\$2,000.00	General - 101	New Walking Maps
CWF Bike Hoops	\$2,000.00	2013	\$0.00	General - 101	Bike Racks
CWF - Farmers Market	\$2,900.00	2013	\$0.00	General - 101	Farmers Market
Total - General Fund	\$6,974,552.00		\$855,830.00		

Budget Worksheets

When the Village goes through the budgeting process, we use worksheets created by our software program to assist us. Included on these worksheets are the proposed budget and the final budget, as well as some historical data. Also included are comments.



General Fund Revenue

GL NUMBER	DESCRIPTION	11-12 ACTIVITY	12-13 AMENDED BUDGET	12-13 ACTIVITY THRU 06/30/13	13-14 RECOMMENDED BUDGET	13-14 APPROVED BUDGET
Fund 101 - GENERAL FUND						
ESTIMATED REVENUES						
Dept 000.000-ASSETS, LIABILITIES & REVENUE						
101-000.000-402.000	TAXES - REAL PROPERTY ACTUAL TAXABLE VALUE TIMES THE CURRENT MILLAGE RATE, LESS THE DDA CAPTURE	1,470,040.50	1,777,100.00	1,467,909.21		1,872,000.00
101-000.000-410.000	TAXES - PERSONAL PROPERTY ZERO FOR BUDGET PURPOSES, NUMBER IS INCLUDED IN 402.000	248,921.43		264,360.65		
101-000.000-412.000	DELINQUENT TAXES - REAL PROP ZERO FOR BUDGET PURPOSES - NUMBER IS INCLUDED IN 402.000	54,707.14		44,759.86		
101-000.000-420.000	DELINQUENT TAX - PERSONAL PROP		1,000.00			
101-000.000-425.000	DELINQUENT UTILITY BILLS (TAX) UTILITY BILLS PLACED ON THE TAX ROLL	4,532.89	4,000.00	94.95		500.00
101-000.000-445.000	TAXES - PENALTIES & INTEREST	7,709.19	9,000.00	1,699.71		5,000.00
101-000.000-452.000	CABLE TV FRANCHISE FEES QUARTERLY PAYMENTS AVERAGE - \$15,700	59,029.72	58,000.00	63,647.02		63,000.00
101-000.000-476.000	BANNER PERMITS	2,875.00	2,500.00	3,000.00		3,000.00
101-000.000-477.000	ZONING COMPLIANCE PERMITS ZBA APPLICATIONS, ZONING, DEMO, FENCE/DECK, TEMP SIGN PERMITS	6,545.00	5,000.00	7,475.00		7,000.00
101-000.000-478.000	PARK USE PERMITS	225.00	200.00	125.00		200.00
101-000.000-574.000	STATE SHARED REVENUE CONSTITUTIONAL REVENUE SHARING	291,002.00	293,500.00	300,046.00		306,000.00
101-000.000-575.000	STATE SHARED - LIQUOR LICENSES LOCAL PORTION OF LIQUOR LICENSES	2,996.95	3,000.00	3,432.55		3,000.00
101-000.000-580.000	STATE GRANTS	26,426.00				
101-000.000-581.000	CONTRIBUTION FROM LOCAL GOVT		1,000.00			
101-000.000-582.000	SCHOOL FIRE RUN REIMBURSEMENT FIRE RUNS TO DEXTER HIGH SCHOOL PER 425 AGREEMENT	8,890.00	5,000.00	10,463.00		5,000.00
101-000.000-590.000	ENTERPRISE FUND ADMIN FEES WATER AND SEWER EACH PAY FOR 37.5% OF ERIN, 10% OF BRENDA, COURTNEY & DONNA & 16% FOR MARIE	130,510.44	124,000.00	125,767.74		135,000.00
101-000.000-590.001	ACT 51 ADMIN FEES MUNICIPAL STREETS PAYS 5% FOR ERIN, 6% FOR COURTNEY & DONNA, 16% FOR MARIE	27,000.00	28,000.00	26,751.78		28,500.00
101-000.000-608.000	SITE PLAN REVIEW FEES	4,500.00	5,000.00	3,989.50		3,000.00
101-000.000-612.000	IFT APPLICATION FEE	1,200.00		800.00		
101-000.000-628.000	SOLID WASTE COLLECTION FEE \$17. 50 PER RESIDENCE; COMMERCIAL PASS THROUGH + 3% ADMIN FEE	529,937.36	533,000.00	543,960.24		535,000.00
101-000.000-644.000	SALES - COMPOSTING PROGRAM	80.00				
101-000.000-645.000	SALES - RECYCLING PROGRAM SALE OF \$5 RECYCLE BINS	705.00		575.00		400.00
101-000.000-657.000	PARKING VIOLATIONS	50.00	200.00	160.00		200.00
101-000.000-658.000	DISTRICT COURT FINES	4,767.36	5,000.00	5,795.19		4,000.00
101-000.000-663.001	ORDINANCE VIOLATION FINES		100.00			
101-000.000-665.000	INTEREST EARNED	7,950.55	9,000.00	6,353.14		6,500.00
101-000.000-667.000	RENTS (GENERAL) 12 MONTHS - \$625 PER MONTH FROM HOTEL HICKMAN	6,250.00	7,500.00	5,825.00		7,500.00
101-000.000-667.001	LEASE INCOME - DAFD RENT PAYMENT IN ACCORDANCE WITH INTERLOCAL AGREEMENT	11,886.00	10,000.00	12,797.00		11,000.00
101-000.000-667.002	FARMERS MARKET VENDOR FEES	3,515.00	4,000.00	3,094.00		4,000.00
101-000.000-667.004	COMMUNITY GARDEN PLOT RENTAL	685.00	1,000.00	1,470.00		1,000.00
101-000.000-671.000	OTHER REVENUE	38,921.79	7,000.00	14,409.19		5,000.00
101-000.000-675.001	CONTRIBUTIONS - PARK EASTER EGG HUNT	114.00	500.00	2,674.00		1,600.00
101-000.000-675.004	CONTRIBUTIONS-ARTS COMMITTEE DONATIONS, REVENUE FROM PLEIN AIR FESTIVAL	2,548.00		2,177.00		1,500.00
101-000.000-675.006	CONTRIBUTIONS - ICE RINK	1,511.00	1,000.00	1,250.00		1,300.00
101-000.000-679.000	MISCELLANEOUS GRANTS	14,830.00	62,000.00	62,000.00		
101-000.000-695.275	TRANSFER IN FROM TREE FUND OFFSETS TREE PURCHASE EXPENSE IN 101-285-000-731-001	8,000.00	8,000.00	8,000.00		8,000.00
101-000.000-696.000	TRANS IN DDA \$10,000 FROM DDA TO OFFSET EXPENSES 101-442; \$20,000 PAY BACK FOR ADA RAMP, \$20,000 FOR HOUSE PURCHASE	9,100.00	44,000.00	44,309.35		50,000.00
Totals for dept 000.000-ASSETS, LIABILITIES & REVENUE		2,987,962.32	3,008,600.00	3,039,171.08		3,068,200.00
TOTAL ESTIMATED REVENUES		2,987,962.32	3,008,600.00	3,039,171.08		3,068,200.00

General Fund Expenditures

Dept 101.000-VILLAGE COUNCIL					
101-101.000-702.000	SALARIES - ELECTED OFFICIALS 6 TRUSTEES X \$80 X 24 MEETINGS; 1 PRESIDENT X \$275 X 24 MEETINGS	17,525.00	18,000.00	17,240.00	18,000.00
101-101.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF WAGES	1,340.68	1,400.00	1,318.88	1,400.00
101-101.000-727.000	OFFICE SUPPLIES	49.95	300.00	524.70	300.00
101-101.000-802.000	PROFESSIONAL SERVICES	14,670.52	7,500.00	6,332.10	2,000.00
101-101.000-861.000	CONSULTANT SERVICES TRAVEL & MILEAGE		500.00		500.00
101-101.000-901.000	PRINTING & PUBLISHING NEWSLETTER; TOWN HALL MEETING POSTCARDS	7,083.92	8,000.00	8,220.55	8,000.00
101-101.000-943.000	COUNCIL CHAMBERS LEASE \$200 PER MONTH FOR DEXTER SENIOR CENTER	2,400.00	2,400.00	2,480.00	2,400.00
101-101.000-955.000	MISCELLANEOUS	200.00	500.00	120.00	500.00
101-101.000-956.000	COUNCIL DISCRETIONARY EXPENSES	1,537.84	1,500.00	1,221.69	1,500.00
101-101.000-958.000	MEMBERSHIPS & DUES MML, WATS, CHAMBER, SEMCOG, MEDA, HRWC	4,266.40	4,500.00	4,350.70	4,500.00
101-101.000-959.000	ARTS, CULTURE & HERITAGE PER COMMITTEE BUDGET REQUEST	1,242.38	10,000.00	8,827.78	10,000.00
101-101.000-960.000	EDUCATION & TRAINING	140.00	500.00	100.00	500.00
Totals for dept 101.000-VILLAGE COUNCIL		50,456.69	55,100.00	50,736.40	49,600.00
Dept 172.000-VILLAGE MANAGER					
101-172.000-703.000	SALARIES - NON UNION 1.5% INCREASE TO BASE SALARY, 1.5% LUMP SUM	126,595.05	129,400.00	129,180.14	132,800.00
101-172.000-703.001	SALARIES - PART TIME PART TIME EMPLOYEE - ESTIMATE OF 1040 HOURS PER YEAR				20,800.00
101-172.000-704.000	SALARIES - UNION 1% UNION WAGE INCREASE; 100% OF ERIN, 54% OF BRENDA	63,264.14	66,500.00	66,376.88	67,400.00
101-172.000-705.000	SALARIES - OVERTIME	498.51		50.07	
101-172.000-710.000	CAR ALLOWANCE \$400 PER MONTH PER VM CONTRACT	4,800.00	4,800.00	4,800.00	4,800.00
101-172.000-712.000	VACATION/SICK TIME CASH OUT	1,581.76	500.00	133.52	500.00
101-172.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF WAGES	15,172.81	15,500.00	15,430.97	17,400.00
101-172.000-721.000	HEALTH & DENTAL INSURANCE 100% OF COURTNEY, BRENDA AND ERIN	27,262.46	37,000.00	35,753.09	37,000.00
101-172.000-721.002	PAY IN LIEU OF MEDICAL INSURANCE \$3000 - DONNA	6,000.00		6,000.00	3,000.00
101-172.000-722.000	LIFE & DISABILITY INSURANCE 100% OF COURTNEY, ERIN, BRENDA, DONNA	1,396.56	1,500.00	1,386.16	1,500.00
101-172.000-723.000	DEFINED BENEFIT PLAN 10% OF GROSS WAGES FOR ERIN AND BRENDA	8,250.59	7,000.00	3,866.94	7,500.00
101-172.000-723.003	DEFINED CONTRIBUTION PLAN 2.5% OF WAGES FOR COURTNEY	793.21	5,000.00	1,406.39	1,500.00
101-172.000-723.004	ICMA CONTRIBUTION 5% OF WAGES FOR DONNA	3,555.86		3,626.50	3,600.00
101-172.000-727.000	OFFICE SUPPLIES	501.95	500.00	608.42	500.00
101-172.000-745.000	UNIFORM ALLOWANCE	100.00	100.00	100.00	100.00
101-172.000-802.000	PROFESSIONAL SERVICES	1,257.91	1,500.00	1,431.25	2,000.00
101-172.000-861.000	TRAVEL & MILEAGE	385.34	500.00	331.97	500.00
101-172.000-901.000	PRINTING & PUBLISHING	499.00	200.00		
101-172.000-955.000	MISCELLANEOUS	589.76	500.00	642.59	500.00
101-172.000-958.000	MEMBERSHIPS & DUES MLGMA MEMBERSHIP	110.00	300.00	110.00	300.00
101-172.000-960.000	EDUCATION & TRAINING	370.00	1,000.00	515.00	1,000.00
101-172.000-977.000	EQUIPMENT	2,000.00			
Totals for dept 172.000-VILLAGE MANAGER		264,984.91	271,800.00	271,749.89	302,700.00

