

VILLAGE OF DEXTER MICHIGAN



*Fiscal Year
2011-2012
Budget*

Village of Dexter

Shawn Keough
President

Ray Tell
President Pro-Tem

Jim Carson
Trustee

Paul Cousins
Trustee

Donna Fisher
Trustee

Joe Semifero
Trustee

James Smith
Trustee

Carol Jones
Clerk

Donna Dettling
Manager

Courtney Nicholls
Assistant Manager

Marie Sherry
Treasurer/Finance Director

Allison Bishop
Community Development Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Dexter
Michigan**

For the Fiscal Year Beginning

July 1, 2010

Two handwritten signatures in black ink. The signature on the left is for the President, and the signature on the right is for the Executive Director.

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Dexter, Michigan, for the Annual Budget beginning July 1, 2010.

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

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

Village of Dexter Resolution 2011-23

**Resolution of Adoption
Fiscal Year 2011-2012 Budget**

At a regular meeting of the Village Council of the Village of Dexter held at the Dexter Senior Center – 7720 Ann Arbor Street, called to order by President Keough on June 27, 2011 at 7:30 p.m. the following resolution was offered:

Motion by: Carson Seconded by: Smith

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

Whereas, a public hearing was held on June 13, 2011 on the proposed budget;

Now, Therefore Be It Resolved, that the attached budget for July 1, 2011 through June 30, 2012 is hereby adopted and made a part of this resolution.

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

Nays: None

Absent: None

RESOLUTION DECLARED ADOPTED THIS 27th DAY OF JUNE 2011



Carol J. Jones
Village Clerk

Table of Contents

Welcome	<u>1</u>
Village Manager’s Budget Message	1
Community	<u>5</u>
Community Profile	5
Planning	<u>7</u>
Planning and the Budget	7
Non-Financial Plans	7
Master Plan.....	7
Parks & Recreation Facilities Plan	8
Tree Management Plan.....	8
Downtown Development Plan	9
Goals and Objectives	9
Budgets and Short-Term Factors.....	16
Property Tax Assessments	16
The 2010 Census	17
State of Michigan Legislative Actions.....	17
The Federal Economy and Interest Rates	18
Organization	<u>19</u>
Organizational Chart.....	19

Performance Measurement	20
The Budget	<u>21</u>
A Reader's Guide to Budgeting	21
Uniform Budgeting Act	21
Fund Structure of Approved Budget	22
Fund Accounting	22
Village of Dexter Funds	24
Functional Units and the Fund Structure.....	24
Basis of Budgeting.....	25
Financial Policies.....	26
Operating Budget Policies	26
Reserve Policies	27
Revenue Policies	28
Capital Improvements Policies.....	28
Debt Policies.....	29
Investment Policies	29
Accounting, Auditing and Financial Reporting Policies	30
Purchasing Policies	30
Grant Policies.....	31
Infrastructure Policies.....	31
Budgeting Policies.....	32
Role of the Budget.....	32
Budget Strategy	32

Balanced Operating Budget	33
Impact of Capital Improvements on Operating Budgets	33
Budgeting Controls.....	34
Budget Calendar.....	35
Financial Cycle Calendar.....	36
Budgeting Procedures	37
Strategic Planning Process.....	37
Budget Review and Analysis.....	38
Building the Proposed Budget.....	38
Village Council Adoption.....	39
Budget Amendment Process.....	39
Financial Summary.....	<u>40</u>
Summary Information.....	40
Summary Financial Information by Type and Function	40
Summary Financial Information by Fund Across Fiscal Years	42
Fund Balance.....	44
Fund Balance Background	44
How Large a Fund Balance?	45
Village of Dexter Fund Balance Policy	45
GASB Statement No. 54 - Fund Balance Definitions	47
Fund Balance Summaries	48
Changes in Fund Balance Greater than 10%.....	48
General Fund	49

Major Streets Fund.....	49
Municipal Streets Fund	50
Tree Replacement Fund	50
Streetscape Debt Fund	51
Equipment Fund	51
Revenue.....	52
Revenue Forecasting	52
Property Taxes	53
Utility Billing.....	59
State Revenue Sharing	62
Other Sources of Revenue	63
Expenditures	65
Financial Plans.....	<u>71</u>
Financial Plans.....	71
Five-Year Financial Model	71
Utility Rate Study	72
Road Maintenance Program	72
Sewer Capacity Study	73
Mill Creek Park Plan	73
Capital Improvement Plan.....	74
Capital Improvements	<u>75</u>
Capital Improvements	75
Mill Creek Park	77

Warrior Creek Park	80
Westside Connector	80
Edison Street Sidewalk	83
Cedars of Dexter Connector	83
Central Street Streetscape and Traffic Calming	86
Main Street Paving	86
Baker Road Storm Channel Rehabilitation	89
Water Main Replacement	89
Debt Management	<u>92</u>
Village Debt	92
Bond Rating	92
Debt Statement	92
Projects Funded by Debt.....	93
Debt Limit Provisions.....	93
Debt Payments Due This Fiscal Year	94
History of Debt Administration	95
Future Financing	95
Debt Schedules	95
Personnel	<u>96</u>
Personnel Summary	96
Summary of Full-Time Positions and Expected Changes.....	96
Summary of Elected and Appointed Boards and Commissions.....	97
Wage, Salaries and Benefits.....	97

Union Contract and Employment Manuals	98
Retiree Costs	98
General Fund	<u>100</u>
General Fund.....	100
Operating Revenue and Expenditures	101
Capital Expenditures	101
Fund Balance	102
Fund Balance at a Glance	103
Revenue.....	104
Property Taxes	104
Charges for Services	104
Solid Waste Collection	105
Fees and Fines.....	105
Interest and Rent	105
Other Revenue.....	105
Transfers In	106
Expenditures	107
Functional Units	107
Legislative	108
Legislative Goals & Objectives.....	108
Fiscal Year 2010-2011 Budget Highlights.....	109
Department budgets.....	110

Administrative	111
Village Manager.....	111
Village Manager Goals & Objectives	111
Fiscal Year 2010-2011 Budget Highlights.....	112
Department Budgets.....	113
Treasurer/Finance	115
Treasurer/Finance Goals & Objectives	115
Fiscal Year 2010-2011 Budget Highlights.....	116
Department Budgets.....	117
Public Works	119
Public Works Goals & Objectives	119
Fiscal Year 2010-2011 Budget Highlights.....	120
Department Budgets.....	120
Community Development	123
Community Development Goals & Objectives.....	123
Fiscal Year 2010-2011 Budget Highlights.....	124
Department Budgets.....	125
Public Safety	127
Public Safety Goals & Objectives.....	127
Fiscal Year 2010-2011 Budget Highlights.....	128
Department Budgets.....	128
Special Revenue	<u>129</u>
Special Revenue Funds	129

Major Streets Fund.....	129
Major Streets Goals & Objectives	130
Fiscal Year 2010-2011 Budget Highlights.....	130
Fund Revenue and Expenditure Budget	130
Local Streets Fund	133
Local Streets Goals & Objectives.....	133
Fiscal Year 2010-2011 Budget Highlights.....	133
Fund Revenue and Expenditure Budget	134
Municipal Streets Fund	137
Fund Revenue and Expenditure Budget	137
Tree Replacement Fund.....	138
Fund Revenue and Expenditure Budget	138
Equipment Replacement Fund	139
Fund Revenue and Expenditure Budget	139
Debt Service.....	<u>140</u>
Debt Funds	140
Streetscape Debt Fund	140
Fund Revenue and Expenditure Budget	141
Capital Funds.....	<u>142</u>
Capital Funds	142
Mill Creek Park Fund.....	142
Fund Revenue and Expenditure Budget	143
Enterprise Funds	<u>144</u>

Enterprise Funds	144
Sewer Fund	144
Sewer Fund Goals & Objectives	144
Fiscal Year 2010-2011 Budget Highlights	145
Fund Revenue and Expenditure Report	146
Water Fund	149
Water Fund Goals & Objectives	149
Fiscal Year 2010-2011 Budget Highlights	149
Fund Revenue and Expenditure Budget	150
Component Units	<u>153</u>
Component Units	153
Downtown Development Authority	153
DDA Fund	154
DDA Debt Fund	155
DDA Project Fund	156
Glossary	<u>157</u>
Appendix A - Statistical Information	<u>163</u>
Appendix B - Master Plan Update Survey	<u>177</u>
Appendix C - Capital Improvements Plan	<u>193</u>
Appendix D - Debt Schedules	<u>225</u>
Appendix E - Financial Planning Tools	<u>235</u>
Appendix F - Budget Worksheets	<u>250</u>

June 2011

President Keough and Village Council Trustees:

Village Administration is proud to present this budget document for Fiscal Year 2011-2012. This past year has been a successful one for the Village and we look forward to an equally successful 2011-2012. Provided as an introduction to this document is a review of the highlights of 2010-2011 and an overview of the projects planned for 2011-2012.

The Village of Dexter begins 2011-2012 in a stable financial position. The property tax decrease due to the declining housing market has not led to noticeable decreases in services to the community. However, the Village's increase in population has led to a \$110,000 increase to the Constitutional portion of our State Revenue Sharing. The Village enjoys a healthy fund balance that exceeds the recommended 15% of expenditures. The millage rate has remained stable for the past five years. Maintaining this stable financial position will continue to be challenging as expenses increase and revenues continue to drop, remain flat, or in the best case scenario increase at a low rate. As you will read in the remainder of this letter, the Village has taken steps to protect our stable financial position by reducing both current and future employee costs, taking advantage of grant funds whenever possible, and wisely planning for capacity needs of the water and sewer system.

Employee Costs

In the past, the Village funded each employee's retirement program and paid 100% of their health care costs. In 2011, the Village was able to shift the focus of both of these financial liabilities from "primarily Village funded" to "primarily employee funded". Going forward, the responsibility of an employee's retirement and health care cost is something that employees will share.

Village Council

Shawn Keough
President

Ray Tell
President Pro-Tem

Jim Carson
Trustee

Paul Cousins
Trustee

Donna Fisher
Trustee

Joe Semifero
Trustee

James Smith
Trustee

Administration

Donna Dettling
Manager

Carol Jones
Clerk

Marie Sherry, CPFA
Treasurer/Finance Director

Courtney Nicholls
Assistant Village Manager

Allison Bishop, AICP
Community Development Manager

THE VILLAGE OF
DEXTER IS AN EQUAL
OPPORTUNITY
PROVIDER AND
EMPLOYER

www.
villageofdexter.org

Reducing employee costs was a major goal for the negotiating team during the union contract negotiations that took place in 2010-2011. Pension costs were reduced by adopting a bridge program that reduces the pension multiplier for all employees to 2% for time accrued after July 1, 2011. The savings from this change is anticipated to be approximately \$40,000 per year. The Village will also save approximately \$25,000 per year when Union employees start paying 4% towards their pension starting July 1, 2011. The employee pension contribution rate will increase to 5% for union and non-union employees in July 2012 saving approximately \$30,000 from previous years. Another pension cost saving measure undertaken by the Village was to close the Defined Benefit Pension Plan and create a Defined Contribution Pension Plan for all new employees. This plan is employee led with a 5% employee contribution matched by a 2.5% Village contribution.

Health care costs were reduced for non-union employees through the adoption of a deductible plan. Union employees' health care costs were reduced through a plan change that keeps their benefits the same, but reduces the premium cost to the Village. Union employees were part to of this effort and agreed not to receive a salary increase until a 1% increase is provided in July 2013.

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

Reconstruction of Inverness between Grand and Kensington was completed and Ann Arbor Street between Kensington and Huron View Court was resurfaced, using both Village funds and stimulus money from the American Reinvestment and Recovery Act. Crack sealing of Village streets was performed by Department of Public Works staff for the first time. Additional crack sealing is planned for 2011-2012 along with working towards compliance with new federal reflexivity guidelines for street signs. A comprehensive resurfacing project for Main Street is being planned to 2012. Funds are also budgeted to complete a reconstruction of Central Street between the Mast Road bridge and 2nd Street.

Streetlights in the downtown were retrofitted with LED bulbs using an Energy Efficiency Block Grant from the State of Michigan. New sidewalk was added along Main Street to provide a connection from Alpine to Warrior Creek Park. Damaged sidewalk was also replaced throughout the Village. In 2011-2012 new sidewalk is planned along Edison Street as part of a water system improvement project. The Village is working cooperatively with Washtenaw County to construct an important pedestrian link between the Westridge Subdivision and Warrior Creek park, which will ultimately link up with the County's Border to Borer Trail. Additional sidewalk connectivity is planned between Westridge Subdivision and the Cedars of Dexter so that all of our residents are connected to the Village.

Parks & Trees

Final planning for the Mill Creek Park was completed, including obtaining the required Michigan Department of Environmental Quality permits. The Village received a \$240,000 tree contribution from United Methodist Retirement Communities which will be used to plant trees in Mill Creek Park and throughout the Village over the next several years. The Westridge Subdivision connector as mentioned above and County Border to Border Trail were designed and permitted. The stairway connection from Alpine to Warrior Creek Park was also designed. These projects are scheduled for completion in 2011-2012.

Water & Sewer

Major water and sewer projects were completed in 2010-2011. To increase the ability of the wastewater treatment plant to process excess water that enters the sewer system during storm events a 400,000 gallon equalization basin was constructed. To address the problem of sludge storage a State Revolving Fund Project Plan was completed and submitted to the Michigan Department of Environmental Quality.

On the water side, the 5th well was constructed and is currently being used for peak water demands but more importantly to achieve essential redundancy in our water delivery system. Also accomplished in 2010-11 were upgrades to undersized and aging water mains. Improvements were also made to the water treatment plant, including the addition of fluoride and replacement of the

current well's high service pumps. Planning for a second round of water main replacement was also completed and additional water main upgrade will be completed in 2011-2012.

Administration would like to thank the staff that made this budget document possible with their talents and energies and the staff and community members who commit themselves every day to making Dexter great. We look forward to working with Council and the community to achieve a successful 2011-2012.

Respectfully submitted,



Donna Dettling
Village Manager

Community Profile

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

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

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

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

Dexter provides many services to its residents, including garbage collection, public water and sewage systems, storm water management and street construction and maintenance. Public transportation is provided by the

Western Washtenaw Area Value Express (W.A.V.E.), which links Dexter to the Ann Arbor and Chelsea Transportation Systems.

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

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

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



Planning and the Budget

Non-Financial Plans

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

Master Plan

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

The Village's Planning Commission, with the assistance of the Community Development Manager and (if needed) the outside planning consultant, is responsible for creating the Master Plan. The current Master Plan was adopted in 1994 and has been amended several times. In early 2011 the Planning Commission released a survey to Village residents and business owners to ask for input as they look to complete an extensive update of plan. This survey is contained in Appendix B.

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.

Starting with the Fiscal Year 2011/2012 budget, a performance management system will be used that will tie department objectives and accomplishments to the overall organization-wide goals and objectives. Following are the goals and objectives for the new fiscal year as adopted by the Village Council.

GOAL - Maintain Financial Sustainability

Objectives:

- Maintain millage rate at 13.5562. Increase the streets millage when possible until it reaches the Headlee maximum, as long as the overall millage rate remains flat.
- Maintain a competitive tax rate position in relation to other Southeast MI communities.
- Pursue City status to reduce the overall tax burden to residents.
- Have an unappropriated reserve general fund balance of 15% of annual expenses. Maintain a capital outlay reserve in the enterprise funds of 50 to 75% of expenditures as recommended in the Utility Rate Study.
- Develop a strategy for implementing opportunities to further strengthen internal controls and operating efficiencies for Village and DDA finances. Continue to explore opportunities for strengthening internal controls with the Auditor.
- Attract and maintain growth through an ongoing commitment to Economic Development. Assist the DDA in implementing the Development Plan. Evaluate options for economic development services to determine what level of economic development activity (i.e.

- marketing, job creation) is feasible. Stimulate the local economy through the use of local vendors.
- Continue to explore other revenue sources. Aggressively identify and pursue grant opportunities.
 - Continue to set aside funding of Other Post Employment Benefits (OPEB) in accordance with GASB regulations.
 - Continue to explore ways to reduce costs. Look for areas in the budget to re-direct expenses to another agency, i.e. Washtenaw County Road Commission, Scio Township, Dexter Area Fire Department, Dexter Community Schools. Monitor for potential telecommunications savings.
 - Change philosophy of pension funding from primarily Village funded to primarily employee funded. Create a plan to reduce unfunded liability and reach an 80% or higher funded position with the Michigan Municipal Employees Retirement System.
 - Reduce health care costs.
-

GOAL - Ensure Good Stewardship of Municipal Infrastructure

Objectives:

- Pursue opportunities and partners to help fund a roundabout and viaduct project at the intersection of Dexter-Chelsea Road and Main Street, estimated at \$10 million. Pursue a regional solution to the funding problem - potentially through earmarking.
- Annually review the Water and Sewer Utility Rate Study and use the data together with state requirements to establish policy. Evaluate the Rural Development's loan graduation request again in 2013. Implement rate adjustment as necessary to maintain solvency.

- Determine priorities to protect and allocate any excess capacity water and sewer. Continue to seek solutions for removal of inflow and infiltration for the sewer system.
 - Complete a facilities master plan that encompasses all Village facilities. Research potential for expansion or construction of a new fire hall and village office facilities.
 - Develop a long-range plan for Mill Creek and possible redevelopment. Continue to pursue grant funding for Mill Creek. Work with parks master plan. Pursue redevelopment options through DDA development plan. Coordinate with Dexter Community Schools.
 - Complete capital projects budgeted for in 2011/2012, and identify long-term funds for future CIP's. Support and implement the CIP's general policy statement.
-

GOAL - Facilitate a High Quality of Life

Objectives:

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

GOAL - Engage the Community

Objectives:

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

GOAL - Develop & Maintain a First-Rate Work Force

Objectives:

- Develop and implement training for employee development. Monitor self initiated training in performance review process
- Explore and evaluate technologies for consolidating communications infrastructure. Pursue local initiatives to expand wireless service and voice over IP.

- Develop safety programs to minimize and/or transfer risk. Review emergency action guidelines with staff. Distribute Dexter specific emergency management plan to residents. Communicate emergency management tools to community.
 - Continue to upgrade equipment needed to efficiently complete tasks.
-

GOAL - Encourage Innovation & Excellence in Customer Service

Objectives:

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

GOAL - Promote a Safe Community

Objectives:

- Create a long-term financially sustainable police services plan to maintain an adequate police/population ratio consistent with State averages. Meet with Dexter Community Schools annually regarding school officer duties and cost share. Continue to review options for police services. Continue the Village of Dexter, Dexter Township, and Webster Township meetings to formalize an interlocal agreement.
- Participate in the pursuit of regional consolidation for fire services.

- Enhance pedestrian safety with sidewalk connectivity. Create a consistent design for sidewalks. Continue to enhance safety through the use of traffic bump-outs at intersections along with other pedestrian friendly improvements.
 - Work with the “Safe Routes to School” program. Coordinate village projects with school projects to enhance transportation needs of community.
 - Traffic Safety. Review vehicular traffic patterns in the Village. Encourage targeted traffic enforcement by the Sheriff’s deputies. Work to improve traffic situation around the schools.
-

GOAL- Environmental Stewardship

Objectives:

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

GOAL- Renewal, or continual evaluation of goals and objectives

Objectives:

- Use the Master Plan and Capital Improvements Plan to aid in annual policy and budget decisions.

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

Budgets and Short-Term Factors

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

There are several short-term factors that have affected the development of the Village’s Fiscal Year 2011-2012 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.

Since 2008, the Village's taxable value has been steadily decreasing, reflecting the drop in home values throughout the State of Michigan, although the decline has leveled off at just over \$196,700,000 for Fiscal Year 2011-2012. According to the Washtenaw County Assessors Association, residential housing values appear to be stabilizing, but commercial and developmental properties are continuing to decrease. It is believed that the decrease in taxable values state-wide will continue for at least another year, resulting in continued tax revenue loss.

The 2010 Census

The Village's population increased by 74% between 2000 and 2010, the largest percentage increase for a city or village in the State of Michigan. There are two forms of revenue that will be positively impacted by the population increase: Constitutional State Revenue Sharing and Act 51 payments. In the General Fund, this is significant because revenue sharing is the third largest revenue source for the Village, after property taxes and utility billing, and in the Major and Local Streets Funds Act 51 revenue is the largest source of non-transfer revenue.

State of Michigan Legislative Actions

Michigan's new governor and the legislature has been working on several issues that may have an impact on local units of government. This includes legislation about consolidation of and shared services, municipal and school employee benefits, union negotiations, and emergency financial management.

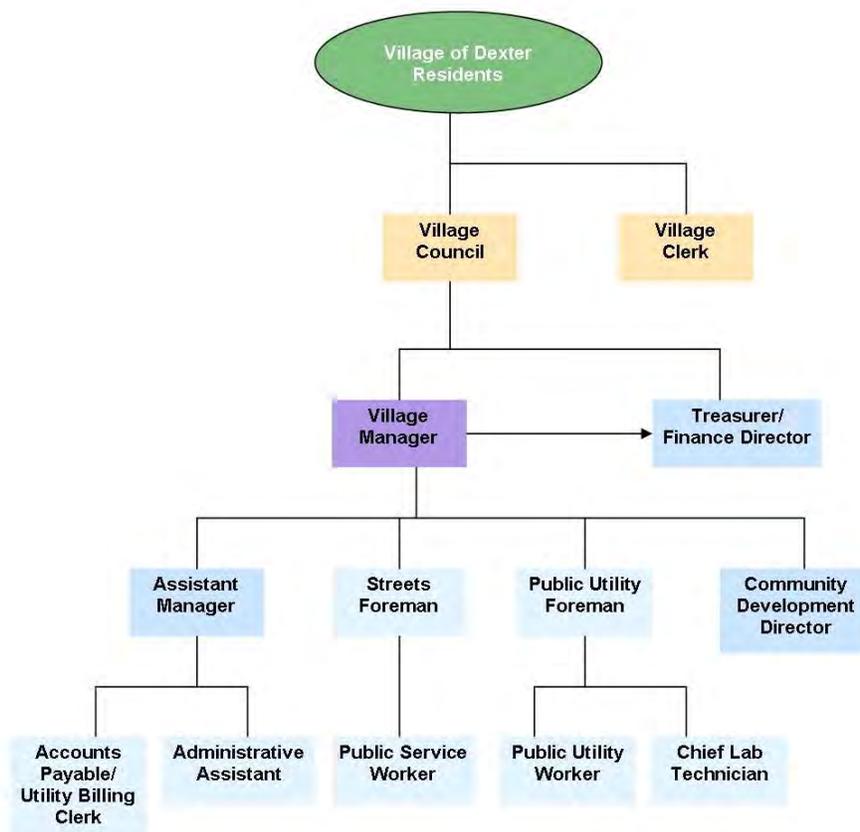
The Federal Economy and Interest Rates

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

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



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 current budget, the Village is laying the groundwork for a performance management system. In addition to the functional unit goals and objectives that have been included in prior year budget documents, measures will also be included that will be used for future comparisons.

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

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



A Reader's Guide to Budgeting

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

Uniform Budgeting Act

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

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



Fund Structure of Approved Budget

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

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

Fund Accounting

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

Governmental Funds

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

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

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

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

Proprietary Funds

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

Fiduciary Funds

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

Village of Dexter Funds

Governmental Funds				Proprietary Funds	
General Funds	Special Revenue	Capital Projects	Debt Service	Enterprise Funds	Fiduciary Funds (not included in budget)
General Fund	Major Streets	Mill Creek Park	Streetscape	Sewer	Payroll
DDA General	Local Streets	DDA Project	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 2011/2012 are the General Fund, Major Streets, Sewer Fund, and Water Fund.

Major Funds				Non-Major Funds		
General Fund (42% of total revenue)	Sewer Fund (14% of total revenue)	Water Fund (10% of total revenue)	Major Streets (11% of total revenue)	Other Funds	DDA Funds	Capital Projects
Legislative	----	----	----	----	----	----
Administration	Administration	Administration	Administration	Administration	Administration	Administration
Public Works	Public Works	Public Works	Public Works	Public Works	Public Works	Public Works
----	Public Utilities	Public Utilities	Public Utilities	Public Utilities	Public Utilities	Public Utilities
Community Development	----	----	----	----	Community Development	Community Development
Public Safety	----	----	----	----	----	----

Basis of Budgeting

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

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

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

Financial Policies

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

Operating Budget Policies

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

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

Reserve Policies

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

Revenue Policies

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

Capital Improvements Policies

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

Debt Policies

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

Investment Policies

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

Accounting, Auditing and Financial Reporting Policies

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

Purchasing Policies

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

Grant Policies

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

Infrastructure Policies

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

Budgeting Policies

Role of the Budget

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

Budget Strategy

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

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

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

Balanced Operating Budget

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

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

Impact of Capital Improvements on Operating Budgets

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

Budgeting Controls

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

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



Budget Calendar

December 2010	The Community Development Manager begins the Capital Improvement Planning (CIP) process by working with the department heads and Planning Commission to establish goals for the next fiscal year.
February 7, 2011	The Utility Rate Study is updated to help determine next year's utility rates.
March 7, 2011	CIP - Planning Commission Public Hearing and Plan Adoption.
March 14, 2011	Village Council Goal Setting Session.
March 24, 2011	The Five-Year Financial Model is updated for use in the upcoming budget process.
April 2011	Staff meetings held to review Council Goals and Objectives and to discuss proposed Budget.
April 11, 2011	CIP - Adoption by Village Council.
May 4, 2011	Village Council Budget Work Session.
May 18, 2011	Village Council Budget Work Session.
June 13, 2011	Village Council Public Hearings on 2011-2012 Millage Rate, Budget and Water & Sewer Rates.
June 13, 2011	Adoption of 2011-2012 Millage Rate and Water & Sewer Rates.
June 27, 2011	Adoption of the 2011-2012 Budget.

Financial Cycle Calendar

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

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

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

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

Budget preparation and adopting phase	Budget reporting phase	Budget monitoring phase
---------------------------------------	------------------------	-------------------------

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.

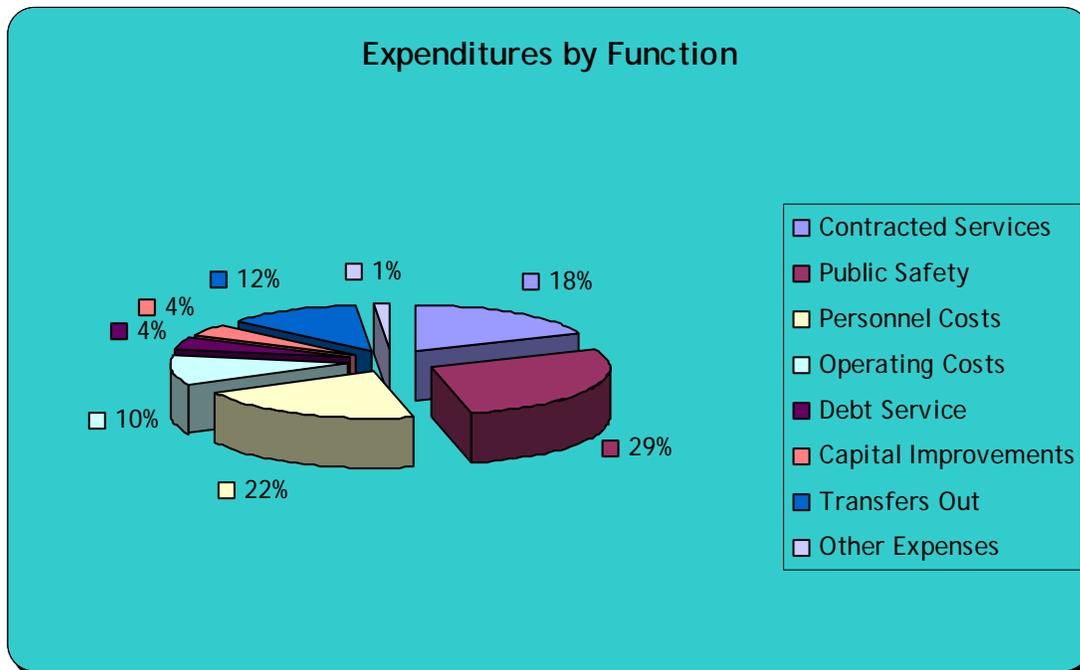
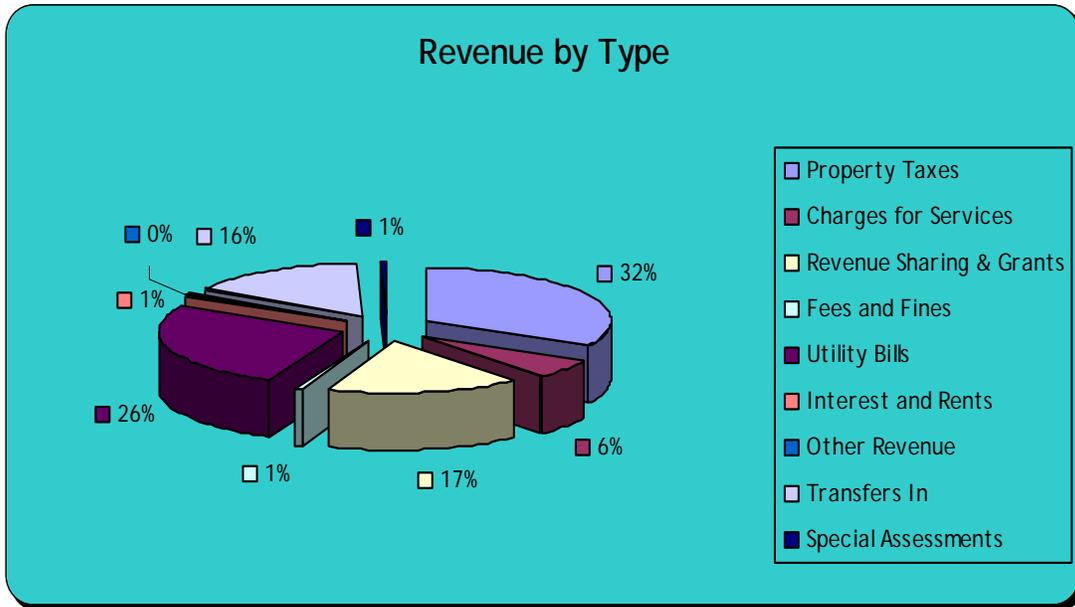


Summary Information

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. In this section, 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.

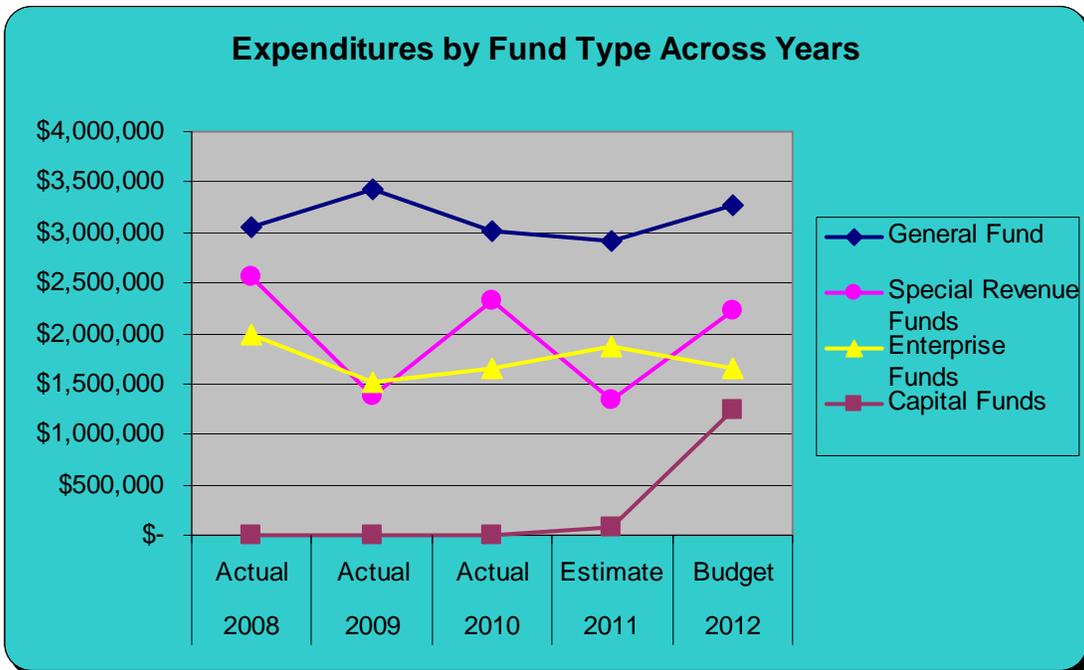
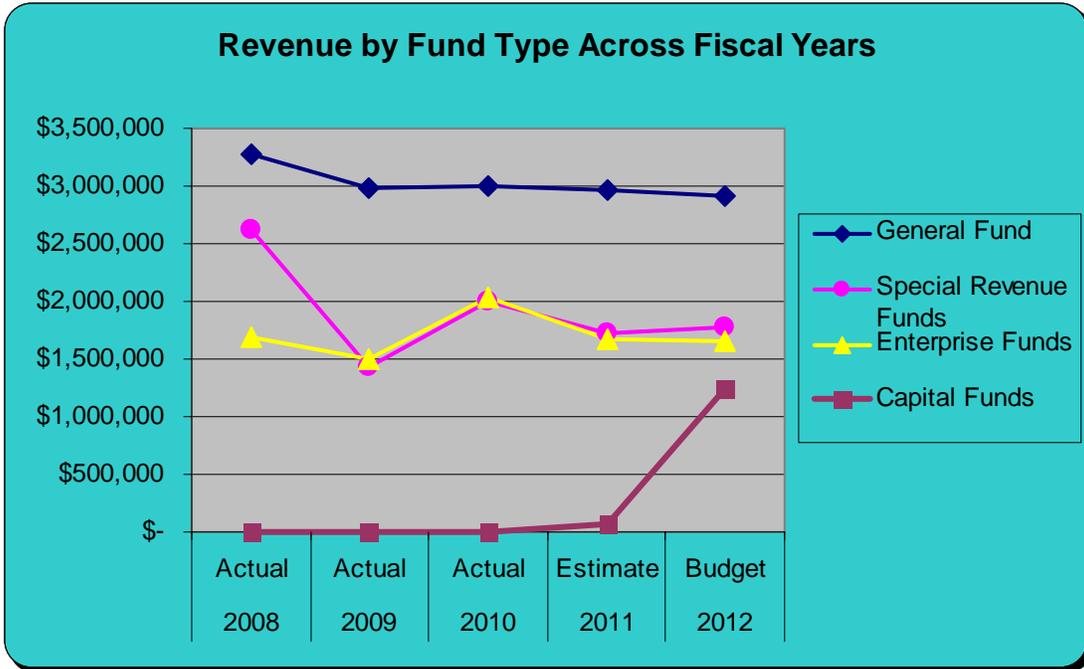
Summary Financial Information by Type and Function

	Fiscal Year 2011-2012 Budget				
	General Fund	Special Revenue Funds	Enterprise Funds	Capital Funds	Total Appropriated Funds
<i>Starting Fund Balance</i>	\$ 1,627,079	\$ 1,451,689	\$ 993,005	\$ -	\$ 4,071,773
Property Taxes	\$ 1,799,600	\$ 696,700	\$ -	\$ -	\$ 2,496,300
Charges for Services	\$ 162,000	\$ 101,000	\$ 186,000	\$ -	\$ 449,000
Revenue Sharing & Grants	\$ 292,500	\$ 223,600	\$ 2,500	\$ 778,000	\$ 1,296,600
Fees and Fines	\$ 60,800	\$ -	\$ -	\$ -	\$ 60,800
Utility Bills	\$ 535,000	\$ -	\$ 1,436,500	\$ -	\$ 1,971,500
Interest and Rents	\$ 32,000	\$ 3,900	\$ 14,000	\$ -	\$ 49,900
Other Revenue	\$ 8,500	\$ -	\$ 12,000	\$ -	\$ 20,500
Transfers In	\$ 17,100	\$ 715,000	\$ -	\$ 462,600	\$ 1,194,700
Special Assessments	\$ -	\$ 43,300	\$ -	\$ -	\$ 43,300
<i>Total Revenue</i>	<i>\$ 2,907,500</i>	<i>\$ 1,783,500</i>	<i>\$ 1,651,000</i>	<i>\$ 1,240,600</i>	<i>\$ 7,582,600</i>
Contracted Services	\$ 596,600	\$ 81,000	\$ 129,500	\$ 35,600	\$ 807,100
Public Safety	\$ 922,500	\$ -	\$ -	\$ -	\$ -
Personnel Costs	\$ 698,000	\$ 176,000	\$ 423,000	\$ -	\$ 1,297,000
Operating Costs	\$ 342,900	\$ 194,800	\$ 407,400	\$ -	\$ 945,100
Debt Service	\$ 128,300	\$ 232,700	\$ 551,600	\$ -	\$ 912,600
Capital Improvements	\$ 139,500	\$ 736,000	\$ 105,000	\$ 1,205,000	\$ 980,500
Transfers Out	\$ 402,600	\$ 783,000	\$ -	\$ -	\$ 1,185,600
Other Expenses	\$ 46,300	\$ 20,000	\$ 30,000	\$ -	\$ 96,300
<i>Total Expenditures</i>	<i>\$ 3,276,700</i>	<i>\$ 2,223,500</i>	<i>\$ 1,646,500</i>	<i>\$ 1,240,600</i>	<i>\$ 6,224,200</i>
<i>Ending Fund Balance</i>	<i>\$ 1,257,879</i>	<i>\$ 1,011,689</i>	<i>\$ 997,505</i>	<i>\$ -</i>	<i>\$ 5,430,173</i>



Summary Financial Information by Fund Across Fiscal Years

	Five-Year Comparison of Revenue Across All Funds				
	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Estimated	2011-2012 Budget
<i>Total General Fund</i>	\$ 3,283,644	\$ 2,976,844	\$ 3,007,095	\$ 2,973,510	\$ 2,907,500
Special Revenue Funds					
Major Streets	\$ 1,098,811	\$ 278,650	\$ 546,734	\$ 364,369	\$ 727,900
Local Streets	\$ 548,488	\$ 234,739	\$ 547,982	\$ 273,995	\$ 220,100
Municipal Streets	\$ 641,400	\$ 592,156	\$ 570,482	\$ 526,699	\$ 528,100
Tree Replacement	\$ -	\$ -	\$ -	\$ 240,743	\$ 500
Streetscape Debt	\$ 218,746	\$ 245,136	\$ 220,743	\$ 225,854	\$ 213,400
Equipment Fund	\$ 114,303	\$ 88,948	\$ 119,095	\$ 87,803	\$ 93,500
<i>Total Special Revenue Funds</i>	\$ 2,621,748	\$ 1,439,629	\$ 2,005,036	\$ 1,719,463	\$ 1,783,500
Enterprise Funds					
Sewer Fund	\$ 968,164	\$ 857,062	\$ 1,250,183	\$ 986,455	\$ 981,500
Water Fund	\$ 720,723	\$ 649,191	\$ 785,381	\$ 683,416	\$ 669,500
<i>Total Enterprise Funds</i>	\$ 1,688,887	\$ 1,506,253	\$ 2,035,564	\$ 1,669,871	\$ 1,651,000
Capital Funds					
Mill Creek Park Project	\$ -	\$ -	\$ -	\$ 76,700	\$ 1,240,600
<i>Total Capital Funds</i>	\$ -	\$ -	\$ -	\$ 76,700	\$ 1,240,600
Total Revenue	\$ 7,594,279	\$ 5,922,726	\$ 7,047,695	\$ 6,439,544	\$ 7,582,600
<i>Total General Fund</i>	\$ 3,058,297	\$ 3,437,438	\$ 3,011,411	\$ 2,919,215	\$ 3,276,700
Special Revenue Funds					
Major Streets	\$ 773,803	\$ 449,421	\$ 621,942	\$ 279,190	\$ 930,900
Local Streets	\$ 542,295	\$ 257,048	\$ 627,448	\$ 181,839	\$ 220,100
Municipal Streets	\$ 993,160	\$ 307,803	\$ 779,582	\$ 460,168	\$ 755,300
Tree Replacement	\$ -	\$ -	\$ -	\$ -	\$ 68,000
Streetscape Debt	\$ 235,227	\$ 234,110	\$ 233,702	\$ 235,190	\$ 233,000
Equipment Fund	\$ 21,962	\$ 127,868	\$ 70,930	\$ 186,168	\$ 16,200
<i>Total Special Revenue Funds</i>	\$ 2,566,447	\$ 1,376,250	\$ 2,333,604	\$ 1,342,555	\$ 2,223,500
Enterprise Funds					
Sewer Fund	\$ 1,196,690	\$ 907,111	\$ 918,061	\$ 1,008,868	\$ 964,100
Water Fund	\$ 785,346	\$ 610,025	\$ 742,919	\$ 865,763	\$ 682,400
<i>Total Enterprise Funds</i>	\$ 1,982,036	\$ 1,517,136	\$ 1,660,980	\$ 1,874,631	\$ 1,646,500
Capital Funds					
Mill Creek Park Project	\$ -	\$ -	\$ -	\$ 76,700	\$ 1,240,600
<i>Total Capital Funds</i>	\$ -	\$ -	\$ -	\$ 76,700	\$ 1,240,600
Total Expenditures	\$7,606,780	\$6,330,824	\$7,005,995	\$6,213,101	\$8,387,300
<i>Net Change</i>	\$ (12,501)	\$ (408,098)	\$ 41,700	\$ 226,443	\$ (804,700)



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.

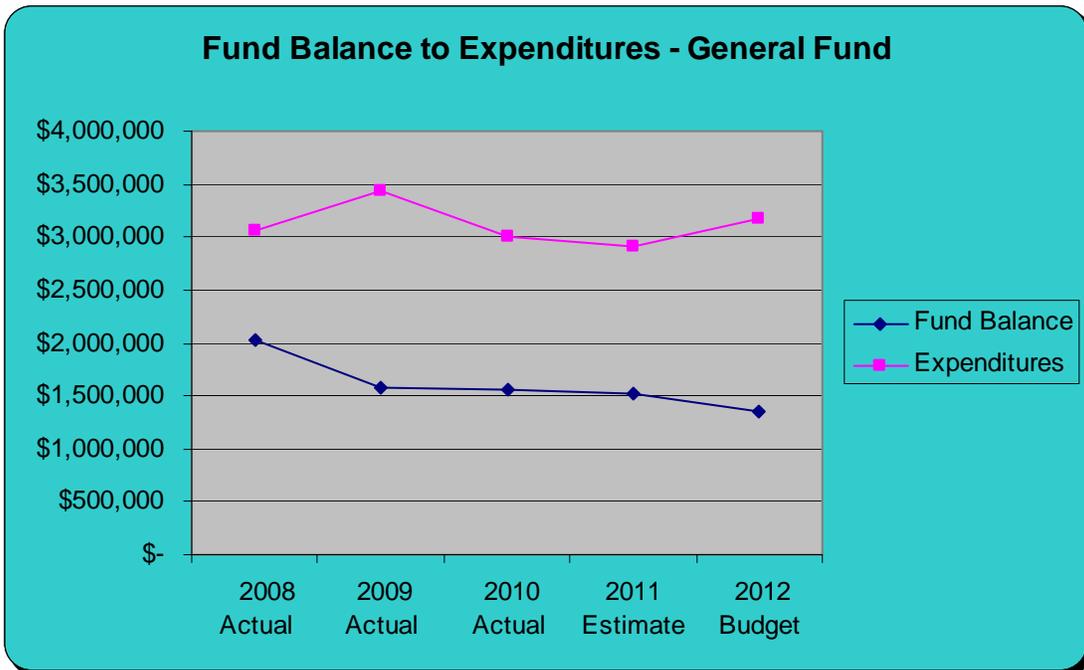
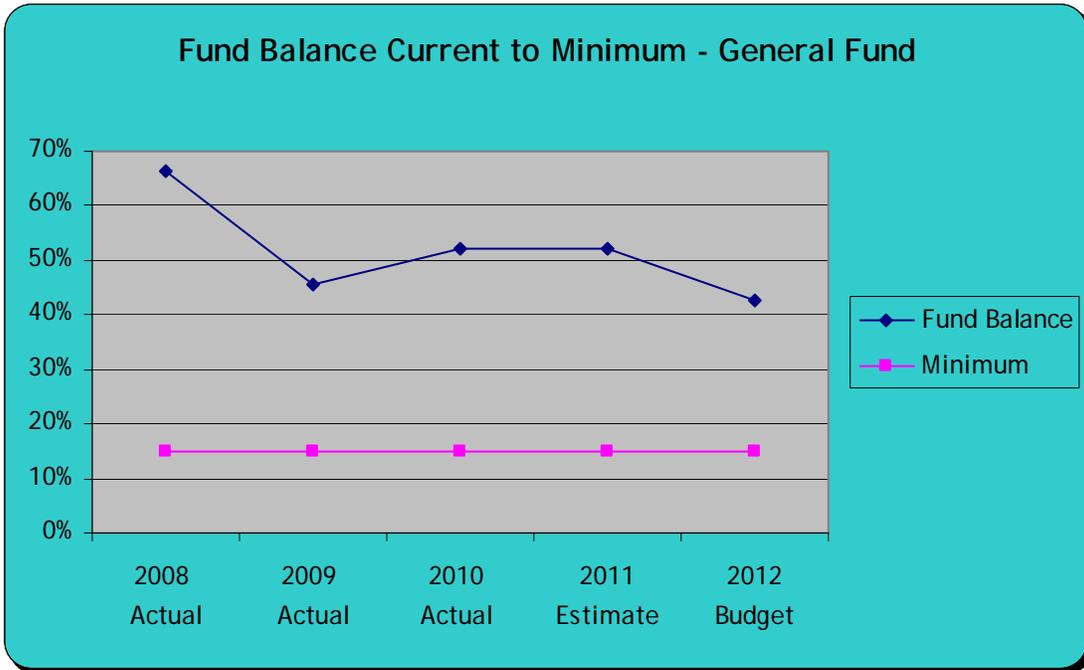
As a part of the budget process, fund balance will be treated as one of the following:

- 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%. 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.



GASB Statement No. 54 - Fund Balance Definitions

The Governmental Accounting Standards Board (GASB) has developed new standards for fund balance definitions which have been 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

Village of Dexter Financial Summary

Fund Balance Summaries

General Fund	Actual 2009-2010	Estimated 2010-2011	Budget 2011-2012	% Change 2011 to 2012
Beginning Fund Balance	\$1,600,358	\$1,567,316	\$1,627,079	
Revenues	\$3,012,802	\$2,973,510	\$2,907,500	
Expenditures	(\$3,045,844)	(\$2,913,747)	(\$3,276,700)	
Ending Fund Balance	\$1,567,316	\$1,627,079	\$1,257,879	-22.7%

Special Revenue Funds	Actual 2009-2010	Estimated 2010-2011	Budget 2011-2012	% Change 2011 to 2012
Beginning Fund Balance	\$1,444,936	\$1,074,781	\$1,451,689	
Revenues	\$2,153,085	\$1,719,463	\$1,783,500	
Expenditures	(\$2,523,240)	(\$1,342,555)	(\$2,223,500)	
Ending Fund Balance	\$1,074,781	\$1,451,689	\$1,011,689	-30.3%

Enterprise Funds	Actual 2009-2010	Estimated 2010-2011	Budget 2011-2012	% Change 2011 to 2012
Beginning Retained Earnings	\$821,666	\$1,197,765	\$993,005	
Revenues	\$2,035,564	\$1,669,871	\$1,651,000	
Expenditures	(\$1,659,465)	(\$1,874,631)	(\$1,646,500)	
Ending Retained Earnings	\$1,197,765	\$993,005	\$997,505	0.5%

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 2011-2012, several funds will have fund balances reduced by more than 10% due to capital improvement projects.