General Fund Expenditures (Continued)

Dept 201.000-FINANCE DEPARTMENT					
101-201.000-802.000	PROFESSIONAL SERVICES	3,771.00	3,000.00	3,036.80	3,000.00
	ANNUAL DISCLOSURE STATEMENT, PAYROLL PROVIDER				
101-201.000-802.001	FINANCIAL AUDIT	8,000.00	5,500.00	5,500.00	6,000.00
	GENERAL FUND SHARE OF ANNUAL AUDIT				
101-201.000-840.000	BANK SERVICE CHARGES	896.74	1,000.00	949.97	1,000.00
Totals for dept 201.000-FINANCE DEPARTMENT		12,667.74	9,500.00	9,486.77	10,000.00
Dept 210.000-ATTORNEY					
101-210.000-810.000	ATTORNEY FEES	22,979.19	40,000.00	36,142.93	25,000.00
	GENERAL SERVICES: DYKEMA, TOM RYAN, TOM STRINGER				
Totals for dept 210.000-ATTORNEY		22,979.19	40,000.00	36,142.93	25,000.00
Dept 215.000-VILLAGE CLERK					
101-215.000-702.000	SALARIES - ELECTED OFFICIALS 24 MEETINGS X \$80 PER MEETING	1,920.00	2,000.00	1,840.00	2,000.00
101-215.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF GROSS WAGES	146.88	200.00	140.76	200.00
101-215.000-802.000	PROFESSIONAL SERVICES CHARTER COMMISSION ELECTION		4,000.00	4,030.81	4,100.00
101-215.000-815.000	ORDINANCE CODIFICATION YEARLY ACCESS FEE; SUPPLEMENT TO GENERAL CODE	675.00	1,000.00	550.00	2,500.00
101-215.000-901.000	PRINTING & PUBLISHING PUBLICATION OF MINUTES, PUBLIC HEARING NOTICES	3,486.32	3,500.00	2,854.66	3,000.00
101-215.000-960.000	EDUCATION & TRAINING		500.00		500.00
Totals for dept 215.000-VILLAGE CLERK		6,228.20	11,200.00	9,416.23	12,300.00
Dept 253.000-TREASURER					
101-253.000-703.000	SALARIES - NON UNION 1.5% INCREASE TO BASE, 1.5% LUMP SUM	65,094.60	66,400.00	66,383.79	68,400.00
101-253.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF WAGES	4,951.09	5,100.00	5,020.96	5,300.00
101-253.000-721.000	HEALTH & DENTAL INSURANCE 100% OF MARIE	15,917.68	18,000.00	14,563.98	15,500.00
101-253.000-722.000	LIFE & DISABILITY INSURANCE 100% OF MARIE	417.71	500.00	408.43	500.00
101-253.000-723.000	DEFINED BENEFIT PLAN 10% OF WAGES	6,136.05	6,700.00	6,638.28	7,500.00
101-253.000-727.000	OFFICE SUPPLIES	638.79	700.00	778.68	1,000.00
101-253.000-861.000	TRAVEL & MILEAGE	1,622.98	1,000.00	152.38	500.00
101-253.000-902.000	TAX BILL PRINTING & SERVICES TAX BILL WEB HOSTING, TAX BILL MAILING, SOFTWARE SUPPORT	3,730.53	3,700.00	4,584.08	3,700.00
101-253.000-955.000	MISCELLANEOUS		500.00	185.00	500.00
101-253.000-958.000	MEMBERSHIPS & DUES	443.33	500.00	445.00	500.00
101-253.000-960.000	EDUCATION & TRAINING	1,023.00	1,200.00	413.00	1,000.00
101-253.000-977.000	EQUIPMENT	2,000.00	500.00	250.00	
Totals for dept 253.000-TREASURER		101,975.76	104,800.00	99,823.58	104,400.00

General Fund Expenditures (Continued)

Dept 265.000-BUILDINGS & GROUNDS					
101-265.000-727.000	OFFICE SUPPLIES	3,799.39	3,700.00	4,028.25	3,700.00
101-265.000-728.000	POSTAGE	2,533.66	3,000.00	3,192.32	3,000.00
101-265.000-803.000	CONTRACTED SERVICES	4,756.98	7,000.00	5,020.47	6,000.00
COMPUTER REPAIRS, \$180 FOR EMAIL UPDATE LIST MGMT, BS&A SOFTWARE SUPPORT, GOOGLE					
101-265.000-843.000	PROPERTY TAXES	5,616.41	2,500.00	1,884.17	2,000.00
8050 MAIN (\$1500 SCIO - \$400 VILLAGE)					
101-265.000-920.000	UTILITIES	11,488.07	11,000.00	13,683.20	13,000.00
COMCAST AND DTE					
101-265.000-920.001	UTILITIES - TELEPHONES	358.92		694.19	400.00
FARMERS MARKET PHONE LINE					
101-265.000-935.000	BUILDING MAINTENANCE & REPAIR	8,309.39	9,000.00	8,528.94	3,000.00
CINTAS, CMR					
101-265.000-935.001	OFFICE CLEANING	4,240.00	4,200.00	4,160.00	4,200.00
\$80 PER WEEK					
101-265.000-936.000	EQUIPMENT SERVICE CONTRACTS	9,146.31	7,200.00	7,215.50	7,000.00
COPY MACHINE (\$6000); POSTAGE MACHINE (\$600);					
101-265.000-937.000	EQUIPMENT MAINTENANCE & REPAIR		500.00	339.07	500.00
101-265.000-943.001	OFFICE SPACE RENT	10,800.00	11,400.00	10,800.00	10,800.00
PNC RENT - 900 PER MONTH					
101-265.000-955.000	MISCELLANEOUS	430.00		(35.00)	
101-265.000-962.000	COMMUNITY GARDEN	1,581.31	1,000.00	1,196.58	1,000.00
101-265.000-977.000	EQUIPMENT	5,500.00	2,000.00	1,741.50	8,000.00
NEW SERVER; PORTION OF FINAL PAYMENT FOR BS&A					
Totals for dept 265.000-BUILDINGS & GROUNDS		68,560.44	62,500.00	62,449.19	62,600.00
Dept 285.000-VILLAGE TREE PROGRAM					
101-285.000-731.000	LANDSCAPE SUPPLIES	570.47	1,000.00	2,361.60	1,000.00
101-285.000-731.001	LANDSCAPE SUPPLIES - TREES	8,240.00	8,000.00	6,417.00	8,000.00
PURCHASE OF TREES AS RECOMMENDED BY THE TREE BOARD - OFFSET BY RESTRICTED TREE FUNDS					
101-285.000-803.000	CONTRACTED SERVICES	12,377.50	15,000.00	14,351.24	15,000.00
REMOVAL OF DAMAGED/DANGEROUS TREES; TREE TRIMMING					
Totals for dept 285.000-VILLAGE TREE PROGRAM		21,187.97	24,000.00	23,129.84	24,000.00
Dept 301.000-LAW ENFORCEMENT					
101-301.000-807.000	CONTRACTED PUBLIC SAFETY	473,221.68	473,000.00	470,926.00	479,000.00
CURRENT RATE - \$152,101; 1% INCREASE STARTING JANUARY 2014 TO \$153,622					
101-301.000-807.001	DCS OFFICER & CROSSING GUARDS	78,039.85	78,500.00	78,435.28	79,500.00
50% OF SCHOOL OFFICER AND \$3000 FOR CROSSING GUARD					
101-301.000-920.000	UTILITIES	4,520.22	5,500.00	4,129.47	4,500.00
DTE AND WATER FOR PORTION OF 8140 MAIN					
101-301.000-935.000	BUILDING MAINTENANCE & REPAIR	103.00	2,000.00	535.00	1,000.00
BUILDING REPAIR NEEDS					
Totals for dept 301.000-LAW ENFORCEMENT		555,884.75	559,000.00	554,025.75	564,000.00
Dept 336.000-FIRE DEPARTMENT					
101-336.000-807.000	CONTRACTED PUBLIC SAFETY	403,708.00	446,000.00	445,479.00	452,000.00
2013 PAYMENT - \$451,940					
101-336.000-920.000	UTILITIES	5,650.28	7,000.00	4,821.69	5,000.00
PORTION OF DTE AND WATER FOR 8140 MAIN					
101-336.000-935.000	BUILDING MAINTENANCE & REPAIR	2,560.43	2,000.00	3,101.75	2,000.00
OUTDOOR WARNING SIREN PM, HVAC, PEST CONTROL					
101-336.000-970.000	CAPITAL IMPROVEMENTS		5,000.00	4,425.00	1,000.00
Totals for dept 336.000-FIRE DEPARTMENT		411,918.71	460,000.00	457,827.44	460,000.00

General Fund Expenditures (Continued)

Dept 400.000-PLANNING DEPARTMENT					
101-400.000-703.000	SALARIES - NON UNION	60,599.94	53,300.00	53,039.72	47,200.00
	1.5% INCREASE TO BASE, 1.5% LUMP SUM - REDUCTION IN HOURS TO 32 PER WEEK				
101-400.000-704.000	SALARIES - UNION	11,811.20	12,000.00	10,439.22	10,700.00
	30% OF BRENDA - 1% UNION WAGE INCREASE				
101-400.000-705.000	SALARIES - OVERTIME	487.97	500.00	331.89	500.00
101-400.000-706.000	SALARIES - PLANNING COMMISSION	3,000.00	3,000.00	2,160.00	3,000.00
101-400.000-720.000	SOCIAL SECURITY & MEDICARE	5,309.03	6,000.00	5,256.92	4,700.00
	7.65% OF WAGES				
101-400.000-721.000	HEALTH & DENTAL INSURANCE	17,756.93	18,000.00	15,611.01	17,000.00
	100% OF ALLISON				
101-400.000-722.000	LIFE & DISABILITY INSURANCE	397.68	400.00	391.17	
	100% OF ALLISON				
101-400.000-723.000	DEFINED BENEFIT PLAN	6,870.06	6,500.00	7,780.95	6,500.00
	10% OF UNION AND NON-UNION WAGES				
101-400.000-727.000	OFFICE SUPPLIES	351.21	500.00	385.95	300.00
101-400.000-802.000	PROFESSIONAL SERVICES	12,490.88	15,000.00	15,520.00	7,000.00
	PLANNING CONSULTANT - CARLISLE WORTMAN				
101-400.000-861.000	TRAVEL & MILEAGE	565.36	500.00	277.40	500.00
101-400.000-901.000	PRINTING & PUBLISHING	1,153.00	1,000.00	249.75	500.00
	PLANNING COMMISSION PUBLIC HEARINGS				
101-400.000-955.000	MISCELLANEOUS	95.37	500.00		500.00
101-400.000-958.000	MEMBERSHIPS & DUES	1,480.00	1,500.00	1,150.00	1,500.00
	AICP, APA, MSP				
101-400.000-960.000	EDUCATION & TRAINING	699.00	1,000.00	410.00	1,000.00
101-400.000-977.000	EQUIPMENT	500.00			
Totals for dept 400.000-PLANNING DEPARTMENT		123,567.63	119,700.00	113,003.98	100,900.00
Dept 410.000-ZONING BOARD OF APPEALS					
101-410.000-802.000	PROFESSIONAL SERVICES	635.00	500.00	820.00	500.00
	CARLISLE WORTMAN REVIEW OF REQUESTS				
101-410.000-901.000	PRINTING & PUBLISHING	58.50	500.00	260.55	500.00
	PUBLIC HEARING NOTICES				
101-410.000-955.000	MISCELLANEOUS		100.00		100.00
Totals for dept 410.000-ZONING BOARD OF APPEALS		693.50	1,100.00	1,080.55	1,100.00