General Fund

The General Fund's operating expenditures are approximately \$33,000 less than its operating revenue. The reduction in fund balance is due to a transfer to the new Mill Creek Park Fund for the construction of the new park.

	Actual 2009-2010	Estimated 2010-2011	Budget 2011-2012	% Change 2011 to 2012
General Fund				
Beginning Fund Balance	\$1,600,358	\$1,567,316	\$1,627,079	
Revenues	\$3,012,802	\$2,973,510	\$2,907,500	
Expenditures	(\$3,045,844)	(\$2,913,747)	(\$3,276,700)	
Ending Fund Balance	\$1,567,316	\$1,627,079	\$1,257,879	-22.7%

Major Streets Fund

For several years the Village has had just over \$200,000 set aside for the Central Street project. These funds will be expended in Fiscal Year 2011-2012 on this project.

	Actual 2009-2010	Estimated 2010-2011	Budget 2011-2012	% Change 2011 to 2012
Major Streets Fund				
Beginning Fund Balance	\$142,632	\$142,632	\$227,811	
Revenues	\$633,354	\$364,369	\$727,900	
Expenditures	(\$633,354)	(\$279,190)	(\$930,900)	
Ending Fund Balance	\$142,632	\$227,811	\$24,811	-89.1%

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 projects in the Major and Local Streets funds.

	Actual 2009-2010	Estimated 2010-2011	Budget 2011-2012	% Change 2011 to 2012
Municipal Streets Fund				
Beginning Fund Balance	\$892,444	\$510,119	\$576,650	
Revenues	\$581,723	\$526,699	\$528,100	
Expenditures	(\$964,048)	(\$460,168)	(\$755,300)	
Ending Fund Balance	\$510,119	\$576,650	\$349,450	-39.4%

Tree Replacement Fund

The Tree Replacement Fund was set up as part of an agreement with the United Methodist Retirement Community to plant and replace trees throughout the Village. This fiscal year, some of these funds are being used to plant trees in the new Mill Creek Park.

	Actual 2009-2010	Estimated 2010-2011	Budget 2011-2012	% Change 2011 to 2012
Tree Replacement				
Beginning Fund Balance	\$0	\$0	\$240,743	
Revenues	\$0	\$240,743	\$500	
Expenditures	\$0	\$0	(\$68,000)	
Ending Fund Balance	\$0	\$240,743	\$173,243	-28.0%

Streetscape Debt Fund

This fund contains two debt issues, one of which is funded through special assessments. Several of these special assessments have been paid off, and the debt issue is in its final two years. Some of this year's bond payments are being paid for by the pre-paid special assessments.

Streetscape Debt	Actual 2009-2010	Estimated 2010-2011	Budget 2011-2012	% Change 2011 to 2012
Beginning Fund Balance	\$138,188	\$133,569	\$124,233	
Revenues	\$229,560	\$225,854	\$213,400	
Expenditures	(\$234,179)	(\$235,190)	(\$233,000)	
Ending Fund Balance	\$133,569	\$124,233	\$104,633	-15.8%

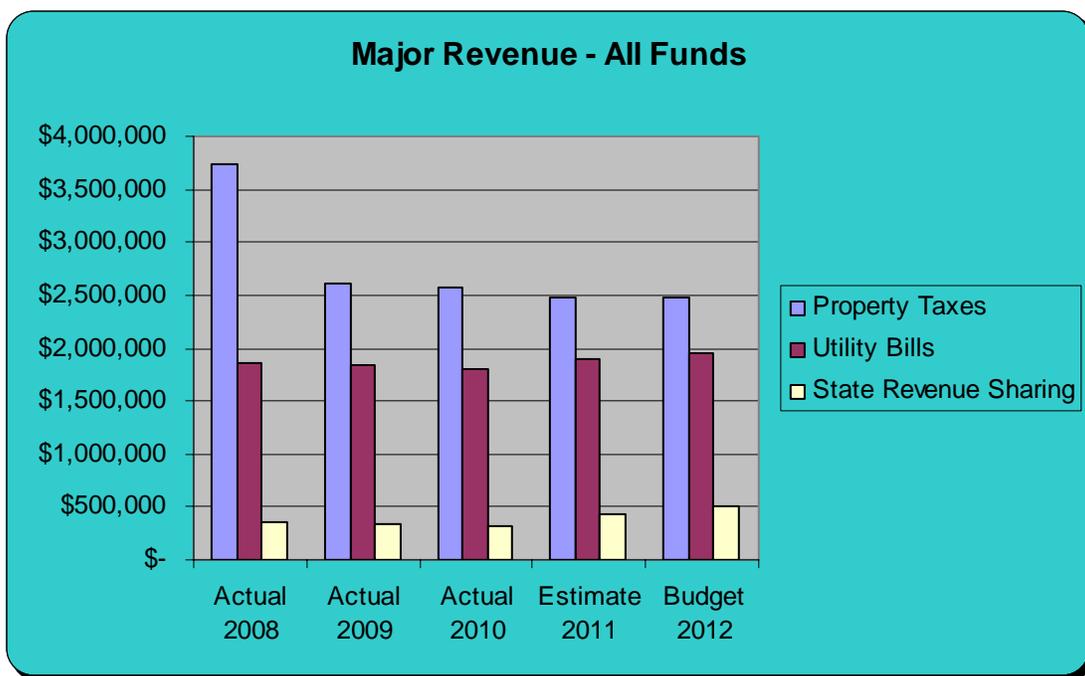
Equipment Fund

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

Equipment Fund	Actual 2009-2010	Estimated 2010-2011	Budget 2011-2012	% Change 2011 to 2012
Beginning Fund Balance	\$267,330	\$284,119	\$185,754	
Revenues	\$90,600	\$87,803	\$93,500	
Expenditures	(\$73,811)	(\$186,168)	(\$16,200)	
Ending Fund Balance	\$284,119	\$185,754	\$263,054	41.6%

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 78% of the Village's Fiscal Year 2011-2012 revenue.



In addition, the Village will be receiving approximately \$775,000 in grants and contributions towards the Mill Creek Park project.

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

Village of Dexter Financial Summary

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

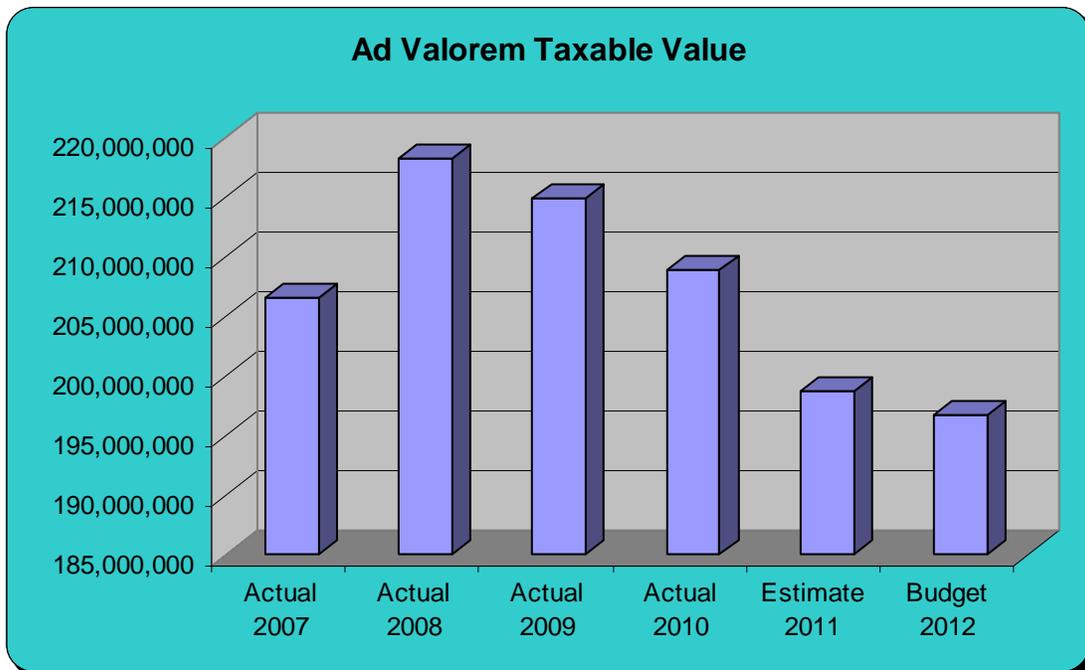
Property taxes are the largest source of revenue for the Village. This revenue is dependent upon two variables - taxable value and millage rates. The taxable value is determined by the township assessors, and the millage rate is set by the Village Council. The formula to determine total property tax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

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

Village of Dexter Financial Summary

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 2011 tax year, the inflation rate for assessment purposes is 1.017%, and this will be the fourth year in a row that the Village has seen a decrease in overall taxable value due to the housing and economic downturns that began in 2007. Although residential housing is starting to see a recovery, commercial property is still lagging behind. It is hoped that 2012 will see a halt to these decreases, although with the fragile economic recovery there is no guarantee.



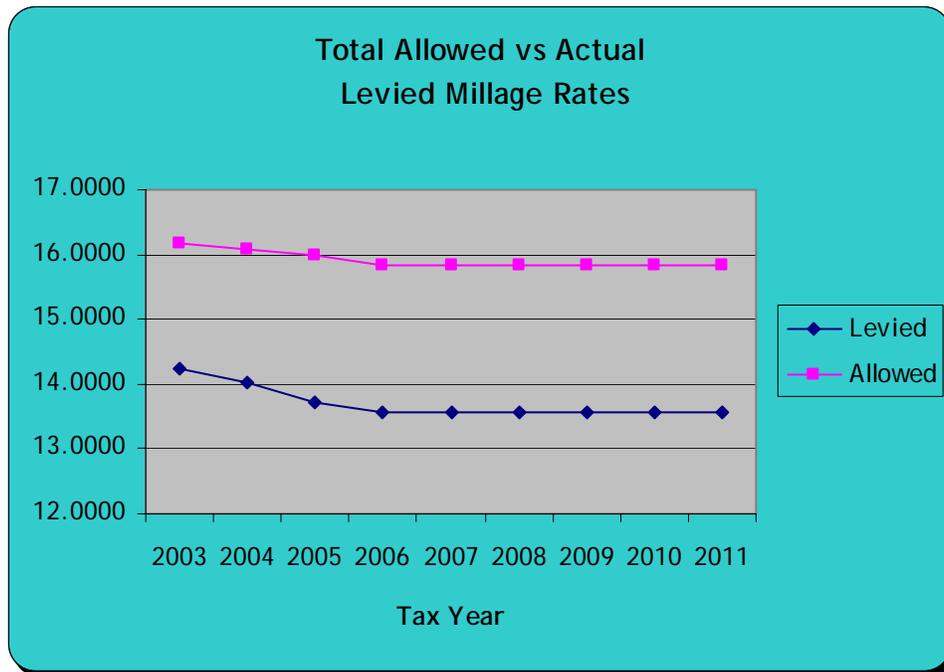
The Headlee Amendment of 1978 has an effect on millage rates by limiting the growth of property tax revenue from existing property. It accomplishes this by reducing the millage rates proportionally by the amount that market changes exceed the increase in the Consumer Price Index.

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

Headlee Reduction Factors			
2005	0.9947	2008	1.0514
2006	0.9880	2009	1.0938
2007	1.0276	2010	1.0652
	2011	1.0487	

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.

2011 Maximum Allowable Millage Rates			
Purpose	Original Rate	Headlee Rate	2011 Rate
Operating	12.5000	9.8807	9.8151
Streets	5.0000	3.9520	2.8874
GO Bond	2.0000	2.0000	0.8537
Total	19.5000	15.8327	13.5562



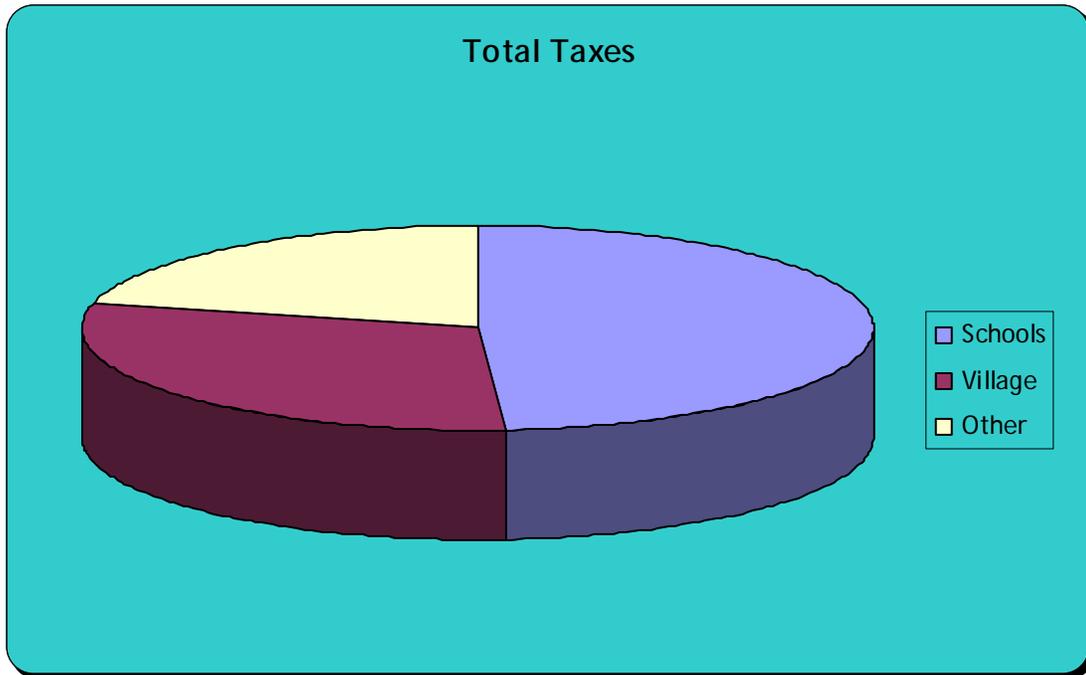
Individual Taxes

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.

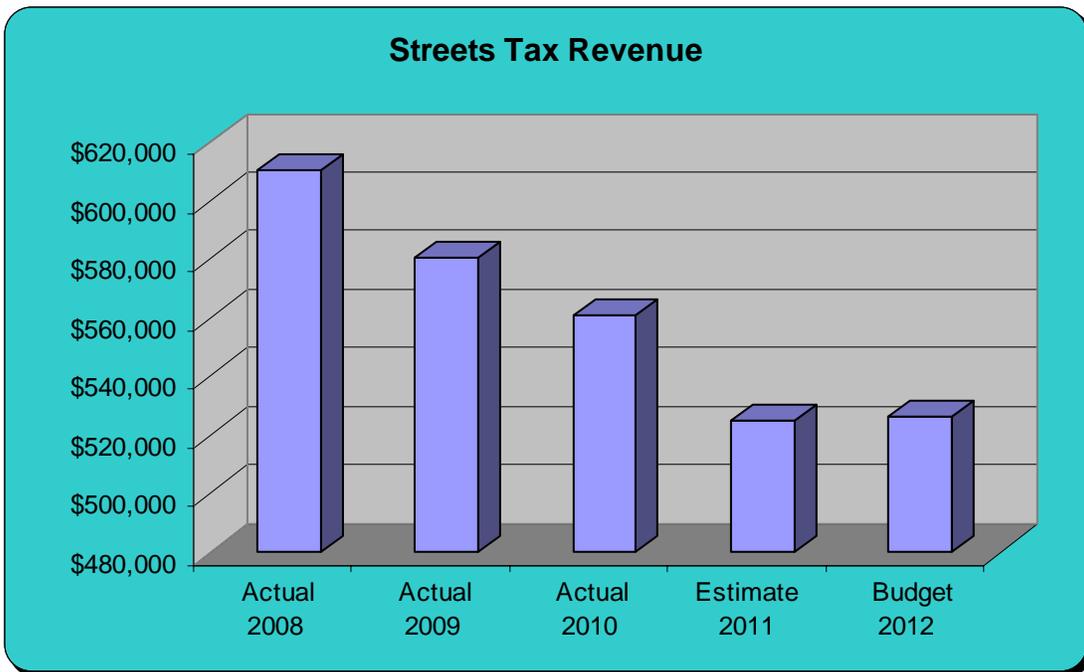
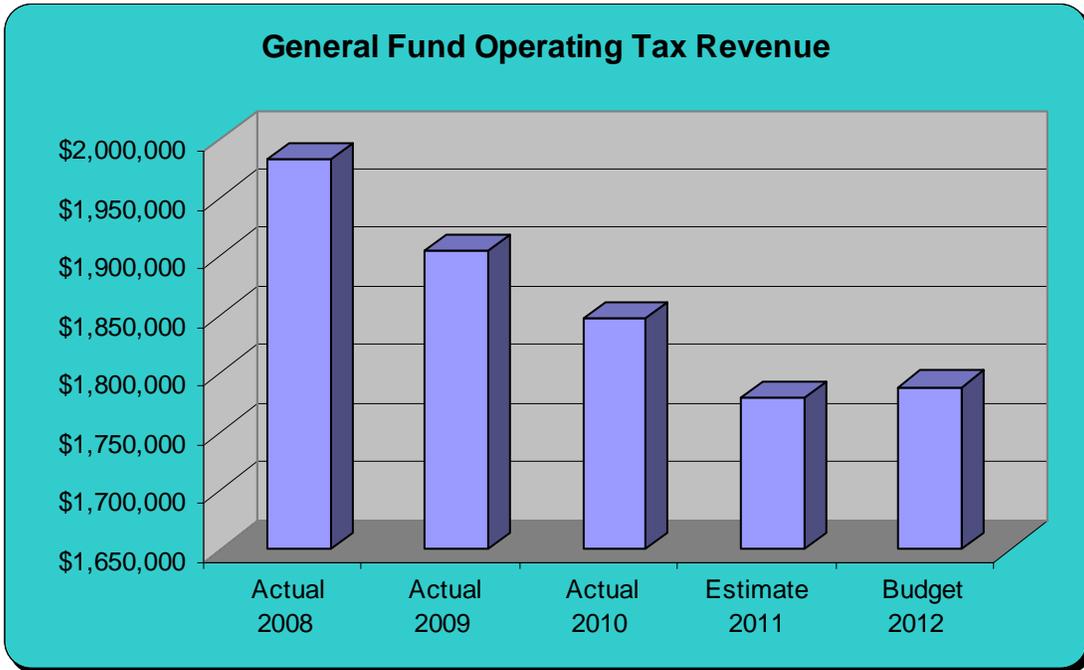
Using 2010 tax year data (the last full year available as of July 1st) below are examples of the tax picture for an individual taxpayer. In this example, assume a taxable value of \$100,000 and a primary residence exemption (also known as homestead exemption) of 100%.

Scio Township		
Government	Millage	Tax
Schools/ISD	18.4745	\$1,847.45
Village Operating	9.8151	\$981.51
Washtenaw County	5.7448	\$574.48
Community College	3.6856	\$368.56
Village Streets	2.8961	\$289.61
Library	1.6586	\$165.86
Township	1.4460	\$144.60
Village GO Bond	0.8450	\$84.50
Total	44.5657	\$4,456.57

Webster Township		
Government	Millage	Tax
Schools/ISD	18.4745	\$1,847.45
Village Operating	9.8151	\$981.51
Washtenaw County	5.7448	\$574.48
Community College	3.6856	\$368.56
Village Streets	2.8961	\$289.61
Library	1.6586	\$165.86
Township	2.7721	\$277.21
Village GO Bond	0.8450	\$84.50
Total	45.8918	\$4,589.18



Property Tax Revenue by Year



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 2011-2012, the Village Council approved rate increases for both sewer and water of 3%.

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

Water Rates		
	FY 10-11	FY 11-12
	Rates	Rates
Ready to Serve Monthly Fee	\$6.51	\$6.71
First Meter Per 1,000 Gallons	\$2.94	\$3.03
Second Meter Per 1,000 Gallons	\$3.97	\$4.09

Sewer Rates		
	FY 10-11	FY 11-12
	Rates	Rates
Ready to Serve Monthly Fee	\$5.63	\$5.80
First Meter Per 1,000 Gallons	\$6.93	\$7.14

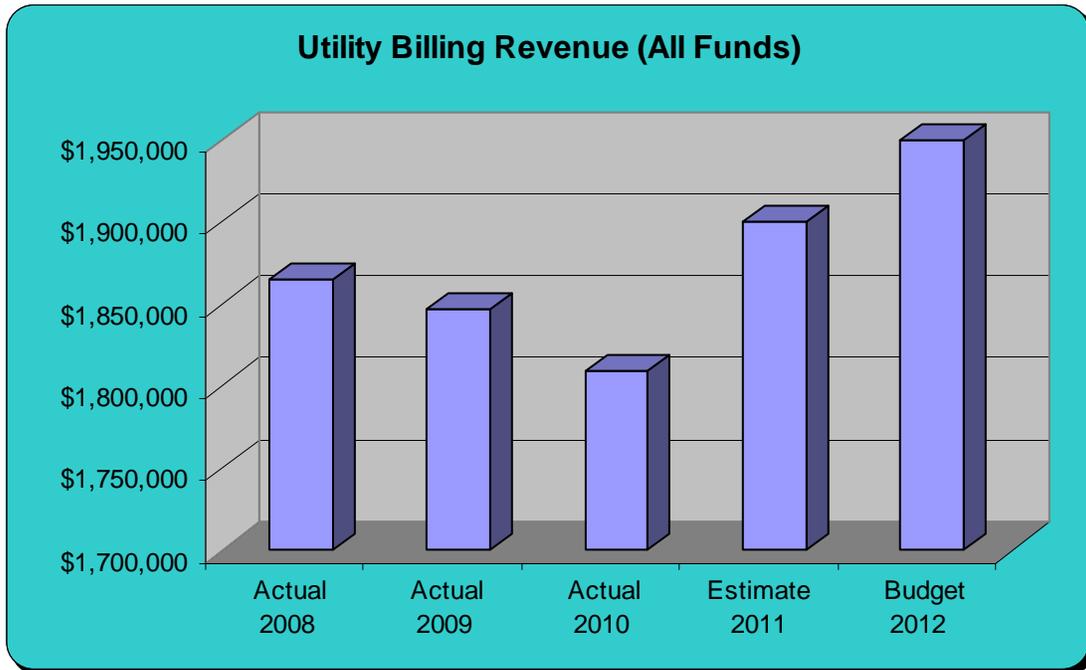
Other Charges		
	FY 10-11	FY 11-12
	Rates	Rates
Monthly Refuse Charge	\$17.50	\$17.50
Penalties on Late Charges	2.00%	2.00%
Turn-on and Turn-off Charges	\$35.00	\$35.00
Meter Calibration Charge	\$35.00	\$35.00
Water Only Meter 1 inch	\$250.00	\$250.00

Individual Utility Charges

The chart below illustrates the impact of the rate adjustments on a family using 10,000 gallons of water during a two-month billing cycle (5,000 gallons per month). The overall increase for water, sewer and refuse is 2.4% , or \$3.79 per billing cycle.

Example Utility Bill for Two-Month Cycle		
	FY 10-11	FY 11-12
	Rates	Rates
Water Ready to Serve	\$13.02	\$13.42
Water Commodity Charge	\$29.35	\$30.30
Sewer Ready to Serve	\$11.26	\$11.60
Sewer Commodity Charge	\$69.30	\$71.40
Refuse Charge	\$35.00	\$35.00
Total	\$157.93	\$161.72

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 will have the effect of substantially increasing this revenue stream.

State Fiscal Year	State Revenue Sharing		
	Village Portion	Percent Change	Dollar Change
2007 Actual	\$ 183,569		
2008 Actual	\$ 183,569	0.00%	\$ -
2008 Actual	\$ 183,569		
2009 Actual	\$ 174,330	-5.00%	\$ (9,239)
2009 Actual	\$ 174,330		
2010 Actual	\$ 155,049	-11.10%	\$ (19,281)
2010 Actual	\$ 155,049		
2011 Projected	\$ 269,345	73.70%	\$ 114,296

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 expects to see an increase of approximately \$60,000 (total) for the Major Streets and Local Streets funds.

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

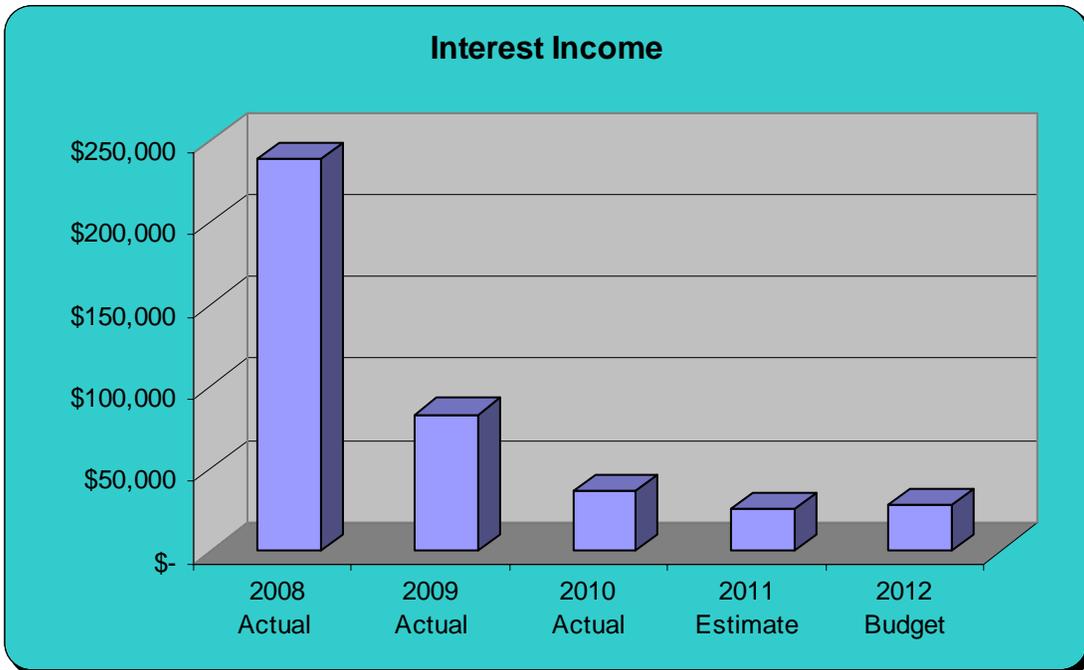
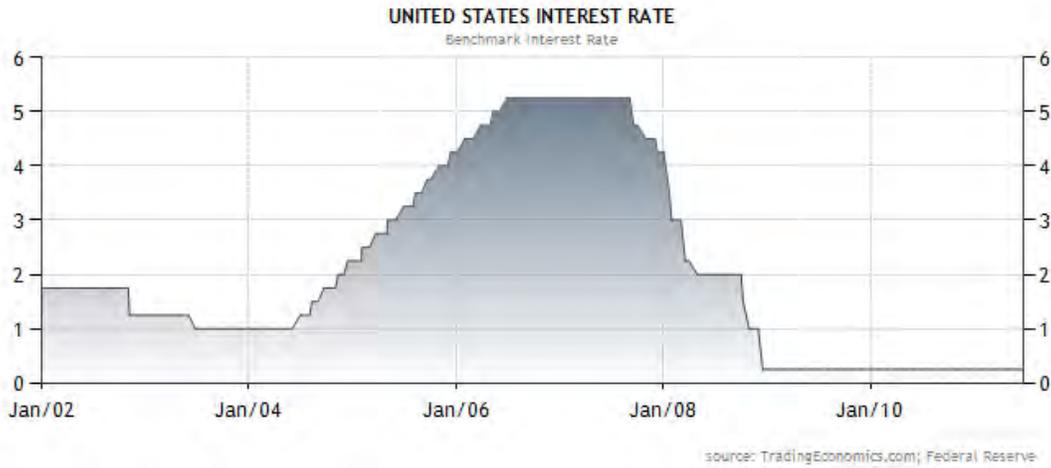
Other Sources of Revenue

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.

Interest

The final sources of revenue are items such as interest on Village investments, transfers in from other funds, administrative charges to the sewer and water funds, and miscellaneous revenue. In regard to interest income, the current economy has a significant effect on income from Village investments. Although the Village's fund balances have remained largely unchanged since Fiscal Year 2008-2009, the income earned on investments has decreased as longer-term investments at higher rates have been replaced by ones with much lower rates of return.

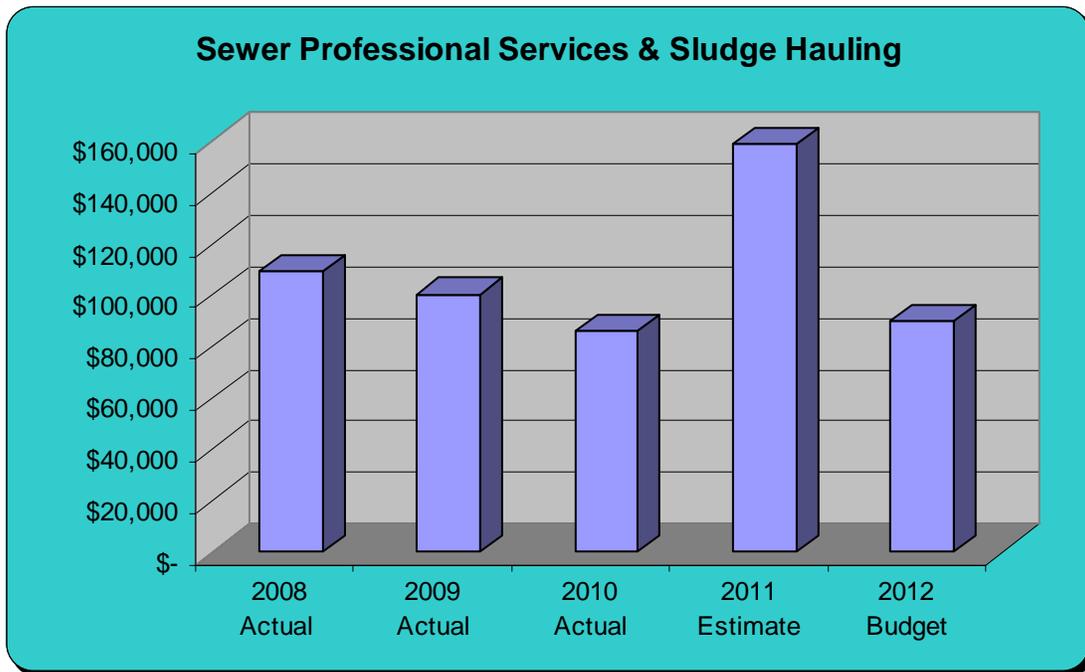


Expenditures

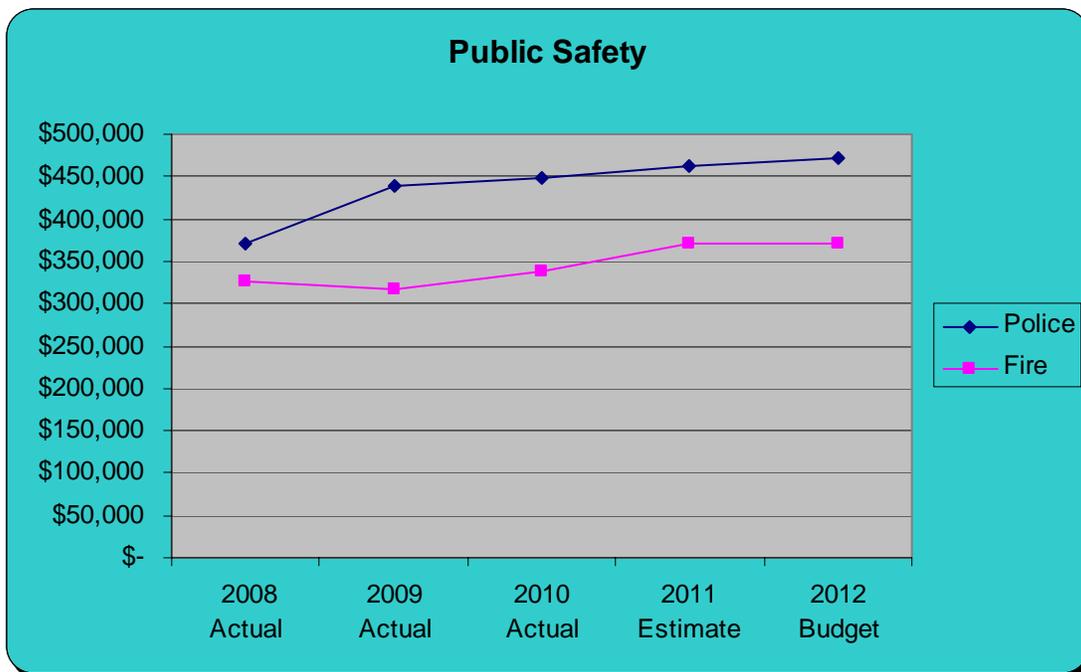
There are seven broad categories of expenditures that can be compared across funds. These are as follows:

- Contracted services, such as trash and recycling, equipment leases, engineering and other professional consulting. The following charts show two of the major areas, which are trash and recycling in the General Fund, and professional services/sludge hauling in the Sewer Fund. The increase in professional services for Fiscal Year 2010-2011 is due to a temporary solution to the sludge storage issue.





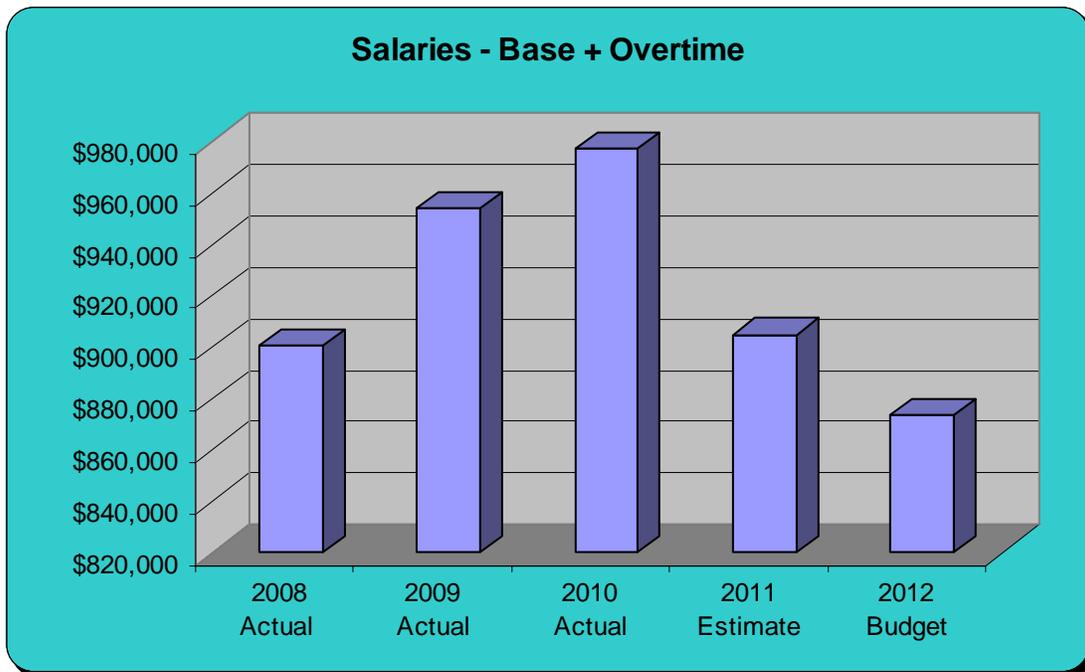
- Public Safety, which is police protection (contracted through the Washtenaw County Sheriffs Department) and fire services (contracted through the Dexter Area Fire Department).



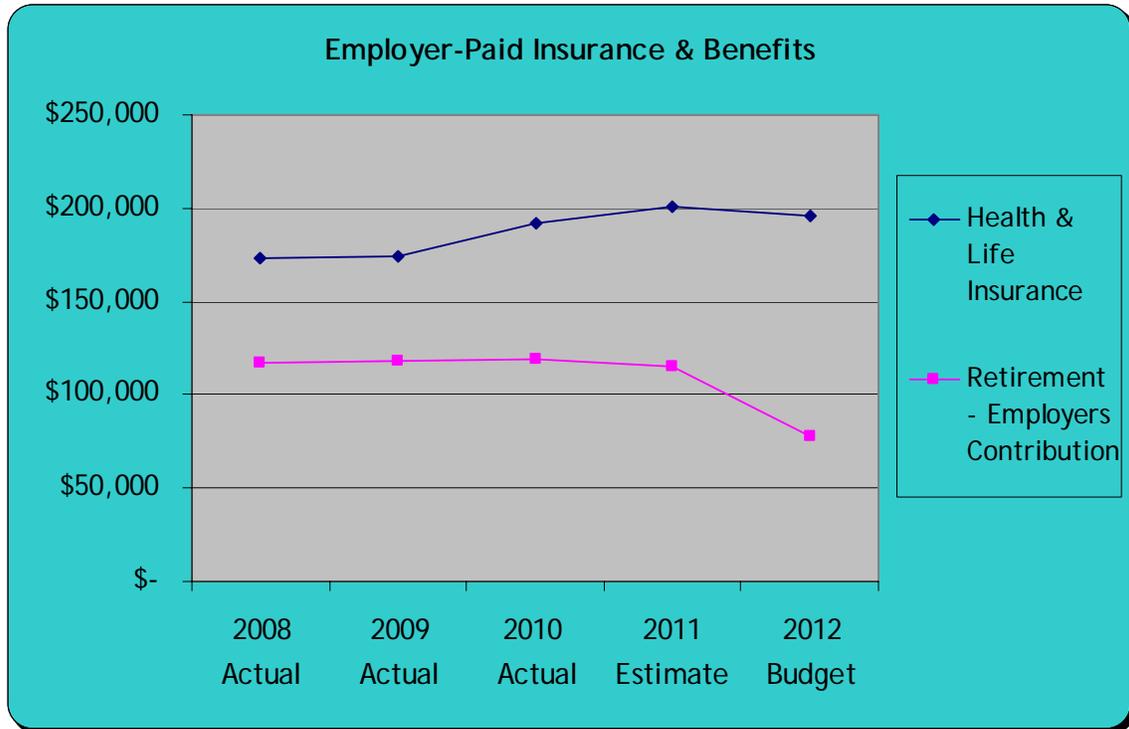
- Personnel costs, which include wages and salaries, payroll taxes, pension contributions, health, life and disability insurance, and leave time cash outs.

The decrease in base salaries and overtime between Fiscal Year 2010 and Fiscal Year 2012 is due to two retirements. One position is not being replaced, and the other position was a long-time employee who was replaced by a new employee at a much lower hourly rate.

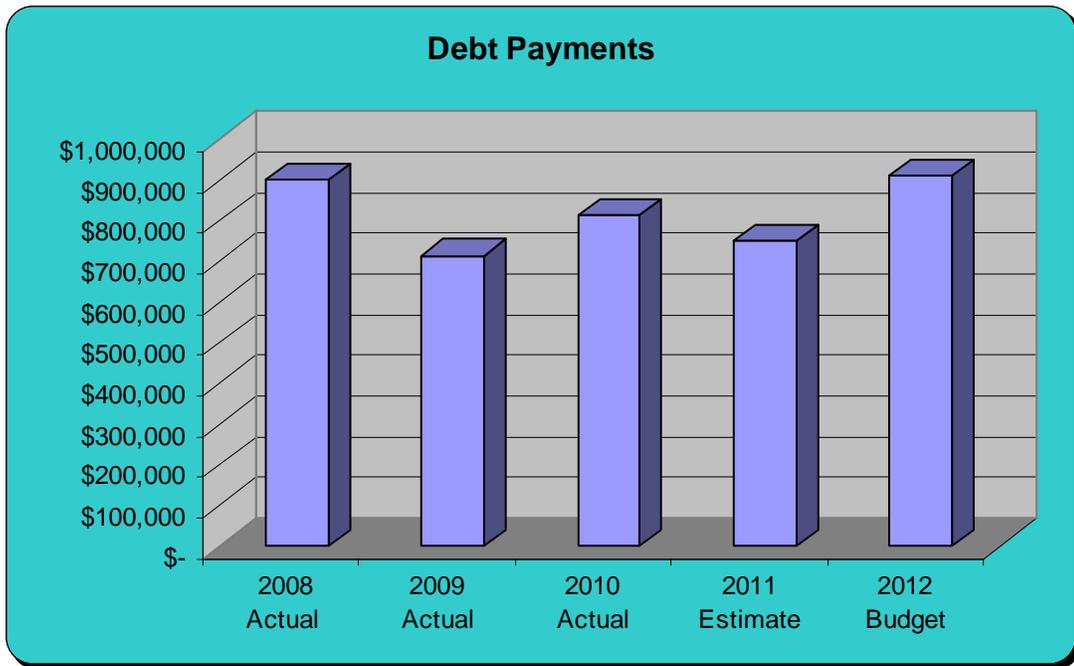
The decrease in the employer contribution to the retirement plan for Fiscal Year 2011-2012 is due to union contract changes. The Village will no longer be funding the 4% employee contribution for union employees (non-union employees were already paying the 4%).



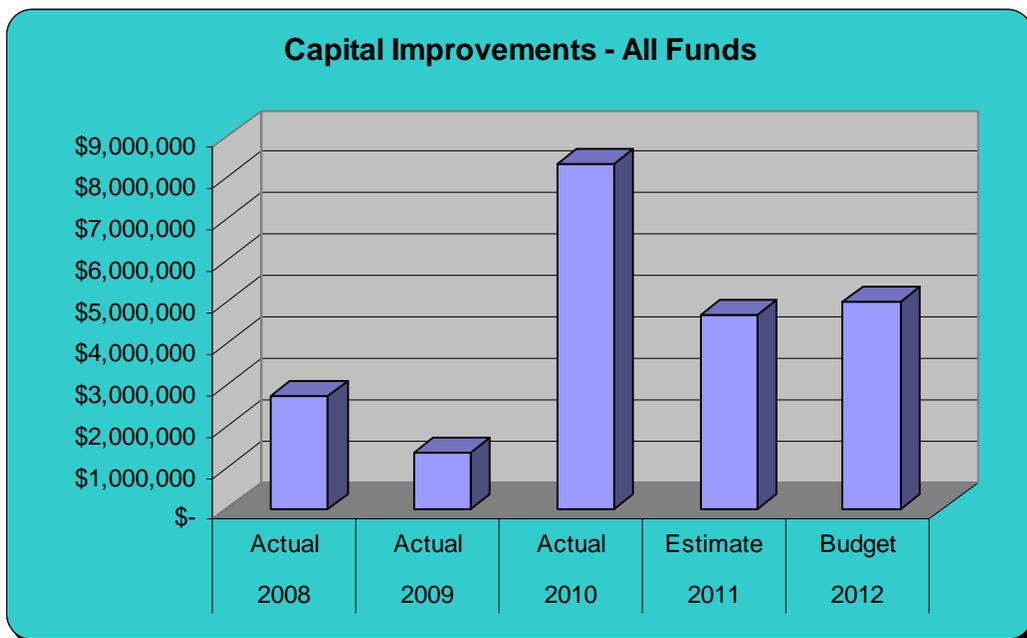
Note: Salaries do not include longevity and sick time cash-outs.



- Operating costs such as printing, postage, maintenance and repairs, utilities, office supplies, chemical and lab supplies, and anything else related to general operations that are not covered under another category.
- Debt service is the payments that are made on bonds that have been issued by the Village. In 2010 the Village borrowed fund from the State of Michigan's Sewer Revolving Fund (SRF) and Drinking Water Revolving Fund (DWRF) to do capital improvement projects to the Village's sewer and water systems. Fiscal Year 2011-2012 is the first year where the entire SRF and DWRF bond payments are reflected.



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



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



Financial Plans

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

Five-Year Financial Model

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

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

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

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

Utility Rate Study

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

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

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

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

Road Maintenance Program

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

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

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

Sewer Capacity Study

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

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

Mill Creek Park Plan

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

Construction of this project will commence with Fiscal Year 2011-2012.

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

Capital Improvement Plan

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

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

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

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

Village of Dexter Capital Improvements

Capital Improvements

Capital Improvements - All Funds	2008 Actual	2009 Actual	2010 Actual	2011 Estimate	2012 Budget
Vehicles	13,920	99,172	48,076	171,634	-
Facilities & Property Acquisition	138,112	57,083	291,636	58,000	10,000
Main Street Bridge/Millpond	317,703	507,501	295,088	-	-
Millcreek Park	-	-	-	77,500	1,240,600
Parks - General	63,076	-	3,783	44,100	103,000
Tree Replacement	12,571	16,020	9,425	6,000	76,000
Sidewalks	82,968	67,160	16,168	57,871	38,000
Streets, Streetlights & Traffic Controls	839,839	238,546	485,349	143,363	708,000
Sewer Improvements	67,195	11,631	1,801,914	975,771	35,000
Water Improvements	147,776	45,720	1,543,452	1,023,036	1,030,000
Total	\$ 1,683,160	\$ 1,042,833	\$ 4,494,891	\$ 2,557,275	\$ 3,240,600

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

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

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 2011-2012, there has no capital projects with significant impact on the financial condition of the Village.



Mill Creek Park

The Village has a major park construction project which is budgeted in the Mill Creek Park Fund (Fund 405). This project is contained in two separate project pages within the CIP. As originally envisioned, a portion of this project would be paid for from Village funds, a portion from Downtown Development Authority funds and the remainder from grants and other outside financial assistance. However, due to the economic downturn and less tax capture revenue than previously anticipated, the Downtown Development Authority is unable to contribute to this project at this time. The Downtown Development Authority's portion will be paid for by the Village.

Community-Wide Goals and Objectives: Facilitate a High Quality of Life;
Environmental Stewardship

Total budgeted expense: \$1,240,600

Total budget revenue - outside sources: \$778,000

Total budgeted revenue - inter-fund transfers from the General Fund and the Tree Replacement Fund: \$462,600

Budget impact upon completion:

Personnel: No additional positions

Operating Costs: \$15,000 per year in maintenance, landscaping and employee time (no increase in actual overall employee costs).

Debt costs: \$0

Village of Dexter Capital Improvements

VILLAGE OF DEXTER * CAPITAL IMPROVEMENTS PLAN

PROJECT NAME: Mill Creek Park Improvements/Construction - PHASE 1

PROJECT ID: 01-2.0-2009

PRIORITY: IMPORTANT

PROJECT TYPE: Park Development

TOTAL COST: \$1,000,000

SUBMITTED BY: Parks and Recreation

YEARS IN CIP (Beginning year): 11 (2000)

DESCRIPTION:

Park development - Following the Main Street bridge reconstruction and dam removal development of a park in the reclaimed property. Development of a linear park along the Mill Creek and in connection with regional recreation and trail providers make this project important to the Village.