General Fund Expenditures (Continued)

Dept 441.000-DEPARTMENT OF PUBLIC WORKS					
101-441.000-703.000	SALARIES - NON UNION 6% OF DAN	201.00	6,000.00	5,329.90	5,100.00
101-441.000-703.001	SALARIES - PART TIME			202.00	1,000.00
101-441.000-704.000	SALARIES - UNION	59,370.63	52,500.00	50,549.73	53,000.00
PORTION OF FOUR DPW EMPLOYEES (TOTAL SALARY OF \$204,400)					
101-441.000-705.000	SALARIES - OVERTIME	3,616.82	1,000.00	1,007.87	1,000.00
101-441.000-712.000	VACATION/SICK TIME CASH OUT	1,586.40	500.00	3,638.00	1,000.00
101-441.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF WAGES	4,996.37	5,700.00	4,267.14	4,600.00
101-441.000-721.000	HEALTH & DENTAL INSURANCE	22,245.30	43,000.00	47,004.32	44,000.00
PORTION OF BENEFITS FOR FOUR UNION EMPLOYEES					
101-441.000-721.002	PAY IN LIEU OF MEDICAL INSURANCE	3,000.00		1,750.00	
101-441.000-722.000	LIFE & DISABILITY INSURANCE	428.16	500.00	417.08	500.00
PORTION OF BENEFITS FOR FOUR UNION EMPLOYEES					
101-441.000-723.000	DEFINED BENEFIT PLAN 10% OF WAGES	6,492.29	5,700.00	6,079.62	6,500.00
101-441.000-740.000	OPERATING SUPPLIES TOOLS, WELDING SUPPLIES, PARTS, CLEANING SUPPLIES	5,642.45	6,000.00	7,672.56	6,000.00
101-441.000-745.000	UNIFORM ALLOWANCE	4,519.65	4,000.00	4,902.63	4,000.00
101-441.000-751.000	GASOLINE & OIL	12,286.04	12,000.00	11,258.51	13,500.00
101-441.000-802.000	PROFESSIONAL SERVICES	3,996.00	2,000.00	2,878.62	2,000.00
101-441.000-861.000	TRAVEL & MILEAGE	290.65	500.00		500.00
101-441.000-901.000	PRINTING & PUBLISHING	49.50	200.00		
101-441.000-920.000	UTILITIES	17,277.97	19,000.00	15,250.32	16,000.00
DTE (3600 CENTRAL AND PORTION OF 8140 MAIN), WATER, COMCAST					
101-441.000-920.001	UTILITIES - TELEPHONES VERIZON	1,519.62	1,500.00	1,991.73	2,000.00
101-441.000-935.000	BUILDING MAINTENANCE & REPAIR	2,521.30	2,000.00	1,365.00	2,000.00
101-441.000-937.000	EQUIPMENT MAINTENANCE & REPAIR		1,000.00		1,000.00
101-441.000-941.000	EQUIPMENT RENTALS	3,095.70	4,000.00	1,523.42	2,000.00
INTERNAL EQUIPMENT RENTAL (TRANSFER TO 402)					
101-441.000-955.000	MISCELLANEOUS	722.52	200.00	3,039.32	500.00
101-441.000-957.000	MISCELLANEOUS FEES CDL FEES, STATE INSPECTIONS	393.00	500.00	749.00	800.00
101-441.000-958.000	MEMBERSHIPS & DUES	346.00	500.00	349.00	500.00
101-441.000-960.000	EDUCATION & TRAINING	567.60	1,000.00	45.20	500.00
101-441.000-963.000	MEDICAL EXPENSES	30.00	500.00		500.00
101-441.000-970.001	CAPITAL IMPROVEMENTS-SIDEWALKS	20,430.20			
101-441.000-977.000	EQUIPMENT	1,614.00	1,500.00		1,000.00
Totals for dept 441.000-DEPARTMENT OF PUBLIC WORKS		177,239.17	171,300.00	171,270.97	169,500.00

Village of Dexter

General Fund Expenditures (Continued)

Appendix F

Dept 442.000-DOWNTOWN PUBLIC WORKS					
101-442.000-703.000	SALARIES - NON UNION	1,670.49	8,000.00	2,762.15	
101-442.000-703.001	SALARIES - PART TIME			6,359.99	8,000.00
PORTION OF SUMMER HELP AND DOWNTOWN LANDSCAPER					
101-442.000-704.000	SALARIES - UNION	23,751.18	25,000.00	27,404.46	28,000.00
DPW TIME WORKING IN DOWNTOWN (PORTION OF \$204,400 SALARY); 16% OF BRENDA					
101-442.000-705.000	SALARIES - OVERTIME	2,342.88	4,000.00	2,149.93	2,000.00
UNION STAFF WORK AT FARMERS MARKET					
101-442.000-720.000	SOCIAL SECURITY & MEDICARE	2,116.46	2,100.00	2,830.84	3,000.00
7.65% OF WAGES					
101-442.000-723.000	DEFINED BENEFIT PLAN	2,497.93	2,900.00	4,355.44	3,300.00
10% OF UNION WAGES					
101-442.000-730.000	FARMERS MARKET SUPPLIES	2,175.95	2,000.00	1,963.09	2,000.00
101-442.000-731.000	LANDSCAPE SUPPLIES	32.99			6,000.00
PLANT MATERIAL FOR DOWNTOWN LANDSCAPING					
101-442.000-740.000	OPERATING SUPPLIES	4,759.66	5,000.00	4,976.16	2,000.00
101-442.000-744.000	HOLIDAY DISPLAY SUPPLIES	5,453.19	5,000.00	4,028.64	5,000.00
REPLACEMENT BULBS/WRAP, DECORATION OF CLOCK/BRIDGE					
101-442.000-802.000	PROFESSIONAL SERVICES	23,458.67	16,000.00	11,365.00	5,000.00
PM ON CLOCK (\$500), SENIOR CENTER RENT FOR DDA (50*12), \$3000 FOR POLE PAINTING					
101-442.000-920.000	UTILITIES	6,548.10	8,000.00	6,275.49	8,000.00
METERED STREET LIGHTS					
101-442.000-977.000	EQUIPMENT	2,410.00	2,000.00	175.71	1,000.00
Totals for dept 442.000-DOWNTOWN PUBLIC WORKS					
		77,217.50	80,000.00	74,646.90	73,300.00
Dept 447.000-ENGINEERING					
101-447.000-830.000	ENGINEERING CONSULTING	10,924.50	11,000.00	11,000.00	11,000.00
GENERAL ENGINEERING SERVICES					
Totals for dept 447.000-ENGINEERING					
		10,924.50	11,000.00	11,000.00	11,000.00
Dept 448.000-MUNICIPAL STREET LIGHTS					
101-448.000-920.003	UTILITIES - STREET LIGHTS	77,196.44	75,600.00	75,316.93	75,000.00
UNMETERED STREET LIGHTS					
Totals for dept 448.000-MUNICIPAL STREET LIGHTS					
		77,196.44	75,600.00	75,316.93	75,000.00
Dept 528.000-SOLID WASTE					
101-528.000-703.000	SALARIES - NON UNION	887.00	3,000.00	2,503.88	1,700.00
2% OF DAN					
101-528.000-703.001	SALARIES - PART TIME			629.00	1,300.00
PORTION OF SUMMER HELP					
101-528.000-704.000	SALARIES - UNION	35,879.90	27,000.00	31,046.01	30,000.00
PORTION OF FOUR UNION EMPLOYEES					
101-528.000-705.000	SALARIES - OVERTIME	1,276.73	1,500.00	398.06	500.00
101-528.000-720.000	SOCIAL SECURITY & MEDICARE	2,910.34	2,000.00	2,645.13	2,500.00
7.65% OF WAGES					
101-528.000-723.000	DEFINED BENEFIT PLAN	3,619.90	2,600.00	3,314.41	3,500.00
10% OF WAGES					
101-528.000-740.000	OPERATING SUPPLIES	556.71	2,000.00	1,055.60	1,400.00
101-528.000-805.000	CONTRACTED SOLID WASTE SERVICE	462,680.38	473,000.00	473,146.77	475,000.00
1% INCREASE IN MARCH 2014; INCREASED COMMERCIAL USAGE					
101-528.000-806.000	CONTRACTED COMPOSTING	7,176.06	8,000.00	6,730.50	7,000.00
CONTRACT WITH BREUNINGERS - \$4000; WM COST TO HAUL SPECIAL WASTE					
101-528.000-901.000	PRINTING & PUBLISHING	294.13	500.00	488.66	500.00
PORTION OF UTILITY BILL PRINTING					
101-528.000-941.000	EQUIPMENT RENTALS	15,901.61	17,000.00	12,173.40	13,000.00
INTERNAL EQUIPMENT RENTAL - TRANSFER TO 402					
101-528.000-955.000	MISCELLANEOUS	404.24			
Totals for dept 528.000-SOLID WASTE					
		531,587.00	536,600.00	534,131.42	536,400.00

Village of Dexter

General Fund Expenditures (Continued)

Appendix F

Dept 728.000-ECONOMIC DEVELOPMENT						
101-728.000-802.000	PROFESSIONAL SERVICES	33,215.75	9,000.00	8,776.35		
101-728.000-901.000	PRINTING & PUBLISHING	595.00	1,000.00	250.00		1,000.00
	MARKETING MATERIALS/ADS					
101-728.000-960.000	EDUCATION & TRAINING	180.00	500.00			
Totals for dept 728.000-ECONOMIC DEVELOPMENT		33,990.75	10,500.00	9,026.35		1,000.00
Dept 751.000-PARKS & RECREATION						
101-751.000-703.000	SALARIES - NON UNION	2,875.00	5,000.00	3,679.88		1,700.00
	2% OF DAN					
101-751.000-703.001	SALARIES - PART TIME					10,700.00
	PORTION OF SUMMER HELP, \$7500 FOR LANDSCAPER FOR MILL CREEK PARK					
101-751.000-704.000	SALARIES - UNION	23,857.49	19,000.00	20,148.49		18,600.00
	PORTION OF FOUR UNION EMPLOYEES					
101-751.000-705.000	SALARIES - OVERTIME	108.75		333.38		500.00
101-751.000-709.000	SALARIES - PARK COMMISSIONERS	930.00	1,500.00	990.00		1,500.00
101-751.000-720.000	SOCIAL SECURITY & MEDICARE	2,124.47	1,700.00	2,165.43		2,000.00
	7.65% OF WAGES					
101-751.000-721.000	HEALTH & DENTAL INSURANCE	2,487.70	3,000.00	3,034.70		3,100.00
	PORTION OF FOUR UNION EMPLOYEES					
101-751.000-722.000	LIFE & DISABILITY INSURANCE	69.12	100.00	67.31		100.00
	PORTION OF FOUR UNION EMPLOYEES					
101-751.000-723.000	DEFINED BENEFIT PLAN	2,166.23	1,700.00	2,218.18		2,200.00
	10% OF WAGES					
101-751.000-731.000	LANDSCAPE SUPPLIES	1,925.00	7,000.00	7,171.00		8,000.00
	LANDSCAPING BED MAINTENANCE, WOOD CHIPS, INCLUDES \$3500 FOR MILL CREEK PARK					
101-751.000-732.000	ICE RINK SUPPLIES	1,713.95	3,800.00	4,473.36		4,700.00
	INSTALLATION, MAINTENANCE, NEW LINER, KICK PLATES					
101-751.000-740.000	OPERATING SUPPLIES	1,093.97	1,000.00	705.25		1,000.00
101-751.000-802.000	PROFESSIONAL SERVICES	156.71				17,300.00
	JJR FOR STREAM MONITORING; MATCH FOR POSSIBLE COMMUNITY PARK PATH GRANT					
101-751.000-803.000	CONTRACTED SERVICES		7,200.00	7,200.00		
101-751.000-901.000	PRINTING & PUBLISHING		24,500.00	14,202.80		1,000.00
	MARKETING - WORKING WITH COUNTY B2B/TRAIL MAPS					
101-751.000-937.000	EQUIPMENT MAINTENANCE & REPAIR	1,147.48	3,500.00	5,531.79		6,000.00
	REPAIR OR REPLACEMENT OF TRASH CANS, PARK EQUIPMENT, BENCHES					
101-751.000-941.000	EQUIPMENT RENTALS	2,572.13	2,000.00	6,827.16		5,000.00
101-751.000-944.000	PORTABLE TOILET RENTAL	3,105.00	2,600.00	3,182.13		2,200.00
101-751.000-955.000	MISCELLANEOUS	1,145.81	1,700.00	1,814.47		1,700.00
	DEXTER DAZE EVENT PARTNERSHIP, EGGSTRAVAGANZA, GEOCACHE					
101-751.000-977.000	EQUIPMENT	15,541.00	5,500.00	6,386.13		7,000.00
	BENCHES AT MILL CREEK PARK NORTH, BIKE RACKS, COMMUNITY PARK SOCCER NETS					
Totals for dept 751.000-PARKS & RECREATION		63,019.81	90,800.00	90,131.46		94,300.00
Dept 850.000-LONG-TERM DEBT						
101-850.000-990.005	06 FACILITIES BOND PRINCIPAL	65,000.00	65,000.00	65,000.00	70,000.00	70,000.00
	FINAL PAYMENT MAY 2027					
101-850.000-992.000	BOND FEES	225.00	300.00	225.00	300.00	300.00
101-850.000-996.004	06 FACILITIES BOND INTEREST	62,557.50	60,000.00	59,957.50	57,500.00	57,500.00
	FINAL PAYMENT MAY 2027					
Totals for dept 850.000-LONG-TERM DEBT		127,782.50	125,300.00	125,182.50	127,800.00	127,800.00

General Fund Expenditures (Continued)

Dept 851.000-INSURANCE & BONDS					
101-851.000-719.000	UNEMPLOYMENT COMPENSATION	90.29	300.00	403.02	100.00
101-851.000-721.001	RETIREE HEALTH INSURANCE	6,373.70	8,000.00	8,403.08	8,000.00
101-851.000-723.001	10% OF ED, 50% OF JAN, 50% OF PAT OTHER POST EMPLOYMENT BENEFITS	10,000.00	75,000.00	75,000.00	75,000.00
101-851.000-726.001	VACATION/SICK ACCRUAL		1,000.00	(1,076.75)	1,000.00
101-851.000-910.000	WORKERS COMPENSATION	8,845.59	8,500.00	8,799.13	9,500.00
101-851.000-911.000	LIABILITY INSURANCE	25,384.62	25,000.00	24,860.03	23,500.00
Totals for dept 851.000-INSURANCE & BONDS		50,694.20	117,800.00	116,388.51	117,100.00
Dept 875.000-CONTRIBUTIONS					
101-875.000-965.001	CONTRIBUTION TO WAVE	12,000.00	12,000.00	12,000.00	12,000.00
101-875.000-965.002	CONTRIBUTION TO COMMUNITY SERV	250.00	300.00	250.00	300.00
101-875.000-965.003	CONTRIBUTION TO SENIOR CENTER	1,000.00	1,000.00	1,000.00	1,000.00
101-875.000-965.004	CONT TO WAVE DOOR TO DOOR	10,000.00	10,000.00	10,000.00	10,000.00
Totals for dept 875.000-CONTRIBUTIONS		23,250.00	23,300.00	23,250.00	23,300.00
Dept 890.000-CONTINGENCIES					
101-890.000-955.000	MISCELLANEOUS				10,000.00
101-890.000-957.001	PROPERTY TAX REFUNDS	11,898.65	33,000.00	31,054.42	2,000.00
101-890.000-969.000	DISASTER RECOVERY	(901.40)			
101-890.000-969.001	DISASTER RECOVERY OVERTIME	832.26			
101-890.000-969.002	DISASTER RECOVERY FICA	151.12			
Totals for dept 890.000-CONTINGENCIES		11,980.63	33,000.00	31,054.42	12,000.00
Dept 901.000-CAPITAL IMPROVEMENTS					
101-901.000-970.000	CAPITAL IMPROVEMENTS	15,580.39	150,500.00	150,238.99	21,500.00
	GENERAL FUND SHARE OF DPW SPOILS PILE, \$9,000 FOR B2B TRAIL DESIGN				
101-901.000-975.011	PROPERTY ACQUISITION	115,514.07			
101-901.000-975.016	CAPITAL IMPROVEMENTS - FACILITIES CONSULTANT FOR EVALUATION OF FACILITY NEEDS				10,000.00
Totals for dept 901.000-CAPITAL IMPROVEMENTS		131,094.46	150,500.00	150,238.99	31,500.00
Dept 965.000-TRANSFERS OUT - CONTROL					
101-965.000-999.405	TRANSFER OUT - MILL CREEK FUND	402,600.00	17,500.00	17,500.00	
Totals for dept 965.000-TRANSFERS OUT - CONTROL		402,600.00	17,500.00	17,500.00	
TOTAL APPROPRIATIONS		3,359,682.45	3,161,900.00	3,118,011.00	127,800.00
NET OF REVENUES/APPROPRIATIONS - FUND 101		(371,720.13)	(153,300.00)	(78,839.92)	(127,800.00)
BEGINNING FUND BALANCE		1,547,377.26	1,175,657.13	1,175,657.13	1,096,817.21
ENDING FUND BALANCE		1,175,657.13	1,022,357.13	1,096,817.21	969,017.21

Major Streets Fund

GL NUMBER	DESCRIPTION	11-12 ACTIVITY	12-13 AMENDED BUDGET	12-13 ACTIVITY THRU 06/30/13	13-14 RECOMMENDED BUDGET	13-14 APPROVED BUDGET
Fund 202 - MAJOR STREETS FUND						
ESTIMATED REVENUES						
Dept 000.000-ASSETS, LIABILITIES & REVENUE						
202-000.000-576.000	STATE SHARED REV-GAS & WEIGHT ACT 51	149,425.98	160,000.00	169,480.96		173,000.00
202-000.000-577.000	STATE SHARED REV-LOCAL ROADS ACT 51	5,435.25	5,000.00	6,095.38		6,000.00
202-000.000-665.000	INTEREST EARNED	245.79	300.00	6.38		100.00
202-000.000-671.000	OTHER REVENUE			867.04		
202-000.000-695.204	TRANS IN - MUNICIPAL STREETS FUNDS TRANSFERRED IN FROM MUNICIPAL STREETS	265,000.00	579,500.00	585,000.00		326,800.00
Totals for dept 000.000-ASSETS, LIABILITIES & REVENUE		420,107.02	744,800.00	761,449.76		505,900.00
TOTAL ESTIMATED REVENUES		420,107.02	744,800.00	761,449.76		505,900.00
APPROPRIATIONS						
Dept 248.000-ADMINISTRATION						
202-248.000-723.001	OTHER POST EMPLOYMENT BENEFITS CONTRIBUTION TO RETIREE HEALTH CARE FUND	1,450.00	4,500.00	4,500.00		4,500.00
202-248.000-840.000	BANK SERVICE CHARGES	184.52	200.00	23.39		200.00
Totals for dept 248.000-ADMINISTRATION		1,634.52	4,700.00	4,523.39		4,700.00
Dept 445.000-STORMWATER						
202-445.000-703.000	SALARIES - NON UNION	20.00				
202-445.000-703.001	SALARIES - PART TIME			63.00		
202-445.000-704.000	SALARIES - UNION PORTION OF FOUR UNION EMPLOYEES	3,533.00	7,000.00	9,077.56		8,000.00
202-445.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF WAGES	271.81	200.00	699.23		700.00
202-445.000-723.000	DEFINED BENEFIT PLAN 10% OF WAGES	353.30	200.00	907.79		900.00
202-445.000-740.000	OPERATING SUPPLIES	4,927.81	5,000.00	1,176.79		3,000.00
202-445.000-802.000	CULVERTS, BLOCK, MORTAR BASIN LIDS PROFESSIONAL SERVICES	10,624.89	5,000.00	4,135.67		1,000.00
202-445.000-803.000	HRWC MIDDLE HURON PARTNERSHIP CONTRACTED SERVICES	26,601.37	5,000.00	4,078.75		5,000.00
202-445.000-960.000	CATCH BASIN VACTORING EDUCATION & TRAINING	227.75	500.00	322.60		500.00
Totals for dept 445.000-STORMWATER		46,559.93	22,900.00	20,461.39		19,100.00
Dept 451.000-CONTRACTED ROAD CONSTRUCTION						
202-451.000-803.000	CONTRACTED SERVICES			3,212.30		
202-451.000-974.000	CIP CAPITAL IMPROVEMENTS 12.5% OF DPW SPOILS PILE	36,180.56	35,900.00	39,452.67		12,500.00
202-451.000-974.009	CENTRAL STREET PROJECT DESIGN OF CENTRAL STREET FROM 2ND TO 3RD	71,529.42	523,000.00	510,438.11	34,000.00	34,000.00
202-451.000-974.010	MAIN STREET RESURFACING	314,350.21	7,000.00	5,742.00		
202-451.000-975.015	ANN ARBOR STREET PROJECT ANN ARBOR STREET DESIGN/CA/CE/CONSTRUCTION COST MATCH					250,000.00
Totals for dept 451.000-CONTRACTED ROAD CONSTRUCTION		422,060.19	565,900.00	558,845.08	34,000.00	296,500.00

Major Streets Fund (Continued)