LOCATION MAP: E of Mill Creek S of Main to Grand



PROJECT JUSTIFICATION:

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

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

BENEFICIAL IMPACTS:

Create a new park along the Mill Creek in accordance with the Mill Creek Park Master plan, including pathways, seating areas, stormwater treatment. Connect to regional pathways and create a destination to promote economic activity in the Village.

MASTER PLAN AND/OR STUDY REFERENCE:

Parks and Recreation Master Plan 2009-2014 AND Mill Creek Park Master Plan 2005

SCHEDULE:

SCHEDULE JUSTIFICATION:

	Start		End	
	Month	Year	Month	Year
Study:		2008		2009
Design/Acquisition:		2009		2010
Construction:		2011		2012

MNRTF Funding awarded for construction, permitting, engineering and design started in FY09-10, project awaiting permit approval anticipated in January 2011. Construction likely to start June 2011 based on permit conditions. Project must be completed by August 2012.

PROJECT COST DETAIL:

Park Development- see Mill Creek Master Plan	Phase 1	\$1,000,000
Refer to Project #02-2 0-2010	Phase 2	\$1,200,000

EXPENDITURES (in thousands)

Funding Source	Prior Yrs	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Beyond FY16	TOTALS
Village Commitment*	\$60	\$320						\$380
MNRTF Grant/Other Grants		\$500						\$500
DDA		\$100						\$100
Inland Fisheries								\$0
Waterways Grant (match)**		\$45						\$45
Restricted Parks		\$35						\$35
Tree Fund - Landscaping								\$0
TOTALS	\$60	\$1,000	\$0	\$0	\$0	\$0	\$0	\$1,060

Village Commitment - \$200,000 cash, \$7,000 staff

Waterways Grant - \$45 cash match, includes work outside Phase 1

Village of Dexter Capital Improvements

VILLAGE OF DEXTER * CAPITAL IMPROVEMENTS PLAN

PROJECT NAME: ADA Ramp - Element 3A (Mill Creek Park)

PROJECT ID: 01-1.0-2010

PRIORITY: IMPORTANT

PROJECT TYPE: Streetscape Enhancement

TOTAL COST: \$100,000

SUBMITTED BY: DDA

YEARS IN CIP (Beginning year): 1 (2010)

DESCRIPTION:

Construction of Element 3A in accordance with the Mill Creek Park Master Plan, Element 3A is the ADA ramp that will provide access to Mill Creek Park and Warrior Creek park via access under the newly constructed Main Street Bridge.

LOCATION MAP: Jeffords Street from Main to Forest St



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
2	Improve customer service, convenience for citizens
13	TOTAL SCORE

BENEFICIAL IMPACTS:

Universal access to a new park and completion of a critical access point to the Mill Creek park that is unfunded within the MNRTF grant for park development.

MASTER PLAN AND/OR STUDY REFERENCE:

DDA Development Plan, Mill Creek Park Master Plan (2009) and Parks and Recreation Master Plan (2009)

SCHEDULE:

	Start		End	
	Month	Year	Month	Year
Study:		2008		2009
Design/Acquisition:		2009		2010
Construction:		2012		2013

SCHEDULE JUSTIFICATION:

Park development through the MNRTF grant will occur in 2011, the project must be completed as part of the park development. DDA commitment to funding the ADA ramp was made in October 2009. Given the reduced funding DDA to consider committing any available funds to project.

PROJECT COST DETAIL: * Subject to change as plan develops

ADA Ramp - Element 3A DDA Funding \$100,000

EXPENDITURES (in thousands)

Funding Source	Prior Yrs	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Beyond FY16	TOTALS
DDA Funding - ADA Ramp			\$100					\$100
								\$0
TOTALS	\$0	\$0	\$100	\$0	\$0	\$0	\$0	\$100

Warrior Creek Park

The Warrior Creek Park project involves several different enhancements. The only portion being funded in Fiscal Year 2011-2012 is the staircase access from Alpine Street. This expenditure does not appear in the General Fund budget as it is being paid for and constructed directly by Washtenaw County as part of its Border to Boarders Trail program.

Community-Wide Goals and Objectives: Facilitate a High Quality of Life

Total budgeted expense: \$0

Total budget revenue: \$0

Budget impact upon completion:

Personnel: No additional positions

Operating Costs: Less than \$500 per year in maintenance costs.

Debt costs: \$0

Westside Connector

This project connects the western portion of the Village across Mill Creek to the Warrior Creek Park. This expenditure does not appear in the General Fund budget as it is being paid for and constructed directly by Washtenaw County as part of its Border to Boarders Trail program.

Community-Wide Goals and Objectives: Facilitate a High Quality of Life

Total budgeted revenue and expense: \$0

Budget impact upon completion:

Personnel: No additional positions

Operating Costs: Less than \$500 per year in maintenance costs. Maintained primarily by the Border to Border program.

Debt costs: \$0

Village of Dexter Capital Improvements

VILLAGE OF DEXTER * CAPITAL IMPROVEMENTS PLAN

PROJECT NAME: Warrior Creek Park Improvements

PROJECT ID: 03-2.0-2001

PRIORITY: IMPORTANT

PROJECT TYPE: Park Enhancement

TOTAL COST: \$900,000

SUBMITTED BY: Parks and Recreation

YEARS IN CIP (Beginning year): 10 (2001)

DESCRIPTION:

Redevelopment is planned in conjunction with the development of the Mill Creek Park, plans for regional trail connection, and potential plans to upgrade the Village facility. Plans include ADA access, bathrooms, pathways and pervious parking improvements. Some work could be coordinated with improvements to potential Village Hall.

LOCATION MAP: Main Street and Alpine Street



PROJECT JUSTIFICATION:

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

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

BENEFICIAL IMPACTS:

Enhancement of the existing park by improving access, connection and trailhead to regional trail system and public restrooms that serve a larger area. Promotes economic development.

MASTER PLAN AND/OR STUDY REFERENCE:

Parks and Recreation Master Plan 2009-2014 AND Mill Creek Park Master Plan 2009

SCHEDULE:

	Start		End	
	Month	Year	Month	Year
Study:		2008		2009
Design/Acquisition:		2013		2015
Construction:		2015		2016

SCHEDULE JUSTIFICATION:

Project will be completed following improvements to Phase 1 Mill Creek Park. Individual project elements could be completed through grant funding or with upgrades to Village Hall. Overlook platforms and boat launch to be completed with other projects. Stairway construction possible in 2011.

PROJECT COST DETAIL:

Stair access from Alpine	Connecting Communities Grant/B2B	\$100,000
Public Restrooms	General Fund/Grants	\$181,000
Park Access	General Fund/Grants	\$156,000
Other	General Fund/Grants	\$448,000

Funding Source	Prior Yrs	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Beyond FY16	TOTALS
GO Bond							\$300	\$300
General Fund							\$100	\$100
MNRTF Grant							\$300	\$300
Other Grants							\$100	\$100
DDA							\$100	\$100
TOTALS		\$0	\$0	\$0	\$0	\$0	\$900	\$900

Village of Dexter Capital Improvements

VILLAGE OF DEXTER * CAPITAL IMPROVEMENTS PLAN

PROJECT NAME: Westside Connector (Warrior Creek Park to Westridge)

PROJECT ID: 01-10.0-1990

PRIORITY: IMPORTANT

PROJECT TYPE: Non motorized pathway

TOTAL COST: \$1,100,000

SUBMITTED BY: Village Staff

YEARS IN CIP (Beginning year): 21 (1990)

DESCRIPTION:

Pathway connection from Westridge of Dexter to the Village. County Parks completed feasibility study on trail alignment and crossing point. County currently working on easements, permitting, etc with MDNRE and RR. Easement from Westridge Sub must be obtained.

LOCATION MAP: Westridge to Downtown



PROJECT JUSTIFICATION:

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

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

BENEFICIAL IMPACTS:

Safe pedestrian access for residents on the west side of the Mill Creek, pedestrian and bicycle access to a regional trail system and economic development for the downtown.

MASTER PLAN AND/OR STUDY REFERENCE:

Washtenaw County Border to Border Feasibility Study 2009, HCMA Trail Plans, Village Rec Plan, CIP and Bond Intentions

SCHEDULE:

SCHEDULE JUSTIFICATION:

	Start		End		
	Month	Year	Month	Year	
Study:		2008		2010	County prepared to fund 1st phase of regional trail connection in winter 2011. Village eligible for STPU funding in October 2011 (FY 2012). Easements from HOA being secured, then permit application will proceed.
Design/Acquisition:		2010		2011	
Construction:		2011		2012	

PROJECT COST DETAIL:

Federal Funding - STPU	Subdivision Connector	\$400,000
County Parks	Warrior Creek Park to HCMA/Subdivision Connector	\$700,000

EXPENDITURES (in thousands)

Funding Source	Prior Yrs	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Beyond FY16	TOTALS
Village of Dexter-20% match			\$69					\$69
Federal Funding - STPU			\$340					\$340
County Parks		\$700						\$700
TOTALS	\$0	\$700	\$409	\$0	\$0	\$0	\$0	\$1,109

Edison Street Sidewalk

The budget for this project is contained in the Local Streets Fund (Fund 203).

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

Total budgeted expense: \$28,000

Total budget revenue - inter-fund transfer from Fund 204: \$28,000

Budget impact upon completion:

Personnel: No additional positions

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

Debt costs: \$0

Cedars of Dexter Connector

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

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

Total budgeted expense: \$100,000

Use of reserves: \$100,000

Budget impact upon completion:

Personnel: No additional positions

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

Debt costs: \$0

Village of Dexter Capital Improvements

VILLAGE OF DEXTER * CAPITAL IMPROVEMENTS PLAN

PROJECT NAME: Cedars of Dexter Connector

PROJECT ID: 07-3.0-2011

PRIORITY: DESIRABLE

PROJECT TYPE: New Non Motorized Path

TOTAL COST: \$100,000

SUBMITTED BY: Village Staff

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

DESCRIPTION:

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

LOCATION MAP: Island Lake Rd from Dexter Pinckney to Eastridge



PROJECT JUSTIFICATION:

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

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

BENEFICIAL IMPACTS:

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

MASTER PLAN AND/OR STUDY REFERENCE:

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

SCHEDULE:

SCHEDULE JUSTIFICATION:

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

PROJECT COST DETAIL:

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

EXPENDITURES (in thousands)

Funding Source	Prior Yrs	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Beyond FY16	TOTALS
General Fund - match		\$18						\$18
General Fund - engineering		\$10						\$10
CCI Grant		\$72						\$72
								\$0
TOTALS	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$100

Central Street Streetscape and Traffic Calming

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

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

Total budgeted expense: \$374,000

Total budget revenue - inter-fund transfer from Fund 204: \$171,000

Use of reserves: \$203,000

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

Main Street Paving

This project is budgeted in the Major Streets Fund (Fund 202). It was originally anticipated to be paid for by the Downtown Development Authority, but the Downtown Development Authority is unable to contribute to this project.

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

Total budgeted expense: \$334,000

Total budget revenue - inter-fund transfer from Fund 204: \$334,000

Budget impact upon completion:

Personnel: No additional positions

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

Debt costs: \$0

Village of Dexter Capital Improvements

VILLAGE OF DEXTER * CAPITAL IMPROVEMENTS PLAN

PROJECT NAME: Central Street Streetscape and Traffic Calming Improvements

PROJECT ID: 01-6.0-2004

PRIORITY: IMPORTANT

PROJECT TYPE: Resurfacing/Utility/Streetscape

TOTAL COST: \$1,300,000

SUBMITTED BY: Village Staff

YEARS IN CIP (Beginning year): 7 (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 DPW access drive, storm improvements along Fifth Street and Third Street improvements and bridge aesthetic improvements.

LOCATION MAP: Central Street from Monument Park to Bridge



PROJECT JUSTIFICATION:

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

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

BENEFICIAL IMPACTS:

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

MASTER PLAN AND/OR STUDY REFERENCE:

CIP and 2005 Master Plan 2005

SCHEDULE:

	Start		End	
	Month	Year	Month	Year
Study:		2008		2009
Design/Acquisition:		2008		2011
Construction:		2013		2014

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. Consideration of the redesignation of thw STP-U funds for the Westside Connector may impact project year and/or funding source..

PROJECT COST DETAIL:

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

EXPENDITURES (in thousands)

Funding Source	Prior Yrs	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Beyond FY16	TOTALS
Streets Fund				\$1,000				\$1,000
DDA-See Proj #12-1.0-2004				\$200				\$200
STP-U				\$100				\$100
TOTALS	\$0	\$0	\$0	\$1,300	\$0	\$0	\$0	\$1,300

Village of Dexter Capital Improvements

VILLAGE OF DEXTER * CAPITAL IMPROVEMENTS PLAN

PROJECT NAME: Main Street Paving

PROJECT ID: 11-1.0-2010

PRIORITY: DESIRABLE

PROJECT TYPE: Street Paving

TOTAL COST:

SUBMITTED BY: DDA

YEARS IN CIP (Beginning year): 1 (2010)

DESCRIPTION:

Road condition beyond preventative maintenance. 1.5" Mill and 2" overlay, with base and joint repairs, Main Street from Jeffords Street to Baker Road. PASAR rating 5 in 2009.

LOCATION MAP: Downtown Main Street



PROJECT JUSTIFICATION:

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

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

BENEFICIAL IMPACTS:

Improved infrastructure. Coordination with crosswalk improvements should be considered.

MASTER PLAN AND/OR STUDY REFERENCE:

DDA Development Plan AND CIP

SCHEDULE:

SCHEDULE JUSTIFICATION:

	Start		End		
	Month	Year	Month	Year	
Study:		2009		2009	Coordinate with crosswalk improvements and when funding is available.
Design/Acquisition:		2014		2015	
Construction:		2015		2016	

PROJECT COST DETAIL:

1.5" Mill and 2" Overlay \$18/sq yd DDA Funding \$160,000

EXPENDITURES (in thousands)

Funding Source	Prior Yrs	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Beyond FY16	TOTALS
DDA Funding						\$160		\$160
								\$0
								\$0
								\$0
TOTALS	\$0	\$0	\$0	\$0	\$0	\$160	\$0	\$160

Baker Road Storm Channel Rehabilitation

The budget for this project is contained in the Major Streets Fund (Fund 202). Only a portion of this project (rehabilitation of the outlet) is being funded in this fiscal year.

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

Total budgeted expense: \$10,000

Total budget revenue - inter-fund transfer from Fund 204: \$10,000

Budget impact upon completion:

Personnel: No additional positions

Operating Costs: Decrease of maintenance costs of less than \$500 per year. Savings in sidewalk repair/replacement of \$5,000.

Debt costs: \$0

Water Main Replacement

This project is being funded through the State of Michigan's Drinking Water Revolving Fund. It is not part of the Village's appropriated budget and is being included for informational purposes.

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

Total anticipated expense: \$1,550,000

Total anticipated DWRP payments: \$1,550,000

Budget impact upon completion:

Personnel: No additional positions

Operating Costs: Decrease of maintenance costs of less than \$500 per year.

Debt costs: \$50,000 per year upon project completion

Village of Dexter Capital Improvements

VILLAGE OF DEXTER * CAPITAL IMPROVEMENTS PLAN

PROJECT NAME: Baker Road Storm Channel Rehabilitation

PROJECT ID: 03-7.0-2009

PRIORITY: IMPORTANT

PROJECT TYPE: Stormwater Maintenance

TOTAL COST: \$50,000

SUBMITTED BY: Village Staff

YEARS IN CIP (Beginning year): 2 (2009)

DESCRIPTION:

Rehabilitate the storm channel between the storm outlet from Baker Road and the proposed constructed wetland with pool steps and riparian buffers. Current channel heavily eroded from flash flows and likely contributes to significant sediment in Mill Creek.

LOCATION MAP: West of Baker Road north of schools



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:

Reduction of pollutants entering the Mill Creek, rehab of a channel that is heavily eroded, improve quality of stormwater entering the Mill Creek watershed.

MASTER PLAN AND/OR STUDY REFERENCE:

Clean Michigan Initiative (CMI) Part 319 Grant Application 2009 and Mill Creek Park Master Plan

SCHEDULE:

	Start		End	
	Month	Year	Month	Year
Study:		2008		2009
Design/Acquisition:		2010		2010
Construction:		2011		2012

SCHEDULE JUSTIFICATION:

Outlet from Baker should be considered priority due to potential damage to sidewalk and road. Completion of outlet rehab TOP priority and should be funded ASAP to protect roadway and pedestrians. Remainder of project important and should be considered when funding available.

PROJECT COST DETAIL:

Channel Rehabilitation	Major/Local Streets	\$14,000
	CMI 319 Grant	\$36,000

EXPENDITURES (in thousands)

Funding Source	Prior Yrs	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Beyond FY16	TOTALS
Streets Fund		\$14						\$14
CMI 319 Grant		\$36						\$36
TOTALS	\$0	\$50	\$0	\$0	\$0	\$0	\$0	\$50

Village of Dexter Capital Improvements

VILLAGE OF DEXTER * CAPITAL IMPROVEMENTS PLAN

PROJECT NAME: Water System Improvements

PROJECT ID: 01-9.0-2005

PRIORITY: URGENT

PROJECT TYPE: Water System Upgrades

TOTAL COST: \$1,105,000

SUBMITTED BY: Village Staff

YEARS IN CIP (Beginning year): 6 (2005)

DESCRIPTION:

Upgrades to the current system, i.e. replacement (4 inch cast iron to 8 inch ductile iron) and water main size increases to meet current needs and accommodate fire suppression recommendations.

PROJECT JUSTIFICATION:

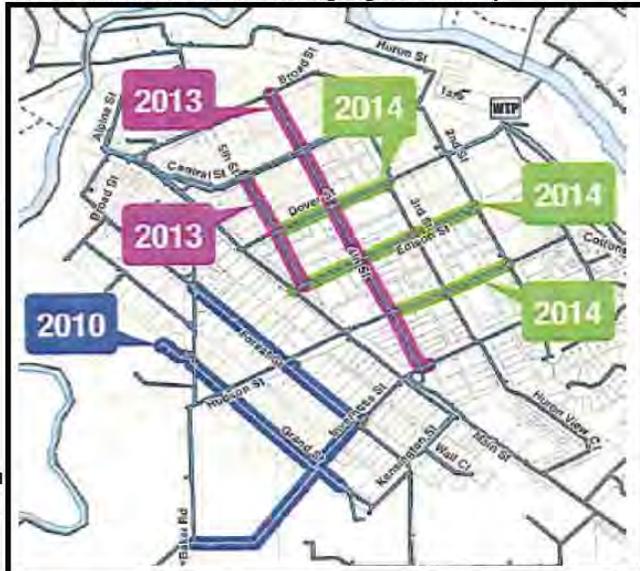
Value indicates the degree to which the project will help to: 0=Not Applicable 1=Somewhat Important 2=Important 3=Very Important

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

BENEFICIAL IMPACTS:

Upgrades are needed for current water system needs and improves fire protection throughout the community.

LOCATION MAP: Locations highlighted on map



MASTER PLAN AND/OR STUDY REFERENCE:

Water System Study 2005, Engineering Recommendations and MDEQ/MDNRE requirements

SCHEDULE:

SCHEDULE JUSTIFICATION:

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

Drinking Water Revolving Funding (DWRP) should be awarded in 2010 to start construction. 2010 Work Completed. 2013-2014 Work on PPL for 2011. Can be pushed out to future years.

PROJECT COST DETAIL:

Water system improvements	\$1,300,000
60% Federal Aid / DWRP Loan	
40% ARRA Grant	

EXPENDITURES (in thousands)

Funding Source	Prior Yrs	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	Beyond FY16	TOTALS
Federal Aid / DWRP Loan		\$780						\$780
Grant - ARRA		\$520						\$520
								\$0
								\$0
TOTALS	\$0	\$1,300	\$0	\$0	\$0	\$0	\$0	\$1,300

Village Debt

Bond Rating

In April 2008, Standard and Poors issued a bond rating for the Village of Dexter of A+. This is an upgrade from the previous bond rating of A- that was issued in 2006. In 2000 the bond rating was a BBB, so the Village has seen substantial improvement in this area.

Debt Statement

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

Debt by Issue as of June 30, 2011		Security/ Revenue Support	Final Maturity	Interest Spread	Principal Amount Outstanding
Year	Issue				
1998	General Obligation Bonds - Downtown Water	Limited Tax/Rates	10/1/2012	4.80%-5.00%	\$105,000
1998	Special Assessment Bonds - Streetscape	Special Assessment	10/1/2012	4.80%-5.00%	\$120,000
1999	USDA Rural Development Loan, Water	Revenue Bond	10/1/2034	4.38%	\$1,974,000
2000	USDA Rural Development Loan Series A, Sewer	Revenue Bond	10/1/2036	5.00%	\$1,327,402
2000	USDA Rural Development Loan Series B, Sewer	Revenue Bond	10/1/2037	4.38%	\$1,151,000
2001	Downtown Development Authority Bonds	Tax Increment	5/1/2020	4.50%-5.375%	\$590,000
2002	Streetscape Bond - Refunding	Unlimited Tax	5/1/2017	3.25%-4.20%	\$835,000
2006	Public Facilities Improvement Bond	Limited Tax	5/1/2027	4.00%-4.40%	\$1,470,000
2008	Downtown Development Authority Bonds	Tax Increment	5/1/2033	7.375%-7.90%	\$1,600,000
2008	Downtown Development Authority Bonds	Tax Increment	2/1/2028	3.60%-5.00%	\$2,000,000
2009	State Revolving Funds - Sewer	Limited Tax/Rates	10/1/2030	2.50%	\$1,746,000
2010	State Revolving Funds - Water	Limited Tax/Rates	10/1/2030	2.50%	\$1,296,000
Total					\$14,214,402

Projects Funded by Debt

Projects Funded by Village Debt			
Year	Issue	Fund	Project Description
1998	General Obligation Bonds - Downtown Water	Streetscape Fund	Water Main for Streetscape Project
1998	Special Assessment Bonds - Streetscape	Streetscape Fund	Downtown Streetscape Improvements
1999	USDA Rural Development Loan, Water	Water Fund	Water line extensions, plant improvements
2000	USDA Rural Development Loan Series A, Sewer	Sewer Fund	Sewer line extensions, plant improvements
2000	USDA Rural Development Loan Series B, Sewer	Sewer Fund	Sewer line extensions, plant improvements
2001	Downtown Development Authority Bonds	DDA Debt Fund	Property purchase and redevelopment
2002	Streetscape Bond - Refunding	Streetscape Fund	Downtown Streetscape Improvements
2006	Public Facilities Improvement Bond	General Fund	DPW Building, property purchases
2008	Downtown Development Authority Bonds	DDA Debt Fund	Property purchase and redevelopment
2008	Downtown Development Authority Bonds	DDA Debt Fund	Jeffords Street/Main Street Bridge/Mill Creek
2009	State Revolving Funds - Sewer	Sewer Fund	Equalization Basin/sewer lining
2010	State Revolving Funds - Water	Water Fund	Fifth Well project/water main replacement

Debt Limit Provisions

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

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

Debt Limitation as of June 30, 2011

2011 State Equalized Valuation \$210,206,300
x 10%

Legal Debt Limit \$21,020,630

Direct General Obligation Debt \$14,214,402

Less Special Assessment Bonds (\$120,000)

Less Revenue Bonds (\$4,452,402)

Direct Debt \$9,642,000

Legal Debt Limit \$21,020,630

Less Direct Debt (\$9,642,000)

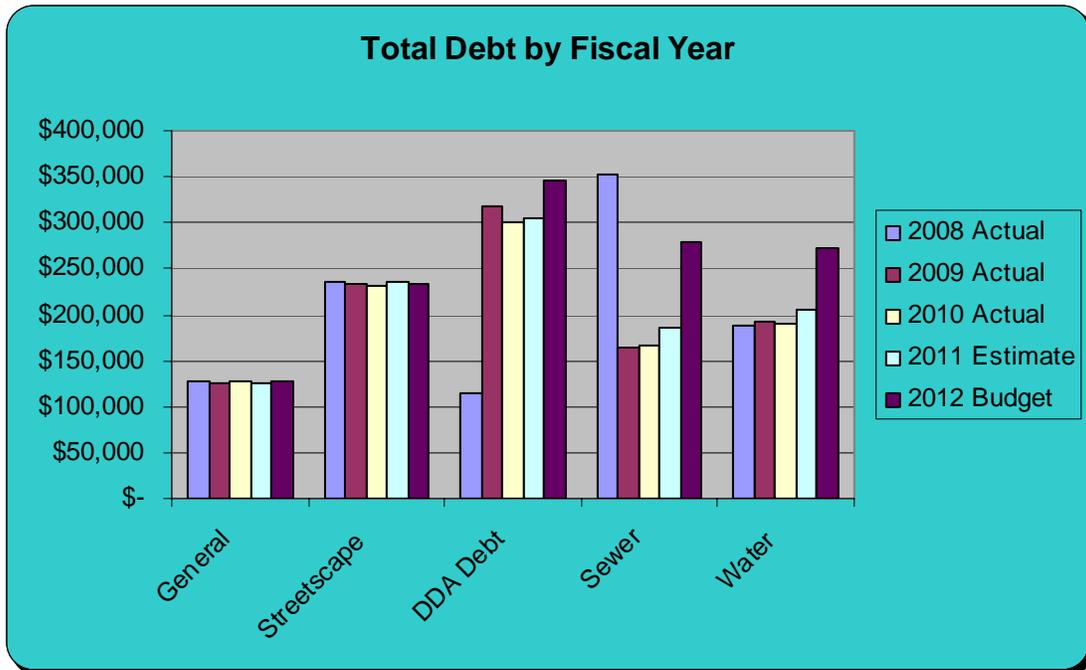
Maximum Available for Bonding \$11,378,630

Debt Payments Due this Fiscal Year

FY 2011-2012 Debt Payments

Fund	Principle	Interest	Total
General	\$ 65,000	\$ 62,557	\$ 127,557
Streetscape	\$ 195,000	\$ 37,080	\$ 232,080
DDA Debt	\$ 95,000	\$ 305,578	\$ 400,578
Sewer	\$ 121,000	\$ 158,301	\$ 279,301
Water	\$ 150,000	\$ 121,044	\$ 271,044

History of Debt Administration



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

Future Financing

The Village intends to borrow from the State of Michigan’s Drinking Water Revolving Loan Fund for water improvements. The Village Downtown Development Authority intends to refund their 2001 bond to take advantage of interest rate savings.

Debt Schedules

Full debt schedules are available for review in Appendix D.

Personnel Summary

The Village of Dexter employs 15 regular, full time employees in various capacities, a reduction of one position since Fiscal Year 2010-2011. Also on payroll are eight part-time elected officials, as well as members of the Planning Commission and the Parks and Recreation Commission. During the summer, the Department of Public Works employs one full time, temporary employee. The temporary summer help for Utilities was eliminated. Due to the nature of the temporary worker, this position is not reflected in the charts.

Summary of Full-Time Positions and Expected Changes

Summary of Full-Time Equivalents	Salaried			Union			Total		
	Actual FY 09/10	Actual FY 10/11	Budget FY 11/12	Actual FY 09/10	Actual FY 10/11	Budget FY 11/12	Actual FY 09/10	Actual FY 10/11	Budget FY 11/12
Village Manager	2.0	2.0	2.0	1.5	1.5	1.5	3.5	3.5	3.5
Village Treasurer	1.0	1.0	1.0	-	-	-	1.0	1.0	1.0
Community Development	1.0	1.0	1.0	0.3	0.3	0.3	1.3	1.3	1.3
Public Works	0.5	0.5	0.3	4.2	4.2	4.2	4.7	4.7	4.2
Public Utilities	0.5	0.5	0.7	5.0	5.0	4.0	5.5	5.5	5.0
Total	5.0	5.0	5.0	11.0	11.0	10.0	16.0	16.0	15.0

The Village eliminated one full time employee through retirement. It is anticipated in this budget that the Utilities Supervisor (a union position) will move into the vacant non-union Public Services Superintendent position and that the union position will become vacant.

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 09/10	Actual FY 10/11	Budget FY 11/12	Actual FY 09/10	Actual FY 10/11	Budget FY 11/12	Actual FY 09/10	Actual FY 10/11	Budget FY 11/12
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 09/10	Actual FY 10/11	Budget FY 11/12
Economic Development	18.0	18.0	18.0
Public Safety	2.0	2.0	2.0
Community Development	12.0	12.0	12.0
Arts and Culture	17.0	17.0	17.0
Total	49.0	49.0	49.0

Wages, Salaries and Benefits

The Village Council has set cost of living increases for non-union employees at 0% for Fiscal Year 11/12, however they are all eligible for 1% lump sum payments on July 1st. Non-union employees are now covered by a health care plan with a \$1,000/\$2,000 deductible (for families) as well as higher office co-pays.

Union employees will receive a 0% cost of living increase pursuant to the union contract that started March 1, 2011. Union employees may receive step increases depending on their occupation code and current step. Union employees will start paying 4% of their salaries into the Municipal Employees Retirement System as of July 1st.

Union Contract and Employment Manuals

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

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

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

Retiree Costs

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

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

Municipal Employees Retirement System (Mers), with an initial deposit of \$160,000 and \$20,000 in the following fiscal years. The OPEB expense is shared proportionately by all funds where current employee costs are budgeted.

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

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

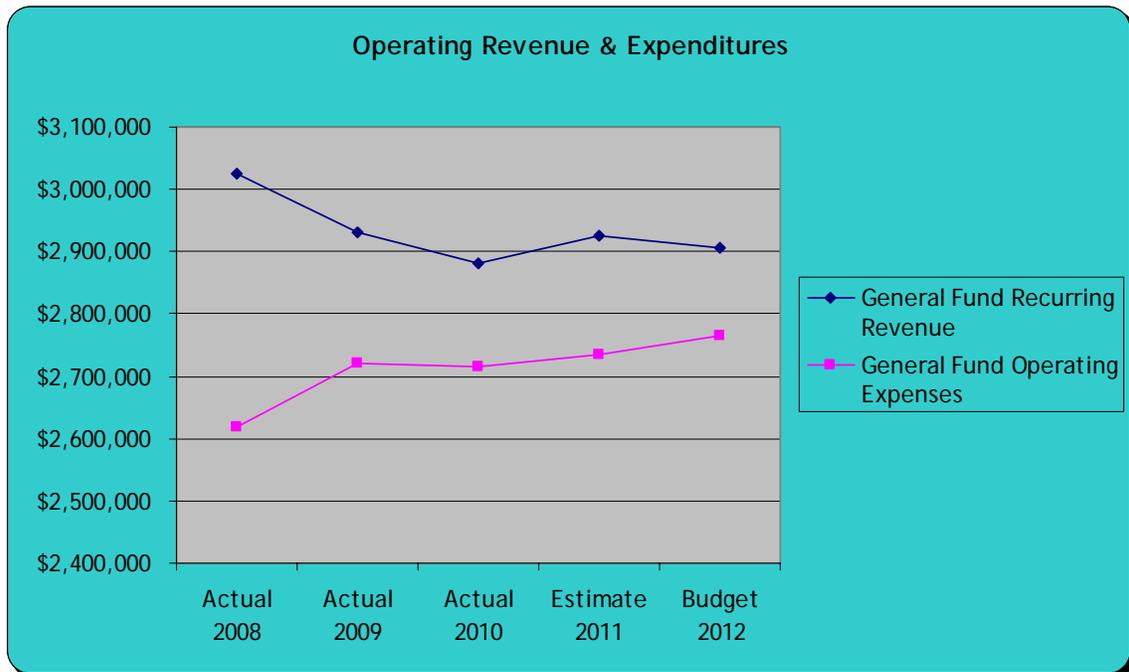
The General Fund is the main operational fund of the Village. It contains all of the activities of the Village that are not required to be accounted for in another fund, such as a special revenue or an enterprise fund. The main sources of revenue for the General Fund are property taxes and state shared 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.

Revenues	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012	% Change (Budget) 2011 to 2012
		Amended Budget	Estimated YE Position			
Property Taxes	1,872,045	1,780,700	1,793,118	1,799,600	1,799,600	1.1%
Charges for Services	189,414	173,000	175,157	162,000	162,000	-6.4%
State Revenue	160,660	204,500	324,607	292,500	292,500	43.0%
Solid Waste Collection	501,707	521,000	535,441	535,000	535,000	2.7%
Fees & Fines	58,023	55,900	62,484	60,800	60,800	8.8%
Interest & Rent	44,900	56,600	30,728	32,000	32,000	-43.5%
Other Revenue	9,106	11,500	11,975	8,500	8,500	-26.1%
Transfers In	171,239	40,000	40,000	17,100	17,100	-57.3%
Total	3,007,094	2,843,200	2,973,510	2,907,500	2,907,500	2.3%

Expenditures	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012	% Change (Budget) 2011 to 2012
		Amended Budget	Estimated YE Position			
Personnel Costs	631,609	645,000	641,293	632,600	632,600	-1.9%
Post Employment Benefits	98,778	112,600	106,897	66,400	66,400	-41.0%
Public Safety	862,014	917,000	910,460	922,500	922,500	0.6%
Operating Costs	228,650	229,650	207,477	220,700	220,700	-3.9%
Utilities	119,276	120,800	118,985	121,600	121,600	0.7%
Contracted Services	575,492	587,200	573,293	596,200	596,200	1.5%
Equipment & Capital Costs	288,179	197,100	193,160	39,500	39,500	-80.0%
Other Expenses	35,838	48,250	23,744	46,300	46,300	-4.0%
Debt Service	127,583	125,300	125,208	128,300	128,300	2.4%
Transfers Out	43,994	112,300	76,700	402,600	402,600	258.5%
Total	3,011,411	3,095,200	2,977,215	3,176,700	3,176,700	2.6%

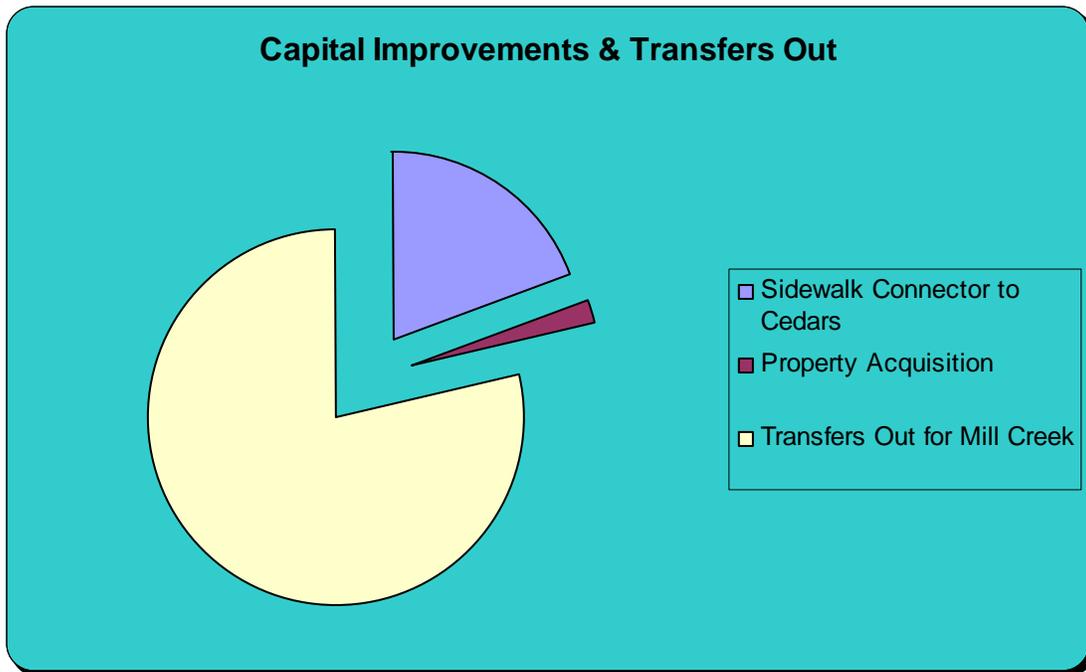
Operating Revenue and Expenditures

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, \$369,200 of the Village's reserves are being used to fund \$512,600 worth of capital expenditures. These capital expenditures include a transfer out to the Mill Creek Park Fund of \$402,500.



Fund Balance

Due to the capital expenditures as detailed above, the General Fund will see a 22.7% reduction at the end of this fiscal year. However, at the end of Fiscal Year 2011-2012, the remaining fund balance will still be at 45% of the 2011-2012 operating expenditures which is well above the 15% minimum set by Council.

General Fund	Actual 2009-2010	Estimated 2010-2011	Budget 2011-2012	% Change 2011 to 2012
Beginning Fund Balance	\$1,600,358	\$1,567,316	\$1,627,079	
Revenues	\$3,012,802	\$2,973,510	\$2,907,500	
Expenditures	(\$3,045,844)	(\$2,913,747)	(\$3,276,700)	
Ending Fund Balance	\$1,567,316	\$1,627,079	\$1,257,879	-22.7%

General Fund at a Glance

Revenue & Expenditure Summary	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012	% Change (Budget) 2011 to 2012
		Amended Budget	Estimated YE Position			
Total Revenue	3,007,094	2,843,200	2,973,510	2,907,500	2,907,500	2.3%
Total Village Council	53,204	43,600	40,779	50,600	50,600	16.1%
Total Village Manager	277,490	274,300	268,956	268,100	268,100	-2.3%
Total Finance Department	11,756	12,200	11,504	17,000	17,000	39.3%
Total Attorney	9,067	30,000	30,000	25,000	25,000	-16.7%
Total Village Clerk	7,626	6,700	4,937	6,600	6,600	-1.5%
Total Village Treasurer	101,638	102,800	100,211	102,500	102,500	-0.3%
Total Buildings & Grounds	57,544	56,800	57,694	64,700	64,700	13.9%
Total Village Tree Program	32,649	21,000	21,000	24,000	24,000	14.3%
Total Law Enforcement	527,829	549,000	543,708	557,500	557,500	1.5%
Total Fire Department	348,748	384,000	379,054	379,000	379,000	-1.3%
Total Planning Department	113,675	127,000	115,149	123,700	123,700	-2.6%
Total Zoning Board of Appeals	227	1,100	100	1,100	1,100	0.0%
Total Public Works	206,913	220,200	214,556	181,800	181,800	-17.4%
Total Downtown Public Works	70,618	72,800	73,528	82,800	82,800	13.7%
Total Storm Water	5,700	5,000	4,890	-	-	-100.0%
Total Engineering	15,975	11,000	10,500	11,000	11,000	0.0%
Total Municipal Street Lights	64,711	135,000	137,925	66,000	66,000	-51.1%
Total Solid Waste	502,265	508,600	503,969	517,400	517,400	1.7%
Total Parks & Recreation	313,799	58,850	44,112	52,400	52,400	-11.0%
Total Long Term Debt	127,583	125,300	125,208	128,300	128,300	2.4%
Total Insurance & Bonds	82,564	96,300	95,893	58,300	58,300	-39.5%
Total Contributions	23,250	23,250	23,250	23,300	23,300	0.2%
Total Contingencies	12,588	25,000	494	23,000	23,000	-8.0%
Total Capital Improvements	-	93,100	93,100	110,000	110,000	18.2%
Total Transfers Out	43,994	112,300	76,700	402,600	402,600	258.5%
Total Expenditures	3,011,412	3,095,200	2,977,216	3,276,700	3,276,700	5.9%
General Fund - Revenue over Expense	(4,318)	(252,000)	(3,706)	(369,200)	(369,200)	
Capital and One-Time Expenditures	295,088	291,100	258,762	512,600	512,600	

Revenue

Property Taxes

General Fund activities are supported by the Operating millage, which is set in June of each year by Council resolution. For the 2011 tax year, the operating millage rate is 9.8151, which is the same rate that was levied in 2009 and 2010. A decrease in tax revenue is expected due to a decrease in the Village's overall taxable value.

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

Charges for Services

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

State Revenue

This is revenue that comes from the State of Michigan, including state shared revenue, liquor license revenue and state grants. The Village will see an increase in revenue due to the increase in population from the 2000 Census, from a budget of \$152,000 in Fiscal Year 2010-2011 to \$290,000 in Fiscal Year 2011-2012.

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.

General Fund 101 Revenue	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012	% Change (Budget) 2011 to 2012
		Amended Budget	Estimated YE Position			
402.000 Taxes - Real Property	1,475,613	1,769,200	1,404,464	1,788,600	1,788,600	
410.000 Taxes - Personal Property	258,795	-	257,707	-	-	
412.000 Delinquent Taxes - Real Prop	112,349	-	117,606	-	-	
420.000 Delinquent Tax - Personal Prop	16,058	1,500	880	1,000	1,000	
425.000 Delinquent Utility Bills (On Tax Roll)	8,742	5,000	13,702	5,000	5,000	
445.000 Taxes - Penalties & Interest	9,231	10,000	12,461	10,000	10,000	
452.000 Cable TV Franchise Fees	54,474	51,000	57,019	56,000	56,000	
476.000 Non Business Licenses & Permits	2,985	2,500	2,200	2,500	2,500	
477.000 Zoning Compliance Permits	6,600	4,000	4,720	4,500	4,500	
574.000 State Shared Revenue	157,989	152,000	272,000	290,000	290,000	
575.000 State Shared - Liquor Licenses	2,671	2,500	2,607	2,500	2,500	
580.000 State Grants	-	50,000	50,000	-	-	
581.000 Contribution from Local Govt	796	1,000	687	500	500	
582.000 School Reimbursement for False Alarms	11,763	3,000	5,000	3,000	3,000	
590.000 Enterprise Fund Admin Fees	136,392	130,000	130,000	122,000	122,000	
590.001 Street Fund Admin Fees	28,698	30,000	30,000	27,000	27,000	
608.000 Site Plan Review Fees	1,525	2,000	2,000	2,000	2,000	
628.000 Solid Waste Collection Fee	492,965	516,000	521,739	530,000	530,000	
645.000 Sales - Recycling Program	655	500	550	500	500	
657.000 Parking Violations	235	200	350	200	200	
658.000 District Court Fines	3,214	4,500	5,115	4,500	4,500	
663.001 Ordinance Violation Fines	100	100	-	100	100	
663.002 False Alarm Fees	-	100	-	-	-	
665.000 Interest Earned	20,357	35,000	9,228	10,000	10,000	
667.000 Rents (General)	7,300	7,500	7,500	7,500	7,500	
667.001 Lease Income - DAFD	10,003	9,600	10,000	10,000	10,000	
667.002 Farmers Market	2,760	2,500	3,000	3,500	3,500	
667.004 Contributions-Community Garden	4,480	2,000	1,000	1,000	1,000	
671.000 Other Revenue	7,596	10,000	10,114	7,000	7,000	
675.001 Contributions - Park	-	-	550	500	500	
675.006 Contributions-Ice Rink	1,510	1,500	1,311	1,000	1,000	
695.000 Transfers In	126,239	-	-	-	-	
695.275 Transfer In from Restricted Tree Fund	-	-	-	8,000	8,000	
696.000 Trans In DDA	45,000	40,000	40,000	9,100	9,100	
Total Revenues	3,007,094	2,843,200	2,973,510	2,907,500	2,907,500	2.3%

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

The Legislative function consists of the Village Council and Clerk. 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.
 - Continue pursuit of cityhood.

- *Goal: Facilitate a High Quality of Life*
 - Develop a comprehensive arts and culture strategic plan to address, guide and prioritize our arts and cultural needs in a cost-effective manner. Continue support of the Arts, Culture and Heritage Committee.
 - 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 2010-2011 Budget Highlights

- The existing Village website was revamped and plans are moving forward for a complete redesign by a professional consultant.
- The revised petition for cityhood was submitted to the State Boundary Commission with a decision expected some time before the end of 2011.
- Legacy costs were addressed during union negotiations as outlined in the personnel section of this budget.

Village Council Performance Measures		
Measure	Actual FY 10/11	Budgeted FY 11/12
Hold the millage rate unchanged from prior years.	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
Publish four newsletters per year.	4	4
Hold at least one town hall meeting.	2	2
Maintain unreserved fund balance of at least 15% of operating expenditures.	52.3%	45.5%

Department Budgets

There are three departments included in the Legislative functional unit: Village Council, Village Clerk, and Contributions. The Village Council's budget has increased 16.1% from last fiscal year's budget due to an increase in the professional services line for the website upgrade.

Dept: 101.000 Village Council	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
702.000 Salaries - Elected Officials	17,286	18,000	17,500	18,000	18,000
720.000 Social Security & Medicare	1,585	1,400	1,324	1,400	1,400
727.000 Office Supplies	-	300	-	300	300
802.000 Professional Services	17,371	5,000	4,100	11,000	11,000
861.000 Travel & Mileage	280	500	300	500	500
901.000 Printing & Publishing	6,466	7,000	7,646	8,000	8,000
943.000 Council Chambers Lease	2,400	2,400	2,400	2,400	2,400
955.000 Miscellaneous	818	500	300	500	500
956.000 Council Discretionary Expenses	1,618	1,500	700	1,500	1,500
958.000 Memberships & Dues	4,115	4,500	4,409	4,500	4,500
959.000 Arts, Culture & Heritage Committee	1,205	2,000	1,700	2,000	2,000
960.000 Education & Training	60	500	400	500	500
Total Village Council	53,204	43,600	40,779	50,600	50,600

Dept: 215.000 Village Clerk	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
702.000 Salaries - Elected Officials	1,920	2,000	1,920	2,000	2,000
720.000 Social Security & Medicare	147	200	147	200	200
815.000 Ordinance Codification	2,542	500	400	400	400
901.000 Printing & Publishing	3,009	3,500	2,467	3,500	3,500
960.000 Education & Training	8	500	3	500	500
Total Village Clerk	7,626	6,700	4,937	6,600	6,600

Dept: 875.000 Contributions	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
965.001 Contribution to WAVE	12,000	12,000	12,000	12,000	12,000
965.002 Contribution Community Serve	250	250	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	23,250	23,250	23,300	23,300

Administrative

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 2010-2011 Budget Highlights

- Options are being explored to determine the most optimal way to replace the retired Superintendent of Public Services.

- Union negotiations for the contract starting March 1, 2011 were successfully completed prior to the start of the new contract.

- Comparative compensation practices and wage and benefit trends were researched as part of the union negotiations and non-union benefit package changes.

- Employee cost savings were achieved in health care.

Village Manager Performance Measures		
Measure	Actual FY 10/11	Budgeted FY 11/12
Deliver Council Packets no later than Wednesday prior to the regular meeting.	N/A	100%
Deliver Downtown Development Authority Packets no later than Monday prior to the regular meeting	N/A	100%
Other Post Employee Benefit funding	\$20,000	\$20,000
Farmers Market Vendors (Saturday average)	21	21
Farmers Market Vendors (Tuesday average)	7	7

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

Department Budgets

There are four departments included in the Village Manager's area of the Administrative functional unit: Village Manager, Attorney, Insurance and Capital Improvements. The Attorney budgets decreased because less expenditures on medical marijuana are anticipated in this fiscal year than the last one. Insurance has decreased because the Village does not expect to make an additional Mers payments in this fiscal year. OPEB is still \$20,000 overall, but has now been split by funds (General Fund, Municipal Streets Fund, Sewer Fund and Water Fund).