Dept 463.000-ROUTINE MAINTENANCE					
202-463.000-703.000	SALARIES - NON UNION 5% OF DAN	228.00	5,000.00	4,819.96	4,300.00
202-463.000-703.001	SALARIES - PART TIME PORTION OF SUMMER HELP			44.00	1,000.00
202-463.000-704.000	SALARIES - UNION PORTION OF FOUR UNION EMPLOYEES	16,600.00	16,000.00	13,915.16	14,000.00
202-463.000-705.000	SALARIES - OVERTIME	553.46	500.00	500.91	500.00
202-463.000-712.000	VACATION/SICK TIME CASH OUT	600.00	600.00		
202-463.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF WAGES	1,375.59	1,700.00	1,474.93	1,600.00
202-463.000-721.000	HEALTH & DENTAL INSURANCE PORTION OF FOUR UNION EMPLOYEES	12,936.03	14,100.00	15,780.47	16,200.00
202-463.000-722.000	LIFE & DISABILITY INSURANCE PORTION OF FOUR UNION EMPLOYEES	359.16	400.00	349.83	400.00
202-463.000-723.000	DEFINED BENEFIT PLAN 10% OF WAGES	1,645.27	2,200.00	1,866.63	2,200.00
202-463.000-740.000	OPERATING SUPPLIES ASPHALT, GRAVEL, SAND, SOIL, CONCRETE	4,054.47	4,000.00	4,305.43	4,000.00
202-463.000-802.000	PROFESSIONAL SERVICES	10,971.75	5,000.00	5,408.00	7,000.00
202-463.000-803.002	OHM ATTENDANCE AT WATS, COST ESTIMATING PAVEMENT MANAGEMENT CRACK SEALING, ROAD PATCHING	4,091.35	10,000.00	7,004.00	10,000.00
202-463.000-910.000	WORKERS COMPENSATION	805.74	1,000.00	801.51	900.00
202-463.000-911.000	LIABILITY INSURANCE	5,313.06	5,300.00	5,203.27	4,900.00
202-463.000-941.000	EQUIPMENT RENTALS INTERNAL EQUIPMENT RENTAL - TRANSFER TO FUND 402	5,258.42	5,000.00	8,888.24	6,000.00
Totals for dept 463.000-ROUTINE MAINTENANCE		64,792.30	70,800.00	70,362.34	73,000.00
Dept 474.000-TRAFFIC SERVICES					
202-474.000-703.000	SALARIES - NON UNION 5% OF DAN	22.00	5,000.00	4,279.96	4,300.00
202-474.000-703.001	SALARIES - PART TIME			22.00	
202-474.000-704.000	SALARIES - UNION PORTION OF FOUR UNION EMPLOYEES	7,193.34	7,000.00	7,627.85	8,000.00
202-474.000-705.000	SALARIES - OVERTIME	1,631.87	500.00	1,142.21	500.00
202-474.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF WAGES	676.80	800.00	1,000.02	1,000.00
202-474.000-721.000	HEALTH & DENTAL INSURANCE PORTION OF FOUR UNION EMPLOYEES	3,980.29	4,500.00	4,855.55	5,000.00
202-474.000-722.000	LIFE & DISABILITY INSURANCE PORTION OF FOUR UNION EMPLOYEES	110.52	200.00	107.66	200.00
202-474.000-723.000	DEFINED BENEFIT PLAN 10% OF WAGES	836.58	900.00	1,302.01	1,400.00
202-474.000-740.000	OPERATING SUPPLIES BULBS, SIGNS, POSTS	2,782.43	9,500.00	9,098.46	5,000.00
202-474.000-802.000	PROFESSIONAL SERVICES SIGNAL REPAIR, CONTRACTED STREET PAINTING, TCO REVIEWS	8,609.58	11,000.00	7,819.66	10,000.00
202-474.000-910.000	WORKERS COMPENSATION	280.26	400.00	278.79	300.00
202-474.000-911.000	LIABILITY INSURANCE	708.41	700.00	693.76	700.00
202-474.000-941.000	EQUIPMENT RENTALS	2,929.36	3,000.00	2,453.55	3,000.00
Totals for dept 474.000-TRAFFIC SERVICES		29,761.44	43,500.00	40,681.48	39,400.00

Major Streets Fund (Continued)

Dept 478.000-WINTER MAINTENANCE						
202-478.000-703.000	SALARIES - NON UNION 5% OF DAN		5,000.00	4,249.95	4,300.00	
202-478.000-704.000	SALARIES - UNION PORTION OF FOUR UNION EMPLOYEES	4,232.09	11,000.00	9,723.87	10,000.00	
202-478.000-705.000	SALARIES - OVERTIME	2,411.88	5,000.00	5,368.36	5,500.00	
202-478.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF WAGES	508.23	1,700.00	1,479.88	1,600.00	
202-478.000-721.000	HEALTH & DENTAL INSURANCE PORTION OF FOUR UNION EMPLOYEES	7,960.66	8,500.00	9,711.07	10,000.00	
202-478.000-722.000	LIFE & DISABILITY INSURANCE PORTION OF FOUR EMPLOYEES	221.04	200.00	215.32	300.00	
202-478.000-723.000	DEFINED BENEFIT PLAN 10% OF WAGES	664.41	2,000.00	1,934.28	2,200.00	
202-478.000-740.000	OPERATING SUPPLIES SALT	15,492.20	12,000.00	8,957.78	15,500.00	
202-478.000-802.000	PROFESSIONAL SERVICES		500.00	216.93	500.00	
202-478.000-901.000	PRINTING & PUBLISHING	405.30		409.19	500.00	
202-478.000-910.000	WORKERS COMPENSATION	411.63	500.00	409.48	500.00	
202-478.000-911.000	LIABILITY INSURANCE	885.52	900.00	867.21	900.00	
202-478.000-941.000	EQUIPMENT RENTALS INTERNAL EQUIPMENT RENTAL - TRANSFER TO FUND 402	4,913.98	15,000.00	11,480.46	12,000.00	
Totals for dept 478.000-WINTER MAINTENANCE		38,106.94	62,300.00	55,023.78	63,800.00	
Dept 890.000-CONTINGENCIES						
202-890.000-955.000	MISCELLANEOUS				10,000.00	
Totals for dept 890.000-CONTINGENCIES					10,000.00	
TOTAL APPROPRIATIONS		602,915.32	770,100.00	749,897.46	34,000.00	506,500.00
NET OF REVENUES/APPROPRIATIONS - FUND 202		(182,808.30)	(25,300.00)	11,552.30	(34,000.00)	(600.00)
BEGINNING FUND BALANCE		189,802.78	6,994.48	6,994.48	18,546.78	18,546.78
ENDING FUND BALANCE		6,994.48	(18,305.52)	18,546.78	(15,453.22)	17,946.78

Local Streets Fund

GL NUMBER	DESCRIPTION	11-12 ACTIVITY	12-13 AMENDED BUDGET	12-13 ACTIVITY THRU 06/30/13	13-14 RECOMMENDED BUDGET	13-14 APPROVED BUDGET
Fund 203 - LOCAL STREETS FUND						
ESTIMATED REVENUES						
Dept 000.000-ASSETS, LIABILITIES & REVENUE						
203-000.000-573.000	ROW REVENUE	3,970.00	8,000.00	15,547.18		8,000.00
	ROW PERMIT & METRO ACT FEES - RESTRICTED FOR ROW ACTIVITIES					
203-000.000-576.000	STATE SHARED REV-GAS & WEIGHT	60,687.75	63,000.00	67,410.68		69,500.00
203-000.000-577.000	STATE SHARED REV-LOCAL ROADS	2,206.59	2,200.00	2,424.40		2,500.00
203-000.000-665.000	INTEREST EARNED	65.26	200.00	8.77		100.00
203-000.000-695.204	TRANS IN - MUNICIPAL STREETS	125,000.00	388,500.00	230,000.00		233,900.00
Totals for dept 000.000-ASSETS, LIABILITIES & REVENUE		191,929.60	461,900.00	315,391.03		314,000.00
TOTAL ESTIMATED REVENUES						
		191,929.60	461,900.00	315,391.03		314,000.00
APPROPRIATIONS						
Dept 248.000-ADMINISTRATION						
203-248.000-723.001	OTHER POST EMPLOYMENT BENEFITS	1,400.00	4,500.00	4,500.00		4,500.00
	CONTRIBUTION TO RETIREE HEALTH CARE FUND					
203-248.000-840.000	BANK SERVICE CHARGES	51.30	300.00	21.52		100.00
Totals for dept 248.000-ADMINISTRATION		1,451.30	4,800.00	4,521.52		4,600.00
Dept 445.000-STORMWATER						
203-445.000-703.000	SALARIES - NON UNION	40.00				
203-445.000-703.001	SALARIES - PART TIME			30.00		
203-445.000-704.000	SALARIES - UNION	2,455.34	5,500.00	8,025.75		6,000.00
	PORTION OF FOUR UNION EMPLOYEES					
203-445.000-720.000	SOCIAL SECURITY & MEDICARE	190.89	200.00	616.26		500.00
	7.65% OF WAGES					
203-445.000-723.000	DEFINED BENEFIT PLAN	245.55	200.00	801.59		700.00
	10% OF WAGES					
203-445.000-740.000	OPERATING SUPPLIES	5,173.75	5,000.00			2,000.00
	CULVERTS, BLOCK, MORTAR BASIN LIDS					
203-445.000-802.000	PROFESSIONAL SERVICES	3,921.50	21,800.00	16,078.66		1,000.00
	MIDDLE HURON INIATIVE					
203-445.000-803.000	CONTRACTED SERVICES	6,655.37	34,000.00	35,430.00		6,000.00
	CATCH BASIN VACTORING					
203-445.000-960.000	EDUCATION & TRAINING		500.00	230.95		500.00
Totals for dept 445.000-STORMWATER		18,682.40	67,200.00	61,213.21		16,700.00
Dept 451.000-CONTRACTED ROAD CONSTRUCTION						
203-451.000-803.000	CONTRACTED SERVICES	2,746.50	220,000.00	115,072.72		117,500.00
	ALLEY MAINTENANCE, 12.5% OF DPW SPOILS PILE, COMPLETION OF HUDSON/FOREST PROJECT					
203-451.000-932.000	SIDEWALKS	19,126.73	20,000.00	20,994.50		20,000.00
	SIDEWALK REPAIRS					
Totals for dept 451.000-CONTRACTED ROAD CONSTRUCTION		21,873.23	240,000.00	136,067.22		137,500.00

Local Streets Fund (Continued)

Dept 463.000-ROUTINE MAINTENANCE					
203-463.000-703.000	SALARIES - NON UNION 5% OF DAN	333.00	5,000.00	5,219.96	4,300.00
203-463.000-703.001	SALARIES - PART TIME PORTION OF SUMMER HELP				1,700.00
203-463.000-704.000	SALARIES - UNION	23,606.25	22,000.00	16,699.53	18,000.00
203-463.000-705.000	SALARIES - OVERTIME	332.82	300.00	226.74	100.00
203-463.000-712.000	VACATION/SICK TIME CASH OUT	200.00	200.00		
203-463.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF WAGES	1,872.08	2,500.00	1,694.20	1,900.00
203-463.000-721.000	HEALTH & DENTAL INSURANCE PORTION OF FOUR UNION EMPLOYEES	3,980.29	4,500.00	4,855.61	5,000.00
203-463.000-722.000	LIFE & DISABILITY INSURANCE PORTION OF FOUR UNION EMPLOYEES	110.52	200.00	107.66	
203-463.000-723.000	DEFINED BENEFIT PLAN 10% OF WAGES	2,261.48	3,200.00	2,117.62	2,500.00
203-463.000-740.000	OPERATING SUPPLIES ASPHALT, GRAVEL, SOIL, SAND, CONCRETE	5,687.00	5,000.00	2,626.48	3,000.00
203-463.000-802.000	PROFESSIONAL SERVICES	7,915.87	2,000.00	3,427.00	3,000.00
203-463.000-803.002	PAVEMENT MANAGEMENT CRACK SEALING, PAVEMENT REPAIRS	9,604.65	10,000.00	10,671.08	10,000.00
203-463.000-910.000	WORKERS COMPENSATION	245.22	300.00	243.93	300.00
203-463.000-911.000	LIABILITY INSURANCE	1,375.49	1,400.00	1,347.07	1,300.00
203-463.000-941.000	EQUIPMENT RENTALS INTERNAL EQUIPMENT RENTALS - TRANSFER TO 402	8,897.29	10,000.00	8,659.56	8,000.00
Totals for dept 463.000-ROUTINE MAINTENANCE		66,421.96	66,600.00	57,896.44	59,100.00
Dept 474.000-TRAFFIC SERVICES					
203-474.000-703.000	SALARIES - NON UNION 5% OF DAN	22.00	5,000.00	4,279.96	4,300.00
203-474.000-704.000	SALARIES - UNION PORTION OF FOUR UNION EMPLOYEES	5,266.78	5,500.00	6,539.98	6,400.00
203-474.000-705.000	SALARIES - OVERTIME	223.42	200.00	106.23	200.00
203-474.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF WAGES	421.70	700.00	835.83	900.00
203-474.000-721.000	HEALTH & DENTAL INSURANCE PORTION OF FOUR UNION EMPLOYEES	995.11	1,200.00	1,213.85	1,300.00
203-474.000-722.000	LIFE & DISABILITY INSURANCE PORTION OF FOUR UNION EMPLOYEES	27.60	100.00	26.88	100.00
203-474.000-723.000	DEFINED BENEFIT PLAN 10% OF WAGES	527.63	800.00	1,089.66	1,300.00
203-474.000-740.000	OPERATING SUPPLIES SIGNS, POSTS, BULBS	1,685.86	4,500.00	2,988.75	4,000.00
203-474.000-802.000	PROFESSIONAL SERVICES SIGNAL REPAIR AND CONTRACTED STREET PAINTING, \$5000 FOR LIBRARY STREETLIGHTS	4,869.57	5,000.00	5,143.50	10,000.00
203-474.000-910.000	WORKERS COMPENSATION	87.59	100.00	87.13	100.00
203-474.000-911.000	LIABILITY INSURANCE	690.70	700.00	676.42	700.00
203-474.000-941.000	EQUIPMENT RENTALS INTERNAL EQUIPMENT RENTAL - TRANSFER TO FUND 402	1,887.12	2,000.00	1,694.80	2,000.00
Totals for dept 474.000-TRAFFIC SERVICES		16,705.08	25,800.00	24,682.99	31,300.00

Local Streets Fund (Continued)

Dept 478.000-WINTER MAINTENANCE					
203-478.000-703.000	SALARIES - NON UNION 5% OF DAN		5,000.00	4,249.96	4,300.00
203-478.000-704.000	SALARIES - UNION PORTION OF FOUR UNION EMPLOYEES	5,110.18	10,000.00	10,158.10	10,000.00
203-478.000-705.000	SALARIES - OVERTIME	3,281.77	5,000.00	4,681.90	5,000.00
203-478.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF WAGES	641.99	1,600.00	1,460.47	1,500.00
203-478.000-721.000	HEALTH & DENTAL INSURANCE PORTION OF FOUR UNION EMPLOYEES	1,990.15	2,300.00	2,427.73	2,700.00
203-478.000-722.000	LIFE & DISABILITY INSURANCE PORTION OF FOUR UNION EMPLOYEES	55.20	100.00	53.81	100.00
203-478.000-723.000	DEFINED BENEFIT PLAN 10% OF WAGES	839.21	1,900.00	1,909.04	2,200.00
203-478.000-740.000	OPERATING SUPPLIES SALT	13,039.24	15,000.00	9,076.05	15,500.00
203-478.000-802.000	PROFESSIONAL SERVICES		500.00	216.93	500.00
203-478.000-901.000	PRINTING & PUBLISHING	405.31		409.18	500.00
203-478.000-910.000	WORKERS COMPENSATION	192.67	200.00	191.66	200.00
203-478.000-911.000	LIABILITY INSURANCE	885.50	900.00	867.20	900.00
203-478.000-941.000	EQUIPMENT RENTALS INTERNAL EQUIPMENT RENTAL - TRANSFER TO FUND 402	4,631.95	15,000.00	11,376.36	12,000.00
Totals for dept 478.000-WINTER MAINTENANCE		31,073.17	57,500.00	47,078.39	55,400.00
Dept 890.000-CONTINGENCIES					
203-890.000-955.000	MISCELLANEOUS				10,000.00
203-890.000-969.000	DISASTER RECOVERY	52,523.06			
Totals for dept 890.000-CONTINGENCIES		52,523.06			10,000.00
TOTAL APPROPRIATIONS		208,730.20	461,900.00	331,459.77	314,600.00
NET OF REVENUES/APPROPRIATIONS - FUND 203		(16,800.60)		(16,068.74)	(600.00)
BEGINNING FUND BALANCE		50,123.72	33,323.12	33,323.12	17,254.38
ENDING FUND BALANCE		33,323.12	33,323.12	17,254.38	16,654.38

Municipal Streets Fund

GL NUMBER	DESCRIPTION	11-12 ACTIVITY	12-13 AMENDED BUDGET	12-13 ACTIVITY THRU 06/30/13	13-14 RECOMMENDED BUDGET	13-14 APPROVED BUDGET
Fund 204 - MUNICIPAL STREETS						
ESTIMATED REVENUES						
Dept 000.000-ASSETS, LIABILITIES & REVENUE						
204-000.000-403.000	TAXES - STREETS (REAL)	432,435.45	521,600.00	431,006.26		547,900.00
204-000.000-410.000	TAXES - PERSONAL PROPERTY	73,226.52		77,618.96		
204-000.000-412.000	DELINQUENT TAXES - REAL PROP	16,093.14		13,440.46		
204-000.000-445.000	TAXES - PENALTIES & INTEREST	2,259.23	1,000.00	499.12		1,000.00
204-000.000-665.000	INTEREST EARNED	965.03	1,000.00	679.32		1,000.00
Totals for dept 000.000-ASSETS, LIABILITIES & REVENUE		524,979.37	523,600.00	523,244.12		549,900.00
TOTAL ESTIMATED REVENUES		524,979.37	523,600.00	523,244.12		549,900.00
APPROPRIATIONS						
Dept 248.000-ADMINISTRATION						
204-248.000-721.001	RETIREE HEALTH INSURANCE 40% OF ED, 50% OF MARY MCKILLEN	9,213.26	9,600.00	7,578.24		7,500.00
204-248.000-802.001	FINANCIAL AUDIT	2,000.00	2,000.00	2,000.00		2,000.00
204-248.000-840.000	BANK SERVICE CHARGES	724.97	800.00	1,208.62		1,000.00
204-248.000-841.000	VILLAGE ADMINISTRATIVE COSTS PAYMENT TO GENERAL FUND FOR 5% OF SALARY AND BENEFITS FOR ERIN, 6% FOR COURTNEY & DONNA, 16% FOR MARIE	27,000.00	28,000.00	26,751.78		28,500.00
204-248.000-957.001	PROPERTY TAX REFUNDS TAX TRIBUNAL/BOARD OF REVIEW	3,550.04	10,000.00	9,016.88		2,000.00
Totals for dept 248.000-ADMINISTRATION		42,488.27	50,400.00	46,555.52		41,000.00
Dept 965.000-TRANSFERS OUT - CONTROL						
204-965.000-999.202	TRANSFER OUT TO MAJOR STREETS	265,000.00	579,500.00	535,000.00		326,800.00
204-965.000-999.203	TRANSFER OUT TO LOCAL STREETS	125,000.00	388,500.00	280,000.00		233,900.00
Totals for dept 965.000-TRANSFERS OUT - CONTROL		390,000.00	968,000.00	815,000.00		560,700.00
TOTAL APPROPRIATIONS		432,488.27	1,018,400.00	861,555.52		601,700.00
NET OF REVENUES/APPROPRIATIONS - FUND 204		92,491.10	(494,800.00)	(338,311.40)		(51,800.00)
BEGINNING FUND BALANCE		623,446.87	715,937.97	715,937.97	377,626.57	377,626.57
ENDING FUND BALANCE		715,937.97	221,137.97	377,626.57	377,626.57	325,826.57

Tree Replacement Fund

GL NUMBER	DESCRIPTION	11-12 ACTIVITY	12-13 AMENDED BUDGET	12-13 ACTIVITY THRU 06/30/13	13-14 RECOMMENDED BUDGET	13-14 APPROVED BUDGET
Fund 275 - TREE REPLACEMENT FUND						
ESTIMATED REVENUES						
Dept 000.000-ASSETS, LIABILITIES & REVENUE						
275-000.000-665.000	INTEREST EARNED	1,388.08	800.00	1,121.80		800.00
Totals for dept 000.000-ASSETS, LIABILITIES & REVENUE		1,388.08	800.00	1,121.80		800.00
TOTAL ESTIMATED REVENUES		1,388.08	800.00	1,121.80		800.00
APPROPRIATIONS						
Dept 965.000-TRANSFERS OUT - CONTROL						
275-965.000-999.101	TRANSFER OUT TO GENERAL FUND	8,000.00	8,000.00	8,000.00		8,000.00
275-965.000-999.405	TRANSFER OUT - MILL CREEK FUND	60,000.00	10,700.00	10,700.00		
Totals for dept 965.000-TRANSFERS OUT - CONTROL		68,000.00	18,700.00	18,700.00		8,000.00
TOTAL APPROPRIATIONS		68,000.00	18,700.00	18,700.00		8,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 275		(66,611.92)	(17,900.00)	(17,578.20)		(7,200.00)
BEGINNING FUND BALANCE		240,698.54	174,086.62	174,086.62	156,508.42	156,508.42
ENDING FUND BALANCE		174,086.62	156,186.62	156,508.42	156,508.42	149,308.42

Streetscape Fund

GL NUMBER	DESCRIPTION	11-12 ACTIVITY	12-13 AMENDED BUDGET	12-13 ACTIVITY THRU 06/30/13	13-14 RECOMMENDED BUDGET	13-14 APPROVED BUDGET
Fund 303 - STREETSCAPE DEBT SERVICE FUND						
ESTIMATED REVENUES						
Dept 000.000-ASSETS, LIABILITIES & REVENUE						
303-000.000-402.000	TAXES - REAL PROPERTY	142,115.90	143,100.00	138,006.67		141,900.00
303-000.000-404.000	STREETSCAPE SPECIAL ASSESSMENT	44,822.18				
303-000.000-410.000	TAXES - PERSONAL PROPERTY	21,649.58	26,000.00	22,606.27		24,800.00
303-000.000-411.000	DEL TAXES - STREETSCAPE SPECIA	4,863.06				
303-000.000-412.000	DELINQUENT TAXES - REAL PROP	4,757.70		3,919.65		
303-000.000-445.000	TAXES - PENALTIES & INTEREST	982.92	500.00	144.31		
303-000.000-665.000	INTEREST EARNED	321.43	200.00	120.54		100.00
Totals for dept 000.000-ASSETS, LIABILITIES & REVENUE		219,512.77	169,800.00	164,797.44		166,800.00
TOTAL ESTIMATED REVENUES		219,512.77	169,800.00	164,797.44		166,800.00
APPROPRIATIONS						
Dept 248.000-ADMINISTRATION						
303-248.000-840.000	BANK SERVICE CHARGES	79.06	100.00	44.22		100.00
303-248.000-957.001	PROPERTY TAX REFUNDS	1,000.00	3,000.00	2,654.18		
303-248.000-957.003	SPECIAL ASSESSMENT REFUNDS		44,000.00	43,593.66		
Totals for dept 248.000-ADMINISTRATION		1,079.06	47,100.00	46,292.06		100.00
Dept 570.000-STREETSCAPE						
303-570.000-990.002	98 STREETSCAPE SPEC ASSESS BOND PRIM	60,000.00	60,000.00	60,000.00		
303-570.000-990.003	02 GO BOND REFUNDING PRINCIPAL	135,000.00	140,000.00	140,000.00		162,600.00
303-570.000-991.002	STREETSCAPE SPECIAL ASSESSMENT INTE	4,500.00	1,500.00	1,500.00		
303-570.000-991.003	02 GO BOND REFUNDING INTEREST	32,580.00	27,300.00	27,720.00		
303-570.000-992.000	BOND FEES	550.00	600.00	400.00		200.00
Totals for dept 570.000-STREETSCAPE		232,630.00	229,400.00	229,620.00		162,800.00
TOTAL APPROPRIATIONS		233,709.06	276,500.00	275,912.06		162,900.00
NET OF REVENUES/APPROPRIATIONS - FUND 303		(14,196.29)	(106,700.00)	(111,114.62)		3,900.00
BEGINNING FUND BALANCE		128,771.29	114,575.00	114,575.00	3,460.38	3,460.38
ENDING FUND BALANCE		114,575.00	7,875.00	3,460.38	3,460.38	7,360.38