Dept: 172.000 Village Manager	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
703.000 Salaries - Non Union	127,950	121,000	120,406	126,800	126,800
704.000 Salaries - Union	67,161	68,000	62,850	66,500	66,500
710.000 Car Allowance	4,800	4,800	4,800	4,800	4,800
711.000 Longevity	2,111	2,300	6,333	-	-
712.000 Vacation/Sick Time Cash Out	-	500	1,833	500	500
720.000 Social Security & Medicare	15,458	15,000	15,257	15,200	15,200
721.000 Health & Dental Insurance	30,909	34,000	32,268	30,000	30,000
722.000 Life & Short Term Disability Insurance	1,546	1,600	1,548	1,500	1,500
723.000 Retirement Plan	22,364	21,500	19,032	15,700	15,700
727.000 Office Supplies	452	500	500	500	500
745.000 Uniform Allowance	100	100	100	100	100
802.000 Professional Services	1,000	1,000	1,077	1,500	1,500
861.000 Travel & Mileage	10	500	542	500	500
901.000 Printing & Publishing	106	200	-	200	200
955.000 Miscellaneous	96	500	300	500	500
958.000 Memberships & Dues	-	300	110	300	300
960.000 Education & Training	2,029	1,500	1,000	1,500	1,500
977.000 Equipment	1,399	1,000	1,000	2,000	2,000
Total Village Manager	277,490	274,300	268,956	268,100	268,100

Dept: 210.000 Attorney	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
810.000 Attorney Fees	9,067	30,000	30,000	25,000	25,000
Total Attorney	9,067	30,000	30,000	25,000	25,000

Dept: 851.000 Insurance & Bonds	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
719.000 Unemployment Compensation	96	300	100	300	300
721.001 Retiree Health Insurance	23,489	27,000	26,016	13,000	13,000
723.001 Other Post Employment Benefits	20,000	10,000	10,000	10,000	10,000
723.002 Additional MERS Contribution	-	15,700	15,668	-	-
726.001 Vacation/Sick Accrual	(3,407)	1,000	-	1,000	1,000
910.000 Workers Compensation	10,565	11,800	14,221	8,500	8,500
911.000 Liability Insurance	31,821	30,500	29,888	25,500	25,500
Total Insurance & Bonds	82,564	96,300	95,893	58,300	58,300

Dept: 901.000 Capital Improvements Plan	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
970.000 Westside Connector	-	35,100	35,100	-	-
974.000 Sidewalk Connector to Cedars	-	-	-	100,000	100,000
974.008 Millcreek sediment plan	-	58,000	58,000	10,000	10,000
Total Capital Improvements	-	93,100	93,100	110,000	110,000

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. Evaluate Rural Development's loan graduation request again in 2013.

Fiscal Year 2010-2011 Budget Highlights

- A cash policy and procedure was developed and is in the implementation phase.
- The existing Village website was revamped and plans are moving forward for a complete redesign by a professional consultant.

Treasurer/Finance Performance Measures		
Measure	Actual FY 10/11	Budgeted FY 11/12
Accounting records will be closed no later than the end of the following month.	100%	100%
Quarterly reports will be provided to Council by the second meeting following the close of the quarter.	100%	100%
Monthly DDA financial reports will be provided no later than the Friday prior to the regular meeting.	83%	100%
Audit report filed no later than November 30th of each year.	100%	100%
Audit will receive an unqualified opinion.	100%	100%
Qualifying Statement for Village and DDA will be approved by Treasury.	100%	100%
Receive Distinguished Budget Award from the Government Finance Officers Association	100%	100%

Department Budgets

There are five departments included in the Treasurer/Finance area of the Administrative functional unit: Finance, Treasurer, Debt, Contingencies and Transfers. The Finance Department's budget was increased for the Other Post Employment Benefits actuarial, which needs to be performed every three years. Transfers Out includes funds being paid to the Mill Creek Park Fund for capital improvements.

Dept: 201.000 Finance Department	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
802.000 Professional Services	3,555	3,000	3,000	8,000	8,000
802.001 Financial Audit	8,000	8,000	8,000	8,000	8,000
840.000 Bank Service Charges	201	1,200	504	1,000	1,000
Total Finance Department	11,756	12,200	11,504	17,000	17,000

Dept: 253.000 Village Treasurer	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
703.000 Salaries - Non Union	66,279	65,000	64,450	65,100	65,100
720.000 Social Security & Medicare	5,227	5,100	4,929	5,000	5,000
721.000 Health & Dental Insurance	16,283	17,000	16,848	16,100	16,100
722.000 Life & Short Term Disability Insurance	450	500	451	500	500
723.000 Retirement Plan	6,833	7,800	6,444	6,500	6,500
727.000 Office Supplies	640	500	700	700	700
861.000 Travel & Mileage	790	700	700	700	700
902.000 Tax Bills & Services	3,903	3,700	3,700	3,700	3,700
955.000 Miscellaneous	-	500	500	500	500
958.000 Memberships & Dues	410	500	415	500	500
960.000 Education & Training	661	1,000	1,024	1,200	1,200
977.000 Equipment	163	500	50	2,000	2,000
Total Village Treasurer	101,638	102,800	100,211	102,500	102,500

Dept: 850.000 Long Term Debt	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
990.000 Debt Service - 2006 Facilities Bond	60,000	60,000	60,000	65,000	65,000
992.000 Bond Fees	225	300	250	300	300
996.004 '06 Facilities Bond Interest	67,358	65,000	64,958	63,000	63,000
Total Long Term Debt	127,583	125,300	125,208	128,300	128,300

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Dept: 890.000 Contingencies					
955.000 Miscellaneous	-	20,000	-	20,000	20,000
957.001 Property Tax Refunds	12,588	5,000	494	3,000	3,000
Total Contingencies	12,588	25,000	494	23,000	23,000

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Dept: 965.000 Transfers Out					
999.007 Transfer Out - Bridge Project	43,994	-	-	-	-
999.405 Transfer Out - Mill Creek Park Fund	-	112,300	76,700	402,600	402,600
Total Transfers Out	43,994	112,300	76,700	402,600	402,600



Public Works

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

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

Public Works Goals & Objectives

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

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

Fiscal Year 2010-2011 Budget Highlights

- Received a grant from the State of Michigan's Energy and Efficiency Community Block Grant program to change 124 downtown streetlights from traditional bulbs to LED bulbs.

Department of Public Works Performance Measures		
Measure	Actual FY 10/11	Budgeted FY 11/12
Perform preventative maintenance of DPW equipment twice per year.	100%	100%
Inspect and vector 1/5 of stormwater catchbasins each year.	100%	100%

Department Budgets

There are seven departments included in the Public Works functional unit: Buildings and Grounds, Public Works, Downtown Public Works, Storm Water, Engineering, Street Lights and Solid Waste. Buildings and Grounds has an increase due in large part for new computers, in Public Works the sidewalk budget has been reduced because some of these costs are being moved to the Streets Funds, Downtown Public Works has an increase due to equipment purchases and an increase in landscaping professional services, storm water is reduced to zero - all storm water projects will be done in the Streets Funds.

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.

Dept: 265.000 Buildings & Grounds	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
727.000 Office Supplies	3,432	3,500	2,745	3,500	3,500
728.000 Postage	2,664	2,500	2,500	2,500	2,500
803.000 Contracted Services	5,956	6,000	6,596	7,000	7,000
843.000 Property Taxes	2,350	2,400	2,344	2,400	2,400
920.000 Utilities	12,676	12,000	14,556	14,500	14,500
920.001 Utilities - Telephones	1,266	1,000	677	600	600
935.000 Building Maintenance & Repair	4,782	4,500	3,260	4,000	4,000
935.001 Office Cleaning	4,080	4,200	4,199	4,200	4,200
936.000 Equipment Service Contracts	6,495	6,500	7,105	7,200	7,200
937.000 Equipment Maintenance & Repair	329	500	650	500	500
943.001 Office Space Rent	9,600	10,200	10,200	10,800	10,800
955.000 Miscellaneous	1,335	500	300	500	500
962.000 Community Garden	1,883	2,000	1,450	1,500	1,500
977.000 Equipment	697	1,000	1,112	5,500	5,500
Total Buildings & Grounds	57,544	56,800	57,694	64,700	64,700

Dept: 441.000 Department of Public Works	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
703.000 Salaries - Non Union	8,166	6,000	6,000	4,900	4,900
704.000 Salaries - Union	68,493	70,000	67,507	68,000	68,000
705.000 Salaries - Overtime	401	500	440	500	500
711.000 Longevity	756	800	9,167	-	-
712.000 Vacation/Sick Time Cash Out	-	1,000	-	500	500
720.000 Social Security & Medicare	7,109	6,200	6,503	5,700	5,700
721.000 Health & Dental Insurance	22,894	20,000	19,686	22,000	22,000
722.000 Life & Short Term Disability Insurance	469	500	469	500	500
723.000 Retirement Plan	13,545	14,100	16,910	7,300	7,300
740.000 Operating Supplies	5,099	6,000	5,068	6,000	6,000
745.000 Uniform Allowance	3,181	4,000	3,245	4,000	4,000
751.000 Gasoline & Oil	9,289	10,000	9,605	10,000	10,000
802.000 Professional Services	4,350	12,200	12,158	2,000	2,000
861.000 Travel & Mileage	241	500	300	500	500
901.000 Printing & Publishing	104	200	100	200	200
920.000 Utilities	21,308	23,000	19,275	20,000	20,000
920.001 Utilities - Telephones	1,646	1,800	1,785	1,500	1,500
935.000 Building Maintenance & Repair	768	600	500	500	500
937.000 Equipment Maintenance & Repair	45	1,000	500	1,000	1,000
941.000 Equipment Rentals	15,500	12,500	12,500	12,500	12,500
941.001 Equipment Rentals Outside	-	100	-	100	100
955.000 Miscellaneous	310	100	50	100	100
957.000 Miscellaneous Fees	-	500	-	500	500
958.000 Memberships & Dues	700	600	145	500	500
960.000 Education & Training	415	1,000	-	1,000	1,000
963.000 Medical Expenses	-	500	280	500	500
970.001 Sidewalks Repair & Replace	16,168	25,000	20,863	10,000	10,000
977.000 Equipment	5,958	1,500	1,500	1,500	1,500
Total Public Works	206,913	220,200	214,556	181,800	181,800

Dept 442: Downtown Public Works	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
703.000 Salaries - Non-Union	3,832	3,500	504	500	500
704.000 Salaries - Union	19,039	26,000	26,000	25,000	25,000
Salaries - Overtime	-	4,500	5,481	4,000	4,000
720.000 Social Security & Medicare	1,593	2,000	3,102	2,100	2,100
723.000 Retirement Plan	-	-	-	2,900	2,900
730.000 Farmers Market Supplies	1,964	2,000	2,000	2,000	2,000
731.000 Landscape Supplies - Trees	-	800	925	800	800
740.000 Operating Supplies	9,419	7,000	4,173	7,000	7,000
744.000 Holiday Lighting Supplies	5,324	1,000	600	5,000	5,000
802.000 Professional Services	21,597	20,000	21,000	23,000	23,000
920.000 Utilities - Metered Street Lights	7,850	6,000	9,342	9,000	9,000
977.000 Equipment	-	-	400	1,500	1,500
Total Downtown Public Works	70,618	72,800	73,528	82,800	82,800

Dept: 445.000 Storm Water	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
802.000 Professional Services	5,700	5,000	4,890	-	-
Total Storm Water	5,700	5,000	4,890	-	-

Dept: 447.000 Engineering	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
830.000 Engineering Consulting	10,709	11,000	10,500	11,000	11,000
830.001 Engineering Inspections	5,266	-	-	-	-
Total Engineering	15,975	11,000	10,500	11,000	11,000

Dept: 448.000 Municipal Street Lights	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
920.003 Utilities - Street Lights	64,711	65,000	65,431	66,000	66,000
970.000 Capital Improvements	-	70,000	72,494	-	-
Total Municipal Street Lights	64,711	135,000	137,925	66,000	66,000

Dept: 528.000 Solid Waste	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
703.000 Salaries - Non Union	3,897	2,600	2,400	1,800	1,800
704.000 Salaries - Union	17,957	21,000	23,329	23,000	23,000
705.000 Salaries - Overtime	2,510	1,500	1,427	1,500	1,500
720.000 Social Security & Medicare	1,864	2,200	2,049	2,000	2,000
723.000 Retirement Plan	3,050	4,800	3,598	2,600	2,600
740.000 Operating Supplies	2,815	3,000	1,500	3,000	3,000
805.000 Contracted Solid Waste Service	439,257	445,000	439,367	450,000	450,000
806.000 Compost	8,227	8,000	8,000	8,000	8,000
901.000 Printing & Publishing	217	500	300	500	500
941.000 Equipment Rentals	22,470	20,000	22,000	25,000	25,000
Total Solid Waste	502,265	508,600	503,969	517,400	517,400

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 2011/2012 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.
 - Continue community forest improvements.

- *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 2010-2011 Budget Highlights

- Currently working with the DAPCO Redevelopment Team to ensure maximum enhancement of the Mill Creek redevelopment area.
- Created and distributed a community-wide survey for the Master Plan update. The Master Plan update is expected to be finished in Fiscal year 2011-2012.
- New fee schedule adopted June 27, 2011.
- Regularly posts environmental information on the Village's Facebook page for educational purposes, as well as including relevant information in Village's newsletter and website.
- The Village's Facebook page has over 780 friends, an increase of 300 people since last fiscal year.
- Worked with the Parks and Recreation Commission and community organizations to organize the first Easter Eggstravaganza egg hunt for Village and area children.

Community Development Performance Measures		
Measure	Actual FY 10/11	Budgeted FY 11/12
Provide bi-weekly reports to Council as part of their regular packet.	N/A	100%
Prepare and distribute Planning Commission packets no later than the Thursday prior to their meeting.	N/A	100%
Prepare and distribute Parks and Recreation Commission packets no later than the Thursday prior to their meeting.	N/A	100%
Receive the Tree City USA award.	100%	100%

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

Department Budgets

There are four departments included in the Community Development functional unit: Village Tree Program, Planning Department, Zoning Board of Appeals and Parks and Recreation. The Village Tree Program's budget received an increase in contracted services for the removal of damaged and diseased trees, and the Parks and Recreation department had a reduction in ice rink supplies.

Dept: 285.000 Village Tree Program	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
731.000 Landscape Supplies	25	2,000	2,000	1,000	1,000
731.001 Landscape Supplies-Trees (Replace/New)	9,425	6,000	6,000	8,000	8,000
731.003 Trees- for Village Parks	480	1,000	1,000	-	-
803.000 Contracted Services	22,719	12,000	12,000	15,000	15,000
Total Village Tree Program	32,649	21,000	21,000	24,000	24,000

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Dept: 400.000 Planning Department					
703.000 Salaries - Non Union	60,246	60,500	60,000	60,600	60,600
704.000 Salaries - Union	10,813	11,000	11,674	12,000	12,000
705.000 Salaries - Overtime	2,139	1,000	300	500	500
706.000 Salaries - Planning Commission	2,120	3,500	3,000	3,000	3,000
720.000 Social Security & Medicare	5,864	5,900	5,735	5,900	5,900
721.000 Health & Dental Insurance	16,082	17,000	16,848	16,100	16,100
722.000 Life & Short Term Disability Insurance	453	500	443	400	400
723.000 Retirement Plan	7,779	9,300	7,784	7,300	7,300
727.000 Office Supplies	417	500	500	500	500
802.000 Professional Services	3,083	12,000	5,000	12,000	12,000
861.000 Travel & Mileage	919	700	700	700	700
901.000 Printing & Publishing	695	1,000	776	1,000	1,000
955.000 Miscellaneous	-	500	100	500	500
958.000 Memberships & Dues	905	1,600	1,190	1,200	1,200
960.000 Education & Training	939	1,500	1,000	1,500	1,500
977.000 Equipment	1,220	500	100	500	500
Total Planning Department	113,675	127,000	115,149	123,700	123,700

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Dept: 410.000 Zoning Board of Appeals					
802.000 Professional Services	195	500	-	500	500
901.000 Printing & Publishing	32	500	100	500	500
955.000 Miscellaneous	-	100	-	100	100
Total Zoning Board of Appeals	227	1,100	100	1,100	1,100

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Dept: 751.000 Parks & Recreation					
703.000 Salaries - Non Union	4,413	4,600	2,000	2,600	2,600
704.000 Salaries - Union	10,560	9,000	9,285	9,000	9,000
709.000 Salaries - Park Commissioners	1,310	2,000	1,500	1,500	1,500
720.000 Social Security & Medicare	1,146	1,300	884	1,000	1,000
721.000 Health & Dental Insurance	1,608	2,600	2,520	3,000	3,000
722.000 Life & Short Term Disability Insurance	76	100	77	100	100
723.000 Retirement Plan	1,718	2,400	1,446	1,100	1,100
731.000 Landscape Supplies	12,109	8,500	8,000	3,500	3,500
732.000 Ice Rink Supplies	3,783	10,750	9,000	3,000	3,000
740.000 Operating Supplies	872	2,000	1,000	1,000	1,000
802.000 Professional Services	2,945	2,000	500	7,000	7,000
901.000 Printing & Publishing	-	2,000	-	5,000	5,000
937.000 Equipment Maintenance & Repair	8,855	3,500	3,000	3,000	3,000
941.000 Equipment Rentals	1,500	1,500	-	1,500	1,500
944.000 Portable Toilet Rental	3,065	2,600	2,600	2,600	2,600
955.000 Miscellaneous	332	500	500	2,000	2,000
970.000 Capital Improvements - Millpond	251,094	-	800	-	-
977.000 Equipment	8,415	3,500	1,000	5,500	5,500
Total Parks & Recreation	313,799	58,850	44,112	52,400	52,400

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 2010-2011 Budget Highlights

Public Safety Performance Measures		
Measure	Actual FY 10/11	Budgeted FY 11/12
Provide quarterly law enforcement reports to Council.	100%	100%
Provide monthly citation reports to Council.	100%	100%
Provide quarterly fire department reports to Council.	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 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
803.000 Contracted Services	448,760	465,000	462,000	473,000	473,000
803.001 DCS Officer & Xing Guards	74,116	77,000	77,000	78,500	78,500
920.000 Utilities	4,783	6,000	3,708	5,000	5,000
935.000 Building Maintenance & Repair	170	1,000	1,000	1,000	1,000
Total Law Enforcement	527,829	549,000	543,708	557,500	557,500

Dept: 336.000 Fire Department	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
803.000 Contracted Services	339,138	375,000	371,460	371,000	371,000
920.000 Utilities	5,036	6,000	4,211	5,000	5,000
935.000 Building Maintenance & Repair	1,509	2,000	2,642	2,000	2,000
970.000 Capital Improvements	3,065	1,000	741	1,000	1,000
Total Fire Department	348,748	384,000	379,054	379,000	379,000

Special Revenue Funds

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

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

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

Major Streets Fund

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

In Fiscal year 2011-2012, sidewalk construction (for new sidewalks) and storm water management was moved into the streets funds. Sidewalk construction will largely be funded by Metro Act funds, which are accounted for in the Local Streets Fund.

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 2010-2011 Budget Highlights

- The Ann Arbor Street resurfacing was completed using federal funds.

- A new sidewalk was constructed on Main Street and Alpine.

Fund Revenue and Expenditure Budget

Major Streets Fund 202 Revenue	Actual 2009/2010	Current Year 2010/2011		Manager	Council
		Amended Budget	Estimated YE Position	Proposed 2011/2012	Adopted 2011/2012
Revenues					
576.000 State Shared Rev-Gas & Weight	110,705	110,000	110,184	158,000	158,000
577.000 State Shared Rev-Local Roads	4,118	4,100	4,100	4,100	4,100
665.000 Interest Earned	2,666	3,500	1,085	1,200	1,200
671.000 Other Revenue	15,251	-	-	-	-
695.203 Trans In - Local Streets	-	37,000	37,000	-	-
695.001 Trans In - Municipal Streets	370,000	212,000	212,000	564,600	564,600
695.005 Trans In - Main Street Bridge Project	43,994	-	-	-	-
Total Revenue	546,734	366,600	364,369	727,900	727,900

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Dept: 248.000 Administration					
723.001 Other Post Employment Benefits	-	1,500	1,450	1,500	1,500
803.000 Contracted Services	-	11,600	11,538	-	-
840.000 Bank Service Charges	4	100	155	200	200
Total Administration	4	13,200	13,143	1,700	1,700

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Dept: 445.000 Stormwater					
704.000 Salaries - Union	-	-	-	2,000	2,000
720.000 Social Security & Medicare	-	-	-	200	200
723.000 Retirement Plan	-	-	-	200	200
740.000 Operating Supplies	-	-	-	5,000	5,000
802.000 Professional Services	-	-	-	2,500	2,500
803.000 Contracted Services	-	-	-	25,000	25,000
960.000 Education and Training	-	-	-	1,000	1,000
Total Stormwater	-	-	-	35,900	35,900

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Dept: 451.000 Contracted Road Construction					
803.000 Contracted Services	29,761	30,000	11,608	-	-
932.000 Sidewalks	-	37,000	-	-	-
974.000 Capital Improvements	94,736	31,000	37,008	-	-
974.007 Main Street Bridge Replacement	43,994	-	-	-	-
974.009 Capital Improvements - Central	8,400	55,000	44,978	374,000	374,000
974.010 Main Street Resurfacing	-	-	-	334,000	334,000
Total Contracted Road Const.	176,891	153,000	93,594	708,000	708,000

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Dept: 463.000 Routine Maintenance					
703.000 Salaries - Non Union	8,691	4,100	3,596	3,900	3,900
704.000 Salaries - Union	31,150	27,000	22,784	24,000	24,000
705.000 Salaries - Overtime	650	600	205	600	600
711.000 Longevity	500	500	-	-	-
712.000 Vacation/Sick Time Cash Out	-	600	-	600	600
720.000 Social Security & Medicare	3,098	3,000	2,133	2,200	2,200
721.000 Health & Dental Insurance	8,363	13,300	13,140	14,000	14,000
722.000 Life & Short Term Disability Insurance	393	500	393	400	400
723.000 Retirement Plan	5,175	5,700	3,703	2,900	2,900
723.002 Additional MERS Contribution	-	2,300	2,267	-	-
740.000 Operating Supplies	4,981	5,000	3,460	2,000	2,000
802.000 Professional Services	8,040	9,000	9,000	5,000	5,000
803.002 Pavement Management	240,060	10,000	8,000	5,000	5,000
910.000 Workers Compensation	962	1,100	1,335	1,000	1,000
911.000 Liability Insurance	6,589	6,300	6,257	5,400	5,400
941.000 Equipment Rentals	14,821	10,000	13,000	13,000	13,000
Total Routine Maintenance	333,473	99,000	89,273	80,000	80,000

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Dept: 474.000 Traffic Services					
703.000 Salaries - Non Union	5,692	2,700	2,324	800	800
704.000 Salaries - Union	2,416	4,000	1,609	3,000	3,000
705.000 Salaries - Overtime	814	700	615	700	700
711.000 Longevity	200	200	-	-	-
720.000 Social Security & Medicare	683	1,000	417	700	700
721.000 Health & Dental Insurance	2,573	4,200	4,044	4,100	4,100
722.000 Life & Short Term Disability Insurance	121	200	120	100	100
723.000 Retirement Plan	1,007	1,800	631	500	500
740.000 Operating Supplies	1,592	5,000	4,500	5,000	5,000
802.000 Professional Services	4,296	5,000	4,500	11,000	11,000
910.000 Workers Compensation	335	400	465	400	400
911.000 Liability Insurance	878	900	834	800	800
941.000 Equipment Rentals	7,685	3,000	3,000	3,000	3,000
970.000 Capital Improvements	15,451	-	-	-	-
Total Traffic Services	43,743	29,100	23,059	30,100	30,100

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Dept: 478.000 Winter Maintenance					
703.000 Salaries - Non Union	7,590	3,000	3,056	1,600	1,600
704.000 Salaries - Union	9,903	11,000	10,388	11,000	11,000
705.000 Salaries - Overtime	4,446	5,000	4,182	5,000	5,000
711.000 Longevity	500	500	-	-	-
720.000 Social Security & Medicare	1,678	3,000	1,340	3,000	3,000
721.000 Health & Dental Insurance	5,146	8,200	8,088	8,500	8,500
722.000 Life & Short Term Disability Insurance	242	400	241	200	200
723.000 Retirement Plan	2,688	4,000	2,317	1,800	1,800
740.000 Operating Supplies	16,798	15,000	15,787	17,200	17,200
802.000 Professional Services	-	500	-	500	500
910.000 Workers Compensation	492	600	680	500	500
911.000 Liability Insurance	1,098	1,100	1,042	900	900
941.000 Equipment Rentals	17,251	10,000	13,000	15,000	15,000
Total Winter Maintenance	67,832	62,300	60,121	65,200	65,200

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Dept: 890.000 Contingencies					
955.000 Miscellaneous	-	10,000	-	10,000	10,000
Total Contingencies	-	10,000	-	10,000	10,000

Total Expenditures	621,943	366,600	279,190	930,900	930,900
Major Streets Fund - Revenue over Expense	(75,209)	-	85,179	(203,000)	(203,000)
Capital and One-Time Expenditures	162,581	123,000	81,986	708,000	708,000

Local Streets Fund

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

In Fiscal year 2011-2012, sidewalk construction (for new sidewalks) and storm water management was moved into the streets funds. Sidewalk construction will largely be funded by Metro Act funds, which are accounted for in the Local Streets Fund.

Local Streets Goals & Objectives

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

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

Fiscal Year 2010-2011 Budget Highlights

- 62 man hours were spent on the pavement management program.

Fund Revenue and Expenditure Budget

	Actual 2009/2010	Current Year 2010/2011		Manager	Council
		Amended Budget	Estimated YE Position	Proposed 2011/2012	Adopted 2011/2012
Local Streets Fund 203 Revenue					
573.000 ROW Revenue	12,113	5,000	8,500	8,000	8,000
576.000 State Shared Rev-Gas & Weight	46,758	45,000	47,441	60,000	60,000
577.000 State Shared Rev-Local Roads	1,738	1,500	1,573	1,500	1,500
665.000 Interest Earned	373	600	121	200	200
671.000 Other Revenue	110,000	-	210	-	-
695.001 Trans In - Municipal Streets	377,000	216,150	216,150	150,400	150,400
Total Revenue	547,982	268,250	273,995	220,100	220,100

	Actual 2009/2010	Current Year 2010/2011		Manager	Council
		Amended Budget	Estimated YE Position	Proposed 2011/2012	Adopted 2011/2012
Dept: 248.000 Administration					
723.001 Other Post Employment Benefits	-	1,400	1,400	1,400	1,400
803.000 Contracted Services	-	10,000	9,942	-	-
840.000 Bank Service Charges	10	300	50	300	300
Total Administration	10	11,700	11,392	1,700	1,700

	Actual 2009/2010	Current Year 2010/2011		Manager	Council
		Amended Budget	Estimated YE Position	Proposed 2011/2012	Adopted 2011/2012
Dept: 445.000 Stormwater					
704.000 Salaries - Union	-	-	-	2,000	2,000
720.000 Social Security & Medicare	-	-	-	200	200
723.000 Retirement Plan	-	-	-	200	200
740.000 Operating Supplies	-	-	-	5,000	5,000
802.000 Professional Services	-	-	-	2,500	2,500
803.000 Contracted Services	-	-	-	5,000	5,000
960.000 Education and Training	-	-	-	1,000	1,000
Total Stormwater	-	-	-	15,900	15,900

	Actual 2009/2010	Current Year 2010/2011		Manager	Council
		Amended Budget	Estimated YE Position	Proposed 2011/2012	Adopted 2011/2012
Dept: 451.000 Contracted Road Construction					
803.000 Contracted Services	15,386	20,000	10,000	20,000	20,000
932.000 Sidewalks	-	-	-	28,000	28,000
970.000 Capital Improvements	260,910	-	-	-	-
974.001 Capital Improvements	105,852	30,000	25,891	-	-
Total Contracted Road Const.	382,148	50,000	35,891	48,000	48,000

	Actual 2009/2010	Current Year 2010/2011		Manager	Council
		Amended Budget	Estimated YE Position	Proposed 2011/2012	Adopted 2011/2012
Dept: 463.000 Routine Maintenance					
703.000 Salaries - Non Union	8,855	4,000	3,669	3,900	3,900
704.000 Salaries - Union	33,932	29,000	26,907	27,000	27,000
705.000 Salaries - Overtime	320	300	205	300	300
711.000 Longevity	300	500	-	-	-
712.000 Vacation/Sick Time Cash Out	-	200	-	200	200
720.000 Social Security & Medicare	3,298	2,800	2,456	2,400	2,400
721.000 Health & Dental Insurance	2,573	4,200	4,044	4,800	4,800
722.000 Life & Short Term Disability Insurance	121	300	120	100	100
723.000 Retirement Plan	5,521	6,000	4,235	3,200	3,200
723.002 Additional MERS Contribution	-	2,200	2,187	-	-
740.000 Operating Supplies	-	5,000	2,808	3,000	3,000
802.000 Professional Services	7,878	8,000	8,000	2,000	2,000
803.002 Pavement Management	88,487	10,000	3,000	10,000	10,000
910.000 Workers Compensation	293	350	405	300	300
911.000 Liability Insurance	1,707	1,700	1,620	1,400	1,400
941.000 Equipment Rentals	13,477	10,000	11,000	11,000	11,000
Total Routine Maintenance	166,762	84,550	70,656	69,600	69,600

	Actual 2009/2010	Current Year 2010/2011		Manager	Council
		Amended Budget	Estimated YE Position	Proposed 2011/2012	Adopted 2011/2012
Dept: 474.000 Traffic Services					
703.000 Salaries - Non Union	4,744	2,300	1,931	800	800
704.000 Salaries - Union	1,619	3,000	948	3,000	3,000
705.000 Salaries - Overtime	-	200	-	200	200
711.000 Longevity	300	100	-	-	-
720.000 Social Security & Medicare	487	600	274	600	600
721.000 Health & Dental Insurance	643	1,200	1,011	1,200	1,200
722.000 Life & Short Term Disability Insurance	30	100	29	100	100
723.000 Retirement Plan	697	1,300	393	400	400
740.000 Operating Supplies	453	5,000	3,000	5,000	5,000
802.000 Professional Services	896	2,000	2,000	5,000	5,000
910.000 Workers Compensation	105	200	145	100	100
911.000 Liability Insurance	854	900	813	700	700
941.000 Equipment Rentals	4,137	2,500	1,000	2,000	2,000
Total Traffic Services	14,965	19,400	11,544	19,100	19,100

	Actual 2009/2010	Current Year 2010/2011		Manager	Council
		Amended Budget	Estimated YE Position	Proposed 2011/2012	Adopted 2011/2012
Dept: 478.000 Winter Maintenance					
703.000 Salaries - Non Union	5,692	2,500	2,292	1,600	1,600
704.000 Salaries - Union	8,987	10,000	10,560	10,000	10,000
705.000 Salaries - Overtime	4,145	5,000	5,230	5,000	5,000
711.000 Longevity	500	500	-	-	-
720.000 Social Security & Medicare	1,440	2,200	1,391	1,300	1,300
721.000 Health & Dental Insurance	1,287	2,200	2,022	2,300	2,300
722.000 Life & Short Term Disability Insurance	60	100	60	100	100
723.000 Retirement Plan	2,331	3,200	2,438	1,700	1,700
740.000 Operating Supplies	16,798	15,000	13,000	17,200	17,200
802.000 Professional Services	-	500	-	500	500
910.000 Workers Compensation	230	300	320	200	200
911.000 Liability Insurance	1,098	1,100	1,043	900	900
941.000 Equipment Rentals	20,996	10,000	14,000	15,000	15,000
Total Winter Maintenance	63,564	52,600	52,356	55,800	55,800

	Actual 2009/2010	Current Year 2010/2011		Manager	Council
		Amended Budget	Estimated YE Position	Proposed 2011/2012	Adopted 2011/2012
Dept: 890.000 Contingencies					
957.000 Miscellaneous				10,000	10,000
Total Contingencies				10,000	10,000

	Actual 2009/2010	Current Year 2010/2011		Manager	Council
		Amended Budget	Estimated YE Position	Proposed 2011/2012	Adopted 2011/2012
Dept: 965.000 Transfers Out					
999.005 Transfer Out to Major Streets	-	37,000	-	-	-
Total Transfers Out	-	37,000	-	-	-

Total Expenditures	627,449	255,250	181,839	220,100	220,100
Local Streets Fund - Revenue over Expense	(79,467)	13,000	92,156	-	-
Capital and One-Time Expenditures	366,762	30,000	25,891	28,000	28,000

Municipal Streets Fund

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

Fund Revenue and Expenditure Budget

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Municipal Streets Fund 204 Revenue					
403.000 Taxes - Streets (Real)	448,120	522,033	414,405	526,100	526,100
410.000 Taxes - Personal Property	78,622	-	76,040	-	-
412.000 Delinquent Taxes - Real Prop	34,094	-	34,701	-	-
420.000 Delinquent Taxes - Personal Property	4,904	-	-	-	-
445.000 Taxes - Penalties & Interest	2,597	1,000	600	1,000	1,000
665.000 Interest Earned	2,146	3,000	953	1,000	1,000
Total Revenue	570,483	526,033	526,699	528,100	528,100

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Dept: 248.000 Administration					
721.001 Retiree Health Care	-	-	-	8,500	8,500
802.001 Financial Audit	-	-	2,000	2,000	2,000
840.000 Bank Service Charges	36	800	15	800	800
841.000 Village Administration Costs	28,698	30,000	30,000	27,000	27,000
957.001 Property Tax Refunds	3,848	4,000	3	2,000	2,000
Total Administration	32,582	34,800	32,018	40,300	40,300

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Dept: 965.000 Transfers Out					
999.005 Transfer Out to Major Streets	370,000	212,000	212,000	564,600	564,600
999.006 Transfer Out to Local Streets	377,000	216,150	216,150	150,400	150,400
Total Transfers Out	747,000	428,150	428,150	715,000	715,000

Total Expenditures	779,582	462,950	460,168	755,300	755,300
---------------------------	----------------	----------------	----------------	----------------	----------------

Municipal Streets Fund - Revenue over Expense	(209,099)	63,083	66,531	(227,200)	(227,200)
--	------------------	---------------	---------------	------------------	------------------

Reserves (PFY End)	249,218	562,578	562,578	656,585	656,585
---------------------------	----------------	----------------	----------------	----------------	----------------

Tree Replacement Fund

The Tree Replacement Fund was established in Fiscal Year 2010-2011 after receipt of \$240,000 from the United Methodist Retirement Community (UMRC). These funds may only be used for purposes approved in the agreement with

UMRC. In Fiscal Year 2011-2012, some of these funds will be used in the new Mill Creek Park, as shown in the Transfer Out line.

Fund Revenue and Expenditure Budget

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Tree Fund 275 Revenue					
665.000 Interest Earned	-	-	555	500	500
675.007 Restricted Tree Contribution	-	-	240,188	-	-
Total Revenues	-	-	240,743	500	500

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Dept: 965.000 Transfers Out					
999.101 Transfers Out to General Fund	-	-	-	8,000	8,000
999.405 Transfer Out to Mill Creek Park Fund	-	-	-	60,000	60,000
Transfers Out Total	-	-	-	68,000	68,000
Total Expenditures	-	-	-	68,000	68,000
Tree Fund - Revenue over Expense	-	-	240,743	(67,500)	(67,500)
Capital and One-Time Expenditures	-	-	-	60,000	60,000

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. No major purchases are planned in this fiscal year.

Fund Revenue and Expenditure Budget

Equipment Replacement Fund 402 Revenue	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
665.000 Interest Earned	521	700	303	500	500
667.003 Equipment Rental	118,574	83,000	87,500	93,000	93,000
673.000 Sale of Fixed Assets	-	-	-	-	-
Total Revenues	119,095	83,700	87,803	93,500	93,500

Dept: 248.000 Administration	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
840.000 Bank Service Charges	17	500	35	200	200
Administration Total	17	500	35	200	200

Dept: 441.000 Public Works	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
939.000 Vehicle Maintenance & Repairs	22,837	35,000	14,499	16,000	16,000
Public Works Total	22,837	35,000	14,499	16,000	16,000

Dept: 903.000 Vehicles	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
981.000 Vehicles	48,076	174,000	171,634	-	-
Vehicles Total	48,076	174,000	171,634	-	-

Total Expenditures	70,930	209,500	186,168	16,200	16,200
---------------------------	---------------	----------------	----------------	---------------	---------------

Equipment Fund - Revenue over Expense	48,165	(125,800)	(98,365)	77,300	77,300
--	---------------	------------------	-----------------	---------------	---------------

Capital and One-Time Expenditures	48,076	174,000	171,634	-	-
--	---------------	----------------	----------------	----------	----------

Debt Funds

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

Streetscape Debt Fund

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

- 1998 Streetscape Special Assessment Bond: This bond was issued in 1998 and is part of a special assessment district. The bond is being paid for by special assessments levied on the tax bills of the property owners in the special assessment district, and the final payment will be made in Fiscal Year 2012-2013.

- 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 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Streetscape Debt Service Fund 303 Revenue					
402.000 Property Taxes (Real Property)	130,100	176,200	135,880	147,100	147,100
404.000 Streetscape Special Assess	50,074	56,700	46,163	43,300	43,300
410.000 Property Tax (Personal)	20,721	-	22,656	22,000	22,000
411.000 Delinquent Taxes Streetcape SA	8,483	-	10,166	-	-
412.000 Delinquent Taxes-Real Prop	8,727	-	10,124	-	-
420.000 Delinquent Taxes-Personal	1,102	-	100	-	-
445.000 Property Tax Penalties	1,091	500	304	500	500
665.000 Interest Earned	545	2,000	461	500	500
Total Revenues	220,843	235,400	225,854	213,400	213,400

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Dept: 248.000 Administration					
840.000 Bank Service Charges	6	100	25	100	100
957.001 Property Tax Refunds	1,346	500	10	200	200
Administration Total	1,352	600	35	300	300

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Dept: 570.000 Debt					
990.002 Debt Service '98 Streetscape	60,000	60,000	60,000	60,000	60,000
990.003 Debt Service '02 Refunding	120,000	130,000	130,000	135,000	135,000
992.000 Bond Fees	550	600	525	600	600
996.005 Streetscape Special Interest	10,470	7,500	7,500	4,500	4,500
996.006 '02 Refunding Interest	41,330	37,200	37,130	32,600	32,600
Debt Total	232,350	235,300	235,155	232,700	232,700

Total Expenditures	233,702	235,900	235,190	233,000	233,000
---------------------------	----------------	----------------	----------------	----------------	----------------

Debt Fund - Revenue over Expense	(12,859)	(500)	(9,336)	(19,600)	(19,600)
---	-----------------	--------------	----------------	-----------------	-----------------

Streetscape Special Reserve (PFY End)	137,484	126,360	126,360	118,603	118,603
--	----------------	----------------	----------------	----------------	----------------

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 fund (Drinking Water Revolving Fund) and one appropriated capital fund (Mill Creek Park Fund).

Mill Creek Park Fund

This fund was created in Fiscal Year 2010-2011 to record transactions involving the Mill Creek Park project as detailed in the Capital Improvements section of this budget. As budgeted, this fund has revenue equal to expenditures. It is funded through a combination of grants and inter-fund transfers.



Fund Revenue and Expenditure Budget

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Mill Creek Park Project Fund 405 Revenue					
580.000 Grant Revenue	-	-	-	495,000	495,000
583.000 Contributions from County				283,000	283,000
695.101 Transfers in from General Fund	-	112,300	76,700	402,600	402,600
695.275 Transfers in from Restricted Tree Fund	-	-	-	60,000	60,000
Total Revenues	-	112,300	76,700	1,240,600	1,240,600

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Dept: 901.000 Capital Improvements					
830.000 Engineering Consulting	-	112,300	76,700	35,600	35,600
974.000 Capital Improvements	-	-	-	1,205,000	1,205,000
Capital Improvements Total	-	112,300	76,700	1,240,600	1,240,600
Total Expenditures	-	112,300	76,700	1,240,600	1,240,600
Mill Creek Park Fund - Revenue over Expense	-	-	-	-	-
Capital and One-Time Expenditures	-	112,300	76,700	1,240,600	1,240,600



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 and sewer main lining projects.

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 2010-2011 Budget Highlights

- The equalization basin project, which was accounted for in an unappropriated capital fund, is complete.
- A project plan for future Sewer Revolving Loan Fund projects was completed.
- Other Post Employment Benefit (OPEB) funding was commenced.

Sewer Utilities Performance Measures		
Measure	Actual FY 10/11	Budgeted FY 11/12
Maintain a capital outlay reserve of 50 to 75% of expenditures	61.9%	66.6%

Fund Revenue and Expenditure Budget

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Sewer Enterprise Fund 590 Revenue					
425.000 Delinquent Utility Bills (Tax Roll)	11,135	3,000	11,317	5,000	5,000
633.002 Utility Bills - Sewer	773,832	827,000	819,431	844,000	844,000
634.000 Utility Bill Penalties	4,087	8,000	4,044	5,000	5,000
636.001 Sewer Tap In Fees	160,896	120,000	140,000	115,000	115,000
665.000 Interest Earned	4,864	5,000	6,066	6,000	6,000
671.000 Other Revenue	-	5,000	3,358	4,000	4,000
672.000 Reimbursements for Gasoline	2,495	3,000	2,239	2,500	2,500
673.001 Reimburse for SRF Costs	292,876	-	-	-	-
Total Revenue	1,250,185	971,000	986,455	981,500	981,500

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Dept: 248.000 Administration					
723.001 Other Post Employment Benefits	-	5,000	4,900	5,000	5,000
802.001 Financial Audit	2,500	4,500	4,591	2,500	2,500
803.000 Contracted Services	-	19,200	19,200	10,000	10,000
811.000 Attorney Fees	1,237	2,000	2,000	2,000	2,000
840.000 Bank Service Charges	2	200	10	200	200
841.000 Village Administrative Costs	68,196	65,000	65,000	61,000	61,000
Total Administration	71,935	95,900	95,701	80,700	80,700

	Actual 2009/2010	Current Year 2010/2011		Manager	Council
		Amended Budget	Estimated YE Position	Proposed 2011/2012	Adopted 2011/2012
Dept: 548.000 Sewer Utilities Department					
703.000 Salaries - Non Union	26,082	12,700	12,700	43,700	43,700
704.000 Salaries - Union	203,341	210,000	193,629	122,100	122,100
705.000 Salaries - Overtime	7,940	10,000	17,867	8,000	8,000
711.000 Longevity	2,266	2,500	6,900	-	-
712.000 Vacation/Sick Time Cash Out	-	5,300	7,292	4,000	4,000
720.000 Social Security & Medicare	18,332	15,000	18,739	13,600	13,600
721.000 Health & Dental Insurance	59,286	60,600	58,000	45,000	45,000
721.001 Retiree Health Care	-	-	-	21,000	21,000
722.000 Life & Short Term Disability Insurance	1,459	1,500	1,267	1,500	1,500
723.000 Retirement Plan	31,980	38,500	33,113	16,000	16,000
723.002 Additional MERS Contribution	-	7,700	7,714	-	-
728.000 Postage	400	1,500	1,300	1,500	1,500
740.000 Operating Supplies	1,960	2,000	3,085	2,500	2,500
741.000 Road Repair Supplies	-	2,000	-	2,000	2,000
742.000 Chemical Supplies - Plant	25,690	35,000	33,197	28,000	28,000
743.000 Chemical Supplies - Lab	7,873	8,000	10,007	10,000	10,000
745.000 Uniform Allowance	2,443	2,800	2,757	2,800	2,800
751.000 Gasoline & Oil	10,379	9,000	7,029	9,000	9,000
802.000 Professional Services	86,215	55,000	55,000	40,000	40,000
803.003 Sludge	-	73,000	73,000	50,000	50,000
824.000 Testing & Analysis	2,897	6,000	1,348	4,000	4,000
861.000 Travel & Mileage	61	500	200	200	200
901.000 Printing & Publishing	217	300	265	300	300
910.000 Workers Compensation	5,649	6,300	7,240	4,700	4,700
911.000 Liability Insurance	21,957	21,000	20,852	18,000	18,000
920.000 Utilities	70,654	70,000	72,000	72,000	72,000
920.001 Utilities - Telephones	12,666	12,000	6,750	5,000	5,000
935.000 Building Maintenance & Repair	1,174	5,000	6,824	8,000	8,000
937.000 Equipment Maintenance & Repair	3,819	3,000	2,002	4,000	4,000
939.000 Vehicle Maintenance & Repair	49	1,000	500	1,500	1,500
955.000 Miscellaneous	14,730	500	439	500	500
957.004 State Licenses/Permits	-	-	-	2,000	2,000
958.000 Memberships & Dues	110	200	-	500	500
960.000 Education & Training	659	500	962	2,000	2,000
970.000 Capital Improvements	4,978	-	-	-	-
977.000 Equipment	9,546	10,000	10,000	10,000	10,000
981.000 Vehicles	-	-	-	-	-
Total Sewer Utilities	634,812	688,400	671,978	553,400	553,400

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Dept: 850.000 Debt					
992.000 Bond Fees	-	400	-	-	-
995.002 RD Sewer Bond A & B Principal	47,000	49,000	49,000	51,000	51,000
995.007 SRF Bond Principal	-	-	-	75,000	75,000
996.002 RD Sewer Interest	120,139	118,000	118,000	116,000	116,000
996.007 SRF Bond Interest	-	20,000	19,589	38,000	38,000
Total Debt	167,139	187,400	186,589	280,000	280,000

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Dept: 890.000 Contingencies					
955.000 Miscellaneous	-	15,000	-	15,000	15,000
Total Contingencies	-	15,000	-	15,000	15,000

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Dept: 901.000 Capital Improvements					
974.000 Capital Improvements & Engineering	44,175	54,600	54,600	35,000	35,000
Total Capital Improvements	44,175	54,600	54,600	35,000	35,000

Total Expenditures	918,061	1,041,300	1,008,868	964,100	964,100
Sewer Fund - Revenue over Expense	332,124	(70,300)	(22,413)	17,400	17,400
Capital and One-Time Expenditures	44,175	54,600	54,600	35,000	35,000



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.
 - Continue to seek solutions for removal of inflow and infiltration.
-

Fiscal Year 2010-2011 Budget Highlights

- A new fluoridation system was installed.
- The fifth well project, which was accounted for in a capital fund, was completed.

- Inspection of the water tower was completed.
- Other Post Employment Benefit (OPEB) funding was commenced.