Equipment Replacement Fund

GL NUMBER	DESCRIPTION	11-12 ACTIVITY	12-13 AMENDED BUDGET	12-13 ACTIVITY THRU 06/30/13	13-14 RECOMMENDED BUDGET	13-14 APPROVED BUDGET
Fund 402 - EQUIPMENT REPLACEMENT FUND						
ESTIMATED REVENUES						
Dept 000.000-ASSETS, LIABILITIES & REVENUE						
402-000.000-665.000	INTEREST EARNED	212.10	500.00	158.07		200.00
402-000.000-667.003	EQUIPMENT RENTAL	55,861.26	75,000.00	65,150.07		63,000.00
TOTAL OF EQUIPMENT RENTAL LINE ITEMS IN 101, 202, 203						
Totals for dept 000.000-ASSETS, LIABILITIES & REVENUE		56,073.36	75,500.00	65,308.14		63,200.00
TOTAL ESTIMATED REVENUES		56,073.36	75,500.00	65,308.14		63,200.00
APPROPRIATIONS						
Dept 248.000-ADMINISTRATION						
402-248.000-840.000	BANK SERVICE CHARGES	151.36	200.00	199.09		200.00
Totals for dept 248.000-ADMINISTRATION		151.36	200.00	199.09		200.00
Dept 441.000-DEPARTMENT OF PUBLIC WORKS						
402-441.000-939.000	VEHICLE MAINTENANCE & REPAIRS	20,617.97	24,000.00	23,187.17		37,000.00
GENERAL VEHICLE REPAIRS; \$16,000 FOR BOX REPLACEMENT; \$6000 FOR UNDERBODY REPLACEMENT						
Totals for dept 441.000-DEPARTMENT OF PUBLIC WORKS		20,617.97	24,000.00	23,187.17		37,000.00
Dept 903.000-CAPITAL IMPROVEMENTS-VEHICLES						
402-903.000-981.000	VEHICLES		155,000.00	153,181.00		40,000.00
KUBOTA MOWER WITH BROOM & CAB - \$40,000						
Totals for dept 903.000-CAPITAL IMPROVEMENTS-VEHICLES			155,000.00	153,181.00		40,000.00
TOTAL APPROPRIATIONS		20,769.33	179,200.00	176,567.26		77,200.00
NET OF REVENUES/APPROPRIATIONS - FUND 402		35,304.03	(103,700.00)	(111,259.12)		(14,000.00)
BEGINNING FUND BALANCE		171,441.97	206,746.00	206,746.00	95,486.88	95,486.88
ENDING FUND BALANCE		206,746.00	103,046.00	95,486.88	95,486.88	81,486.88

Sewer Fund

GL NUMBER	DESCRIPTION	11-12 ACTIVITY	12-13 AMENDED BUDGET	12-13 ACTIVITY THRU 06/30/13	13-14 RECOMMENDED BUDGET	13-14 APPROVED BUDGET
Fund 590 - SEWER ENTERPRISE FUND						
ESTIMATED REVENUES						
Dept 000.000-ASSETS, LIABILITIES & REVENUE						
590-000.000-425.000	DELINQUENT UTILITY BILLS (TAX)	3,568.43	4,000.00	213.09		1,000.00
590-000.000-633.002	UTILITY BILLS - SEWER	920,806.45	970,000.00	978,706.19		1,053,000.00
590-000.000-634.000	UTILITY BILL PENALTIES	3,392.93	5,000.00	3,300.29		4,000.00
590-000.000-636.001	SEWER TAP IN FEES	134,383.58	63,000.00	177,849.35		87,000.00
590-000.000-665.000	INTEREST EARNED	6,400.09	5,000.00	1,730.74		2,000.00
590-000.000-671.000	OTHER REVENUE	5,598.00	16,000.00	15,947.66		1,000.00
590-000.000-672.000	REIMBURSEMENT FOR GASOLINE	4,494.50	9,000.00	6,987.05		8,500.00
590-000.000-673.001	REIMBURSE FOR SRF COSTS	31,236.00				
590-000.000-695.403	TRANSFER IN FROM SRF PROJECT FUND	315,602.63		1,730,805.50		
Totals for dept 000.000-ASSETS, LIABILITIES & REVENUE		1,425,482.61	1,072,000.00	2,915,539.87		1,156,500.00
TOTAL ESTIMATED REVENUES		1,425,482.61	1,072,000.00	2,915,539.87		1,156,500.00
APPROPRIATIONS						
Dept 248.000-ADMINISTRATION						
590-248.000-723.001	OTHER POST EMPLOYMENT BENEFITS	4,900.00	6,000.00	6,000.00		6,000.00
590-248.000-802.001	FINANCIAL AUDIT	2,500.00	2,500.00	2,500.00		7,500.00
590-248.000-803.000	CONTRACTED SERVICES	4,194.00				
590-248.000-811.000	ATTORNEY FEES - MISCELLANEOUS	1,556.20	9,500.00	9,479.79		3,000.00
590-248.000-840.000	BANK SERVICE CHARGES	21.95	200.00	240.31		200.00
590-248.000-841.000	VILLAGE ADMINISTRATIVE COSTS	65,255.22	62,000.00	62,883.87		67,500.00
590-248.000-843.000	PROPERTY TAXES		1,100.00	1,013.97		1,100.00
Totals for dept 248.000-ADMINISTRATION		78,427.37	81,300.00	82,117.94		85,300.00

Sewer Fund (Continued)

Dept 548.000-SEWER UTILITIES DEPARTMENT					
590-548.000-703.000	SALARIES - NON UNION	44.00	30,000.00	29,809.98	31,100.00
590-548.000-703.001	SALARIES - PART TIME			1,120.00	2,500.00
590-548.000-704.000	SALARIES - UNION	150,973.61	132,000.00	123,681.13	154,000.00
590-548.000-705.000	SALARIES - OVERTIME	14,555.08	15,000.00	16,884.19	10,000.00
590-548.000-712.000	VACATION/SICK TIME CASH OUT	9,229.78	28,200.00	28,599.56	4,000.00
590-548.000-720.000	SOCIAL SECURITY & MEDICARE	13,116.49	15,500.00	15,591.72	15,500.00
590-548.000-721.000	HEALTH & DENTAL INSURANCE	36,226.43	49,000.00	36,673.99	54,000.00
590-548.000-721.001	RETIREE HEALTH INSURANCE	17,960.00	20,000.00	14,427.33	17,000.00
590-548.000-721.002	PAY IN LIEU OF MEDICAL INSURANCE	2,412.68		3,000.00	1,500.00
590-548.000-722.000	LIFE & DISABILITY INSURANCE	1,073.52	1,200.00	1,143.03	1,200.00
590-548.000-723.000	DEFINED BENEFIT PLAN	14,179.46	13,000.00	13,236.94	17,500.00
590-548.000-723.003	DEFINED CONTRIBUTION PLAN	566.31	1,000.00	1,070.93	2,000.00
590-548.000-726.001	VACATION/SICK ACCRUAL	8,042.52		(10,147.43)	
590-548.000-728.000	POSTAGE	881.84	1,500.00	950.05	1,500.00
590-548.000-740.000	OPERATING SUPPLIES	2,892.03	3,500.00	5,735.47	5,000.00
590-548.000-741.000	ROAD REPAIR SUPPLIES		2,000.00		4,000.00
590-548.000-742.000	CHEMICAL SUPPLIES - PLANT	33,191.15	35,000.00	32,395.52	32,000.00
590-548.000-743.000	CHEMICAL SUPPLIES - LAB	9,219.26	10,000.00	9,791.22	11,000.00
590-548.000-745.000	UNIFORM ALLOWANCE	1,871.56	2,000.00	3,344.81	2,000.00
590-548.000-751.000	GASOLINE & OIL	11,670.41	17,500.00	17,783.96	20,000.00
590-548.000-802.000	PROFESSIONAL SERVICES	51,827.31	40,000.00	48,279.07	30,000.00
590-548.000-803.003	SLUDGE HAULING	82,192.48	91,000.00	102,230.72	65,000.00
590-548.000-803.004	SEWER INVESTIGATION & REPAIR		11,000.00	10,398.00	5,000.00
590-548.000-803.005	SEWER LINE MAINTENANCE			8,541.00	9,000.00
590-548.000-824.000	TESTING & ANALYSIS	1,157.45	2,000.00	2,799.43	1,500.00
590-548.000-861.000	TRAVEL & MILEAGE	119.90	200.00	547.41	500.00
590-548.000-901.000	PRINTING & PUBLISHING	370.63	300.00	1,249.56	500.00
590-548.000-910.000	WORKERS COMPENSATION	4,729.32	4,700.00	4,704.48	5,100.00
590-548.000-911.000	LIABILITY INSURANCE	17,710.20	18,000.00	17,344.20	16,500.00
590-548.000-920.000	UTILITIES	63,588.14	65,000.00	71,473.70	66,000.00
590-548.000-920.001	UTILITIES - TELEPHONES	2,588.74	3,000.00	4,002.55	4,500.00
590-548.000-935.000	BUILDING MAINTENANCE & REPAIR	9,168.59	8,000.00	7,416.87	8,000.00
590-548.000-937.000	EQUIPMENT MAINTENANCE & REPAIR	9,416.29	41,500.00	31,970.60	15,000.00
590-548.000-938.000	LAB EQUIPMENT MAINTENANCE & REPAIR				5,000.00
590-548.000-938.001	SCADA MAINTENANCE			8,690.00	6,000.00
590-548.000-939.000	VEHICLE MAINTENANCE & REPAIRS	1,487.50	1,500.00	1,922.75	1,500.00
590-548.000-955.000	MISCELLANEOUS	554.34	500.00	697.73	500.00
590-548.000-957.004	STATE LICENSE/PERMIT FEES	1,950.00	2,000.00	2,625.00	2,500.00
590-548.000-958.000	MEMBERSHIPS & DUES		500.00	60.00	500.00
590-548.000-960.000	EDUCATION & TRAINING	783.08	2,000.00	1,083.40	2,000.00
590-548.000-968.000	DEPRECIATION	88,065.01		509,867.06	
590-548.000-977.000	EQUIPMENT	8,827.20	10,000.00	928.97	31,000.00
590-548.000-999.000	TRANSFER OUT			2,070,931.00	
Totals for dept 548.000-SEWER UTILITIES DEPARTMENT		672,642.31	677,600.00	3,252,855.90	661,400.00

Sewer Fund (Continued)

Dept 850.000-LONG-TERM DEBT						
590-850.000-990.000	DEBT ISSUANCE COSTS	(16,495.97)				
590-850.000-995.005	SRF #1 (2009) BOND PRINCIPAL		70,000.00		70,000.00	70,000.00
590-850.000-995.007	2012 SEWER BOND PRINCIPAL (RD REFUNDING)		85,000.00		90,000.00	90,000.00
590-850.000-996.002	RD SEWER INTEREST	115,526.50				
590-850.000-996.005	SRF #1 (2009) BOND INTEREST	37,920.42	34,000.00	39,578.61	37,800.00	37,800.00
590-850.000-996.006	SRF #2 (2012) BOND INTEREST		2,500.00	1,757.66	30,000.00	50,000.00
590-850.000-996.007	2012 SEWER BOND INTEREST (RD REFUNDING)		49,500.00	49,457.32	57,500.00	57,500.00
Totals for dept 850.000-LONG-TERM DEBT		136,950.95	241,000.00	90,793.59	285,300.00	305,300.00
Dept 890.000-CONTINGENCIES						
590-890.000-955.000	MISCELLANEOUS					15,000.00
Totals for dept 890.000-CONTINGENCIES						15,000.00
Dept 901.000-CAPITAL IMPROVEMENTS						
590-901.000-970.005	CAPITAL IMPROVEMENTS - SLUDGE PROJECT					340,000.00
590-901.000-974.000	CIP CAPITAL IMPROVEMENTS	23,895.60	28,400.00			51,300.00
590-901.000-975.011	PROPERTY ACQUISITION		79,000.00	0.01		
Totals for dept 901.000-CAPITAL IMPROVEMENTS		23,895.60	107,400.00	0.01		391,300.00
TOTAL APPROPRIATIONS		911,916.23	1,107,300.00	3,425,767.44	285,300.00	1,458,300.00
NET OF REVENUES/APPROPRIATIONS - FUND 590		513,566.38	(35,300.00)	(510,227.57)	(285,300.00)	(301,800.00)
BEGINNING FUND BALANCE		4,085,218.88	4,598,785.26	4,598,785.26	4,088,557.69	4,088,557.69
ENDING FUND BALANCE		4,598,785.26	4,563,485.26	4,088,557.69	3,803,257.69	3,786,757.69

Water Fund

GL NUMBER	DESCRIPTION	11-12 ACTIVITY	12-13 AMENDED BUDGET	12-13 ACTIVITY THRU 06/30/13	13-14 RECOMMENDED BUDGET	13-14 APPROVED BUDGET
Fund 591 - WATER ENTERPRISE FUND						
ESTIMATED REVENUES						
Dept 000.000-ASSETS, LIABILITIES & REVENUE						
591-000.000-425.000	DELINQUENT UTILITY BILLS (TAX)	2,279.46	3,500.00	145.04		500.00
591-000.000-579.000	MDOT WELL GRANT		2,500.00			
591-000.000-580.000	STATE GRANTS	620,000.00		2,799.63		2,500.00
591-000.000-633.003	UTILITY BILLS - WATER	684,101.26	680,000.00	769,376.97		727,000.00
591-000.000-634.000	UTILITY BILL PENALTIES	2,346.57	3,000.00	2,176.02		2,500.00
591-000.000-636.002	WATER TAP IN FEES	81,267.36	64,400.00	104,197.99		52,200.00
591-000.000-646.000	SALES-2ND WATER METERS	2,915.00	1,000.00	9,810.00		3,000.00
591-000.000-665.000	INTEREST EARNED	5,380.82	4,000.00	1,933.28		2,500.00
591-000.000-671.000	OTHER REVENUE	16,406.72	3,000.00	1,390.76		1,000.00
591-000.000-672.000	REIMBURSEMENT FOR GASOLINE	2,958.29				
591-000.000-695.404	TRANSFER IN FROM DWRF PROJECT FUNI	92,220.52	55,700.00	55,721.00		
Totals for dept 000.000-ASSETS, LIABILITIES & REVENUE		1,509,876.00	817,100.00	947,550.69		791,200.00
TOTAL ESTIMATED REVENUES		1,509,876.00	817,100.00	947,550.69		791,200.00
APPROPRIATIONS						
Dept 248.000-ADMINISTRATION						
591-248.000-723.001	OTHER POST EMPLOYMENT BENEFITS	2,250.00	5,000.00	5,000.00		5,000.00
591-248.000-802.001	FINANCIAL AUDIT	6,391.25	6,500.00	6,500.00		1,500.00
591-248.000-811.000	ATTORNEY FEES - MISCELLANEOUS	240.00	2,000.00	458.60		2,000.00
591-248.000-840.000	BANK SERVICE CHARGES	56.10	100.00	112.96		100.00
591-248.000-841.000	VILLAGE ADMINISTRATIVE COSTS	65,255.22	62,000.00	62,883.87		67,500.00
Totals for dept 248.000-ADMINISTRATION		74,192.57	75,600.00	74,955.43		76,100.00

Water Fund (Continued)

Dept 556.000-WATER UTILITIES DEPARTMENT					
591-556.000-703.000	SALARIES - NON UNION		22,000.00	21,250.06	22,600.00
591-556.000-703.001	SALARIES - PART TIME			400.00	2,500.00
591-556.000-704.000	SALARIES - UNION	109,569.44	86,500.00	93,907.87	102,500.00
591-556.000-705.000	SALARIES - OVERTIME	15,037.11	9,000.00	10,905.43	9,000.00
591-556.000-712.000	VACATION/SICK TIME CASH OUT	2,021.28	26,200.00	28,599.56	4,000.00
591-556.000-720.000	SOCIAL SECURITY & MEDICARE	9,808.78	9,500.00	12,098.26	10,800.00
591-556.000-721.000	HEALTH & DENTAL INSURANCE	11,638.08	22,000.00	19,092.42	32,000.00
591-556.000-721.001	RETIREE HEALTH INSURANCE	6,515.82	8,000.00	5,788.63	7,000.00
591-556.000-721.002	PAY IN LIEU OF MEDICAL INSURANCE	2,412.68		3,000.00	1,500.00
591-556.000-722.000	LIFE & DISABILITY INSURANCE	715.61	1,200.00	761.92	800.00
591-556.000-723.000	DEFINED BENEFIT PLAN	10,273.89	5,000.00	9,175.86	9,000.00
591-556.000-723.003	DEFINED CONTRIBUTION PLAN	555.07	1,000.00	989.84	2,000.00
591-556.000-726.001	VACATION/SICK ACCRUAL	25,816.01		(10,147.43)	
591-556.000-728.000	POSTAGE	1,802.14	2,000.00	934.16	1,000.00
591-556.000-740.000	OPERATING SUPPLIES	2,611.40	3,500.00	4,796.98	5,000.00
591-556.000-741.000	ROAD REPAIR SUPPLIES	2,000.00	10,000.00	10,278.99	4,000.00
591-556.000-743.000	CHEMICAL SUPPLIES - LAB	23,032.86	24,000.00	21,778.72	24,000.00
591-556.000-745.000	UNIFORM ALLOWANCE	2,068.51	2,000.00	2,337.26	2,000.00
591-556.000-751.000	GASOLINE & OIL	7,664.64	7,000.00	9,451.10	7,000.00
591-556.000-802.000	PROFESSIONAL SERVICES	20,380.88	20,000.00	23,601.37	20,000.00
591-556.000-824.000	TESTING & ANALYSIS	8,263.42	10,000.00	5,445.30	10,000.00
591-556.000-861.000	TRAVEL & MILEAGE		500.00	266.68	500.00
591-556.000-901.000	PRINTING & PUBLISHING	824.63	1,000.00	2,121.63	1,000.00
591-556.000-910.000	WORKERS COMPENSATION	1,917.98	2,000.00	1,907.89	2,100.00
591-556.000-911.000	LIABILITY INSURANCE	6,080.50	6,100.00	5,954.84	5,600.00
591-556.000-920.000	UTILITIES	41,264.78	41,000.00	41,306.79	41,500.00
591-556.000-920.001	UTILITIES - TELEPHONES	2,174.71	2,000.00	2,600.45	3,000.00
591-556.000-935.000	BUILDING MAINTENANCE & REPAIR	1,192.18	1,000.00	919.04	1,000.00
591-556.000-937.000	EQUIPMENT MAINTENANCE & REPAIR	36,633.38	27,500.00	6,966.16	21,000.00
591-556.000-938.000	LAB EQUIPMENT MAINTENANCE & REPAIR				5,000.00
591-556.000-939.000	VEHICLE MAINTENANCE & REPAIRS	763.35	1,000.00	1,460.24	1,500.00
591-556.000-941.000	EQUIPMENT RENTALS	22.44		73.12	
591-556.000-955.000	MISCELLANEOUS	597.30	500.00	752.90	500.00
591-556.000-957.004	STATE LICENSE/PERMIT FEES	1,095.85	1,100.00	1,695.09	1,700.00
591-556.000-958.000	MEMBERSHIPS & DUES	746.00	1,000.00	500.60	500.00
591-556.000-960.000	EDUCATION & TRAINING	1,033.50	1,000.00	901.71	1,000.00
591-556.000-961.000	WELLHEAD PROTECTION PROGRAM	605.13	2,500.00	1,002.01	2,500.00
591-556.000-968.000	DEPRECIATION	17,382.96		331,417.31	
591-556.000-970.000	CAPITAL IMPROVEMENTS	5,683.10			
591-556.000-974.000	CIP CAPITAL IMPROVEMENTS	790.81	22,000.00	7,250.00	25,000.00
	WATER TOWER WORK				
591-556.000-977.000	EQUIPMENT	28,823.40	41,000.00	44,122.23	33,000.00
Totals for dept 556.000-WATER UTILITIES DEPARTMENT		409,819.62	420,100.00	725,664.99	423,100.00

Water Fund (Continued)

Dept 850.000-LONG-TERM DEBT						
591-850.000-990.000	DEBT ISSUANCE COSTS	(127,617.01)				
591-850.000-992.000	BOND FEES	300.00	300.00	150.00	300.00	300.00
591-850.000-995.004	1998 WATER BOND PROJECT	4,000.00	56,500.00	1,375.00		
591-850.000-995.008	DWRF #1 (2010) BOND PRINCIPAL		50,000.00		50,000.00	50,000.00
591-850.000-995.009	DWRF #2 (2011) BOND PRINCIPAL		35,000.00		35,000.00	35,000.00
591-850.000-995.010	2012 WATER BOND PRINCIPAL (RD REFUNDING)		60,000.00		70,000.00	70,000.00
591-850.000-996.003	RD WATER INTEREST	85,268.75				
591-850.000-996.008	DWRF #1 (2010) BOND INTEREST	28,063.88	29,000.00	28,876.86	27,500.00	27,500.00
591-850.000-996.009	DWRF #2 (2011) BOND INTEREST	3,638.79	18,600.00	18,534.09	21,500.00	21,500.00
591-850.000-996.010	2012 WATER BOND INTEREST (RD REFUNDING)		39,000.00	38,965.71	45,500.00	45,500.00
Totals for dept 850.000-LONG-TERM DEBT		(6,345.59)	288,400.00	87,901.66	249,800.00	249,800.00
Dept 890.000-CONTINGENCIES						
591-890.000-955.000	MISCELLANEOUS					15,000.00
Totals for dept 890.000-CONTINGENCIES						15,000.00
Dept 901.000-CAPITAL IMPROVEMENTS						
591-901.000-974.000	CIP CAPITAL IMPROVEMENTS	12,062.84	6,000.00	4,316.25		26,300.00
591-901.000-974.001	OTHER CAPITAL IMPROVEMENTS	10,591.50				25,000.00
591-901.000-975.015	ANN ARBOR STREET PROJECT					346,700.00
Totals for dept 901.000-CAPITAL IMPROVEMENTS		22,654.34	6,000.00	4,316.25		398,000.00
Dept 965.000-TRANSFERS OUT - CONTROL						
591-965.000-999.000	TRANSFER OUT		123,200.00	123,132.29		
Totals for dept 965.000-TRANSFERS OUT - CONTROL			123,200.00	123,132.29		
TOTAL APPROPRIATIONS		500,320.94	913,300.00	1,015,970.62	249,800.00	1,162,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 591		1,009,555.06	(96,200.00)	(68,419.93)	(249,800.00)	(370,800.00)
BEGINNING FUND BALANCE		2,674,323.42	3,683,878.48	3,683,878.48	3,615,458.55	3,615,458.55
ENDING FUND BALANCE		3,683,878.48	3,587,678.48	3,615,458.55	3,365,658.55	3,244,658.55