Water Utilities Performance Measures		
Measure	Actual FY 10/11	Budgeted FY 11/12
Maintain a capital outlay reserve of 50 to 75% of expenditures	42.6%	52.1%

Fund Revenue and Expenditure Budget

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Water Enterprise Fund 591 Revenue					
425.000 Delinquent Utility Bills (Tax Roll)	7,954	3,000	5,490	4,000	4,000
579.000 MDOT Well Grant/RD Water	2,940	-	2,889	2,500	2,500
580.000 State Grants	23,588	-	-	-	-
633.003 Utility Bills - Water	542,076	591,000	558,822	575,500	575,500
634.000 Utility Bill Penalties	2,875	5,000	2,492	3,000	3,000
636.002 Water Tap In Fees	96,613	72,000	84,000	69,000	69,000
646.000 Sales of Second Meters	2,605	2,000	8,859	2,000	2,000
665.000 Interest Earned	5,277	5,000	7,214	8,000	8,000
671.000 Other Revenue	683	2,000	11,269	3,000	3,000
672.000 Reimbursements for Gasoline	3,078	2,000	2,381	2,500	2,500
673.001 Reimburse for DWRF Costs	97,692	-	-	-	-
Total Revenue	785,381	682,000	683,416	669,500	669,500

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Dept: 248.000 Administration					
723.001 Other Post Employment Benefits	-	2,300	2,250	2,300	2,300
802.001 Financial Audit	1,000	3,000	3,173	6,000	6,000
803.000 Contracted Services	-	11,500	11,500	-	-
811.000 Attorney Fees	990	2,000	-	2,000	2,000
840.000 Bank Service Charges	31	400	10	100	100
841.000 Village Administrative Costs	68,196	65,000	65,000	61,000	61,000
Total Administration	70,217	84,200	81,933	71,400	71,400

	Actual 2009/2010	Current Year 2010/2011		Manager	Council
		Amended Budget	Estimated YE Position	Proposed 2011/2012	Adopted 2011/2012
Dept: 556.000 Water Utilities Department					
703.000 Salaries - Non Union	15,543	10,700	13,964	15,600	15,600
704.000 Salaries - Union	83,770	77,500	68,921	72,100	72,100
705.000 Salaries - Overtime	2,932	4,000	4,632	4,000	4,000
711.000 Longevity	-	-	-	-	-
712.000 Vacation/Sick Time Cash Out	1,384	5,300	7,292	2,000	2,000
720.000 Social Security & Medicare	8,194	8,000	7,957	7,200	7,200
721.000 Health & Dental Insurance	17,819	16,800	16,500	22,000	22,000
721.001 Retiree Health Care	-	-	-	9,000	9,000
722.000 Life & Short Term Disability Insurance	973	1,000	844	1,200	1,200
723.000 Retirement Plan	14,048	16,000	13,200	7,700	7,700
723.002 Additional MERS Contribution	-	3,500	3,499	-	-
728.000 Postage	3,090	3,500	1,716	2,000	2,000
740.000 Operating Supplies	1,183	2,000	3,368	2,000	2,000
741.000 Road Repair Supplies	-	5,000	-	2,000	2,000
743.000 Chemical Supplies - Lab	-	-	-	7,000	7,000
745.000 Uniform Allowance	1,662	2,000	1,912	2,000	2,000
751.000 Gasoline & Oil	5,060	7,000	7,000	7,000	7,000
802.000 Professional Services	18,783	25,000	28,000	17,000	17,000
824.000 Testing & Analysis	3,377	5,000	4,469	5,000	5,000
861.000 Travel & Mileage	403	500	-	500	500
901.000 Printing & Publishing	931	1,000	1,500	1,000	1,000
910.000 Workers Compensation	2,291	2,600	3,059	2,000	2,000
911.000 Liability Insurance	7,188	6,900	7,159	6,100	6,100
920.000 Utilities	66,404	60,000	55,493	55,000	55,000
920.001 Utilities - Telephones	6,267	5,500	4,270	3,000	3,000
935.000 Building Maintenance & Repair	434	1,000	-	1,000	1,000
937.000 Equipment Maintenance & Repair	1,879	5,000	2,925	3,000	3,000
939.000 Vehicle Maintenance & Repair	169	600	430	1,500	1,500
941.000 Equipment Rentals	737	2,000	-	1,000	1,000
955.000 Miscellaneous	6,288	500	300	500	500
957.004 State Licenses/Permits	-	-	-	500	500
958.000 Memberships & Dues	886	800	730	1,000	1,000
960.000 Education & Training	240	200	-	1,000	1,000
961.000 Wellhead Protection Program	1,748	2,500	75	2,500	2,500
970.000 Capital Improvements	4,813	20,000	-	-	-
977.000 Equipment	62,322	50,000	24,935	30,000	30,000
981.000 Vehicles	-	-	-	-	-
Total Water Utilities	340,818	351,400	284,150	294,400	294,400

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Dept: 850.000 Debt					
992.000 Bond Fees	300	300	-	300	300
995.003 RD Water Bond Principal	46,000	48,000	48,000	50,000	50,000
995.004 1998 Bond Water Project	53,853	56,500	56,500	54,000	54,000
995.008 DWRF Bond Principal	-	-	-	55,000	55,000
996.003 RD Water Interest	89,468	88,000	88,000	85,300	85,300
996.008 DWRF Bond Interest	-	37,800	12,180	27,000	27,000
Total Debt	189,621	230,600	204,680	271,600	271,600

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Dept: 890.000 Contingencies					
955.000 Miscellaneous	-	15,000	-	15,000	15,000
Total Contingencies	-	15,000	-	15,000	15,000

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Dept: 901.000 Capital Improvements					
974.000 Capital Improvements & Engineering	142,253	343,000	295,000	30,000	30,000
Total Capital Improvements	142,253	343,000	295,000	30,000	30,000

Total Expenditures	742,909	1,024,200	865,763	682,400	682,400
---------------------------	----------------	------------------	----------------	----------------	----------------

Water Fund - Revenue over Expense	42,472	(342,200)	(182,347)	(12,900)	(12,900)
-----------------------------------	--------	-----------	-----------	----------	----------

Capital and One-Time Expenditures	142,253	343,000	295,000	30,000	30,000
-----------------------------------	---------	---------	---------	--------	--------



Component Units

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

Downtown Development Authority

The Downtown Development Authority consists of the following members:

Steve Brouwer - Chair
Tom Covert - Treasurer
Carol Jones - Secretary
Rich Bellas
Doug Finn
Dick Lundy
Fred Model
Joe Nowak
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 19, 2011.

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.

DDA Fund 248 Revenue	Actual 2009/2010	Current Year 2010/2011		Proposed 2011/2012	Adopted 2011/2012
		Amended Budget	Estimated YE Position		
415.000 Tax Capture Revenue	444,707	445,000	396,000	360,800	360,800
665.000 Interest Earned	4,560	2,000	530	1,000	1,000
671.000 Other Revenue	2,758	-	-	-	-
Total Revenues	452,024	447,000	396,530	361,800	361,800

Dept: 248.000 Administration	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
803.000 Contracted Services	2,350	1,500	1,500	1,500	1,500
820.000 Consulting	17,041	10,000	10,000	1,000	1,000
957.002 DDA Capture Refunds	16,243	5,000	3,500	5,000	5,000
000.000 Downtown Event Sponsorships	-	-	-	500	500
Administration Total	35,634	16,500	15,000	8,000	8,000

Dept: 442.000 Downtown Public Works	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
803.015 Village Maintenance	40,000	40,000	40,000	9,100	9,100
803.016 Holiday Lighting	5,000	-	-	-	-
970.000 Capital Improvements	10,000	-	-	-	-
Downtown Public Works Total	55,000	40,000	40,000	9,100	9,100

Dept: 965.000 Transfers	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
999.013 Transfer Out for DDA Loan Reserve	80,000	-	-	-	-
999.394 Transfer Out for Bond Payments - 394	245,500	304,000	304,000	344,700	344,700
999.494 Transfer Out to DDA Project Fund - 494	3,762	-	-	-	-
999.495 Transfer Out to DDA Bond Construction	689,141	-	-	-	-
Transfers Total	1,018,403	304,000	304,000	344,700	344,700

Total Expenditures	1,109,037	360,500	359,000	361,800	361,800
---------------------------	------------------	----------------	----------------	----------------	----------------

DDA Fund - Revenue over Expense	(657,013)	86,500	37,530	-	-
---------------------------------	-----------	--------	--------	---	---

Capital and One-Time Expenditures	689,141	-	-	-	-
-----------------------------------	---------	---	---	---	---

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 2009/2010	Current Year 2010/2011		Proposed 2011/2012	Adopted 2011/2012
		Amended Budget	Estimated YE Position		
DDA Debt Fund 394 Revenue					
665.000 Interest Earned	2,341	2,000	2,000	2,000	2,000
695.013 Transfer In for Bond Reserve	80,000	304,000	304,000	344,700	344,700
695.248 Transfer In from DDA Fund 248	245,500	-	-	-	-
Total Revenues	327,841	306,000	306,000	346,700	346,700

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Dept: 850.000 Long Term Debt					
992.000 Bond Fees	1,250	1,300	2,050	1,000	1,000
997.001 DDA 2001 Bond (\$900K)	80,068	83,000	83,000	85,700	85,700
997.003 DDA 2008 Taxable Bond (\$1.6M)	123,653	123,700	123,700	138,700	138,700
997.004 DDA 2008 Non-Taxable Bond (\$2+M)	96,279	96,300	96,300	121,300	121,300
Long Term Debt Total	301,249	304,300	305,050	346,700	346,700
Total Expenditures	301,249	304,300	305,050	346,700	346,700

DDA Debt Fund - Revenue over Expense	26,592	1,700	950	-	-
---	---------------	--------------	------------	----------	----------

DDA Project Fund

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

	Actual 2009/2010	Current Year 2010/2011		Proposed 2011/2012	Adopted 2011/2012
		Amended Budget	Estimated YE Position		
DDA Project Fund 494 Revenue					
675.000 Contributions - Private Source	-	-	-	-	-
695.248 Transfer In from DDA Fund 248	-	-	-	-	-
Total Revenues	-	-	-	-	-

	Actual 2009/2010	Current Year 2010/2011		Manager Proposed 2011/2012	Council Adopted 2011/2012
		Amended Budget	Estimated YE Position		
Dept: 901.000 Capital Improvements					
000.000 DAPCO Property Planning	-	-	-	2,000	2,000
Capital Improvements Total	-	-	-	2,000	2,000
Total Expenditures	-	-	-	2,000	2,000
DDA Project Fund - Revenue over Expense	-	-	-	(2,000)	(2,000)
Use of Reserves	-	-	-	2,000	2,000



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	2011 Taxes	Number of Parcels	% of Total Taxable Value
Dexter Fastener Technologies Inc.	\$ 19,747,578	\$ 246,878	6	12.16%
United Methodist Retirement Community	\$ 3,804,161	\$ 51,570	2	2.54%
Blackhawk Development Corp	\$ 3,505,144	\$ 47,516	35	2.34%
Dapco Industries	\$ 2,980,200	\$ 37,042	4	1.82%
Tri-Bro, LLC	\$ 2,410,500	\$ 32,677	1	1.61%
Dexter LLC	\$ 1,965,784	\$ 26,649	3	1.31%
Walkabout Creek I	\$ 1,924,300	\$ 26,086	1	1.28%
Shamrock Development Corp LLC	\$ 1,753,039	\$ 23,765	1	1.17%
Variety Die & Stamping Co.	\$ 1,704,000	\$ 23,100	3	1.14%
Detroit Edison	\$ 1,654,800	\$ 22,433	2	1.10%
AML Dexter LLC	\$ 1,541,762	\$ 20,900	3	1.03%
Dexter Wireless Properties LLC	\$ 1,322,200	\$ 17,924	1	0.88%
Dexter Development LLC	\$ 1,305,102	\$ 17,692	51	0.87%
Kaydon Acquisition VI Inc	\$ 1,248,851	\$ 16,930	1	0.83%
Monument Park Investments LLC	\$ 1,129,200	\$ 15,308	1	0.75%
Martinrea Industries Inc.	\$ 1,129,200	\$ 15,308	1	0.75%
KCM Properties LLC	\$ 1,112,082	\$ 15,076	2	0.74%
Chelsea State Bank	\$ 1,084,600	\$ 14,703	1	0.72%
Walkabout Creek II	\$ 1,024,900	\$ 13,894	1	0.68%
Michigan Consolidated Gas	\$ 1,009,500	\$ 13,685	1	0.67%

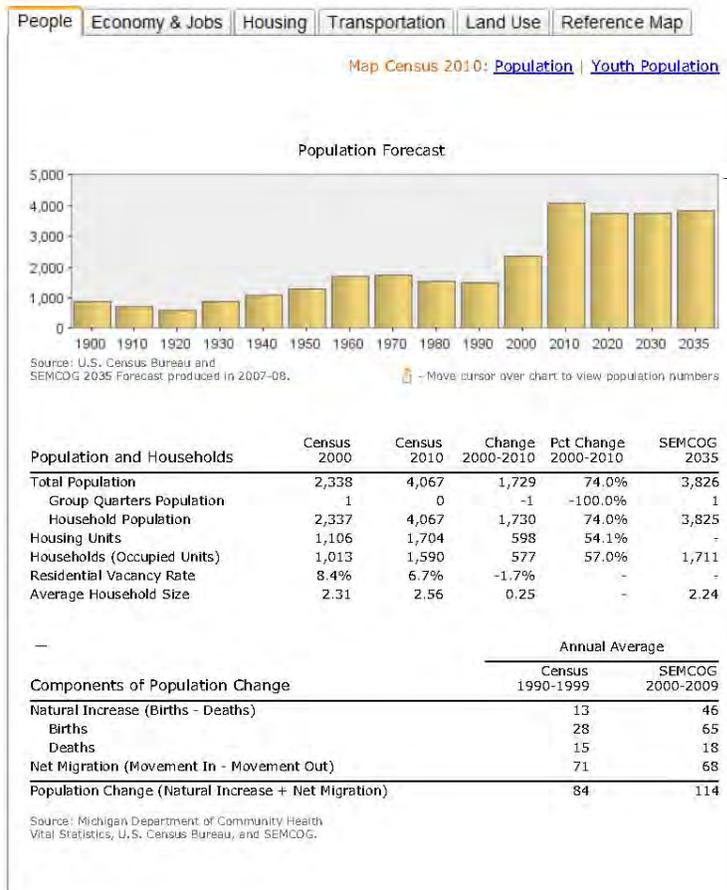


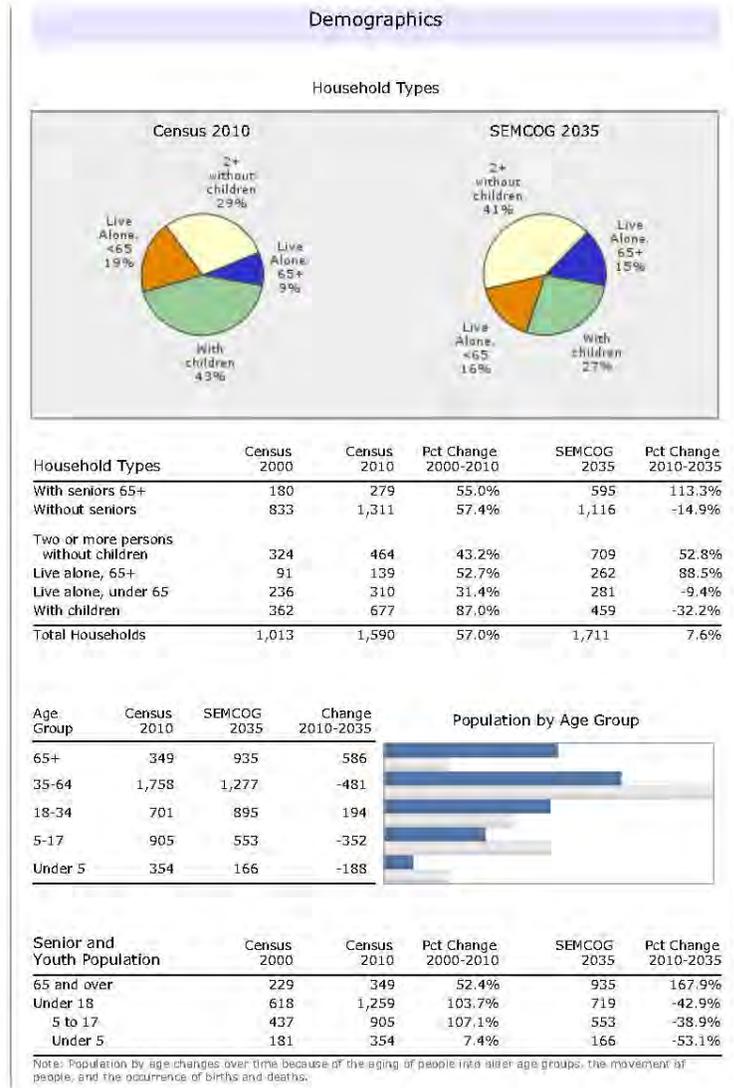
Village of Dexter

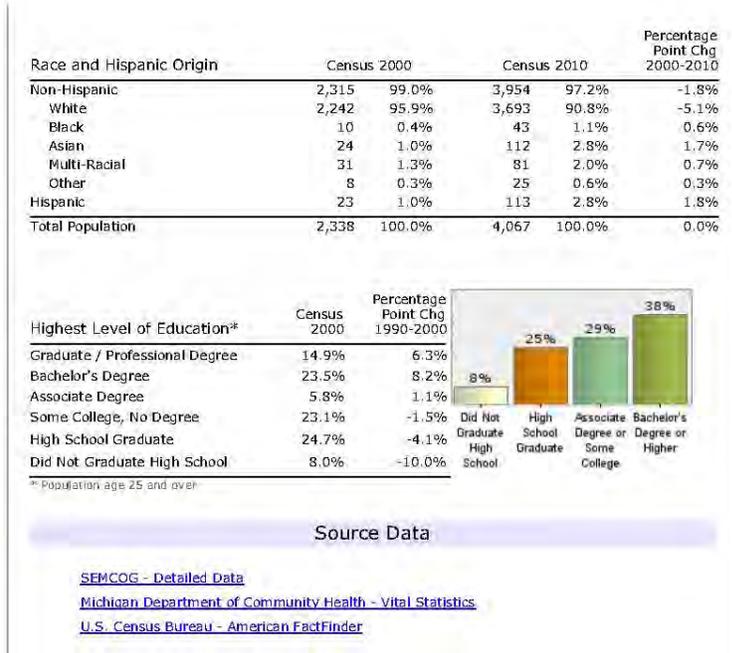
8140 Main St
Dexter, MI 48130-1092
<http://www.villageofdexter.org/>



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







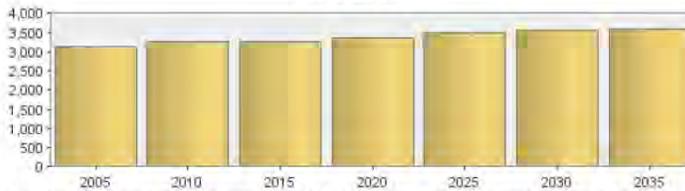
[People](#) |
 [Economy & Jobs](#) |
 [Housing](#) |
 [Transportation](#) |
 [Land Use](#) |
 [Reference Map](#)

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

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

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

Job Forecast



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

Source: SEMCOG 2035 Forecast.

- Move cursor over chart to view employment numbers

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

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

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

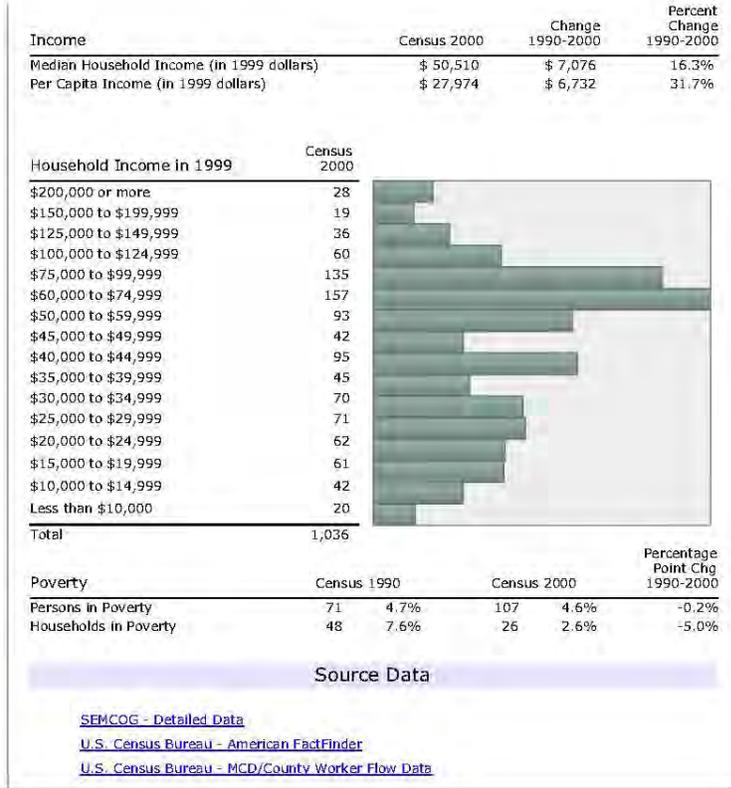


Note: The number of residents attending school outside Dexter is not available. Likewise, the number of students commuting into Dexter to attend school is also not known.

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

Resident Population

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



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

Housing Type	Census 1990	Census 2000	Change 1990-2000	New Units Permitted 2000-2011
Single Family Detached	417	616	199	428
Duplex	101	100	-1	0
Townhouse / Attached Condo	27	90	63	88
Multi-Unit Apartment	117	284	167	0
Mobile Home / Manufactured Housing	3	0	-3	0
Other	11	3	-8	-
Total	676	1,093	417	516
Units Demolished				-2
Net (Total Permitted Units - Units Demolished)				514

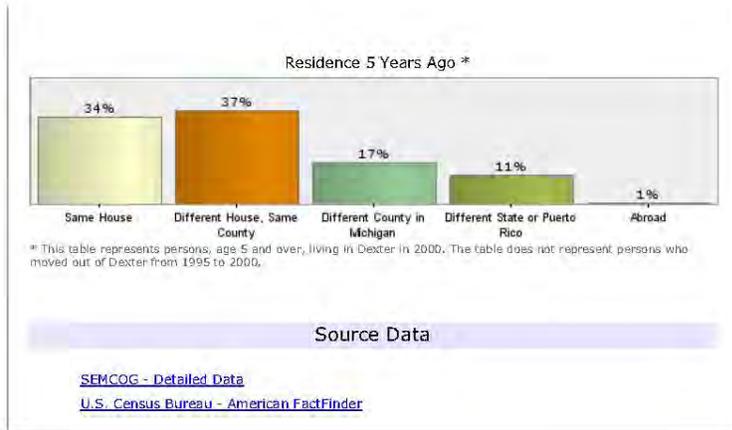
Housing Tenure	Census 2000	Census 2010	Change 2000-2010
Owner occupied	619	1,172	553
Renter occupied	394	418	24
Vacant	93	114	21
Seasonal/migrant	5	10	5
Other vacant units	88	104	16
Total Housing Units	1,106	1,704	598

Housing Value (in 1999 dollars)	Census 2000	Change 1990-2000
Median housing value	\$ 160,300	\$ 47,678
Median gross rent	\$ 680	\$ 33

Housing Value in 1999	Census 2000
\$1,000,000 or more	0
\$500,000 to \$999,999	0
\$300,000 to \$499,999	4
\$250,000 to \$299,999	34
\$200,000 to \$249,999	73
\$175,000 to \$199,999	105
\$150,000 to \$174,999	86
\$125,000 to \$149,999	107
\$100,000 to \$124,999	74
\$80,000 to \$99,999	27
\$60,000 to \$79,999	12
\$40,000 to \$59,999	11
\$30,000 to \$39,999	0
\$20,000 to \$29,999	0
\$10,000 to \$19,999	0
Less than \$10,000	0
Specified Owner-Occupied Units	533

Housing Tenure in 2010

Tenure Type	Percentage
Owner occupied	59%
Renter occupied	29%
Vacant	7%



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

Roads & Bridges

Roads

Miles of public road (including boundary roads): 22

Pavement Condition (in Lane Miles)

2007

Good 0%
Fair 30%
Poor 70%

2010

Good 41%
Fair 30%
Poor 30%

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

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

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

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

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

Travel

Transportation to Work, 2000 *

* Resident workers age 16 and over

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

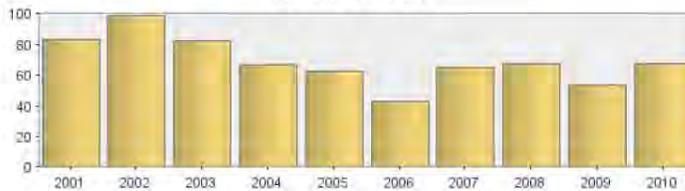
Mean Travel Time To Work	Census 1990	Census 2000	Change 1990-2000
For residents age 16 and over who worked outside the home	17.9 minutes	24.7 minutes	6.8 minutes

Transit

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

Safety

Crashes, 2001-2010



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

Crash Severity	2006	2007	2008	2009	2010	Percent of Crashes 2006-2010
Fatal	0	0	0	0	0	0.0%
Incapacitating Injury	0	0	0	2	0	0.7%
Other Injury	10	7	12	7	12	16.1%
Property Damage Only	33	58	56	45	56	83.2%
Total Crashes	43	65	68	54	68	100.0%

Crashes by Involvement	2006	2007	2008	2009	2010	Percent of Crashes 2006-2010
Red-light Running	1	0	1	0	0	0.7%
Lane Departure	4	4	8	7	8	10.4%
Alcohol	1	0	1	1	1	1.3%
Drugs	0	0	1	1	1	1.0%
Deer	2	3	2	1	9	5.7%
Train	0	0	0	0	0	0.0%
Commercial Truck/Bus	5	2	2	3	2	4.7%
School Bus	1	0	0	0	0	0.3%
Emergency Vehicle	0	0	0	0	0	0.0%
Motorcycle	1	0	1	2	1	1.7%
Intersection	18	31	44	22	28	48.0%
Work Zone	0	0	0	0	0	0.0%
Pedestrian	0	0	1	0	1	0.7%
Bicyclist	0	1	1	0	1	1.0%
Older Driver (65 and older)	9	8	16	11	22	11.6%
Young Driver (Under 25)	16	26	20	15	22	17.5%

High-Frequency Crash Intersections				
Local Rank	County Rank	Region Rank	Intersection	Annual Avg 2006-2010
1	155	2,105	Main St @ Broad St	7.0
2	243	3,077	Main St @ Alpine St	5.2
3	260	3,258	Baker Rd @ Main St	5.0
4	401	4,975	Dexter Ann Arbor Rd @ Ryan Dr	3.4
5	401	4,975	Dexter Pinckney Rd @ Island Lake Rd	3.4
6	492	6,144	Baker Rd @ Donara Dr	2.8
7	580	7,221	Baker Rd @ Dan Hoey Rd	2.4
8	624	7,845	Main St @ Meadow View Dr	2.2
9	751	9,595	Main St @ Kensington St	1.8
10	751	9,595	Baker Rd @ Forest St	1.8

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 2006-2010
1	10	188	Dexter Ann Arbor Rd	Baker Rd - Miller Rd	39.8
2	30	520	Dexter Pinckney Rd	Island Lake Rd - North Territorial Rd	26.6
3	31	563	Baker Rd	W I 94/Baker Ramp - Dexter Ann Arbor Rd	25.6
4	182	2,258	Main St	Dexter Chelsea Rd - Central St	12.4
5	328	3,858	Huron River Dr	Central St - Zeeb Rd N	8.2
6	374	4,323	Island Lake Rd	Dexter Pinckney Rd - Dexter Chelsea Rd	7.4
7	703	7,468	Main St	Central St - Baker Rd	4.0
8	753	8,028	Central St	Main St - Huron River Dr	3.6
9	834	8,967	Island Lake Rd	Island Lake Rd - Dexter Pinckney Rd	3.0
10	1,051	11,612	Joy Rd W	Mast Rd - Joy Rd W	1.8

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

Source Data

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

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

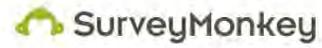
SEMCOG 2008 Land Use	Acres	Percent
Agricultural	82	6.6%
Single-family residential	451	36.3%
Multiple-family residential	22	1.8%
Commercial	102	8.2%
Industrial	152	12.3%
Governmental/Institutional	212	17.1%
Park, recreation, and open space	12	1.0%
Airport	0	0.0%
Transportation, Communication, and Utility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

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

Source Data

[SEMCOG - Detailed Data](#)

2011 Master Plan Update Survey



1. What is your age?

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

2. What is your gender?

	Response Percent	Response Count
Male	44.0%	48
Female	56.0%	61
answered question		109
skipped question		0

3. Please select your household income.

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

4. Please select your highest level of education?

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

5. What is your current employment status?

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

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

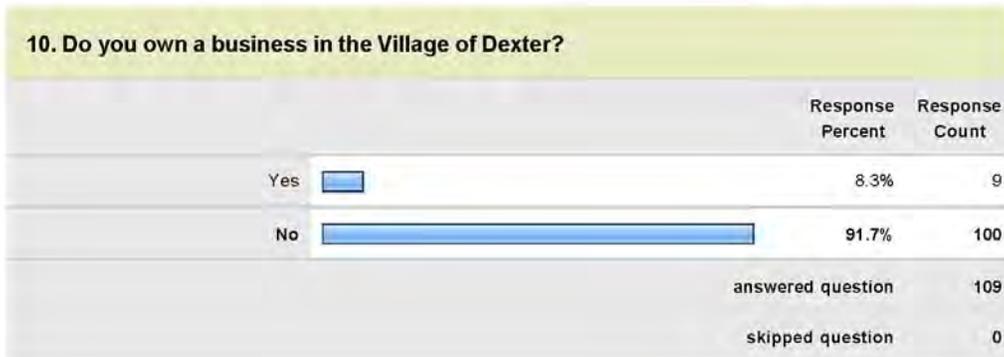
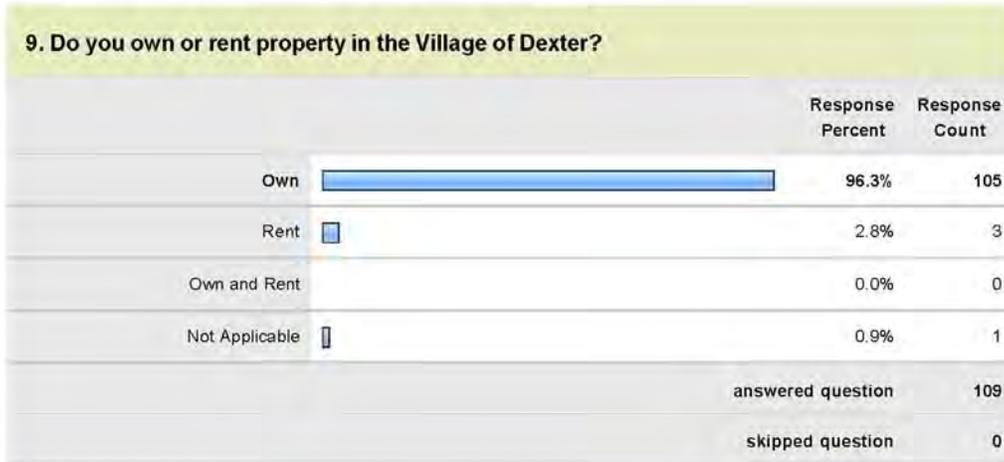
	Response Percent	Response Count
Village of Dexter	14.1%	10
Ann Arbor	47.9%	34
Scio Township	5.6%	4
City of Chelsea	2.8%	2
Other Washtenaw County	5.6%	4
Home-based business	12.7%	9
Detroit Metro Area	11.3%	8
Other (please specify)		10
answered question		71
skipped question		38

7. Do you live in the Village of Dexter?

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

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

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

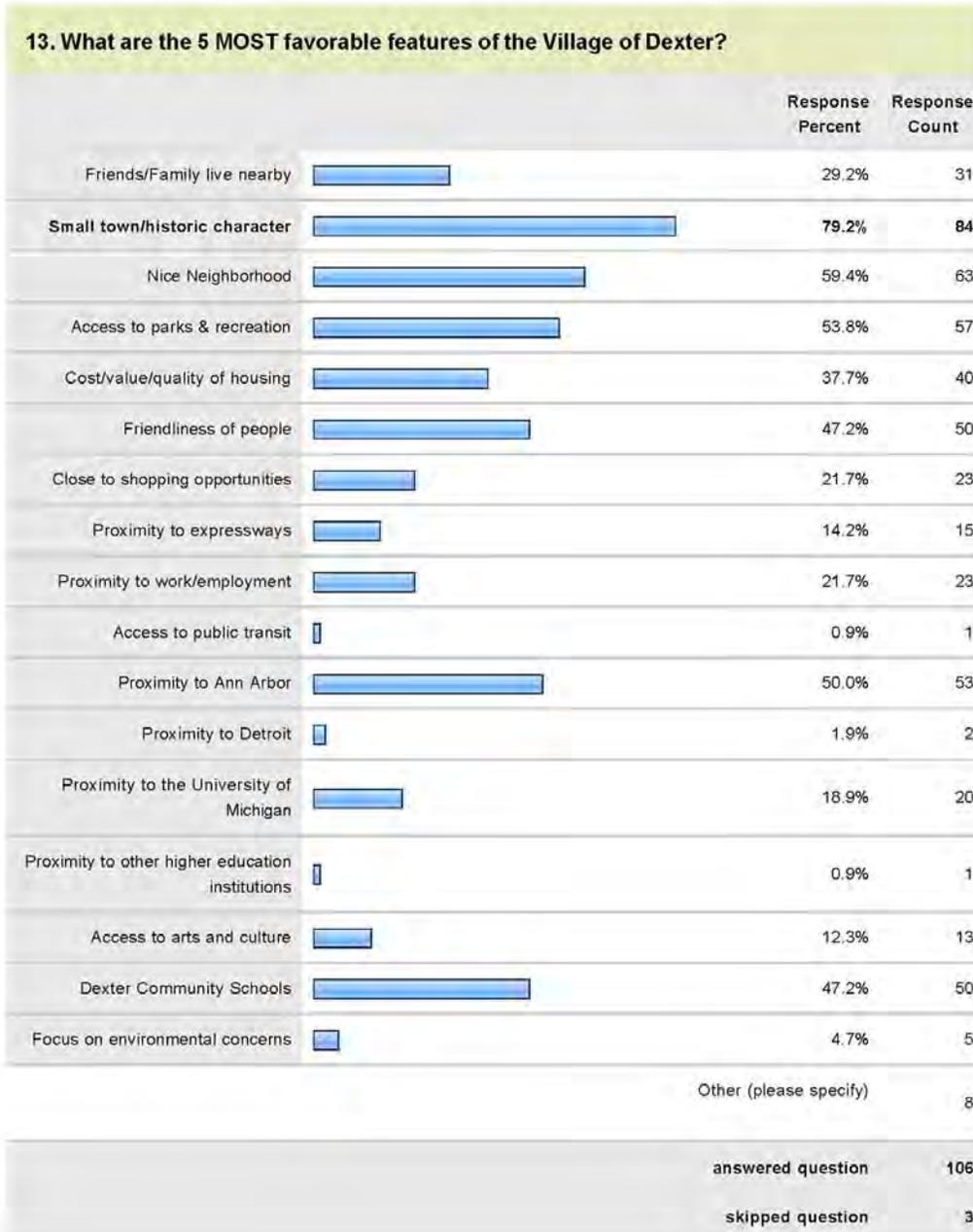


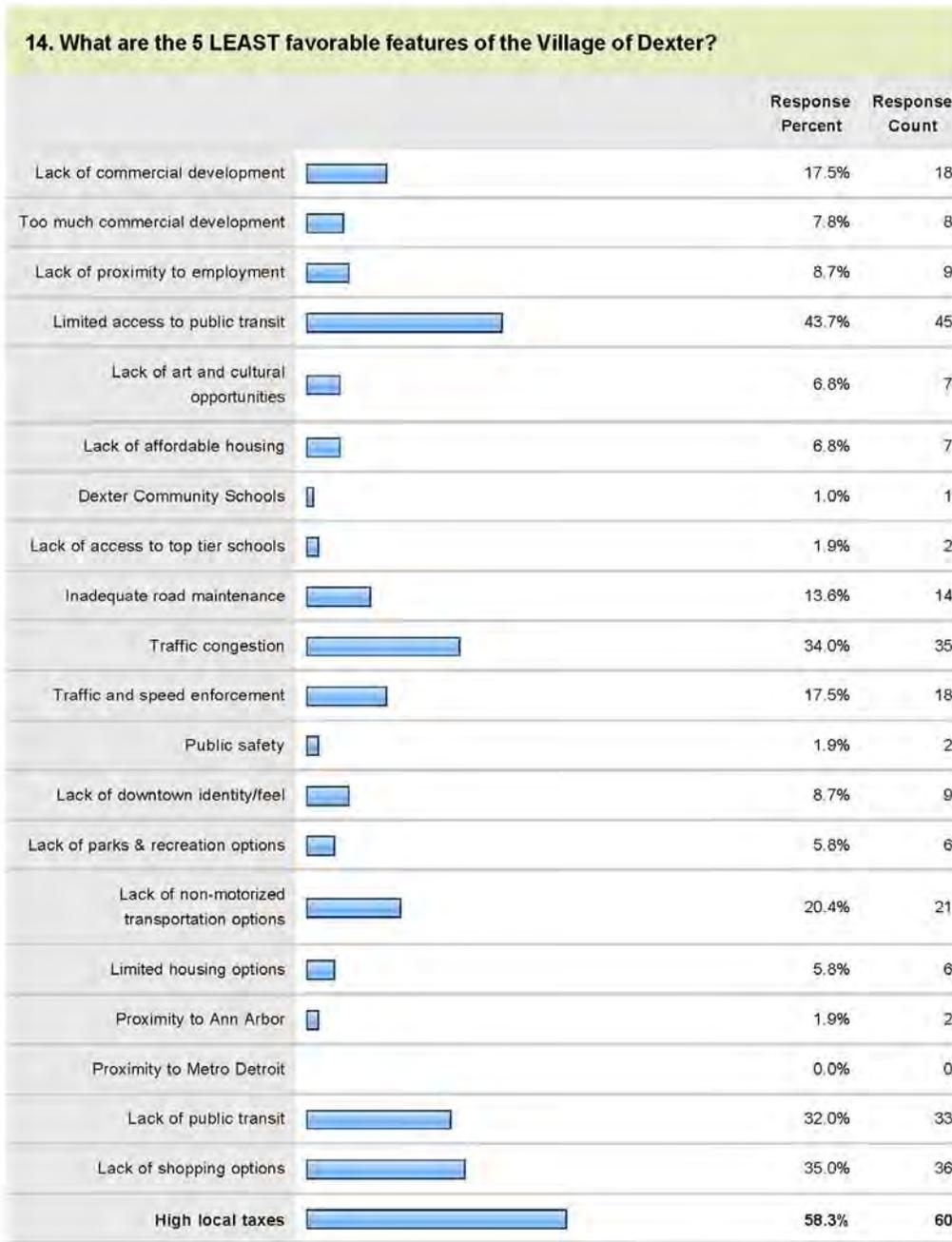
11. If you do not live in the Village of Dexter where do you live?

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

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

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



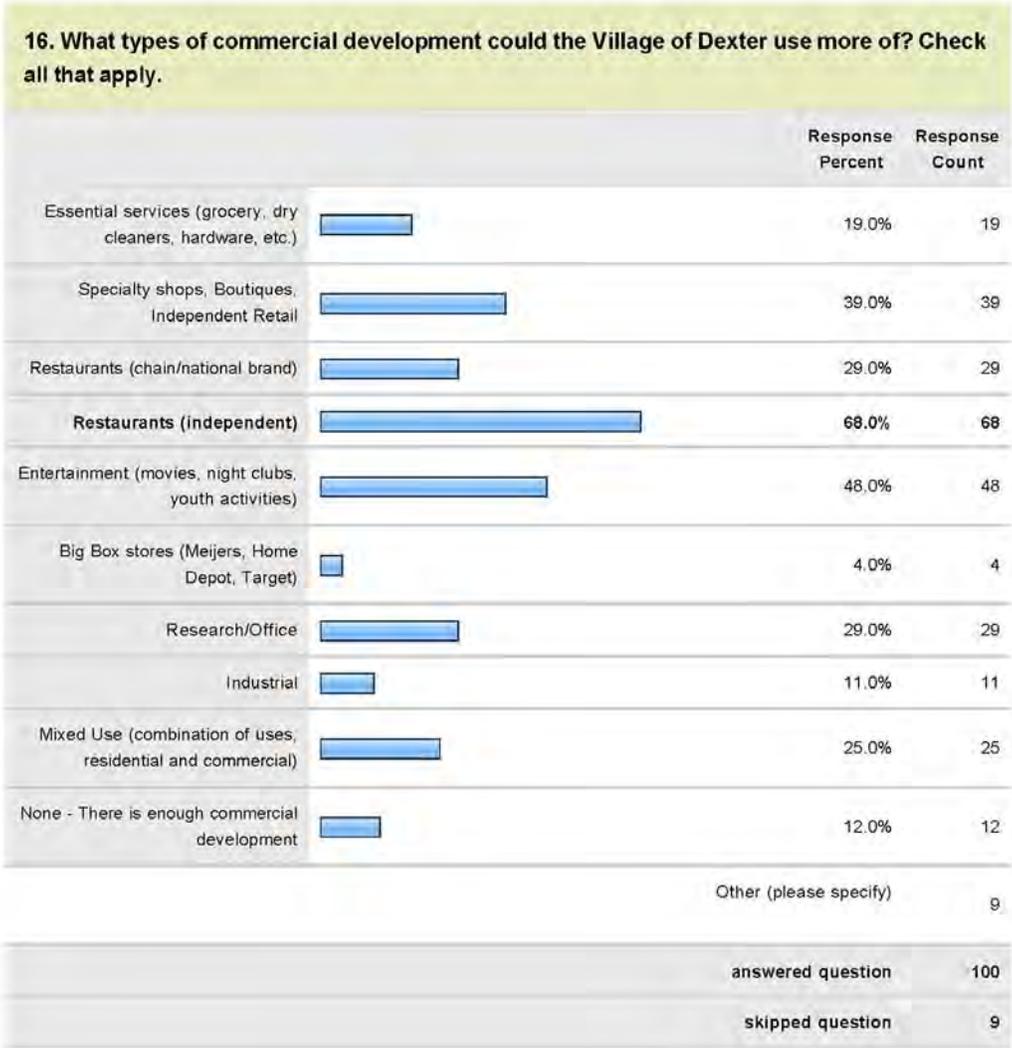


Lack of focus on environmental issues	<input type="checkbox"/>	3.9%	4
		Other (please specify)	25
		answered question	103
		skipped question	6

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Response Count
	38
answered question	38
skipped question	71

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

	Response Count
	29
answered question	29
skipped question	80

**Village of Dexter, Michigan FY2011-2016
Capital Improvements Plan**

Work sessions held on	December 6, 2010; January 3, 2011, February 7, 2011, March 7, 2011
Presented to the Planning Commission and Public Hearing held on	March 7, 2011
Recommended by the Planning Commission on	
Adopted by the Village Council on	

EXECUTIVE SUMMARY

OVERVIEW

This capital improvements plan (CIP) outlines a schedule of public service expenditures over the ensuing five-year period (fiscal years 2011 – 2016) and beyond. The CIP does not address all of the capital expenditures for the Village, but provides for large, physical improvements that are permanent in nature, including the basic facilities, services, and installations needed for the functioning of the community. These include transportation systems, utilities, municipal facilities and other miscellaneous projects.

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

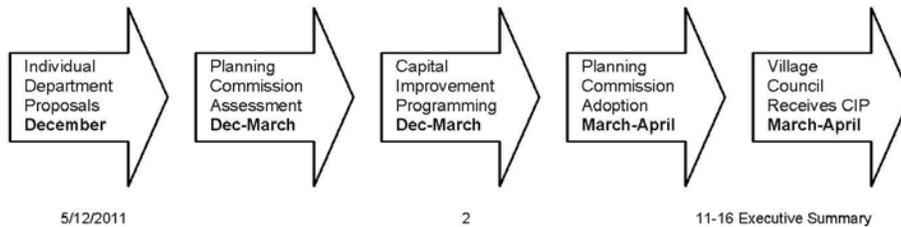
- Be consistent with 1) an adopted or anticipated component of the Village’s master plan, 2) a state or federal requirement, or 3) a Village Council approved policy; and
- Constitute permanent, physical or system improvements, or significant equipment purchases, with a minimum project cost of \$10,000;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

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

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

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

THE CAPITAL IMPROVEMENTS PLAN PROCESS AND TIMELINE



Executive Summary (cont'd)

ORGANIZATION OF CONTENT

The Capital Improvements Plan is divided into two sections:

Section 1.0 – Capital Improvements Programming

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

Section 2.0 – FY 2011-12 Capital Improvements Budget

Section 2.1 – FY 2011-2016 Capital Improvements Plan and Project Worksheets

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

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

PROJECT PRIORITIZATION

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

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

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

➤ Desirable

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

THE TOTALS

A total of 71 (89 projects including Cooperative and DDA Projects) projects were submitted for this year's CIP with a six-year funding need of \$20,595,000 (\$17,210,000 excluding Cooperative and DDA projects). Please note there are a variety of funding sources that comprise many projects and totals, therefore for further detail see Project and Fund Summary worksheet within the appendices for more information. Also note that several major projects are not included in total project costs due to unknown project years and funding source, including the Mill Creek Park Phase 2, Village Hall and several cooperative projects. The total six-year funding need is a three (3%) increase from the previous years CIP, which anticipated \$19,973,000 in funding need during fiscal years 2010-2015. The 3% increase is likely due the addition of several other water and sewer projects identified through a recently completed Asset Management Plan for equipment and building facilities of the water and wastewater (sewer) systems and the completion of other 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	15	\$3,785	\$0	\$20
2.0 Parks & Recreation	9	\$3,660	\$450	\$1,050
3.0 Sidewalks	16	\$1,036	\$133	\$339
4.0 Buildings-Grounds-Equipment	4	unknown	\$34	\$34
5.0 Planning and Zoning	4	\$76	\$10	\$10
6.0 Streets and Alleys	18	\$3,780	\$90	\$90
7.0 Stormwater	7	\$1,219	\$94	\$180
8.0 Wastewater System	5	\$2,380	\$0	\$0
9.0 Water System	8	\$3,323	\$0	\$1,300
10.0 Cooperative Projects	3	\$1,109	\$0	\$0
TOTAL*	89	\$20,595	\$811	\$3,023
TOTAL**	71	\$17,210	\$811	\$3,003

* Total includes cooperative and DDA funded projects

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

PRIORITIES

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

Below is a project breakdown by priority.

Priority	Number of Projects	Percent of Projects
Urgent	1	1%
Important	52	58.5%
Desirable	36	40.5%
TOTAL	89	100%

MAJOR PROJECTS

Below is a list of the top ten project expenditures during fiscal years 2011-2016 (Village Hall and Fire Hall unknown total costs), including project priority and funding sources. Based on the total cost of the top ten projects (\$9,789,000), the top ten projects constitute 47% of the total funding need over the six year CIP period. Excluding the Cooperative Project (01-10.0-1990), which will be funded primarily by others, the total cost of the Village only projects (\$8,680,000), the top nine constitute 42% of the total funding need over the six year CIP period.

Project Name	Total Cost (in thousands)	Priority	Funding Sources
01-2.0-2009 Mill Creek Park Phase 1	\$1,000	IMPORTANT	General Fund and Grants
02-2.0-2010 Mill Creek Park Phase 2	\$1,200	IMPORTANT	General Fund and Grants
03-2.0-2001 Warrior Creek Park Improvements	\$900	IMPORTANT	General Funds and Grants, potential County Parks participation
01-4.0-1994 Village Hall	UNKNOWN*	IMPORTANT	Varied, UNKNOWN
04-4.0-2011 Fire Hall	UNKNOWN*	IMPORTANT	Varied, UNKNOWN
01-6.0-2004 Central Street Streetscape	\$1,300	IMPORTANT	Streets, Federal, DDA, Other
04-8.0-2011 Wastewater System – Equipment Assets	\$ 1,680	IMPORTANT	Sewer Fund, Federal
01-9.0-2005 Water System Improvements	\$1,300	URGENT	DWRF – Federal Loan and ARRA Grant
05-9.0-2005 Emergency Storage (2 nd Water Tower)	\$1,300	IMPORTANT	DWRF – Federal Loan and ARRA Grant
01-10.0-1990 Westside Connector (COOPERATIVE PROJECT)	\$1,109	IMPORTANT	Not Village ONLY Village, County Parks, Federal (subject to change)
TOTAL	\$9,789*		

* Village Hall and Fire Hall UNKNOWN

NEW PROJECTS

9 projects are new for this year's CIP.

Project Name	Total Cost (thousands)	Priority
3.0: Sidewalk and Walkability 07-3.0-2011 Cedars of Dexter Non Motorized Connector	\$100	DESIRABLE
3.0: Sidewalks and Walkability 16-3.0-2011 Lexington-Dan Hoey Crosswalk	\$15	DESIRABLE
4.0: Buildings and Grounds 03-4.0-2011 Street Lighting Upgrades	\$62	IMPORTANT
4.0: Building and Grounds 04-4.0-2011 Fire Department Facility	unknown	IMPORTANT
5.0: Planning and Zoning 04-5.0-2011 Master Plan	\$20	DESIRABLE
8.0: Wastewater 04-8.0-2011 Wastewater System – Equipment Assets	\$1,680	IMPORTANT
8.0: Wastewater 05-8.0-2011 Wastewater System – Building Assets	\$265	IMPORTANT
9.0: Water System 07-9.0-2011 Water System – Equipment Assets	\$295	IMPORTANT
9.0 Water System 08-9.0-2011 Water System – Building Assets	\$48	IMPORTANT
TOTAL	\$2,485*	

*Fire Department Facility cost unknown

COMPLETED PROJECTS

The following 8 projects from the FY 2010-2015 CIP have been completed or will be completed before July 1, 2011. 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
No project #	Ann Arbor Street – Kensington to Meadowview	\$236,000	Completed ARRA Funding
01-3.0-2009	PARTIAL SIDEWALK REPAIR – 725 LF replaced	\$20,000	Partial Completion
03-3.0-2004	Alpine/Main Street NEW Crosswalk and Sidewalk Construction along Main Street	\$20,000	Completed
01-5.0-2009	Master Plan	\$10,000	Partial Completion
02-6.0-2008	Road Soft Maintenance – see worksheet – crack sealed numerous streets	\$20,000	Partial Completion
06-6.0-2000	Streets – Inverness Street – Grand to Ann Arbor	\$130,000	Partial Completion
01-8.0-2007	Equalization Basin	\$2.2 Million	Completed
02-8.0-2008	Sanitary Sewer Rehabilitation	\$379,000	Partial Completion
01-9.0-2005	New Water Well Construction – 2010	\$700,000	Partial Completion
02-9.0-2005	Upgrade High Service Pumps	\$184,000	Completed
	TOTAL COMPLETED	\$3,899,000	

FUNDING NEEDS AND SOURCES

The six-year funding need is \$20,595,000. The table below summarizes the major categories of funding.

FUNDING SOURCES	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	Beyond FY 16	TOTAL CIP EXPENDITURES
TOTAL	3023	3163	961	1749	2541	9158	20595
General Fund	558	244	137	124	627	900	2590
Restricted	35	0	0	0	0	0	35
Equipment Replacement	34	47	47	87	12	0	227
Street Fund	184	289	390	395	750	2715	4723
Sewer Fund	0	73	73	208	173	853	1380
Water Fund	0	35	30	215	59	35	573
DDA	120	140	255	230	220	2145	3110
Federal Aid-GRANT (ARRA)	520	0	0	0	0	0	520
Federal Aid-LOAN	780	1000	0	0	0	1450	3230
Federal Aid -STP	0	340	0	0	0	500	840
Grants	792	255	0	0	500	400	1947
Private	0	0	0	400	200	20	620
County Parks	0	700	0	0	0	0	700
Unknown	0	0	0	0	0	100	100

JUSTIFICATION SCORE

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

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

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

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

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

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

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

PROJECT NAME: Westside Connector (Warrior Creek Park to Westridge)	
PROJECT ID: 01-10.0-1990	PRIORITY: IMPORTANT
PROJECT TYPE: Non motorized pathway	TOTAL COST: \$1,100,000
SUBMITTED BY: Village Staff	YEARS IN CIP : 21 (1990)

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

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

PROJECT NAME: Edison Street Sidewalk Construction (South Side)	
PROJECT ID: 03-3.0-2004	PRIORITY: IMPORTANT
PROJECT TYPE: New Sidewalk Construction	TOTAL COST: \$60,000
SUBMITTED BY: Village Staff	YEARS IN CIP (Beginning year): 7 (2004)

PROJECT NAME: Second Street Sidewalk Construction	
PROJECT ID: 06-3.0-2004	PRIORITY: IMPORTANT
PROJECT TYPE: New Sidewalk Construction	TOTAL COST: \$60,000
SUBMITTED BY: Village Staff	YEARS IN CIP (Beginning year): 7 (2004)

PROJECT NAME: Cedars of Dexter Connector	
PROJECT ID: 07-3.0-2011	PRIORITY: DESIRABLE
PROJECT TYPE: New Non Motorized Path	TOTAL COST: \$100,000
SUBMITTED BY: Village Staff	YEARS IN CIP (Beginning year): 0 (2011)

PROJECT NAME: Hudson Street Sidewalk Construction	
PROJECT ID: 08-3.0-2004	PRIORITY: IMPORTANT
PROJECT TYPE: New Sidewalk Construction	TOTAL COST: \$45,000
SUBMITTED BY: Village Staff	YEARS IN CIP (Beginning year): 7 (2004)

PROJECT NAME: Fifth Street Sidewalk Construction	
PROJECT ID: 09-3.0-2004	PRIORITY: IMPORTANT
PROJECT TYPE: New Sidewalk Construction	TOTAL COST: \$10,000
SUBMITTED BY: Village Staff	YEARS IN CIP (Beginning year): 7 (2004)

PROJECT NAME: Fourth Street Sidewalk Construction	
PROJECT ID: 10-3.0-2004	PRIORITY: IMPORTANT
PROJECT TYPE: New Sidewalk Construction	TOTAL COST: \$12,000
SUBMITTED BY: Village Staff	YEARS IN CIP (Beginning year): 7 (2004)

**Village of Dexter, Michigan FY2011-2016
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 Public 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.

2011-2012 Policy Recommendations

- GOAL F Prioritize Collaborative Projects, specifically projects that have direct impacts on the quality of life for Village residents, Westside Connector, Mill Creek Park Development, 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
2)	Park (Mill Pond) Restoration (CIP Project #05-2.0-2000)	\$500,000
3)	Sediment Mgmt (Mill Pond) (CIP Project #05-2.0-2000/02-13.0-1995)	\$500,000
4)	DPW Building/Salt Storage (CIP Project #01-3.0-1995 & 02-3.0-2005)	\$1,200,000
	PROJECT COMPLETE (07-08)	
5)	Public Safety and Village Offices (CIP Project #03-3.0-1994)	\$500,000
TOTAL=\$2,800,000		

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

executed.

The Village can issue bonds in two forms:

General Obligation Bonds

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

Revenue Bonds

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

WEIGHT AND GAS TAX

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

TAX INCREMENT FINANCING (TIF)

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

MILLAGES

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

FEDERAL FUNDS

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

SPECIAL ASSESSMENTS

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

DEVELOPER CONTRIBUTIONS

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

Funding Sources Checklist

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

	DDA Funds	LDFA Funds	Federal Funds	State Funds	Foundatio 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 FY2011-2016
Capital Improvements Plan**

Section 2.0

Capital Improvement Budget (CIB)

1.0 DDA CIB

PROJECT # (Priority-Section-Year)	PROJECT NAME	FUNDING SOURCES	1st Year FY 11-12
02-1.0-2009	Parking Lot Maintenance	DDA	10
03-1.0-2010	Downtown Fire Detection	DDA	10
SECTION TOTALS			
		TOTAL	20
		DDA	20
		Federal Aid-STP	0
		Street Fund	0
		DDA/Private	0

2.0 PARKS & RECREATION CIB

PROJECT # (Priority-Section-Year)	PROJECT NAME	FUNDING SOURCES	1st Year FY 11-12
01-2.0-2009	Mill Creek Park Improvements-Phase 1	TOTAL	1000
		General Fund	365
		DDA	100
		Grants	500
		Restricted	35
06-2.0-2010	Parkland Property Acquisition	General Fund	25
07-2.0-2010	School Property Acquisition	Various/Unknown	
08-2.0-2004	Skatepark	General Fund	25
SECTION TOTALS			
		TOTAL	1050
		General Fund	415
		DDA	100
		Grants	500
		Private	0
		Restricted	35

3.0 SIDEWALKS & WALKABILITY CIB

PROJECT # (Priority-Section-Year)	PROJECT NAME	FUNDING SOURCES	1st Year FY 11-12
01-3.0-2009	Annual Sidewalk Repair and Replace	General Fund	10
02-3.0-2009	Sidewalk Minor Repairs	General Fund	10
03-3.0-2004	Edison Street (South)	General Fund	60
04-3.0-2010	Crosswalk Improvements	General Fund	25
05-3.0-2010	Baker Road Crosswalk	Grants	134
07-3.0-2011	Cedars of Dexter Connector	TOTAL	100
		General Fund	28
		Grants	72
SECTION TOTALS		TOTAL	339
		General Fund	133
		Street Fund	0
		Grants	206

4.0 BUILDINGS & GROUNDS CIB

PROJECT # (Priority-Section-Year)	PROJECT NAME	FUNDING SOURCES	1st Year FY 11-12
02-4.0-2010	Equipment Replacement	Equipment Replacement	20
03-4.0-2011	Street lighting Upgrades	Equipment Replacement	14
SECTION TOTALS		TOTAL	34
		Equipment Replacement	34

5.0 PLANNING & ZONING CIB

PROJECT # (Priority-Section-Year)	PROJECT NAME	FUNDING SOURCES	1st Year FY 11-12
01-5.0-2010	Zoning Ordinance Update	General Fund	10
SECTION TOTALS		TOTAL	10
		General Fund	10

6.0 STREETS & ALLEYS CIB

PROJECT # (Priority-Section- Year)	PROJECT NAME	FUNDING SOURCES	1st Year FY 11-12
02-6.0-2008	RoadSoft Maintenance Program	Street Fund	20
03-6.0-2009	Annual Alley Maintenance	Street Fund	10
04-6.0-2010	Alley Project (Baker & Hudson/Forest & Grand)	Street Fund	60
SECTION TOTALS			
		TOTAL	90
		Street Fund	90
		DDA	0
		Federal Aid-STP	0

7.0 STORM WATER CIB

PROJECT # (Priority-Section- Year)	PROJECT NAME	FUNDING SOURCES	1st Year FY 11-12
01-7.0-2004	Catch Basin Replacement	Street Fund	50
03-7.0-2009	Storm Channel Rehabilitation	TOTAL	50
		Street Fund	14
		Grants	36
07-7.0-2009	Bio-retention swales	TOTAL	80
		Street Fund	30
		Grants	50
SECTION TOTALS			
		TOTAL	180
		Street Fund	94
		Grants	86

8.0 WASTEWATER (SEWER) CIB

NONE

9.0 WATER SYSTEM CIB

PROJECT # (Priority-Section- Year)	PROJECT NAME	FUNDING SOURCES	1st Year FY 11-12
01-9.0-2005	Water System Improvements	TOTAL	1300
		Federal Aid-ARRA Grant	520
		Federal Aid-DWRF Loan	780
SECTION TOTALS		TOTAL	1300
		Federal Aid-ARRA Grant	520
		Federal Aid-DWRF Loan	780
		Water Fund	0

10.0 COOPERATIVE PROJECTS CIB

NONE

Debt Schedules

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

	Interest	Principle	Total	Fiscal Year Total
October-11	2,625.00	50,000.00	52,625.00	
April-12	1,375.00	-	1,375.00	54,000.00
October-12	1,375.00	55,000.00	56,375.00	
April-13	-	-	-	56,375.00

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

	Interest	Principle	Total	Fiscal Year Total
October-11	3,000.00	60,000.00	63,000.00	
April-12	1,500.00	-	1,500.00	64,500.00
October-12	1,500.00	60,000.00	61,500.00	
April-13	-	-	-	61,500.00

**Streetscape GO Bond
2002 Bond Refunding**

	Interest	Principle	Total	Fiscal Year Total
November-11	16,290.00	-	16,290.00	
May-12	16,290.00	135,000.00	151,290.00	167,580.00
November-12	13,860.00	-	13,860.00	
May-13	13,860.00	140,000.00	153,860.00	167,720.00
November-13	11,270.00	-	11,270.00	
May-14	11,270.00	140,000.00	151,270.00	162,540.00
November-14	8,610.00	-	8,610.00	
May-15	8,610.00	140,000.00	148,610.00	157,220.00
November-15	2,810.00	-	2,810.00	
May-16	5,810.00	140,000.00	145,810.00	148,620.00
November-16	2,940.00	-	2,940.00	
May-17	2,940.00	140,000.00	142,940.00	145,880.00

Rural Development Water Village of Dexter 91-01

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

Rural Development Sewer Series A
Village of Dexter 92-02

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

Rural Development Sewer Series B Village of Dexter 92-03

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

**Facilities Limited Tax Obligation Bonds
Series 2006 BI 5230**

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

**SWRF Bonds
SWRF# 5291-01 - 5/2010 Estimate**

	Interest	Principle	Total	Fiscal Year Total
October-11	21,825.00	70,000.00	91,825.00	
April-12	20,950.00	-	20,950.00	112,775.00
October-12	20,950.00	70,000.00	90,950.00	
April-13	20,075.00	-	20,075.00	111,025.00
October-13	20,075.00	71,000.00	91,075.00	
April-14	19,188.00	-	19,188.00	110,263.00
October-14	19,188.00	75,000.00	94,188.00	
April-15	18,250.00	-	18,250.00	112,438.00
October-15	18,250.00	75,000.00	93,250.00	
April-16	17,313.00	-	17,313.00	110,563.00
October-16	17,313.00	75,000.00	92,313.00	
April-17	16,375.00	-	16,375.00	108,688.00
October-17	16,375.00	80,000.00	96,375.00	
April-18	15,375.00	-	15,375.00	111,750.00
October-18	15,375.00	80,000.00	95,375.00	
April-19	14,375.00	-	14,375.00	109,750.00
October-19	14,375.00	85,000.00	99,375.00	
April-20	13,313.00	-	13,313.00	112,688.00
October-20	13,313.00	85,000.00	98,313.00	
April-21	12,250.00	-	12,250.00	110,563.00
October-21	12,250.00	90,000.00	102,250.00	
April-22	11,125.00	-	11,125.00	113,375.00
October-22	11,125.00	90,000.00	101,125.00	
April-23	10,000.00	-	10,000.00	111,125.00
October-23	10,000.00	90,000.00	100,000.00	
April-24	8,875.00	-	8,875.00	108,875.00
October-24	8,875.00	95,000.00	103,875.00	
April-25	7,688.00	-	7,688.00	111,563.00
October-25	7,688.00	95,000.00	102,688.00	
April-25	6,500.00	-	6,500.00	109,188.00
October-25	6,500.00	100,000.00	106,500.00	
April-26	5,250.00	-	5,250.00	111,750.00
October-26	5,250.00	100,000.00	105,250.00	
April-27	4,000.00	-	4,000.00	109,250.00
October-27	4,000.00	105,000.00	109,000.00	
April-28	2,688.00	-	2,688.00	111,688.00
October-28	2,688.00	105,000.00	107,688.00	
April-29	1,375.00	-	1,375.00	109,063.00
October-29	1,375.00	110,000.00	111,375.00	
April-30	-	-	-	111,375.00

**DWRF Bonds
DWRF #7293-01 5/2010 Estimate**

	Interest	Principle	Total	Fiscal Year Total
October-11	16,200.00	50,000.00	66,200.00	
April-12	15,575.00	-	15,575.00	81,775.00
October-12	15,575.00	51,000.00	66,575.00	
April-13	14,938.00	-	14,938.00	81,513.00
October-13	14,938.00	55,000.00	69,938.00	
April-14	14,250.00	-	14,250.00	84,188.00
October-14	14,250.00	55,000.00	69,250.00	
April-15	13,563.00	-	13,563.00	82,813.00
October-15	13,563.00	55,000.00	68,563.00	
April-16	12,875.00	-	12,875.00	81,438.00
October-16	12,875.00	60,000.00	72,875.00	
April-17	12,125.00	-	12,125.00	85,000.00
October-17	12,125.00	60,000.00	72,125.00	
April-18	11,375.00	-	11,375.00	83,500.00
October-18	11,375.00	60,000.00	71,375.00	
April-19	10,625.00	-	10,625.00	82,000.00
October-19	10,625.00	60,000.00	70,625.00	
April-20	9,875.00	-	9,875.00	80,500.00
October-20	9,875.00	65,000.00	74,875.00	
April-21	9,063.00	-	9,063.00	83,938.00
October-21	9,063.00	65,000.00	74,063.00	
April-22	8,250.00	-	8,250.00	82,313.00
October-22	8,250.00	65,000.00	73,250.00	
April-23	7,438.00	-	7,438.00	80,688.00
October-23	7,438.00	70,000.00	77,438.00	
April-24	6,563.00	-	6,563.00	84,001.00
October-24	6,563.00	70,000.00	76,563.00	
April-25	5,688.00	-	5,688.00	82,251.00
October-25	5,688.00	70,000.00	75,688.00	
April-25	4,813.00	-	4,813.00	80,501.00
October-25	4,813.00	75,000.00	79,813.00	
April-26	3,875.00	-	3,875.00	83,688.00
October-26	3,875.00	75,000.00	78,875.00	
April-27	2,938.00	-	2,938.00	81,813.00
October-27	2,938.00	75,000.00	77,938.00	
April-28	2,000.00	-	2,000.00	79,938.00
October-28	2,000.00	80,000.00	82,000.00	
April-29	1,000.00	-	1,000.00	83,000.00
October-29	1,000.00	80,000.00	81,000.00	
April-30	-	-	-	81,000.00

DDA 2001 Bond

Due Date	Principal	Interest	Month Due	Fiscal Due
November-11	-	15,324	15,324	
May-12	55,000	15,324	70,324	85,648
November-12	-	14,003	14,003	
May-13	55,000	14,003	69,003	83,006
November-13	-	12,657	12,657	
May-14	60,000	12,657	72,657	85,314
November-14	-	11,118	11,118	
May-15	65,000	11,118	76,118	87,236
November-15	-	9,453	9,453	
May-16	70,000	9,453	79,453	88,906
November-16	-	7,660	7,660	
May-17	70,000	7,660	77,660	85,320
November-17	-	5,778	5,778	
May-18	70,000	5,778	75,778	81,556
November-18	-	3,897	3,897	
May-19	70,000	3,897	73,897	77,794
November-19	-	2,016	2,016	
May-20	75,000	2,016	77,016	79,032

DDA 2008 Non-Taxable Bond Series 2008B

Due Date	Principal	Interest	Month Due	Fiscal Due
November-11	-	48,139	48,139	
May-12	25,000	48,139	73,139	121,279
November-12	-	47,689	47,689	
May-13	25,000	47,689	72,689	120,379
November-13	-	47,221	47,221	
May-14	25,000	47,221	72,221	119,441
November-14	-	46,721	46,721	
May-15	25,000	46,721	71,721	118,441
November-15	-	46,221	46,221	
May-16	25,000	46,221	71,221	117,441
November-16	-	45,689	45,689	
May-17	25,000	45,689	70,689	116,379
November-17	-	45,143	45,143	
May-18	35,000	45,143	80,143	125,285
November-18	-	44,355	44,355	
May-19	50,000	44,355	94,355	138,710
November-19	-	43,205	43,205	
May-20	65,000	43,205	108,205	151,410
November-20	-	41,710	41,710	
May-21	140,000	41,710	181,710	223,420
November-21	-	38,490	38,490	
May-22	155,000	38,490	193,490	231,980
November-22	-	34,770	34,770	
May-23	165,000	34,770	199,770	234,540
November-23	-	30,810	30,810	
May-24	190,000	30,810	220,810	251,620
November-24	-	26,250	26,250	
May-25	225,000	26,250	251,250	277,500
November-25	-	20,625	20,625	
May-26	250,000	20,625	270,625	291,250
November-26	-	14,375	14,375	
May-27	275,000	14,375	289,375	303,750
November-27	-	7,500	7,500	
May-28	300,000	7,500	307,500	315,000

DDA 2008 Taxable Bond Series 2008A

Due Date	Principal	Interest	Month Due	Fiscal Due
November-11	-	61,826	61,826	
May-12	15,000	61,826	76,826	138,653
November-12	-	61,273	61,273	
May-13	15,000	61,273	76,273	137,546
November-13	-	60,720	60,720	
May-14	15,000	60,720	75,720	136,440
November-14	-	60,167	60,167	
May-15	15,000	60,167	75,167	135,334
November-15	-	59,614	59,614	
May-16	15,000	59,614	74,614	134,228
November-16	-	59,061	59,061	
May-17	15,000	59,061	74,061	133,121
November-17	-	58,508	58,508	
May-18	15,000	58,508	73,508	132,015
November-18	-	57,954	57,954	
May-19	15,000	57,954	72,954	130,909
November-19	-	57,401	57,401	
May-20	15,000	57,401	72,401	129,803
November-20	-	56,848	56,848	
May-21	45,000	56,848	101,848	158,696
November-21	-	55,189	55,189	
May-22	45,000	55,189	100,189	155,378
November-22	-	53,529	53,529	
May-23	45,000	53,529	98,529	152,059
November-23	-	51,870	51,870	
May-24	45,000	51,870	96,870	148,740
November-24	-	50,115	50,115	
May-25	45,000	50,115	95,115	145,230
November-25	-	48,360	48,360	
May-26	45,000	48,360	93,360	141,720
November-26	-	46,605	46,605	
May-27	45,000	46,605	91,605	138,210
November-27	-	44,850	44,850	
May-28	45,000	44,850	89,850	134,700
November-28	-	43,095	43,095	
May-29	205,000	43,095	248,095	291,190
November-29	-	35,100	35,100	
May-30	225,000	35,100	260,100	295,200
November-30	-	26,325	26,325	
May-31	225,000	26,325	251,325	277,650
November-31	-	17,550	17,550	
May-32	225,000	17,550	242,550	260,100
November-32	-	8,775	8,775	
May-33	225,000	8,775	233,775	242,550

Financial Planning Tools

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

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

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



Five- Year Financial Model

Summary

	Actual Year End 2009-2010	Estimated Year End 2010-2011	Budget 2011-2012	Estimated 2012-2013	Estimated 2013-2014	Estimated 2014-2015	Estimated 2015-2016
General Fund (101)							
Revenues	3,007,095	2,974,010	2,907,590	2,921,128	2,939,958	2,965,871	3,006,089
Expenditures	3,011,411	2,979,728	3,276,800	2,798,885	2,858,999	2,922,861	2,985,436
Revenues Over (Under) Expenditures	(4,315)	(5,718)	(369,210)	122,243	80,959	43,010	20,653
Beginning Fund Balance	1,567,360	1,567,317	1,561,599	1,192,389	1,314,631	1,395,591	1,438,600
Ending Fund Balance	1,567,317	1,561,599	1,192,389	1,314,631	1,395,591	1,438,600	1,459,253
Major Streets Fund (202)							
Revenues	546,734	364,369	727,900	221,305	227,525	234,463	240,641
Expenditures	621,944	302,689	931,000	221,305	227,525	234,463	240,641
Revenues Over (Under) Expenditures	(75,210)	61,680	(203,100)	0	0	0	0
Beginning Fund Balance	217,842	142,632	204,312	1,212	1,212	1,212	1,212
Ending Fund Balance	142,632	204,312	1,212	1,212	1,212	1,212	1,212
Local Streets Fund (203)							
Revenues	577,982	273,994	219,900	194,206	197,855	201,758	206,257
Expenditures	627,449	181,838	220,100	194,206	197,855	201,758	206,257
Revenues Over (Under) Expenditures	(49,467)	92,156	(200)	0	0	0	0
Beginning Fund Balance	53,808	4,341	96,497	96,297	96,297	96,297	96,297
Ending Fund Balance	4,341	96,497	96,297	96,297	96,297	96,297	96,297
Municipal Streets Fund (204)							
Revenues	570,483	526,699	528,100	524,052	530,684	539,782	556,075
Expenditures	809,582	460,168	755,100	195,203	200,311	206,655	213,128
Revenues Over (Under) Expenditures	(239,099)	66,531	(227,000)	328,848	330,373	333,126	342,947
Beginning Fund Balance	749,218	510,119	576,650	349,650	678,499	1,008,872	1,341,998
Ending Fund Balance	510,119	576,650	349,650	678,499	1,008,872	1,341,998	1,684,945
Tree replacement Fund (275)							
Revenues	0	240,699	500	300	300	300	301
Expenditures	0	0	68,000	0	0	0	0
Revenues Over (Under) Expenditures	0	240,699	(67,500)	300	300	300	301
Beginning Fund Balance	0	0	240,699	173,199	173,499	173,799	174,099
Ending Fund Balance	0	240,699	173,199	173,499	173,799	174,099	174,400
Streetscape Debt Service Fund (303)							
Revenues	220,844	225,855	213,400	225,720	164,240	158,920	150,323
Expenditures	235,399	235,335	232,990	230,039	163,372	158,066	149,483
Revenues Over (Under) Expenditures	(14,555)	(9,480)	(19,590)	(4,319)	868	854	840
Beginning Fund Balance	146,427	131,872	122,392	102,803	98,484	99,351	100,205
Ending Fund Balance	131,872	122,392	102,803	98,484	99,351	100,205	101,045
Equipment Fund (402)							
Revenues	119,095	87,803	93,500	99,755	101,612	103,504	105,435
Expenditures	70,930	186,168	16,200	141,411	16,722	17,040	17,364
Revenues Over (Under) Expenditures	48,165	(98,365)	77,300	(41,656)	84,889	86,464	88,071
Beginning Fund Balance	332,283	284,119	185,754	263,054	221,398	306,287	392,751
Ending Fund Balance	284,119	185,754	263,054	221,398	306,287	392,751	480,822
Sewer Fund (590)							
<i>See Sewer Page for Cash Balances</i>							
Revenues	1,250,185	986,455	981,514	1,045,902	1,138,461	1,181,588	1,226,129
Expenditures	918,062	1,040,367	964,000	986,610	1,000,297	1,019,536	1,039,982
Revenues Over (Under) Expenditures	332,123	(53,912)	17,514	59,292	138,164	162,052	186,147
Beginning Retained Earnings	(105,167)	226,956	173,044	190,558	249,850	388,015	550,067
Ending Retained Earnings	226,956	173,044	190,558	249,850	388,015	550,067	736,213
Water Fund (591)							
<i>See Water Page for Cash Balances</i>							
Revenues	785,381	683,416	669,500	674,999	686,443	708,664	735,688
Expenditures	742,922	865,764	682,300	678,830	634,362	643,612	653,587
Revenues Over (Under) Expenditures	42,459	(182,348)	(12,800)	(3,831)	52,081	65,052	82,102
Beginning Retained Earnings	434,613	477,072	294,724	281,924	278,093	330,174	395,226
Ending Retained Earnings	477,072	294,724	281,924	278,093	330,174	395,226	477,328

General Fund Revenue

REVENUE CATEGORY	Actual	Estimated	Budget	Estimated	Estimated	Estimated	Estimated	
	Year End	Year End						
	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	
TAX TAX								
402.000 Property Tax (Real)	1,475,613	1,404,464	1,788,690	1,767,698	1,771,509	1,781,420	1,801,603	From PropTax page
410.000 Property Tax (Personal)	258,795	257,707	-	-	-	-	-	- Included in Real above
412.000 Delinquent Property Tax (Real)	112,349	117,606	-	-	-	-	-	- Included in Real above
420.000 Delinquent Property Tax (Personal)	16,058	880	1,000	1,000	1,000	1,000	1,000	Assumed flat at \$1000
425.000 Delinquent Utility Bills (Tax)	8,742	13,702	5,000	9,148	9,283	7,811	8,747	Average three years prior
445.000 Property Tax Penalties	9,231	12,461	10,000	10,564	11,008	10,524	10,699	Average three years prior
TOTAL TAX	1,880,787	1,806,820	1,804,690	1,788,410	1,792,801	1,800,754	1,822,049	
LIC LICENSES & PERMITS								
452.000 Cable TV Franchise Fees	54,474	57,019	56,000	56,557	57,599	57,796	58,406	Avg 3 prior yrs plus CBO
476.000 Non-Business Licenses & Permits	2,985	2,200	2,500	2,595	2,478	2,572	2,597	Avg 3 prior yrs plus CBO
477.000 Zoning Compliance Permits	6,600	4,720	4,500	2,500	2,500	2,500	2,500	Assumed flat at \$2500
TOTAL LICENSES & PERMITS	64,059	63,939	63,000	61,652	62,577	62,869	63,503	
SRG STATE GRANTS								
574.000 State Shared Revenue	157,989	272,000	290,000	290,000	290,000	290,000	290,000	Revenue sharing inc assumption
575.000 State Shared - Liquor Licenses	2,671	2,607	2,500	2,593	2,567	2,553	2,571	Avg 3 years prior
580.000 State Grants	-	50,000	-	-	-	-	-	Assumed zero
TOTAL STATE GRANTS	160,660	324,607	292,500	292,593	292,567	292,553	292,571	
CONT LOCAL UNIT CONTRIBUTE								
581.000 Contribution from local government	796	687	500	-	-	-	-	Assumed zero
582.000 School Reimbursement for Fire	11,763	5,000	3,000	2,000	2,000	2,000	2,000	Assumed flat at \$2000
590.000 Enterprise Fund Admin Fees	136,392	130,000	122,000	122,000	123,220	125,684	128,198	Wage rate inflation assumption
590.001 Streets Funds Admin Charge	28,698	30,000	27,000	27,000	27,270	27,815	28,372	Wage rate inflation assumption
TOTAL LOCAL UNIT CONTRIBUTE	177,649	165,687	152,500	151,000	152,490	155,500	158,570	
CHGS CHARGES FOR SERVICES								
608.000 Site Plan Review Fees	1,525	2,000	2,000	1,866	1,992	1,990	1,986	Avg 3 prior yrs plus CBO
628.000 Solid Waste Collection Admin	492,965	521,739	530,000	540,600	554,115	567,968	582,167	Garbage contract inflation assumption
645.000 Sales - Recycling Program	775	550	500	616	566	571	596	Avg 3 prior yrs plus CBO
TOTAL CHARGES FOR SERVICES	495,265	524,289	532,500	543,082	556,673	570,529	584,749	
FINE FINES & FORFEITS								
657.000 Parking Violations	235	350	200	265	277	252	270	Avg 3 prior yrs plus CBO
658.000 District Court Fines	3,214	5,115	4,500	4,332	4,737	4,609	4,646	Avg 3 prior yrs plus CBO
663.001 Ordinance Violation Fines	100	-	100	100	100	100	100	Assumed flat at \$100
663.002 False Alarm Fees	-	-	-	100	100	100	100	Assumed flat at \$100
TOTAL FINES & FORFEITS	3,549	5,465	4,800	4,797	5,214	5,061	5,116	
INT INTEREST & RENTS								
665.000 Interest Earned	20,357	9,228	10,000	13,367	11,071	11,697	12,274	Avg 3 prior yrs plus CBO
667.000 Rents (General)	7,300	7,500	7,500	7,598	7,742	7,889	8,039	CBO inflation assumption
667.001 Lease Income - DAFD	10,003	10,000	10,000	10,130	10,322	10,519	10,718	CBO inflation assumption
667.002 Farmers Market	2,760	3,500	3,500	1,500	1,500	1,500	1,500	Assume flat @ 1500
667.004 Community Garden	4,480	1,000	1,000	2,000	2,000	2,000	2,000	Assume flat \$ 2,000
TOTAL INTEREST & RENTS	44,900	31,228	32,000	34,594	32,636	33,605	34,531	
OTH OTHER REVENUE								
671.000 Other Revenue	6,424	10,114	7,000	5,000	5,000	5,000	5,000	Assumed flat at \$5,000
673.000 Sale of Fixed Assets	-	-	-	-	-	-	-	Assumed zero
675.000 Contributions - Private Source	700	-	-	-	-	-	-	Assumed zero
675.004 Contributions - Arts Committee	352	-	-	-	-	-	-	Assumed zero
675.001 Contributions - Park	1,510	1,861	1,500	-	-	-	-	Assumed zero
TOTAL OTHER REVENUE	8,987	11,975	8,500	5,000	5,000	5,000	5,000	
TRIN TRANSFERS IN								
695.000 Transfers In	126,239	-	-	-	-	-	-	Assumed zero
695.275 Trans In from Tree Fund	-	-	8,000	-	-	-	-	Assumed zero
696.000 Trans In DDA	45,000	40,000	9,100	40,000	40,000	40,000	40,000	Assume flat @ \$40,000
TOTAL TRANSFERS IN	171,239	40,000	17,100	40,000	40,000	40,000	40,000	
TOTAL REVENUE	3,007,095	2,974,010	2,907,590	2,921,128	2,939,958	2,965,871	3,006,089	

General Fund Expenditures

EXPENDITURE CATEGORY	Actual	Estimated	Budget	Estimated	Estimated	Estimated	Estimated	
	Year End FY 09-10	Year End FY 10-11						
101 VILLAGE COUNCIL								
101.702.000 Salaries - Elected Officials	17,285	17,500	18,000	18,000	18,000	18,000	18,000	Assumed flat @ 18,000
101.720.000 Soc. Sec. & Medicare	1,585	1,324	1,400	1,377	1,377	1,377	1,377	7.65% of salaries
101.727.000 Office Supplies	-	-	300	304	310	316	322	CBO inflation assumption
101.802.000 Professional Services	17,371	4,100	11,000	10,964	8,853	10,468	10,287	Avg 3 prior years plus CBO inf
101.861.000 Travel & Mileage	280	300	500	500	500	500	500	Assumed flat at \$500
101.901.000 Printing & Publishing	6,466	7,646	8,000	8,152	8,307	8,465	8,465	CBO inflation assumption
101.943.000 Council Chambers Lease	2,400	2,400	2,400	2,400	2,400	2,400	2,400	Assumed flat at \$2400
101.955.000 Miscellaneous	818	300	500	546	457	511	514	Avg 3 prior years plus CBO inf
101.956.000 Council Discretionary Expenses	1,618	700	1,500	1,500	1,500	1,500	1,500	Assumed flat at \$1,500
101.958.000 Memberships & Dues	4,115	4,409	4,500	4,559	4,645	4,733	4,823	CBO inflation assumption
101.959.000 Arts, Heritage & Culture	1,205	1,700	2,000	2,026	2,064	2,104	2,144	CBO inflation assumption
101.960.000 Education & Training	60	400	500	507	516	526	536	CBO inflation assumption
TOTAL VILLAGE COUNCIL	53,204	40,779	50,600	50,835	48,930	50,899	50,868	
172 VILLAGE MANAGER								
172.703.000 Salaries - Non Union	127,950	120,406	126,800	126,800	128,068	130,629	133,242	Wage rate increase assumption
172.704.000 Salaries - Union	67,161	62,850	66,500	66,500	67,165	68,508	69,878	Wage rate increase assumption
172.710.000 Car Allowance	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	-	1,833	500	500	500	500	500	Assumed flat at \$500
172.720.000 Soc. Sec. & Medicare	15,458	15,257	15,200	14,787	14,935	15,234	15,539	7.65% of salaries
172.721.000 Health & Life Insurance	30,909	32,268	30,000	33,000	36,300	39,930	43,923	Healthcare inflation assumption
172.722.000 Life & Disability Insurance	1,546	1,548	1,500	1,520	1,548	1,578	1,608	CBO inflation assumption
172.723.000 Retirement Plan	22,364	19,032	15,800	21,495	22,452	22,901	24,374	Village retirement contr. Assump.
172.727.000 Office Supplies	452	500	500	507	516	526	536	CBO inflation assumption
172.745.000 Uniform Allowance	100	100	100	100	100	100	100	Assumed flat at \$100
172.802.000 Professional Services	1,000	1,077	1,500	1,000	1,000	1,000	1,000	Assumed flat at \$1,000
172.861.000 Travel & Mileage	10	542	500	507	516	526	536	CBO inflation assumption
172.901.000 Printing & Publishing	106	-	200	100	101	102	103	Assumed flat at \$100
172.955.000 Miscellaneous	96	300	500	303	374	400	366	Avg 3 prior yrs plus CBO
172.958.000 Membership & Dues	-	110	300	304	310	316	322	CBO inflation assumption
172.960.000 Education & Training	2,029	1,000	1,500	1,520	1,548	1,578	1,608	CBO inflation assumption
172.977.000 Capital Outlay	1,399	1,000	2,000	-	-	-	-	Linked to Capital page
TOTAL VILLAGE MANAGER	277,490	268,956	268,200	273,741	280,234	288,627	298,434	
201 FINANCE DEPARTMENT								
201.802.000 Professional Services	3,555	3,000	8,000	5,000	5,000	5,000	5,000	Assumed flat at \$5000
201.802.001 Financial Audit	8,000	8,000	8,000	8,000	8,000	8,000	8,000	Audit to be rebid 2012
201.840.000 Bank Service Charges	201	504	1,000	1,013	1,032	1,052	1,072	CBO inflation assumption
TOTAL FINANCE DEPARTMENT	11,756	11,504	17,000	14,013	14,032	14,052	14,072	
210 ATTORNEY								
210.810.000 Attorney Fees	9,067	32,000	25,000	22,308	26,938	25,219	25,294	Avg 3 prior yrs plus CBO
TOTAL ATTORNEY	9,067	32,000	25,000	22,308	26,938	25,219	25,295	
215 VILLAGE CLERK								
215.702.000 Salaries - Elected Officials	1,920	1,920	2,000	2,000	2,000	2,000	2,000	Assumed flat at \$2,000
215.720.000 Soc. Sec. & Medicare	147	147	200	153	153	153	153	7.65% of salaries
215.815.000 Ordinance Codification	2,542	400	400	500	500	500	500	Assumed flat at \$500
215.861.000 Travel & Mileage	-	3	-	-	-	-	-	Assumed zero
215.901.000 Printing & Publishing	3,009	2,467	3,500	5,000	5,000	5,000	5,000	Assumed flat at \$5000
215.960.000 Education & Training	8	-	500	500	500	500	500	Assumed flat at \$500
TOTAL VILLAGE CLERK	7,626	4,937	6,600	8,153	8,153	8,153	8,153	
253 TREASURER								
253.703.000 Salaries - Non Union	66,279	64,450	65,100	65,100	65,751	67,066	68,407	Wage rate increase assumption
253.720.000 Soc. Sec. & Medicare	5,227	4,929	5,000	4,980	5,030	5,131	5,233	7.65% of salaries
253.721.000 Health & Life Insurance	16,283	16,848	16,100	17,710	19,481	21,429	23,572	Healthcare inflation assumption
253.722.000 Life & Disability Insurance	450	451	500	507	516	526	536	CBO inflation assumption
253.723.000 Retirement Plan	6,833	6,444	6,500	7,239	7,561	7,713	8,209	Village retirement contr. Assump.
253.727.000 Office Supplies	640	700	700	709	723	736	750	CBO inflation assumption
253.861.000 Travel & Mileage	790	700	700	709	723	736	750	CBO inflation assumption
253.910.000 Tax Bills & Services	3,903	3,700	3,700	3,848	4,021	4,198	4,377	CBO inflation + slight increase
253.955.000 Miscellaneous	-	500	500	507	516	526	536	CBO inflation assumption
253.958.000 Memberships & Dues	410	415	500	507	516	526	536	CBO inflation assumption
253.960.000 Education & Training	661	1,024	1,200	1,216	1,239	1,262	1,286	CBO inflation assumption
253.977.000 Equipment	163	50	2,000	-	-	-	-	Linked to Capital page
TOTAL TREASURER	101,638	100,211	102,500	103,031	106,078	109,851	114,196	

265	BUILDING & GROUNDS								
265.727.000	Office Supplies	3,432	2,745	3,500	3,268	3,231	3,396	3,361	Avg 3 prior yrs plus CBO
265.728.000	Postage	2,664	2,500	2,500	2,533	2,581	2,630	2,680	CBO inflation assumption
265.803.000	Contracted Services	5,956	6,596	7,000	6,602	6,861	6,950	6,934	Avg 3 prior yrs plus CBO
265.843.000	Property Taxes	2,350	2,344	2,400	2,431	2,477	2,524	2,572	CBO inflation assumption
265.920.000	Utilities	12,676	14,556	14,500	14,689	14,968	15,252	15,542	CBO inflation assumption
265.920.001	Utilities - Telephones	1,266	677	600	608	619	631	643	CBO inflation assumption
265.935.000	Building Maintenance & Repair	4,782	3,260	4,000	4,066	3,847	4,047	4,062	Avg 3 prior yrs plus CBO
265.935.001	Office Cleaning	4,080	4,200	4,200	4,255	4,335	4,418	4,502	CBO inflation assumption
265.936.000	Equipment Service Contracts	6,495	7,105	7,200	7,294	7,432	7,573	7,717	CBO inflation assumption
265.937.000	Equipment Maintenance & Repair	329	650	500	507	516	526	536	CBO inflation assumption
265.941.000	Equipment Rentals	-	-	-	500	510	519	529	CBO inflation assumption
265.943.001	Office Space Rent	9,600	10,200	10,800	10,940	11,148	11,360	11,576	CBO inflation assumption
265.955.000	Miscellaneous	1,335	300	500	507	516	526	536	CBO inflation assumption
265.962.000	Community Garden	1,883	1,450	1,500	2,000	2,000	2,000	2,000	Assumed flat at 2,000
265.977.000	Equipment	697	1,112	5,500	-	-	-	-	Linked to Capital page
	TOTAL BUILDING & GROUNDS	57,544	57,695	64,700	60,197	61,041	62,353	63,190	
285	TREE PROGRAM								
285-731.000	Landscape Supplies	25	2,000	1,000	1,013	1,032	1,052	1,072	CBO inflation assumption
285-731.001	Landscape Supplies - Trees	9,425	6,000	8,000	8,104	8,258	8,415	8,575	CBO inflation assumption
285-731.003	Trees for Village Parks	480	1,000	-	500	501	502	503	CBO inflation assumption
285-803.000	Contracted Services	22,719	12,000	15,000	15,195	15,484	15,778	16,078	CBO inflation assumption
	TOTAL LAW ENFORCEMENT	32,649	21,000	24,000	24,812	25,275	25,747	26,227	
301	LAW ENFORCEMENT								
301.803.000	Contracted Services	448,760	462,000	473,000	477,730	482,507	487,332	492,206	Law enforcement contr assum
301.803.001	DCS Officer 20% Xing Guards	74,116	77,000	78,500	79,285	80,078	80,879	81,687	Law enforcement contr assum
301.920.000	Utilities	4,784	3,708	5,000	5,065	5,161	5,259	5,359	CBO inflation assumption
301.935.000	Building Maintenance & Repair	170	1,000	1,000	1,013	1,032	1,052	1,072	CBO inflation assumption
	TOTAL LAW ENFORCEMENT	527,829	543,708	557,500	563,093	568,779	574,522	580,324	
336	FIRE DEPARTMENT								
336.803.000	Contracted Services	339,138	371,460	371,000	382,130	393,594	405,402	417,564	Fire services contract assum
336.920.000	Utilities	5,036	4,211	5,000	5,065	5,161	5,259	5,359	CBO inflation assumption
336.935.000	Building Maintenance & Repair	1,509	2,642	2,000	2,026	2,064	2,104	2,144	CBO inflation assumption
336.970.000	Capital Improvements	3,065	741	1,000	-	-	-	-	Assumed zero
	TOTAL FIRE DEPARTMENT	348,748	379,054	379,000	389,221	400,820	412,765	425,068	
400	PLANNING DEPARTMENT								
400.703.000	Salaries - Non Union	60,246	60,000	60,600	60,600	61,206	62,430	63,679	Wage rate increase assumption
400.703.000	Salaries - Union	10,813	11,674	12,000	12,000	12,120	12,362	12,610	Wage rate increase assumption
400.705.000	Salaries - Overtime	2,139	300	500	3,000	3,000	3,000	3,000	Assumed flat at \$3,000
400.706.000	Salaries - Planning Commission	2,120	3,000	3,000	5,400	5,400	5,400	5,400	Assumed flat at \$5,400
400.720.000	Soc. Sec. & Medicare	5,864	5,735	5,800	6,197	6,252	6,364	6,479	7.65% of salaries
400.721.000	Health & Life Insurance	16,082	16,848	16,100	17,710	19,481	21,429	23,572	Healthcare inflation assumption
400.722.000	Life & Disability Insurance	453	443	400	405	413	421	429	CBO inflation assumption
400.723.000	Retirement Plan	7,779	7,784	7,400	8,407	8,777	8,946	9,515	Village retirement contr assum
400.727.000	Office Supplies	417	500	500	750	750	750	750	Assumed flat at \$750
400.802.000	Professional Services	3,083	5,000	12,000	12,156	12,387	12,622	12,862	CBO inflation assumption
400.861.000	Travel & Mileage	919	700	700	709	723	736	750	CBO inflation assumption
400.901.000	Printing & Publishing	695	776	1,000	1,013	1,032	1,052	1,072	CBO inflation assumption
400.955.000	Miscellaneous	-	100	500	507	516	526	536	CBO inflation assumption
400.958.000	Memberships & Dues	905	1,190	1,200	1,216	1,239	1,262	1,286	CBO inflation assumption
400.960.000	Education & Training	939	1,000	1,500	1,520	1,548	1,578	1,608	CBO inflation assumption
400.977.000	Equipment	1,220	100	500	-	-	-	-	Linked to Capital page
	TOTAL PLANNING DEPARTMENT	113,675	115,150	123,700	131,588	134,846	138,883	143,553	
410	ZONING BOARD OF APPEALS								
410.802.000	Professional Services	195	-	500	507	516	526	536	CBO inflation assumption
410.901.000	Printing & Publishing	32	100	500	507	516	526	536	CBO inflation assumption
410.955.000	Miscellaneous	-	-	100	100	100	100	100	Assumed flat @ \$100
	TOTAL ZONING BOARD	227	100	1,100	1,113	1,132	1,152	1,173	

441	PUBLIC WORKS									
441.703.000	Salaries - Non Union	8,166	6,000	4,900	4,900	4,949	5,048	5,149	Wage rate increase assumption	
441.704.000	Salaries - Union	68,493	67,507	68,000	68,000	68,680	70,054	71,455	Wage rate increase assumption	
441.705.000	Salaries - Overtime	401	440	500	500	505	515	525	Wage rate increase assumption	
441.711.000	Longevity	755	9,167	-	-	1	2	3	Longevity eliminated	
441.712.000	Vacation/Sick Time Cash Out	-	-	500	500	505	515	525	Wage rate increase assumption	
441.720.000	Soc. Sec. & Medicare	7,109	6,503	5,700	5,615	5,671	5,785	5,900	7.65% of salaries	
441.721.000	Health & Life Insurance	22,894	19,686	22,000	24,200	26,620	29,282	32,210	Healthcare inflation assumption	
401.722.000	Life & Disability Insurance	469	469	500	507	516	526	536	CBO inflation assumption	
441.723.000	Retirement Plan	13,545	16,910	7,300	8,162	8,525	8,696	9,255	Village retirement contr assum	
441.740.000	Operating Supplies	5,099	5,068	6,000	6,078	6,193	6,311	6,431	CBO inflation assumption	
441.745.000	Uniform Allowance	3,181	3,245	4,000	4,052	4,129	4,207	4,287	CBO inflation assumption	
441.751.000	Gasoline & Oil	9,289	9,605	10,000	10,130	10,322	10,519	10,718	CBO inflation assumption	
441.802.000	Professional Services	4,350	5,000	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	300	500	507	516	526	536	CBO inflation assumption	
441.901.000	Printing & Publishing	104	100	200	203	206	210	214	CBO inflation assumption	
441.920.000	Utilities	21,308	19,275	20,000	20,260	20,645	21,037	21,437	CBO inflation assumption	
441.920.001	Utilities - Telephones	1,646	1,785	1,500	1,520	1,548	1,578	1,608	CBO inflation assumption	
441.931.000	Off-Street Maintenance	225	-	-	500	510	519	529	CBO inflation assumption	
441.935.000	Building Maintenance & Repairs	768	500	500	507	516	526	536	CBO inflation assumption	
441.937.000	Equipment Maintenance & Repairs	45	500	1,000	1,013	1,032	1,052	1,072	CBO inflation assumption	
441.941.000	Equipment Rentals	15,500	12,500	12,500	12,663	12,903	13,148	13,398	CBO inflation assumption	
441.941.001	Equipment Rentals - Outside	-	-	100	100	100	100	100	Assumed flat @ \$100	
441.955.000	Miscellaneous	85	50	100	101	103	105	107	CBO inflation assumption	
441.957.000	Miscellaneous Fees	-	-	500	507	516	526	536	CBO inflation assumption	
441.958.000	Memberships & Dues	700	145	500	507	516	526	536	CBO inflation assumption	
441.960.000	Education & Training	415	-	1,000	1,013	1,032	1,052	1,072	CBO inflation assumption	
441.963.000	Medical Expenses	-	280	500	500	500	500	500	Assumed flat at \$500	
441.970.001	CIP Improvements - Sidewalks	16,168	20,863	10,000	-	-	-	-	From CIP plan	
441.977.000	Equipment	5,958	1,500	1,500	-	-	-	-	Linked to Capital page	
	TOTAL PUBLIC WORKS	206,912	214,556	181,800	175,542	180,263	185,867	192,180		
442	DOWNTOWN PUBLIC WORKS									
442.703.000	Salaries - Non-Union	3,833	504	500	500	505	515	525	Wage rate increase assumption	
442.704.000	Salaries - Union	19,039	26,000	25,000	25,000	25,250	25,755	26,270	Wage rate increase assumption	
442.705.000	Salaries - Overtime	-	5,481	4,000	1,500	1,500	1,500	1,500	Assumed flat at 1,500	
442.720.000	Social Security & Medicare	1,593	3,102	2,100	1,951	1,970	2,010	2,050	7.65% of salaries	
441.723.000	Retirement Plan	-	-	2,900	2,938	2,994	3,050	3,108	Village retirement contr assum	
442.730.000	Farmers Market Supplies	1,964	3,000	2,000	2,026	2,064	2,104	2,144	CBO inflation assumption	
442.731.000	Landscape Supplies	-	925	800	810	826	841	857	CBO inflation assumption	
442.740.000	Operating Supplies	9,169	4,173	7,000	7,091	7,226	7,363	7,503	CBO inflation assumption	
442.744.000	Holiday Lighting	5,324	600	5,000	6,000	6,000	6,000	6,000	Assumed flat at \$6,000	
442.802.000	Professional Services	21,597	21,000	23,000	23,299	23,742	24,193	24,652	CBO inflation assumption	
442.802.000	Utilities - Metered Street Lights	7,850	8,800	9,000	9,117	9,290	9,467	9,647	CBO inflation assumption	
442.955.000	Miscellaneous	250	-	-	-	-	-	-	Assumed zero	
422.977.000	Equipment	-	400	1,500	1,520	1,548	1,578	1,608	CBO inflation assumption	
	TOTAL DOWNTOWN PUBLIC WORKS	70,618	73,985	82,800	81,751	82,915	84,376	85,865		
445	STORM WATER									
445.802.000	Professional Services	5,700	4,890	-	-	-	-	-	Moved to Streets Funds	
	TOTAL STORM WATER	5,700	4,890	-	-	-	-	-		
442	PUBLIC WORKS									
441.703.001	Salaries - Non Union	2,602	3,939	139	139	140	143	146	Wage rate increase assumption	
441.712.001	Vacation/Sick Time Cash Out	(6,146)	(4,171)	(9,474)	(9,474)	(9,569)	(9,761)	(9,956)	Wage rate increase assumption	
441.720.001	Soc. Sec. & Medicare	(8,333)	(6,199)	(11,878)	(520)	(525)	(535)	(546)	7.65% of salaries	
441.721.001	Health & Life Insurance	(10,520)	(8,226)	(14,281)	(15,709)	(17,280)	(19,008)	(20,909)	Healthcare inflation assumption	
401.722.001	Life & Disability Insurance	(12,706)	(10,253)	(16,684)	(16,901)	(17,222)	(17,550)	(17,883)	CBO inflation assumption	
400.726.002	Vacation/Sick Accrual	(17,436)	(17,436)	(17,436)	(17,611)	(17,963)	(18,322)	(18,322)	Wage rate increase assumption	
441.731.002	Landscape Supplies	(2,675)	(2,718)	(2,761)	(2,813)	(2,867)	(2,921)	(2,921)	CBO inflation assumption	
441.731.003	Landscape Supplies-Trees	(2,958)	(3,005)	(3,053)	(3,111)	(3,170)	(3,230)	(3,230)	Moved to own department	
441.740.001	Operating Supplies	6,445	7,269	4,000	4,052	4,129	4,207	4,287	CBO inflation assumption	
441.745.001	Uniform Allowance	6,831	7,884	3,400	3,444	3,510	3,576	3,644	CBO inflation assumption	
441.751.001	Gasoline & Oil	7,217	8,500	2,800	2,836	2,890	2,945	3,001	CBO inflation assumption	
441.802.001	Professional Services	7,603	9,115	2,200	3,000	3,000	3,000	3,000	Assumed flat at \$3,001	
441.804.001	Contracted Tree Service	(4,371)	(4,441)	(4,512)	(4,598)	(4,686)	(4,775)	(4,775)	Moved to own department	
441.803.001	Contracted Services	1,854	543	2,012	-	-	-	-	Assumed zero	
441.920.003	Utilities - Telephones	1,497	(945)	1,791	1,814	1,849	1,884	1,920	CBO inflation assumption	
441.931.001	Off-Street Maintenance	1,408	(1,317)	1,736	(500)	(510)	(519)	(529)	CBO inflation assumption	
441.935.001	Building Maintenance & Repairs	1,230	(2,062)	1,625	1,647	1,678	1,710	1,742	CBO inflation assumption	
441.937.001	Equipment Maintenance & Repairs	1,140	(2,434)	1,570	1,591	1,621	1,652	1,683	CBO inflation assumption	
441.939.001	Vehicle Maintenance & Repairs	22,449	22,808	23,173	23,614	24,062	24,519	24,519	Moved to vehicle fund	
441.958.001	Memberships & Dues	4,752	10,295	1,855	1,879	1,915	1,951	1,988	CBO inflation assumption	

751	PARKS & RECREATION								
751.703.000	Salaries - Non Union	4,414	2,000	2,600	2,600	2,626	2,679	2,732	Wage rate increase assumption
751.704.000	Salaries - Union	9,986	9,285	9,000	9,000	9,090	9,272	9,457	Wage rate increase assumption
751.705.000	Salaries - Overtime	574	-	-	-	-	-	-	Assumed zero
751.709.000	Salaries - Park Commissioners	1,310	1,500	1,500	2,300	2,300	2,300	2,300	Assumed flat at \$2,300
751.720.000	Soc. Sec. & Medicare	1,146	884	1,000	1,063	1,072	1,090	1,108	7.65% of salaries
751.721.000	Health & Life Insurance	1,608	2,520	3,000	3,300	3,630	3,993	4,392	Healthcare inflation assumption
751.722.000	Life & Disability Insurance	76	77	100	101	103	105	107	CBO inflation assumption
751.723.000	Retirement Plan	1,718	1,446	1,100	1,290	1,347	1,374	1,463	Village retirement contr assum
751.731.000	Landscaping Supplies	12,109	8,000	3,500	3,546	3,613	3,682	3,751	CBO inflation assumption
751.732.000	Ice Rink Supplies	3,783	9,000	3,000	1,000	1,001	1,002	1,003	Flat at 1000
751.740.000	Operating Supplies	872	1,000	1,000	1,013	1,032	1,052	1,072	CBO inflation assumption
751.802.000	Professional Services	2,945	500	7,000	7,091	7,226	7,363	7,503	CBO inflation assumption
751.901.000	Printing and Publishing	-	-	5,000	5,065	5,161	5,259	5,359	CBO inflation assumption
751.937.000	Equipment Maintenance & Repair	8,855	3,000	3,000	3,039	3,097	3,156	3,216	CBO inflation assumption
751.941.000	Equipment Rentals	1,500	-	1,500	1,500	1,500	1,500	1,500	Assumed flat at \$1,500
751.944.000	Portable Toilet Rental	3,065	2,600	2,600	2,634	2,684	2,735	2,787	CBO inflation assumption
751.955.000	Miscellaneous	332	500	2,000	2,026	2,064	2,104	2,144	CBO inflation assumption
751.970.000	Capital Improvements	251,094	800	-	-	-	-	-	Linked to Capital page
751.977.000	Equipment	8,415	1,000	4,500	-	-	-	-	Linked to Capital page
	TOTAL PARKS & RECREATION	313,799	44,112	51,400	46,568	47,547	48,665	49,894	
850	LONG TERM DEBT								
850.990.000	Debt Service	60,000	60,000	65,000	65,000	70,000	75,000	75,000	Debt Schedules
850.992.000	Bond Fees	225	300	300	300	300	300	300	Assume flat @ 300
850.996.004	<u>06 Facilities Bond Interest</u>	<u>67,358</u>	<u>64,958</u>	<u>63,000</u>	<u>59,958</u>	<u>57,358</u>	<u>54,558</u>	<u>51,558</u>	Debt Schedules
	TOTAL INSURANCE & BONDS	127,583	125,258	128,300	125,258	127,658	129,858	126,858	
851	INSURANCE & BONDS								
851.719.000	Unemployment Compensation	96	100	300	500	501	502	503	Assumed \$500
851.721.000	Retiree Health Insurance	23,489	26,016	13,000	14,300	15,730	17,303	19,033	Healthcare inflation assumption
851.723.001	Other Post Employment Benefits	20,000	10,000	10,000	20,000	20,000	20,000	20,000	Assumed flat @ \$20000
851.723.002	Additional Mers Contribution	-	15,668	-	-	-	-	-	Assumed zero
851.726.001	Vacation/Sick Accrual	(3,406)	-	1,000	1,000	1,000	1,000	1,000	Assume flat @ 1,000
851.910.000	Workers Compensation	10,565	14,221	8,500	8,500	8,585	8,757	8,932	Wage rate increase assumption
851.911.000	<u>Liability Insurance</u>	<u>31,821</u>	<u>29,888</u>	<u>25,500</u>	<u>25,832</u>	<u>26,322</u>	<u>26,822</u>	<u>27,332</u>	CBO inflation assumption
	TOTAL INSURANCE & BONDS	82,564	95,893	58,300	70,132	72,138	74,384	76,800	
875	CONTRIBUTIONS								
875.965.001	Contribution to CATS	12,000	12,000	12,000	12,000	12,000	12,000	12,000	Assumed \$12,000
875.965.002	Contribution to Community Serv	250	250	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	Assumed flat at 1,000
875.965.004	Contribution to WAVE	10,000	10,000	10,000	10,000	10,000	10,000	10,000	Assumed flat at 10000
875.965.005	<u>Contribution to Gordon Hall</u>	<u>-</u>	Contract completed FY 08-09						
	TOTAL CONTRIBUTIONS	23,250	23,250	23,300	23,300	23,300	23,300	23,300	
890	CONTINGENCIES								
890.955.000	Miscellaneous	-	-	20,000	25,000	25,000	25,000	25,000	Assumed flat @ \$25,000
890.957.001	<u>Property Tax refunds</u>	<u>12,588</u>	<u>494</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	Assumed flat @ \$3,000
	TOTAL CONTINGENCIES	12,588	494	23,000	28,000	28,000	28,000	28,001	
901	CIP Plan								
901.970.000	Westside Connector	-	35,100	100,000	-	-	-	-	Assumed zero
901.975.011	<u>Property Acquisition</u>	<u>-</u>	<u>58,000</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	Assumed zero
	TOTAL CONTINGENCIES	-	93,100	110,000	-	-	-	-	
965	Transfer Out								
965.999.405	<u>Transfer Out Mill Creek Park Fund</u>	<u>-</u>	<u>76,700</u>	<u>402,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	Assumed zero
	TOTAL TRANSFERS OUT	43,994	76,700	402,600	-	-	-	-	
	TOTAL EXPENDITURES	2,424,392	2,330,738	2,671,019	2,182,246	2,227,558	2,275,940	2,322,561	
	REVENUES OVER (UNDER) EXPEND.	582,703	643,272	236,571	738,882	712,400	689,931	683,528	

Major Streets Fund

	Actual Year End FY 09-10	Estimated Year End FY 10-11	Budget FY 11-12	Estimated FY 12-13	Estimated FY 13-14	Estimated FY 14-15	Estimated FY 15-16	
REVENUE CATEGORY								
576.000 State Shared Rev - Gas & Weight	110,705	110,184	158,000	180,837	182,645	184,472	186,317	Calculated in Act 51 pg
577.000 State Shared Rev - Local Roads	4,118	4,100	4,100	4,000	4,000	4,000	4,000	Assumed flat @ 4,000
665.000 Interest Earned	2,666	1,085	1,200	500	500	500	500	Assumed flat @ 500
695.000 Transfers In	59,245	37,000	-	-	-	-	-	Assumed zero
695.001 Transfers In - Municipal Streets	370,000	212,000	564,600	35,968	40,380	45,491	49,822	Set to balance rev-exp
TOTAL REVENUES	546,734	364,369	727,900	221,305	227,525	234,463	240,641	
EXPENDITURE CATEGORY								
248 ADMINISTRATION								
248-723.001 Other Post Employment Benefits	-	1,450	1,500	1,500	1,500	1,500	1,500	Assumed flat @ \$1,500
248-803.000 Contracted Services	-	11,538	-	-	-	-	-	Assumed zero
248-840.000 Bank Service Charges	4	155	200	100	100	100	100	Assumed flat @ \$100
TOTAL ADMINISTRATION	4	13,143	1,700	1,600	1,600	1,600	1,600	
445 STORMWATER								
463.704.000 Salaries - Union	-	-	2,000	2,000	2,020	2,060	2,102	Wage rate inflation assumption
463.720.000 Soc. Sec. & Medicare	-	-	200	153	155	158	161	7.65% of total salaries & wages
463.723.000 Retirement Plan	-	-	200	222	232	237	252	Village retirement contr assum
463.740.000 Operating Supplies	-	-	5,000	5,065	5,161	5,259	5,359	CBO inflation assumption
463.802.000 Professional Services	-	-	2,500	844	1,136	1,522	1,189	Avg 3 prior yrs + CBO
463.803.000 Contracted Services	-	-	25,000	10,000	10,000	10,000	10,000	Assumed flat @ \$10,000
463.960.000 Education & Training	-	-	1,000	1,000	1,010	1,030	1,051	Wage rate inflation assumption
TOTAL ROUTINE MAINTENANCE	-	-	35,900	19,285	19,714	20,266	20,114	
451 CONTRACTED ROAD CONSTRUCTION								
451.803.000 Contracted Services	29,761	11,608	-	10,000	10,190	10,384	10,581	CBO inflation assumption
451.932.000 Sidewalks	-	37,008	-	-	-	-	-	Assumed zero
451.974.000 CIP Capital Improvements	94,736	44,978	-	-	-	-	-	Assumed zero
451.974.000 CIP Capital Improvements	43,994	-	374,000	-	-	-	-	Assumed zero
451.974.000 CIP Capital Improvements	23,851	13,500	334,000	-	-	-	-	From CIP plan
TOTAL CONTRACTED ROAD	192,342	107,094	708,000	10,000	10,190	10,384	10,581	
463 ROUTINE MAINTENANCE								
463.703.000 Salaries - Non Union	8,691	3,596	3,900	3,900	3,939	4,018	4,098	Wage rate inflation assumption
463.704.000 Salaries - Union	31,150	22,784	24,000	24,000	24,240	24,725	25,219	Wage rate inflation assumption
463.705.000 Salaries - Overtime	650	205	600	600	606	618	630	Wage rate inflation assumption
463.711.000 Longevity	500	-	-	-	-	-	-	Longevity eliminated
463.712.000 Vacation/Sick Time Cash Out	-	-	600	600	606	618	630	Wage rate inflation assumption
463.720.000 Soc. Sec. & Medicare	3,098	2,133	2,300	2,180	2,202	2,246	2,291	7.65% of total salaries & wages
463.721.000 Health & Life Insurance	8,363	13,140	14,000	15,400	16,940	18,634	20,497	Healthcare inflation assumption
463.722.000 Life & Disability Insurance	393	393	400	405	413	421	429	CBO inflation assumption
463.723.000 Retirement Plan	5,175	3,703	2,900	3,169	3,310	3,376	3,594	Village retirement contr assum
463.723.002 Additional MERS Contribution	-	2,267	-	-	-	-	-	Assumed zero
463.740.000 Operating Supplies	4,981	3,460	2,000	2,026	2,064	2,104	2,144	CBO inflation assumption
463.802.000 Professional Services	8,040	9,000	5,000	7,442	7,283	6,700	7,277	Avg 3 prior yrs + CBO
463.803.000 Pavement Management	240,060	8,000	5,000	10,000	10,001	10,002	10,003	Assumed flat @ \$10,000
463.910.000 Workers Compensation	962	1,335	1,000	1,000	1,010	1,030	1,051	Wage rate inflation assumption
463.911.000 Liability Insurance	6,589	6,256	5,400	5,400	5,454	5,563	5,674	Wage rate inflation assumption
463.941.000 Equipment Rentals	14,821	13,000	13,000	13,169	13,419	13,674	13,934	CBO inflation assumption
463.957.000 Miscellaneous Fees	-	-	-	-	-	-	-	Assumed zero
TOTAL ROUTINE MAINTENANCE	333,473	89,272	80,100	89,292	91,489	93,731	97,476	
474 TRAFFIC SERVICES								
474.703.000 Salaries - Non Union	5,692	2,324	800	800	808	824	841	Wage rate inflation assumption
474.704.000 Salaries - Union	2,416	1,609	3,000	3,000	3,030	3,091	3,152	Wage rate inflation assumption
474.705.000 Salaries - Overtime	814	615	700	700	707	721	736	Wage rate inflation assumption
474.711.000 Longevity	200	-	-	-	-	-	-	Longevity eliminated
474.720.000 Soc. Sec. & Medicare	683	417	700	344	348	355	362	7.65% of total salaries & wages
474.721.000 Health & Life Insurance	2,573	4,044	4,100	4,510	4,961	5,457	6,003	Healthcare inflation assumption
474.722.000 Life & Disability Insurance	121	120	200	203	206	210	214	CBO inflation assumption
474.723.000 Retirement Plan	1,007	631	400	500	523	533	567	Village retirement contr assum
474.740.000 Operating Supplies	1,592	4,500	5,000	5,065	5,161	5,259	5,359	CBO inflation assumption
474.802.000 Professional Services	4,236	4,500	11,000	6,884	7,535	8,566	7,740	Avg 3 prior yrs + CBO
474.910.000 Workers Compensation	335	465	400	400	404	412	420	Wage rate inflation assumption
474.911.000 Liability Insurance	878	834	800	800	808	824	841	Wage rate inflation assumption
474.941.000 Equipment Rentals	7,685	3,000	3,000	3,039	3,097	3,156	3,216	CBO inflation assumption
TOTAL TRAFFIC SERVICES	28,292	23,059	30,100	26,046	27,589	29,411	29,453	
478 WINTER MAINTENANCE								
478.703.000 Salaries - Non Union	7,590	3,056	1,600	1,600	1,616	1,648	1,681	Wage rate inflation assumption
478.704.000 Salaries - Union	9,903	10,388	11,000	11,000	11,110	11,332	11,559	Wage rate inflation assumption
478.705.000 Salaries - Overtime	4,446	4,182	5,000	5,000	5,050	5,151	5,254	Wage rate inflation assumption
478.711.000 Longevity	500	-	-	-	-	-	-	Longevity eliminated
478.720.000 Soc. Sec. & Medicare	1,678	1,340	3,000	1,346	1,360	1,387	1,415	7.65% of total salaries & wages
478.721.000 Health & Life Insurance	5,146	8,088	8,500	9,350	10,285	11,314	12,445	Healthcare inflation assumption
478.722.000 Life & Disability Insurance	242	241	300	304	310	316	322	CBO inflation assumption
478.723.000 Retirement Plan	2,688	2,317	1,700	1,957	2,044	2,085	2,219	Village retirement contr assum
478.740.000 Operating Supplies	16,798	15,787	17,200	17,424	17,755	18,092	18,436	CBO inflation assumption
478.802.000 Professional Services	-	-	500	507	516	526	536	CBO inflation assumption
478.910.000 Workers Compensation	492	680	500	500	505	515	525	Wage rate inflation assumption
478.911.000 Liability Insurance	1,098	1,042	900	900	909	927	946	Wage rate inflation assumption
478.941.000 Equipment Rentals	17,252	13,000	15,000	15,195	15,484	15,778	16,078	CBO inflation assumption
TOTAL WINTER MAINTENANCE	67,833	60,121	65,200	65,083	66,943	69,071	71,416	
890 CONTINGENCIES								
890.955.000 Miscellaneous	-	10,000	10,000	10,000	10,000	10,000	10,001	Assumed flat @ 10,000
TOTAL CONTINGENCIES	-	10,000	10,000	10,000	10,000	10,000	10,001	
TOTAL EXPENDITURES	621,944	302,689	931,000	221,305	227,525	234,463	240,641	
REVENUES OVER (UNDER) EXPEND.	(75,210)	61,680	(203,100)	-	-	-	-	

Local Streets Fund

	Actual Year End FY 09-10	Estimated Year End FY 10-11	Budget FY 11-12	Estimated FY 12-13	Estimated FY 13-14	Estimated FY 14-15	Estimated FY 15-16	
REVENUE CATEGORY								
573.000 ROW Revenue	12,113	8,500	8,000	1,000	1,000	1,000	1,000	Assumed \$1,000
576.000 State Shared Rev - Gas & Weight	46,758	47,441	60,000	72,596	77,358	82,128	86,904	Calculated in Act 51 pg
577.000 State Shared Rev - Local Roads	1,738	1,573	1,500	1,500	1,500	1,500	1,500	Assumed flat @ 1,500
665.000 Interest Earned	373	121	200	500	500	500	500	Assumed flat @ 500
671.000 Other Revenue	110,000	209	-	-	-	-	-	Assumed zero
695.001 Transfers In - Municipal Streets	407,000	216,150	150,200	118,610	117,496	116,630	116,353	Set to balance rev-exp
TOTAL REVENUES	577,982	273,994	219,900	194,206	197,855	201,758	206,257	
EXPENDITURE CATEGORY								
248 ADMINISTRATION								
248.723.001 Other Post Employment Benefits	-	1,400	1,400	1,400	1,400	1,400	1,400	Assumed flat at \$1400
248.803.000 Contracted Services	-	9,942	-	-	-	-	-	Assumed zero
248.840.000 Bank Service Charges	10	50	300	300	300	300	300	Assumed flat at \$300
TOTAL ADMINISTRATION	10	11,392	1,700	1,700	1,700	1,700	1,700	
445 STORMWATER								
463.704.000 Salaries - Union	-	-	2,000	2,000	2,020	2,060	2,102	Wage rate inflation assumption
463.720.000 Soc. Sec. & Medicare	-	-	200	153	155	158	161	7.65% of total salaries & wages
463.723.000 Retirement Plan	-	-	200	222	232	237	252	Village retirement contr assumpt
463.740.000 Operating Supplies	-	-	5,000	5,065	5,161	5,259	5,359	CBO inflation assumption
463.802.000 Professional Services	-	-	2,500	844	1,136	1,522	1,189	Avg 3 prior yrs + CBO
463.803.000 Contracted Services	-	-	5,000	5,000	5,000	5,000	5,000	Assumed flat at \$5,000
463.960.000 Education & Training	-	-	1,000	1,000	1,010	1,030	1,051	Wage rate inflation assumption
TOTAL ROUTINE MAINTENANCE	-	-	15,900	14,285	14,714	15,266	15,114	
451 CONTRACTED ROAD CONSTRUCTION								
451.803.000 Contracted Services	15,386	10,000	20,000	20,260	20,645	21,037	21,437	CBO inflation assumption
451.932.000 Sidewalk	-	-	28,000	-	-	-	-	Assumed zero
451.974.000 CIP Capital Improvements	260,910	-	-	-	-	-	-	From CIP plan
451.974.001 CIP Capital Improvements	105,852	25,891	-	-	-	-	-	From CIP plan
TOTAL CONTRACTED ROAD CONSTRUCTION	382,148	35,891	48,000	20,260	20,645	21,037	21,437	
463 ROUTINE MAINTENANCE								
463.703.000 Salaries - Non Union	8,855	3,669	3,900	3,900	3,939	4,018	4,098	Wage rate inflation assumption
463.704.000 Salaries - Union	33,932	26,907	27,000	27,000	27,270	27,815	28,372	Wage rate inflation assumption
463.705.000 Salaries - Overtime	320	205	300	300	303	309	315	Wage rate inflation assumption
463.711.000 Longevity	300	-	-	-	-	-	-	Longevity Eliminated
463.712.000 Vacation/Sick Time Cash Out	-	-	200	200	202	206	210	Wage rate inflation assumption
463.720.000 Soc. Sec. & Medicare	3,298	2,456	2,400	2,387	2,411	2,459	2,508	7.65% of total salaries & wages
463.721.000 Health & Life Insurance	2,573	4,044	4,800	5,280	5,808	6,389	7,028	Healthcare inflation assumption
463.721.000 Life & Disability Insurance	121	120	200	203	206	210	214	CBO inflation assumption
463.723.000 Retirement Plan	5,521	4,235	3,100	3,469	3,624	3,696	3,934	Village retirement contr assumpt
463.723.002 Additional MERS Contribution	-	2,187	-	-	-	-	-	Assumed zero
463.740.000 Operating Supplies	-	2,808	3,000	3,039	3,097	3,156	3,216	CBO inflation assumption
463.802.000 Professional Services	7,878	8,000	2,000	6,037	5,447	4,580	5,456	Avg 3 prior yrs + CBO
463.803.002 Pavement Management	88,487	3,000	10,000	10,001	10,002	10,003	10,004	Assumed flat @ 10,000
463.910.000 Workers Compensation	293	405	300	300	303	309	315	Wage rate inflation assumption
463.911.000 Liability Insurance	1,707	1,619	1,400	1,400	1,414	1,442	1,471	Wage rate inflation assumption
463.941.000 Equipment Rentals	13,477	11,000	11,000	11,143	11,355	11,570	11,790	CBO inflation assumption
TOTAL ROUTINE MAINTENANCE	166,762	70,655	69,600	74,660	75,382	76,164	78,933	
474 TRAFFIC SERVICES								
474.703.000 Salaries - Non Union	4,744	1,931	800	800	808	824	841	Wage rate inflation assumption
474.704.000 Salaries - Union	1,619	948	3,000	3,000	3,030	3,091	3,152	Wage rate inflation assumption
474.705.000 Salaries - Overtime	-	-	200	200	202	206	210	Wage rate inflation assumption
474.711.000 Longevity	300	-	-	-	-	-	-	Longevity eliminated
474.720.000 Soc. Sec. & Medicare	487	274	600	306	309	315	322	7.65% of total salaries & wages
474.721.000 Health & Life Insurance	643	1,011	1,200	1,320	1,452	1,597	1,757	Healthcare inflation assumption
474.721.000 Life & Disability Insurance	30	29	100	101	103	105	107	CBO inflation assumption
474.723.000 Retirement Plan	697	393	400	445	465	474	504	Village retirement contr assumpt
474.740.000 Operating Supplies	453	3,000	5,000	5,065	5,161	5,259	5,359	CBO inflation assumption
474.802.000 Professional Services	896	2,000	5,000	2,666	3,283	3,719	3,284	Avg 3 prior yrs + CBO
474.910.000 Workers Compensation	105	145	100	100	101	103	105	Wage rate inflation assumption
474.911.000 Liability Insurance	854	813	700	700	707	721	736	Wage rate inflation assumption
474.941.000 Equipment Rentals	4,139	1,000	2,000	2,026	2,064	2,104	2,144	CBO inflation assumption
TOTAL TRAFFIC SERVICES	14,967	11,544	19,100	16,729	17,686	18,519	18,521	
478 WINTER MAINTENANCE								
478.703.000 Salaries - Non Union	5,692	2,292	1,600	1,600	1,616	1,648	1,681	Wage rate inflation assumption
478.704.000 Salaries - Union	8,987	10,560	10,000	10,000	10,100	10,302	10,508	Wage rate inflation assumption
478.705.000 Salaries - Overtime	4,145	5,230	5,000	5,000	5,050	5,151	5,254	Wage rate inflation assumption
478.711.000 Longevity	500	-	-	-	-	-	-	Longevity eliminated
478.720.000 Soc. Sec. & Medicare	1,440	1,391	1,300	1,270	1,283	1,308	1,334	7.65% of total salaries & wages
478.721.000 Health & Life Insurance	1,287	2,022	2,300	2,530	2,783	3,061	3,367	Healthcare inflation assumption
478.721.000 Life & Disability Insurance	60	60	100	101	103	105	107	CBO inflation assumption
478.723.000 Retirement Plan	2,331	2,438	1,700	1,846	1,928	1,967	2,093	Village retirement contr assumpt
478.740.000 Operating Supplies	16,798	13,000	17,200	17,424	17,755	18,092	18,436	CBO inflation assumption
478.802.000 Professional Services	-	-	500	507	516	526	536	CBO inflation assumption
478.910.000 Workers Compensation	230	320	200	200	202	206	210	Wage rate inflation assumption
478.911.000 Liability Insurance	1,098	1,043	900	900	909	927	946	Wage rate inflation assumption
478.941.000 Equipment Rentals	20,994	14,000	15,000	15,195	15,484	15,778	16,078	CBO inflation assumption
TOTAL WINTER MAINTENANCE	63,562	52,356	55,800	56,572	57,728	59,072	60,551	
890 CONTINGENCIES								
890.955.000 Miscellaneous	-	-	10,000	10,000	10,000	10,000	10,001	Assumed flat at \$10,000
TOTAL CONTINGENCIES	-	-	10,000	10,000	10,000	10,000	10,001	
TOTAL EXPENDITURES	627,449	181,838	220,100	194,206	197,855	201,758	206,257	
REVENUES OVER (UNDER) EXPEND.	(49,467)	92,156	(200)	-	-	-	-	

Municipal Streets Fund

	Actual Year End FY 09-10	Estimated Year End FY 10-11	Budget FY 11-12	Estimated FY 12-13	Estimated FY 13-14	Estimated FY 14-15	Estimated FY 15-16		
REVENUE CATEGORY									
403.000	Property Tax/Streets (Real)	448,120	414,405	526,100	506,052	512,684	521,782	538,075	Calculated in Proptax pg
410.000	Property Tax (Personal)	78,622	76,040	-	-	-	-	-	Com.bined with 403.000
412.000	Delinquent Taxes - Real Prop	34,094	34,701	-	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	600	1,000	1,500	1,500	1,500	1,500	Assumed flat @ 1500
665.000	Interest Earned	2,146	953	1,000	7,000	7,000	7,000	7,000	Assumed flat @ 7000
	TOTAL REVENUES	570,483	526,699	528,100	524,052	530,684	539,782	556,075	
EXPENDITURE CATEGORY									
248 ADMINISTRATION									
248.721.001	Retiree Health Care	-	-	8,500	9,350	10,285	11,314	12,445	Healthcare inflation assumption
248.802.000	Financial Audit	-	2,000	2,000	2,000	2,000	2,000	2,000	Assumed flat @ \$2000
248.840.000	Bank Service Charges	36	15	800	815	831	846	863	CBO inflation assumption
248.841.000	Village Administration Costs	28,698	30,000	27,000	28,641	29,858	30,843	31,901	Weighted avg inc sal & ben
<u>248.957.001</u>	<u>Property Tax Refunds</u>	<u>3,848</u>	<u>3</u>	<u>2,000</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>501</u>	Assumed flat at \$500
	TOTAL ADMINISTRATION	32,582	32,018	40,300	41,306	43,474	45,503	47,709	
965 TRANSFERS OUT									
965.999.004	Transfers Out to General Fund	-	-	-	-	-	-	1	Assumed zero
965.999.005	Transfers Out to Major Streets	370,000	212,000	564,600	35,968	40,380	45,491	49,822	Set to balance Major Sts Fd
965.999.006	Transfers Out to Local Streets	<u>407,000</u>	<u>216,150</u>	<u>150,200</u>	<u>118,610</u>	<u>117,496</u>	<u>116,630</u>	<u>116,353</u>	Set to balance Local Sts Fd
	TOTAL TRANSFERS OUT	777,000	428,150	714,800	154,577	157,877	162,121	166,176	
	TOTAL EXPENDITURES	809,582	460,168	755,100	195,883	201,351	207,624	213,885	
	REVENUES OVER (UNDER) EXPENI	(239,099)	66,531	(227,000)	328,168	329,334	332,158	342,190	

Tree Replacement Fund

	Estimated Year End FY 10-11	Budget FY 11-12	Estimated FY 12-13	Estimated FY 13-14	Estimated FY 14-15	Estimated FY 14-16		
REVENUE CATEGORY								
665.000	Interest Earned	510	500	300	300	300	300	Assumed flat @ 300
675.007	Restricted Tree Contribution	240,189	-	-	-	-	-	Assumed zero
	TOTAL REVENUES	240,699	500	300	300	300	301	
EXPENDITURE CATEGORY								
965 TRANSFERS OUT								
965.999.101	Transfer to General Fund	-	8,000	-	-	-	-	Assumed zero
965.999.405	Transfer to Mill Creek Fund	-	60,000	-	-	-	-	Assumed zero
	TOTAL TRANSFERS OUT	-	68,000	-	-	-	-	
	TOTAL EXPENDITURES	-	68,000	-	-	-	-	
	REVENUES OVER (UNDER) EXPEND.	240,699	(67,500)	300	300	300	301	

Streetscape Debt Fund

	Actual Year End FY 09-10	Estimated Year End FY 10-11	Budget FY 11-12	Estimated FY 12-13	Estimated FY 13-14	Estimated FY 14-15	Estimated FY 14-16		
REVENUE CATEGORY									
402.000	Property Taxes (Real Property)	130,100	135,880	147,100	167,720	162,540	157,220	148,620	Calculated in Proptax pg
404.000	Streetscape Special Assessment	50,074	46,163	43,300	56,300	-	-	-	- Actual - ends 2012
410.000	Property Tax (Personal)	20,721	22,656	22,000	-	-	-	-	- Combined with Real above
411.000	Del Streetscape	8,483	10,166	-	-	-	-	-	- Assumed zero
412.000	Del Real Property Taxes	8,727	10,124	-	-	-	-	-	- Assumed zero
420.000	Del tax - personal property	1,102	100	-	-	-	-	-	- Assumed zero
445.000	Property Tax Penalties	1,092	304	500	200	200	200	200	Assumed flat @ 200
665.000	Interest Earned	545	462	500	500	1,500	1,500	1,500	Assumed flat @ 1,500
TOTAL REVENUES		220,844	225,855	213,400	225,720	164,240	158,920	150,323	
EXPENDITURE CATEGORY									
248 ADMINISTRATION									
248.840.000	Bank Service Charges	6	25	100	101	103	105	107	CBO inflation assumption
248.957.001	Property Tax Refunds	1,346	10	200	100	100	100	101	Assumed flat at \$100
TOTAL ADMINISTRATION		1,352	35	300	201	203	205	208	
570 DEBT SERVICE									
570.990.001	Debt Service - '96 Streetscape	-	-	-	-	-	-	-	- Linked to Debt page
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	115,000	130,000	135,000	140,000	140,000	140,000	140,000	Linked to Debt page
570.992.000	Bond Fees	600	600	610	618	629	641	653	CBO inflation assumption
570.996.005	Streetscape Special Interest	13,380	7,500	4,500	1,500	-	-	-	- Linked to Debt page
590.996.006	02 Refunding Interest	45,067	37,200	32,580	27,720	22,540	17,220	8,620	Linked to Debt page
TOTAL DEBT SERVICE		234,047	235,300	232,690	229,838	163,169	157,861	149,273	
TOTAL EXPENDITURES		235,399	235,335	232,990	230,039	163,372	158,066	149,483	
REVENUES OVER (UNDER) EXPEND		(14,555)	(9,480)	(19,590)	(4,319)	868	854	840	

Equipment Replacement Fund

	Actual Year End FY 09-10	Estimated Year End FY 10-11	Budget FY 11-12	Estimated FY 12-13	Estimated FY 13-14	Estimated FY 14-15	Estimated FY 15-16		
REVENUE CATEGORY									
665.000	Interest Earned	521	303	500	500	500	501	Assumed flat @ \$500	
667.003	Equipment Rental	118,574	87,500	93,000	97,543	99,368	101,227	102,657	Linked to 202/203 Eq Rent exp
673.000	Sale of Fixed Assets	-	-	-	-	-	-	-	Assumed zero
TOTAL REVENUES		119,095	87,803	93,500	98,043	99,868	101,727	103,158	
EXPENDITURE CATEGORY									
248 ADMINISTRATION									
248.840.000	Bank Service Charges	17	35	200	203	206	210	214	CBO inflation
TOTAL ADMINISTRATION		17	35	200	203	206	210	214	
441 PUBLIC WORKS									
441.939.000	Vehicle Maintenance & Repair	22,837	14,499	16,000	16,208	16,516	16,830	17,150	CBO inflation
TOTAL PUBLIC WORKS		22,837	14,499	16,000	16,208	16,516	16,830	17,150	
901 VEHICLES									
901.981.000	Vehicles	48,076	171,634	-	125,000	-	-	-	Per Capital page
TOTAL VEHICLES		48,076	171,634	-	125,000	-	-	-	
TOTAL EXPENDITURES		70,930	186,168	16,200	141,411	16,722	17,040	17,364	
REVENUES OVER (UNDER) EXPEN		48,165	(98,365)	77,300	(43,368)	83,146	84,687	85,794	

Sewer Fund

	Actual Year End FY 09-10	Estimated Year End FY 10-11	Budget FY 11-12	Estimated FY 12-13	Estimated FY 13-14	Estimated FY 14-15	Estimated FY 15-16	
REVENUE CATEGORY								
425.000 Delinquent Utility Bills (Tax)	11,135	11,317	5,000	2,000	2,000	2,000	2,000	Assumed flat at \$2,000
633.002 Utility Bills - Sewer	773,832	819,431	844,014	971,006	1,087,711	1,130,762	1,175,522	Calculated in Rate Study
634.000 Utility Bills - Penalties	4,087	4,044	5,000	8,000	8,000	8,000	8,000	Assumed flat @ 8000
636.001 Sewer Tap In Fees	160,896	140,000	115,000	50,000	25,000	25,000	25,000	Calculated in Rate Study
665.000 Interest Earned	4,864	6,066	6,000	10,000	10,000	10,000	10,000	Assumed flat @ 10000
671.000 Other Revenue	-	3,358	4,000	2,485	3,343	3,338	3,113	Avg 3 prior yrs plus CBO
672.000 Reimbursement for Gasoline	2,495	2,239	2,500	2,411	2,407	2,488	2,484	Avg 3 prior yrs plus CBO
695.000 Transfer In	292,876	-	-	-	-	-	-	One time reimbursement
TOTAL REVENUES	1,250,185	986,455	981,514	1,045,902	1,138,461	1,181,588	1,226,129	
EXPENDITURE CATEGORY								
248 ADMINISTRATION								
248.723.001 Other Post Employment Benefits	-	4,900	5,000	5,000	5,000	5,000	5,000	Assumed flat @ \$5,000
248.802.001 Financial Audit	2,500	4,591	2,500	2,500	2,500	2,500	2,500	Based on Audit Bid
248.803.000 Contracted Services	-	19,200	10,000	5,000	2,000	-	-	Expected to decrease to zero
248.811.000 Attorney Fees - Miscellaneous	1,237	2,500	2,000	2,026	2,064	2,104	2,144	CBO inflation
248.840.000 Bank Service Charges	2	10	200	203	206	210	214	CBO inflation
248.841.000 Village Administration Costs	68,196	65,000	61,000	64,707	67,458	69,681	72,072	Weighted avg inc sal & ben
TOTAL ADMINISTRATION	71,935	96,201	80,700	79,435	79,229	79,495	81,930	
548 SEWER UTILITIES								
548.703.000 Salaries - Non Union	26,082	12,700	43,700	43,700	44,137	45,020	45,920	Wage rate inflation assumption
548.704.000 Salaries - Union	203,341	193,629	122,000	122,000	123,220	125,684	128,198	Wage rate inflation assumption
548.705.000 Salaries - Overtime	7,940	17,867	8,000	8,000	8,080	8,242	8,406	Wage rate inflation assumption
548.711.000 Longevity	2,266	6,900	-	-	-	-	-	Longevity eliminated
548.712.000 Vacation/Sick Time Cash Out	-	7,292	4,000	4,000	4,040	4,121	4,203	Wage rate inflation assumption
548.720.000 Soc. Sec. & Medicare	18,332	18,739	13,600	13,288	13,421	13,689	13,963	7.65% of total salaries & wages
548.721.000 Health & Life Insurance	59,286	58,000	45,000	49,500	54,450	59,895	65,885	Healthcare inflation assumption
548.721.001 Retiree Health Care	-	-	21,000	23,100	25,410	27,951	30,746	Healthcare inflation assumption
548.722.000 Life & Disability Insurance	1,459	1,267	1,500	1,520	1,548	1,578	1,608	CBO inflation
548.723.000 Retirement Plan	31,980	33,113	16,000	19,315	20,175	20,579	21,903	Village retirement contr assump
548.723.002 Additional MERS Contribution	-	7,714	-	-	-	-	-	Assumed zero
548.728.000 Postage	400	1,300	1,500	1,520	1,548	1,578	1,608	CBO inflation
548.740.000 Operating Supplies	1,960	3,085	2,500	2,533	2,581	2,630	2,680	CBO inflation
548.741.000 Road Repairs	-	-	2,000	2,026	2,064	2,104	2,144	CBO inflation
548.742.000 Chemical Supplies - Plant	25,690	33,197	28,000	28,364	28,903	29,452	30,012	CBO inflation
548.743.000 Chemical Supplies - Lab	7,873	10,007	10,000	10,130	10,322	10,519	10,718	CBO inflation
548.745.000 Uniform Allowance	2,443	2,757	2,800	2,836	2,890	2,945	3,001	CBO inflation
548.751.000 Gasoline & Oil	10,379	7,029	9,000	9,117	9,290	9,467	9,647	CBO inflation
548.802.000 Professional Services	86,215	61,000	40,000	40,520	41,290	42,074	42,874	CBO inflation
548.803.003 Sludge	-	98,000	50,000	50,650	51,612	52,593	53,592	CBO inflation
548.824.000 Testing & Analysis	2,897	1,348	4,000	4,052	4,129	4,207	4,287	CBO inflation
548.861.000 Travel & Mileage	61	200	200	203	206	210	214	CBO inflation
548.901.000 Printing & Publishing	217	265	300	304	310	316	322	CBO inflation
548.910.000 Workers Compensation	5,649	7,240	4,700	4,700	4,747	4,842	4,939	Wage rate inflation assumption
548.911.000 Liability Insurance	21,957	20,852	18,000	18,234	18,580	18,933	19,293	CBO inflation
548.920.000 Utilities	70,654	72,000	72,000	72,936	74,322	75,734	77,173	CBO inflation
548.920.001 Utilities - Telephone	12,666	6,750	5,000	5,065	5,161	5,259	5,359	CBO inflation
548.935.000 Building Maintenance & Repair	1,174	6,824	8,000	10,000	10,000	10,000	10,000	Assumed flat @ 10,000
548.937.000 Equipment Maintenance & Repair	3,819	2,002	4,000	4,052	4,129	4,207	4,287	CBO inflation
548.939.000 Vehicle Maintenance & Repairs	49	500	1,500	1,520	1,548	1,578	1,608	CBO inflation
548.955.000 Miscellaneous	14,730	439	500	507	516	526	536	CBO inflation
548.957.004 State Licenses/Permits	-	-	2,000	2,000	2,000	2,000	2,001	Assumed flat @ 2000
548.958.000 Membership & Dues	110	-	500	507	516	526	536	CBO inflation
548.960.000 Education & Training	659	961	2,000	500	500	500	501	Assumed flat at \$500
548.977.000 Equipment	9,547	10,000	10,000	-	-	-	-	Link to Capital page
TOTAL UTILITIES	634,813	702,977	553,300	556,696	571,649	588,961	608,173	
850 LONG-TERM DEBT								
850.992.000 Bond Fees	-	-	-	-	-	-	-	Assumed zero
850.995.002 RD Sewer Bonds	47,000	49,000	51,000	53,000	56,000	58,000	61,000	From debt schedule
850.996.007 SRF Bond Principal	-	-	75,000	70,000	71,000	75,000	75,000	From debt schedule
850.996.002 RD Sewer Interest	120,139	118,000	116,000	112,989	110,514	107,830	105,026	From debt schedule
850.996.007 SRF Bond Interest	-	19,589	38,000	41,025	39,253	37,438	35,563	From debt schedule
TOTAL LONG-TERM DEBT	167,139	186,589	280,000	277,014	276,767	278,268	276,589	
890 CONTINGENCIES								
890.955.000 Miscellaneous	-	-	15,000	25,000	25,000	25,000	25,000	Assumed flat @ \$25,000
TOTAL CONTINGENCIES	-	-	15,000	25,000	25,000	25,000	25,000	
901 CAPITAL IMPROVEMENTS CIP								
901.974.000 CIP Capital Improvements	44,175	54,600	35,000	50,000	50,000	50,000	50,000	Assumed flat @ \$50,000
TOTAL CIP CAPITAL IMPROVEMENTS	44,175	54,600	35,000	50,000	50,000	50,000	50,000	
TOTAL EXPENDITURES	918,062	1,040,367	964,000	988,146	1,002,645	1,021,724	1,041,692	
REVENUES OVER (UNDER) EXPEND.	332,123	(53,912)	17,514	57,756	135,816	159,864	184,437	

Water Fund

	Actual Year End FY 09-10	Estimated Year End FY 10-11	Budget FY 11-12	Estimated FY 12-13	Estimated FY 13-14	Estimated FY 14-15	Estimated FY 15-16	
REVENUE CATEGORY								
425.000 Delinquent Utility Bills (Tax)	7,954	5,490	4,000	3,000	3,000	3,000	3,000	Assumed flat @ 3,000
579.000 State Grants	26,528	2,889	2,500	-	-	-	-	Assumed zero
633.003 Utility Bills - Water	542,076	558,822	575,500	619,448	643,019	667,492	692,906	Calculated in Water Rate Study
634.000 Utility Bill Penalties	2,875	2,492	3,000	2,789	2,760	2,850	2,850	Avg 3 prior yrs plus CBO
636.002 Water Tap-In Fees	96,613	84,000	69,000	30,000	15,000	15,000	15,000	Calculated in Water Rate Study
646.000 Sales - 2nd Water Meters	2,605	8,859	2,000	4,546	5,233	4,001	4,681	Avg 3 prior yrs plus CBO
665.000 Interest Earned	5,277	7,214	8,000	7,513	8,333	8,744	9,017	Avg 3 prior yrs plus CBO
671.000 Other Revenue	683	11,269	3,000	5,049	6,562	4,963	5,629	Avg 3 prior yrs plus CBO
672.000 Reimbursement for Gasoline	3,078	2,381	2,500	2,653	2,536	2,614	2,653	Avg 3 prior yrs plus CBO
673.002 Reimburse DWRf Costs	97,692	-	-	-	-	-	-	Assumed zero
TOTAL REVENUES	785,381	683,416	669,500	674,999	686,443	708,664	735,688	
EXPENDITURE CATEGORY								
248 ADMINISTRATION								
248.723.001 Other Post Employment Benefits	-	2,250	2,300	2,300	2,300	2,300	2,300	Assumed flat @ \$2,300
248.802.001 Financial Audit	1,000	3,173	6,000	880	880	880	880	Based on Audit Bids
248.803.000 Contracted Services	-	11,500	-	-	-	-	-	Assumed zero
248.811.000 Attorney Fees - Miscellaneous	990	-	2,000	2,026	2,064	2,104	2,144	CBO inflation
248.840.000 Bank Service Charges	31	10	100	101	103	105	107	CBO inflation
248.841.000 Village Administration Costs	68,196	65,000	61,000	64,707	67,458	69,681	72,072	Weighted avg inc sal & ben
TOTAL ADMINISTRATION	70,217	81,933	71,400	70,014	72,805	75,070	77,503	
556 WATER UTILITIES								
556.703.000 Salaries - Non Union	15,543	13,964	15,600	15,600	15,756	16,071	16,393	Wage rate inflation assumption
556.704.000 Salaries - Union	83,770	68,921	72,100	72,100	72,821	74,277	75,763	Wage rate inflation assumption
556.705.000 Salaries - Overtime	2,932	4,632	4,000	4,000	4,040	4,121	4,203	Wage rate inflation assumption
556.711.000 Longevity	-	-	-	-	-	-	-	Longevity eliminated
556.712.000 Vacation/Sick Time Cash Out	1,384	7,292	2,000	2,000	2,020	2,060	2,102	Wage rate inflation assumption
556.720.000 Soc. Sec. & Medicare	8,194	7,957	7,200	7,015	7,085	7,227	7,371	7.65% of total salaries & wages
556.721.000 Health & dental Insurance	17,819	16,500	22,000	24,200	26,620	29,282	32,210	Healthcare inflation assumption
556.721.001 Retiree Health Care	-	-	9,000	9,900	10,890	11,979	13,177	Healthcare inflation assumption
556.722.000 Life & Disability Insurance	973	844	1,200	1,216	1,239	1,262	1,286	CBO inflation
556.723.000 Retirement Plan	14,048	13,200	7,600	10,197	10,651	10,864	11,563	Village retirement contrr assum
556.723.002 Additional MERS Contribution	-	3,499	-	-	-	-	-	Assumed zero
556.728.000 Postage	3,090	1,716	2,000	2,026	2,064	2,104	2,144	CBO inflation
556.740.000 Operating Supplies	1,183	3,368	2,000	2,026	2,064	2,104	2,144	CBO inflation
556.741.000 Road Repairs (Supplies)	-	-	2,000	2,026	2,064	2,104	2,144	CBO inflation
556.743.000 Chemicals	-	-	7,000	7,091	7,226	7,363	7,503	CBO inflation
556.745.000 Uniform Allowance	1,662	1,912	2,000	2,026	2,064	2,104	2,144	CBO inflation
556.751.000 Gasoline & Oil	5,060	7,000	7,000	7,091	7,226	7,363	7,503	CBO inflation
556.802.000 Professional Services	18,783	28,000	17,000	17,221	17,548	17,882	18,221	CBO inflation
556.824.000 Testing & Analysis	3,377	4,469	5,000	5,065	5,161	5,259	5,359	CBO inflation
556.861.000 Travel & Mileage	403	-	500	507	516	526	536	CBO inflation
556.901.000 Printing & Publishing	931	1,500	1,000	1,013	1,032	1,052	1,072	CBO inflation
556.910.000 Workers Compensation	2,291	3,059	2,000	2,000	2,020	2,060	2,102	Wage rate inflation assumption
556.911.000 Liability Insurance	7,188	7,159	6,100	6,179	6,297	6,416	6,538	CBO inflation
556.920.000 Utilities	66,404	55,493	55,000	55,715	56,774	57,852	58,951	CBO inflation
556.920.001 Utilities - Telephone	6,267	4,270	3,000	3,039	3,097	3,156	3,216	CBO inflation
556.935.000 Building Maintenance & Repair	434	-	1,000	484	504	675	565	Avg 3 prior yrs plus CBO
556.937.000 Equipment Maintenance & Repair	1,879	2,925	3,000	2,635	2,908	2,902	2,868	Avg 3 prior yrs plus CBO
556.939.000 Vehicle Maintenance & Repairs	169	430	1,500	709	896	1,055	903	Avg 3 prior yrs plus CBO
556.941.000 Equipment Rentals	737	-	1,000	1,013	1,032	1,052	1,072	CBO inflation
556.955.000 Miscellaneous	6,288	300	500	507	516	526	536	CBO inflation
556.957.004 State Licenses/Permits	-	-	500	500	500	500	500	Assumed flat @ \$500
556.958.000 Membership & Dues	886	730	1,000	1,013	1,032	1,052	1,072	CBO inflation
556.960.000 Education & Training	240	-	1,000	1,013	1,032	1,052	1,072	CBO inflation
556.961.000 Wellhead Protection Program	1,748	75	2,500	-	-	-	-	Assumed zero
556.970.000 Capital Improvements	4,813	-	-	-	-	-	-	Assumed zero
556.977.000 Equipment	62,324	24,936	30,000	-	-	-	-	Linked to Capital page
556.981.000 Vehicles	-	-	-	-	-	-	-	Assumed zero
TOTAL UTILITIES	340,820	284,151	294,300	267,126	274,698	283,303	292,235	
850 LONG-TERM DEBT								
850.992.000 Bond Fees	300	-	300	300	300	300	300	Assumed flat at \$300
850.995.003 RD Water Bonds	46,000	48,000	50,000	52,000	54,000	56,000	58,000	From debt schedule
850.995.004 1998 Water Bond Project	53,853	56,500	54,000	56,375	-	-	-	From debt schedule
850.995.008 DWRf Bond Principal	-	-	55,000	51,000	55,000	55,000	55,000	From debt schedule
850.996.003 RD Water Interest	89,469	88,000	85,300	83,038	80,719	78,313	75,819	From debt schedule
850.996.008 DWRf Bond Interest	-	12,180	27,000	30,513	29,188	27,813	26,438	From debt schedule
TOTAL LONG-TERM DEBT	189,622	204,680	271,600	273,226	219,207	217,426	215,557	From debt schedule
890 CONTINGENCIES								
955.000 Miscellaneous	-	-	15,000	20,000	20,000	20,000	20,000	Assumed flat at \$20,000
TOTAL CONTINGENCIES	-	-	15,000	20,000	20,000	20,000	20,001	
902 CAPITAL IMPROVEMENTS CIP								
902.974.000 CIP Capital Improvements	142,263	295,000	30,000	50,000	50,000	50,000	50,000	Assumed flat @ \$50000
TOTAL CIP CAPITAL IMPROVEMENTS	142,263	295,000	30,000	50,000	50,000	50,000	50,000	
TOTAL EXPENDITURES	742,922	865,764	682,300	680,366	636,710	645,800	655,296	
REVENUES OVER (UNDER) EXPEND.	42,459	(182,348)	(12,800)	(5,368)	49,733	62,864	80,393	

Utility Rate Study

Sewer System Projected Cash Flow

Fiscal Year :	Actual 2009-2010	Estimated 2010-2011	Projected 2011-2012	Projected 2012-2013	Projected 2013-2014	Projected 2014-2015	Projected 2015-2016
Assumptions							
Annual Rate Adjustment	3.0%						
RTS Charge	\$5.47	\$5.63	\$5.80	\$5.98	\$6.16	\$6.34	\$6.53
Commodity Charge	\$6.73	\$6.93	\$7.14	\$7.99	\$8.95	\$9.22	\$9.50
Commodity Charge - Debt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Commodity Charge - Non-Resident	\$5.47	\$6.93	\$7.14	\$7.99	\$8.95	\$9.22	\$9.50
Connection Charge	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
New connections - Approved Plan Prior [1]	N/A	N/A	0	0	0	0	0
New connections - Approved Plan New [1]	N/A	N/A	0	0	0	0	0
New connections - Development [1]	N/A	N/A	23	10	5	5	5
Total Meters [1]	1,500	1,508	1,514	1,524	1,529	1,534	1,539
Volume Billed - Annual	102,600	105,700	106,757	107,825	108,903	109,992	111,092
Volume Billed - Annual; Non-Resident			0	0	0	0	0
Revenue							
Service Charges [2]	789,053	834,792					
Debt Surcharge [2]							
RTS Charge	0	0	105,418	109,297	112,946	116,714	120,608
Commodity Charge	0	0	761,765	861,709	974,765	1,014,048	1,054,914
Commodity Charge - Debt	0	0	0	0	0	0	0
Commodity Charge - Non-Resident	0	0	0	0	0	0	0
Miscellaneous	2,495	5,597	6,500	5,000	5,000	5,000	5,000
Interest Income	4,864	6,066	6,000	8,950	8,839	8,433	8,270
Total Revenue	796,411	846,455	879,683	984,956	1,101,550	1,144,196	1,188,792
Expenses [3]							
Personnel	350,685	349,507	253,894	253,894	260,241	266,747	273,416
Operating Expenses	95,024	88,680	88,000	90,640	93,359	96,160	99,045
Operating Expenses - Contingencies			15,000	15,000	15,000	15,000	15,000
Utility	83,320	78,750	77,000	79,310	81,689	84,140	86,664
Repairs & Maintenance	5,042	9,326	13,500	13,905	14,322	14,752	15,194
Professional & Contracted Services	86,215	128,000	90,000	91,800	93,636	95,509	97,419
Administrative Cost	71,935	76,501	80,700	82,314	83,960	85,639	87,352
Administrative Cost (New) Retiree HC			21,000	22,050	23,153	24,310	25,526
One Time Administrative Cost		26,914					
Total Expense	692,221	757,678	639,094	648,913	665,361	682,257	699,616
Net Operating Cash Flow	104,190	88,777	240,589	336,043	436,189	461,938	489,176
Non-Operating Revenue							
Tap-In Charges - Approved Plan Prior [4]	160,896	0	0	0	0	0	0
Tap-In Charges - Approved Plan New [4]	0	140,000	0	0	0	0	0
Tap-In Charges - Development [4]	0	0	115,000	50,000	25,000	25,000	25,000
State Grants	0	0	0	0	0	0	0
Transfer in from SRF Funds	292,876	0	0	0	0	0	0
LDFA Contribution	0	0	0	0	0	0	0
Total Non-Operating Revenue	453,771	140,000	115,000	50,000	25,000	25,000	25,000
Non-Operating Expense							
Capital Purchases [5]	58,700	64,600	45,000	45,000	45,000	45,000	45,000
Debt Service							
2000A Revenue Bonds - USDA	93,295	93,020	92,695	92,320	92,870	92,345	92,745
2000B Revenue Bonds - USDA	73,844	73,859	73,831	73,759	73,644	73,485	73,281
2010 SRF	0	19,589	113,000	111,025	110,263	112,438	110,563
Future SRF (Sludge Only)	0	0	0	75,000	180,000	180,000	180,000
Future SRF (Grit)							39,000
Future SRF (Instrumentation)	0	0	0	0	0	0	0
Total Non-Operating Expense	225,839	251,068	324,526	397,104	501,777	503,268	540,589
Net Cash Flow	332,122	-22,291	31,063	-11,061	-40,588	-16,330	-26,413

Village of Dexter
Water System
Projected Cash Flow

Fiscal Year End :	Actual 2009-2010	Estimated 2010-2011	Projected 2011-2012	Projected 2012-2013	Projected 2013-2014	Projected 2014-2015
<u>Assumptions</u>						
Annual Rate Adjustment	3.0%					
RTS Charge	\$6.33	\$6.51	\$6.71	\$6.91	\$7.11	\$7.33
Commodity Charge - First Meter	\$2.86	\$2.94	\$3.03	\$3.12	\$3.21	\$3.31
Commodity Charge - Second Meter	135% \$3.85	\$3.97	\$4.09	\$4.21	\$4.34	\$4.47
Commodity Charge - Non-Resident	\$3.85	\$3.97	\$4.09	\$4.21	\$4.34	\$4.47
Connection Charge	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
New connections - Approved Plan Prior [1]	N/A	0	0	0	0	0
New connections - Approved Plan New [1]	N/A	28	0	0	0	0
New connections - Development [1]	N/A	0	23	10	5	5
Total Meters [1]	2,109	2,117	2,122	2,132	2,137	2,142
Volume Billed - Annual	102,600	105,700	106,757	107,825	108,903	109,992
Volume Billed - Annual; Second Meter	25,000	23,000	25,000	25,250	25,503	25,758
Volume Billed - Annual; Non-Resident	0	0	0	0	0	0
<u>Revenue</u>						
Service Charges [2]	552,905	566,804				
RTS Charge		0	170,744	176,695	182,423	188,335
Commodity Charge - First Meter		0	323,371	336,403	349,960	364,063
Commodity Charge - Second Meter		0	102,230	106,350	110,636	115,094
Commodity Charge - Non-Resident		0	0	0	0	0
Miscellaneous	32,894	25,398	5,500	5,000	5,000	5,000
Interest Income	5,277	7,214	8,000	12,917	12,312	12,513
Total Revenue	591,076	599,416	609,845	637,365	660,331	685,006
<u>Expenses [3]</u>						
Personnel	144,303	133,310	131,701	131,701	134,994	138,368
Operating Expenses	35,083	31,288	42,100	43,363	44,664	46,004
Operating Expenses - Contingencies			15,000	15,000	15,000	15,000
Utility	72,668	59,763	58,000	59,740	61,532	63,378
Repairs & Maintenance	2,482	3,355	5,500	5,665	5,835	6,010
Professional & Contracted Services	18,783	28,000	17,000	17,510	18,035	18,576
Administrative Cost	70,217	70,433	71,400	72,828	74,285	75,770
Administrative Cost (New) Retiree HC			9,000	9,450	9,923	10,419
One Time Administrative Cost		14,999	0	0	0	0
Total Expense	343,535	341,148	349,701	355,257	364,267	373,526
Net Operating Cash Flow	247,541	258,268	260,144	282,108	296,064	311,480
<u>Non-Operating Revenue</u>						
Tap-In Charges - Approved Plan Prior [4]		0	0	0	0	0
Tap-In Charges - Approved Plan New [4]	96,613	84,000	0	0	0	0
Tap-In Charges - Development [4]	0	0	69,000	30,000	15,000	15,000
Reimburse prior year DWRF costs	97,692					
LDFA Contribution	0	0	0	0	0	0
Total Non-Operating Revenue	194,305	84,000	69,000	30,000	15,000	15,000
<u>Non-Operating Expense</u>						
Capital Purchases [5]	209,399	319,936	30,000	30,000	30,000	30,000
Existing Debt Service						
1999 Revenue Bond - USDA	135,469	135,412	135,269	135,038	134,719	134,313
1998 GO Bond	53,853	56,500	54,000	56,375	0	0
2010 DWRF Bonds	0	12,180	82,000	81,513	84,188	82,813
New Debt - DWRF Phase II	0	0		49,500	48,750	48,000
Total Non-Operating Expense	398,720	524,028	301,269	352,426	297,657	295,126
Net Cash Flow	43,126	-181,760	27,875	-40,318	13,407	31,354

Budget Worksheets



	Current Year 2010/2011								Council Adopted 2011-2012
	Actual	Actual	Actual	Actual	July 1st FY	July 1st FY	Estimated		
	2007	2008	2009	2010	Adopted	As Amended	YE Position		
Fund: 101 General Fund									
Revenues									
402.000 Taxes - Real Property	1,576,232	1,627,612	1,561,029	1,475,613	1,769,200	1,769,200	1,404,464	1,788,690	
Based on actual TV and actual Headlee, less estimated DDA capture. This amount will be spread to 410.000 and 412.000 when the actual tax roll numbers are available.									
410.000 Taxes - Personal Property	262,921	245,608	260,781	258,795			257,707		
Leave zero for budget purposes, this number is included in 402.000									
412.000 Delinquent Taxes - Real Prop	90,264	108,982	82,763	112,349	-	-	117,606	-	
Leave zero for budget purposes, this number is included in 402.000									
420.000 Delinquent Tax - Personal Prop	7,952	1,607	10,733	16,058	1,500	1,500	880	1,000	
History varies from \$2,000 to \$22,000									
425.000 Delinquent Utility Bills (On Tax Roll)	3,257	3,983	8,066	8,742	5,000	5,000	13,702	5,000	
445.000 Taxes - Penalties & Interest	7,611	10,571	10,833	9,231	10,000	10,000	12,461	10,000	
History varies from \$1700 to \$10400, budget lower for average.									
452.000 Cable TV Franchise Fees	53,815	47,227	50,748	54,474	51,000	51,000	57,019	56,000	
Quarterly payments average \$14,000									
476.000 Non Business Licenses & Permits	2,895	2,905	2,605	2,985	2,500	2,500	2,200	2,500	
Banner permits									
477.000 Zoning Compliance Permits	8,955	3,602	3,215	6,600	4,000	4,000	4,720	4,500	
Includes ZBA applications, Preliminary/Final Zoning, Demo Permits, Park Use, Fence/Deck, Temp Sign									
574.000 State Shared Revenue	185,560	185,591	179,034	157,989	152,000	152,000	272,000	290,000	
Increase due to population increase									
575.000 State Shared - Liquor Licenses	2,408	2,814	3,192	2,671	2,500	2,500	2,607	2,500	
580.000 State Grants	2,754	9,125	46,000	-	50,000	50,000	50,000	-	
LED Grant									
581.000 Contribution from local govt	-			796	1,000	1,000	687	500	
DCS portion of stormwater permit									
582.000 School Reimbursement for Fire	-	8,114		11,763	3,000	3,000	5,000	3,000	
Annual reimbursement of Fire Runs to High School on Parker Road, per agreement.									
590.000 Enterprise Fund Admin Fees	147,793	130,808	127,610	136,392	130,000	130,000	130,000	122,000	
Proportion of actual salaries and benefits for employees performing services for other funds. - Water and Sewer each pay for - 37.5% Erin, 10% Brenda, 10% Courtney, 20% Marie, 10% Donna									
590.001 Street Fund Admin Fees	29,543	28,743	26,987	28,698	30,000	30,000	30,000	27,000	
Proportion of actual salaries and benefits for employees performing services for other funds. - 5% Erin, 6% Courtney, 16% Marie, 6% Donna									
608.000 Site Plan Review Fees	10,968	1,300	1,750	1,525	2,000	2,000	2,000	2,000	
611.000 Miscellaneous Planning Fees	-	50	350	-					
628.000 Solid Waste Collection Fee	418,604	421,162	459,265	492,965	516,000	516,000	521,739	530,000	
\$17.50 per residence; commercial pass through + 3% admin fee									
643.000 Sale of Printed Materials	16	12		-	-	-		-	
Do not budget for revenue because of the use of the internet for materials requested.									
644.000 Sales - Composting Program				120	-	-		-	
645.000 Sales - Recycling Program	525	545	590	655	500	500	550	500	
Sale of \$5 recycle bins									
657.000 Parking Violations	415	230	55	235	200	200	350	200	
658.000 District Court Fines	8,946	4,588	3,057	3,214	4,500	4,500	5,115	4,500	
663.001 Ordinance Violation Fines	110	265	350	100	100	100		100	
Snow removal and noxious weed ordinance violations									
663.002 False Alarm Fees	1,550	200		-	100	100			
665.000 Interest Earned	88,278	113,951	38,887	20,357	35,000	35,000	9,228	10,000	
Continue to budget low due to low interest rates									
667.000 Rents (General)	7,159	7,662	3,206	7,300	7,500	7,500	7,500	7,500	
Hazel's Home Cookin' - 12 months at \$625 per month									
667.001 Lease Income - DAFD	9,195	9,461	9,900	10,003	9,600	9,600	10,000	10,000	
Reimbursement of payments made by village that DAFD reimburses per the interlocal agreement.									
667.002 Farmers Market (formerly Radio Tower)	1,740	1,420	2,375	2,760	2,500	3,500	3,500	3,500	
Vendor fees - Amended 6/27/11									
667.004 Contributions-Community Garden				4,480	2,000	2,000	1,000	1,000	
Participant Fees									
671.000 Other Revenue	11,894	17,294	28,464	6,424	10,000	10,000	10,114	7,000	
Not predictable									
674.000 Sale of Fixed Assets	-	174,467		-	-	-			
Did not sell village assets this year.									
675.000 Contributions - Private Sources				700	-	-			
Bridge Party Donations									
675.001 Contributions - Park	2,913				-	-	550	500	
Easter Egg Hunt									
675.004 Contributions-Arts Committee				352					
675.006 Contributions-Ice Rink				1,510	1,500	1,500	1,311	1,000	
677.000 Public Parking Fund			10,000						
695.000 Transfers In	4,775	73,746		26,832	-	-	-	-	
None expected.									
695.002 Trans In from Fund 402	6,000				-	-	-	-	
Equipment replace fund reserves used for purchasing equipment. Becomes zero with the conversion to a stand alone 402 Fund									
695.275 Transfer in from Restricted Tree Fund								8,000	
696.000 Trans In DDA	40,000	40,000	45,000	45,000	40,000	40,000	40,000	9,100	
Revenue from DDA to cover a portion of the expenses in Cost Center 101-442									
696.001 Bridge Project Reimbursement				99,407					
Total Revenues	2,996,746	3,283,644	2,976,844	3,007,095	2,843,200	2,844,200	2,974,010	2,907,590	
Use of Reserves			467,851	4,316	28,900	234,500	5,663	368,700	
Total of Revenue and Reserves	2,996,746	3,283,644	3,444,695	3,011,411	2,872,100	3,078,700	2,979,673	3,276,290	

Fund: 101 General Fund									
Expenditures									
Dept: 101.000 Village Council									
702.000 Salaries - Elected Officials	16,850	17,880	17,800	17,285	18,000	18,000	17,500	18,000	18,000
6 Trustees x \$80 x 24 meetings; President 24 meetings x \$275									
720.000 Social Security & Medicare	1,271	1,368	1,470	1,585	1,400	1,400	1,324	1,400	1,400
7.65% of gross wages									
727.000 Office Supplies	-		351	-	300	300			300
Specific needs of elected officials									
802.000 Professional Services	1,650	24,972	20,203	17,371	5,000	5,000	4,100		11,000
Website Upgrade, Consultant Services for Regional Fire									
861.000 Travel & Mileage			317	280	500	500	300		500
Cover travel for conference/training									
901.000 Printing & Publishing	3,663	5,451	8,903	6,466	7,000	7,000	7,646		8,000
Continue to publish newsletter 4X's - includes increased cost due to printing in color/additional of business addresses									
943.000 Council Chambers Lease	1,950	1,800	1,650	2,400	2,400	2,400	2,400		2,400
Senior Center charge \$200 month									
955.000 Miscellaneous		437	244	818	500	500	300		500
956.000 Council Discretionary Expenses	383	625	1,441	1,618	1,500	1,500	700		1,500
958.000 Memberships & Dues	8,226	6,854	7,709	4,115	4,500	4,500	4,409		4,500
Cover DACC, SEMCOG, HRWC, WATS, MML, MEDA, MIFMA									
959.000 Arts, Culture & Heritage Committee				1,205	2,000	2,000	1,700		2,000
960.000 Education & Training			846	60	500	500	400		500
For MML conference or other miscellaneous training fees									
Total Village Council	33,993	59,386	60,933	53,204	43,600	43,600	40,779		50,600
Dept: 172.000 Village Manager									
703.000 Salaries - Non Union	112,456	105,647	120,252	127,950	121,000	121,000	120,406		126,755
Base salaries VM \$70,500 & AVM \$55,000 plus 1% lump sum									
704.000 Salaries - Union	57,486	58,220	63,431	67,161	68,000	68,000	62,850		66,500
100% of Erin; 54% of Brenda									
705.000 Salaries - Overtime							-		-
710.000 Car Allowance	4,800	4,800	4,800	4,800	4,800	4,800	4,800		4,800
Per contract \$400 month capped									
711.000 Longevity	1,050	1,212	1,346	2,111	2,300	6,300	6,333		-
Removed from Contract - Amended 6/27/11									
712.000 Vacation/Sick Time Cash Out			479	-	500	500	1,833		500
Per union contract.									
720.000 Social Security & Medicare	13,874	13,407	15,801	15,458	15,000	15,000	15,257		15,189
7.65% of gross wages									
721.000 Health & Dental Insurance	22,210	30,378	30,875	30,909	34,000	34,000	32,268		30,000
100% - Courtney & Brenda, Cash Out for Erin and Donna									
722.000 Life & Short Term Disability Insurance		83	1,535	1,546	1,600	1,600	1,548		1,500
100% of Courtney, Erin, Brenda, Donna									
723.000 Retirement Plan	19,008	18,994	21,504	22,364	21,500	21,500	19,032		15,725
Covers 10% of gross wages for union and non-union; 5% of Manager Salary									
727.000 Office Supplies	248	238	500	452	500	500	500		500
745.000 Uniform Allowance	100	100	100	100	100	100	100		100
802.000 Professional Services	955	6,901	1,725	1,000	1,000	1,000	1,077		1,500
861.000 Travel & Mileage	19	521	599	10	500	500	542		500
901.000 Printing & Publishing	518	455		106	200	200	-		200
955.000 Miscellaneous	102	368	428	96	500	500	300		500
958.000 Memberships & Dues	-	110	110	-	300	300	110		300
Covers MLGMA membership									
960.000 Education & Training	3,015	2,105	1,946	2,029	1,500	1,500	1,000		1,500
Covers training for staff									
977.000 Equipment	1,556	1,841	644	1,399	1,000	1,000	1,000		2,000
Computer for Assistant VM									
Total Village Manager	237,397	245,379	266,076	277,490	274,300	278,300	268,956		268,069

Dept: 201.000 Finance Department									
802.000 Professional Services	5,300	8,631	891	3,555	3,000	3,000	3,000	8,000	
Annual disclosure report, Payroll provider, other financial needs. Increase for Retiree Health Care Valuation-every 3 years									
802.001 Financial Audit	8,953	7,500	7,500	8,000	8,000	8,000	8,000	8,000	
Post, Smyth... Annual audit cost share with other funds									
840.000 Bank Service Charges	915	1,226	2,852	201	1,200	1,200	504	1,000	
Total Finance Department	15,167	17,357	11,243	11,756	12,200	12,200	11,504	17,000	
Dept: 210.000 Attorney									
810.000 Attorney Fees	29,375	44,719	31,428	9,067	22,500	33,000	32,000	25,000	
General Services, projection based on historic data - Amended 4/25/11 & 6/27/11									
812.000 Attorney Fees - Millpond Park	2,000	8,200			-	-		-	
Total Attorney	31,375	52,919	31,428	9,067	22,500	33,000	32,000	25,000	
Dept: 215.000 Village Clerk									
702.000 Salaries - Elected Officials	2,480	1,760	1,920	1,920	2,000	2,000	1,920	2,000	
24 meetings x \$80 per meeting									
720.000 Social Security & Medicare	190	135	159	147	200	200	147	200	
Covers 7.65% of wages.									
815.000 Ordinance Codification	350	400	400	2,542	500	500	400	400	
General Code Supplement is paid per page of code changes, completed every few years as ordinances are updated									
861.000 Travel & Mileage	-				-	-	3	-	
901.000 Printing & Publishing	425	4,801	3,815	3,009	3,500	3,500	2,467	3,500	
Publishing minutes & non-planning ordinances/public hearings/notices									
955.000 Miscellaneous					-	-	-	-	
958.000 Memberships & Dues					-	-	-	-	
960.000 Education & Training				8	500	500		500	
Total Village Clerk	3,445	7,095	6,293	7,626	6,700	6,700	4,937	6,600	
Dept: 253.000 Village Treasurer									
703.000 Salaries - Non Union	58,658	59,725	64,325	66,279	65,000	65,000	64,450	65,095	
Per employment agreement plus 1% lump sum									
720.000 Social Security & Medicare	4,487	4,637	5,312	5,227	5,100	5,100	4,929	4,980	
7.65% of gross wages									
721.000 Health & Dental Insurance	15,100	16,864	14,805	16,283	17,000	17,000	16,848	16,100	
722.000 Life & Short Term Disability Insurance		21	448	450	500	500	451	450	
One employee covered									
723.000 Retirement Plan	5,994	6,061	6,433	6,833	7,800	7,800	6,444	6,509	
10% of gross wages									
727.000 Office Supplies	62	231	489	640	500	500	700	700	
Average Calculated									
861.000 Travel & Mileage	1,087	350	935	790	700	700	700	700	
902.000 Tax Bills & Services	3,636	3,748	3,647	3,903	3,700	3,700	3,700	3,700	
Expense for tax bill web hosting, tax mailing, software support									
955.000 Miscellaneous	-	58			500	500	500	500	
957.001 Property Tax Refunds	160	985	882		-	-			
Moved to 101-890-000-957.001									
958.000 Memberships & Dues	380	505	265	410	500	500	415	500	
MGFOA, GFOA, MMTA, APT US&C, Washtenaw County Treasurers									
960.000 Education & Training	832	715	584	661	1,000	1,000	1,024	1,200	
Continuing Education requirements									
977.000 Equipment	372	260	250	163	500	500	50	2,000	
New Computer									
Total Village Treasurer	90,769	94,159	98,375	101,638	102,800	102,800	100,211	102,434	

Dept: 265.000 Buildings & Grounds								
727.000 Office Supplies	3,987	3,887	3,579	3,432	3,500	3,500	2,745	3,500
Average Calculated								
728.000 Postage	2,158	2,363	1,192	2,664	2,500	2,500	2,500	2,500
Average Calculated								
803.000 Contracted Services	3,913	5,400	5,122	5,956	6,000	6,000	6,596	7,000
Covers Fund Balance Maint. (Tyler Tech), computer repairs & Spam/Virus Filter (Absolute), DynaCal								
843.000 Property Taxes	2,114	2,199	5,398	2,350	2,400	2,400	2,344	2,400
Covers 8050 Main (\$1900 Scio-\$500 Village)								
920.000 Utilities	10,273	9,820	10,776	12,676	12,000	14,600	14,556	14,500
Now includes all landline phone and internet charges (Comcast) along with DTE - Amended 6/27/11								
920.001 Utilities - Telephones	5,604	6,677	5,541	1,266	1,000	1,000	677	600
Removed landline charges due to switch to Voice over IP								
935.000 Building Maintenance & Repair	3,583	1,527	6,906	4,782	4,500	4,500	3,260	4,000
Covers rug contract (Cintas) @\$700, CMR @\$800, unexpected needs.								
935.001 Office Cleaning	3,520	4,560	4,160	4,080	4,200	4,200	4,200	4,200
Service \$80 per week.								
936.000 Equipment Service Contracts	6,233	6,952	6,901	6,495	6,500	6,500	7,105	7,200
Covers Ricoh(Lanier) @\$6,500, Earth Link @100,Pitney Bowes @550								
937.000 Equipment Maintenance & Repair	488	747	319	329	500	500	650	500
Average Calculated								
941.000 Equipment Rentals	-	-	-					
Covers office equipment rentals and DFW equipment rentals.								
943.001 Office Space Rent	8,400	9,800	8,300	9,600	10,200	10,200	10,200	10,800
Cover PNC rent, \$900 starting 7-2011 - lease through June 2012								
955.000 Miscellaneous	299	272	410	1,335	500	500	300	500
Covers Petty Cash, Hackney								
962.000 Community Garden				1,883	2,000	2,000	1,450	1,500
970.000 Capital Improvements	13,989	6,280			-	-		
974.000 CIP Capital Improvements	-				-	-		
977.000 Equipment	47	367	9,870	697	1,000	1,000	1,112	5,500
Software Upgrade for New Website - Purchase of Receipt Printer								
Total Buildings & Grounds	64,610	60,851	68,474	57,544	56,800	59,400	57,695	64,700
Dept: 285.000 Village Tree Program								
731.000 Landscape Supplies	1,019	1,425	-	25	2,000	2,000	2,000	1,000
Covers ongoing supplies needed for removal and planting of trees.								
731.001 Landscape Supplies-Trees (Replace/New)	11,006	12,571	16,020	9,425	6,000	6,000	6,000	8,000
Purchase of trees to replace removals - plantings as recommended by the Tree Board - offset by restricted tree fund								
731.003 Trees- for Village Parks	2,925	1,800	450	480	1,000	1,000		
Included in 731.001								
803.000 Contracted Services	24,780	33,431	32,397	22,719	12,000	12,000	12,000	15,000
Covers removal of damaged/dangerous trees. Fall & Spring Removals, Continue to update Tree Inventory								
Total Village Tree Program	39,730	49,228	48,867	32,649	21,000	21,000	21,000	24,000
Dept: 301.000 Law Enforcement								
803.000 Contracted Services	301,694	370,835	438,870	448,760	465,000	465,000	462,000	473,000
2011 PSU Rate - \$150,594, Overtime Rate - \$7,000 per deputy - 2012 Shown with Sheriff's proposed 0% increase								
803.001 DCS Officer & Xing Guards	75,376	63,550	71,968	74,116	77,000	77,000	77,000	78,500
Village 50% of school PSU (\$75,300) and \$3,000 for crossing guard.								
920.000 Utilities	5,943	11,592	6,166	4,784	6,000	6,000	3,708	5,000
DTE & Water								
935.000 Building Maintenance & Repair	1,077	1,644	1,522	170	1,000	1,000	1,000	1,000
Total Law Enforcement	384,090	447,621	518,526	527,829	549,000	549,000	543,708	557,500
Dept: 336.000 Fire Department								
803.000 Contracted Services	324,795	326,567	317,201	339,138	375,000	375,000	371,460	371,000
Quarterly payment 2011 - \$92,100; 2012 Estimate \$93000								
920.000 Utilities	2,501	4,312	7,266	5,036	6,000	6,000	4,211	5,000
DTE & Water								
935.000 Building Maintenance & Repair	1,713	3,452	3,241	1,509	2,000	2,000	2,642	2,000
Siren PM contract, unexpected breakdowns of HVAC								
970.000 Capital Improvements	-	724	19,600	3,065	1,000	1,000	741	1,000
Covers building needs.								
Total Fire Department	329,009	335,055	347,308	348,748	384,000	384,000	379,054	379,000

Dept: 400.000 Planning Department									
703.000 Salaries - Non Union	53,760	55,391	60,313	60,246	60,500	60,500	60,000	60,600	
Per Contract plus 1% lump sum									
704.000 Salaries - Union	9,242	10,367	9,358	10,813	11,000	11,000	11,674	12,000	
Brenda's wages covered 35%									
705.000 Salaries - Overtime	971	1,069	1,035	2,139	1,000	1,000	300	500	
Includes union staff extra work at planning commission. Also Farmers Market overtime for Brenda - moved to 101.442 for 10-11									
706.000 Salaries - Planning Commission	4,520	3,000	2,320	2,120	3,500	3,500	3,000	3,000	
720.000 Social Security & Medicare	5,258	5,377	6,030	5,864	5,900	5,900	5,735	5,822	
Gross wages at 7.65%									
721.000 Health & Dental Insurance	12,053	14,330	14,614	16,082	17,000	17,000	16,848	16,100	
722.000 Life & Short Term Disability Insurance		21	438	453	500	500	443	400	
One Employee Covered									
723.000 Retirement Plan	6,835	7,673	7,501	7,779	9,300	9,300	7,784	7,310	
10% of wages									
726.001 Vacation/Sick Accrual	-		-						
727.000 Office Supplies	442	54	406	417	500	500	500	500	
Supplies for CDM, ie, color printer ink.									
802.000 Professional Services	5,149	6,385	5,807	3,083	22,000	12,000	5,000	12,000	
Planning Consultants, Includes \$8,500 for Remainder of Master Plan Update - Amended 4/25/11									
861.000 Travel & Mileage	417	211	788	919	700	700	700	700	
Attend annual MSP & MACEO conference. Cover cost of mileage for CDO Manager and staff inspections.									
901.000 Printing & Publishing	1,404	2,088	635	695	1,000	1,000	776	1,000	
Covers legal notice and publishing of ordinances. Cover printing cost for various documents.									
955.000 Miscellaneous	21	1,000	459	-	500	500	100	500	
Cover PC training and special meetings.									
958.000 Memberships & Dues	1,049	1,564	1,064	905	1,600	1,600	1,190	1,200	
Cover AICP dues, publications for PC and staff; APA, MSP and other membership dues.									
960.000 Education & Training	1,190	2,451	1,478	939	1,500	1,500	1,000	1,500	
Cover ArcView updates and workshops for CDM and staff, AICP professional development requirements									
977.000 Equipment	539	1,784	820	1,220	500	500	100	500	
Total Planning Department	104,050	112,764	113,067	113,675	137,000	127,000	115,149	123,632	
Dept: 410.000 Zoning Board of Appeals									
802.000 Professional Services	-	738	478	195	500	500	-	500	
Cover review costs.									
901.000 Printing & Publishing	402	569	122	32	500	500	100	500	
Covers publication of variance application.									
955.000 Miscellaneous	-	11			100	100	-	100	
Cover special variance review cost or meetings.									
960.000 Education & Training	-				-	-			
Training for ZBA									
Total Zoning Board of Appeals	402	1,317	599	227	1,100	1,100	100	1,100	

Dept: 441.000 Department of Public Works									
703.000 Salaries - Non Union	9,964	7,285	8,821	8,166	9,000	6,000	6,000	4,900	
Prorated portion of superintendent and summer help over 101-441, 101-442, 101-528, 101-751, 202, 203, 590 & 591 Amended 10/25/10									
704.000 Salaries - Union	46,467	61,567	59,435	68,493	70,000	70,000	67,507	68,000	
Prorated portion of four union employees in 101-441, 101-442, 101-528, 101-751, 202 and 203 Amended 10/25/10									
705.000 Salaries - Overtime	-	48	66	401	500	500	440	500	
Overtime related to union salaries and DPW activities									
711.000 Longevity	2,593	11,791	461	756	800	5,800	9,167	-	
Removed from Contract - Amended 6/27/11									
712.000 Vacation/Sick Time Cash Out	1,969		3,397	-	1,000	1,000		500	
Covers retirement cash out and vacation cash out per union contract									
720.000 Social Security & Medicare	5,232	6,888	6,044	7,109	6,200	6,200	6,503	5,653	
7.65% of gross wages									
721.000 Health & Dental Insurance	14,844	17,257	15,552	22,894	20,000	20,000	19,686	22,000	
Portion of employee benefits - includes portion of superintendent & DPW & 3200 for deductible									
722.000 Life & Short Term Disability Insurance		26	466	469	500	500	469	450	
Partial Coverage for DPW employees									
723.000 Retirement Plan	12,094	14,132	14,056	13,545	15,500	14,100	16,910	7,300	
10% of wages - Amended 10/25/10									
740.000 Operating Supplies	5,964	6,849	5,357	5,099	6,000	6,000	5,068	6,000	
Supplies used to complete DPW tasks: tools, welding supplies, parts, cleaning supplies									
745.000 Uniform Allowance	3,874	6,057	4,698	3,181	4,000	4,000	3,245	4,000	
Contractual benefit									
751.000 Gasoline & Oil	7,935	15,312	10,536	9,289	10,000	10,000	9,605	10,000	
802.000 Professional Services	5,022	2,833	1,029	4,350	5,000	5,000	5,000	2,000	
803.000 Contracted Services				-	-	7,200	7,158	-	
Tetra Tech									
861.000 Travel & Mileage	-	472	486	241	500	500	300	500	
Staff training work related workshops									
901.000 Printing & Publishing	-	149	108	104	200	200	100	200	
Cover publishing of spring clean up, or other DPW activities.									
920.000 Utilities	6,010	12,403	23,113	21,308	23,000	23,000	19,275	20,000	
Includes DTE (portion of 8140 Main & 3600 Central), water & Comcast									
920.001 Utilities - Telephones	4,022	3,397	3,472	1,646	1,800	1,800	1,785	1,500	
Nextel Only									
931.000 Off-Street Maintenance	-	-	-	225					
935.000 Building Maintenance & Repair	222	704	1,101	768	600	600	500	500	
New building should not need maintenance and repair this year, continued upkeep of old facility									
937.000 Equipment Maintenance & Repair	10,531	2,449	45	45	1,000	1,000	500	1,000	
Cover repair of lawn mowers, other small equipment.									
941.000 Equipment Rentals	-	15,000		15,500	12,500	12,500	12,500	12,500	
Start internal equipment rental transfer to 402 from this department									
941.001 Equipment Rentals Outside	-				100	100	-	100	
For unexpected rentals									
955.000 Miscellaneous	90	60	30	85	100	100	50	100	
957.000 Miscellaneous Fees	240	225	460		500	500		500	
Covers CDL's per contract									
958.000 Memberships & Dues	60	-	-	700	600	600	145	500	
960.000 Education & Training	-	728	240	415	1,000	1,000		1,000	
963.000 Medical Expenses	245	-	-		500	500	280	500	
Drug testing, return to work exams									
970.001 Sidewalks Repair & Replace	30,760	82,968	67,160	16,168	25,000	25,000	20,863	10,000	
Use for repair/replace only									
977.000 Equipment	-	1,334	366	5,958	1,500	1,500	1,500	1,500	
Weed whip, push mower etc.									
Total Public Works	175,779	269,934	226,499	206,913	217,400	225,200	214,556	181,703	

Dept 442: Downtown Public Works									
703.000 Salaries - Non-Union	10,889	2,764	800	3,833	3,500	3,500	504	500	
Covers Portion of Summer Help									
704.000 Salaries - Union	22,681	18,384	21,700	19,039	21,500	26,000	26,000	25,000	
Hours worked by staff cleaning/mowing/making repairs etc. in downtown. Includes 16% of Brenda's salary - Amended 4/25/11									
705.000 Salaries - Overtime				-	1,500	4,500	5,481	4,000	
Staff support of Farmers Market; DPW Overtime on Downtown Winter Maintenance - Amended 4/25/11									
720.000 Social Security & Medicare	2,718	1,515	2,543	1,593	2,000	2,000	3,102	2,100	
Gross wages at 7.65%.									
723.000 Retirement Plan								2,900	
Was previously paid from 441									
730.000 Farmers Market Supplies			2,035	1,964	2,000	3,000	3,000	2,000	
Amended 6/27/11									
731.000 Landscape Supplies - Trees	675		872	-	800	800	925	800	
Coordinate downtown street tree maintenance and replacement with the Village's comprehensive tree program.									
740.000 Operating Supplies	1,841	6,012	7,651	9,169	7,000	7,000	4,173	7,000	
Includes items needed for downtown public works activities									
744.000 Holiday Lighting Supplies			2,616	5,324	1,000	1,000	600	5,000	
Bulb replacements, Decoration of Bridge/Clock, Replacement Wraps									
802.000 Professional Services	16,679	24,118	22,475	21,597	20,000	20,000	21,000	23,000	
LNJ \$17,000, PM on clock \$500, DDA meeting Senior Center Rent (\$50*12), \$2000 for light pole painting									
920.000 Utilities - Metered Street Lights	6,108	6,429	6,251	7,850	6,000	8,800	8,800	9,000	
Increased due to one full year of bridge/Jeffords lights - increase partially offset with decrease due to LEDs - Amended 6/27/11									
937.000 Equipment Maintenance & Repair	-	-	-	-	-	-	-	-	
955.000 Miscellaneous	-	-	-	250	-	-	-	-	
977.000 Equipment	-	-	2,487	-	-	-	400	1,500	
Bench for Downtown Near Clock									
Total Downtown Public Works	61,591	59,222	69,429	70,618	65,300	76,600	73,986	82,800	
Dept: 445.000 Storm Water									
802.000 Professional Services	4,575	3,348	8,410	5,700	5,000	5,000	4,890		
Moved to Major/Local Streets Stormwater									
Total Storm Water	4,575	3,348	8,410	5,700	5,000	5,000	4,890	-	
Dept: 447.000 Engineering									
830.000 Engineering Consulting	8,333	9,980	9,547	10,709	11,000	11,000	10,500	11,000	
General services for Village projects not covered in other project line items									
830.001 Engineering Inspections	-	-	1,366	5,266	-	-	-	-	
Total Engineering	8,333	9,980	10,913	15,975	11,000	11,000	10,500	11,000	
Dept: 448.000 Municipal Street Lights									
920.003 Utilities - Street Lights	53,574	52,539	54,250	64,711	65,000	66,000	65,431	66,000	
Ongoing unmetered Street Light charges from DTE - Amended 6/27/11									
970.000 Capital Improvements	-	-	-	-	70,000	72,500	72,494	-	
LED Streetlights - Amended 1/24/11 due to increase in project cost									
Total Municipal Street Lights	53,574	52,539	54,250	64,711	135,000	138,500	137,925	66,000	
Dept: 528.000 Solid Waste									
703.000 Salaries - Non Union	2,967	4,165	3,456	3,897	4,000	2,600	2,400	1,800	
Prorated portion of superintendent and summer help for leaf pickup over 101-441, 101-442, 101-528, 101-751, 202, 203, 590 & 591									
704.000 Salaries - Union	28,236	20,701	21,633	17,957	21,000	21,000	23,329	23,000	
Prorated portion of four union employees in 101-441, 101-442, 101-528, 101-751, 202 and 203									
705.000 Salaries - Overtime	530	348	792	2,510	1,500	1,500	1,427	1,500	
720.000 Social Security & Medicare	2,428	1,929	2,137	1,864	2,200	2,200	2,049	2,012	
Cover gross wages at 7.65%									
723.000 Retirement Plan	3,554	3,099	3,386	3,050	4,800	4,800	3,598	2,550	
10% of wages									
740.000 Operating Supplies	2,956	2,245	3,535	2,815	3,000	3,000	1,500	3,000	
Average Calculated									
805.000 Contracted Solid Waste Service	402,003	419,853	436,568	439,257	445,000	445,000	439,367	450,000	
2% increase for commercial and residential - Contract signed in 2009 was a 1% 3/1/10, 2% 3/1/11, 2% 3/1/12									
806.000 Compost			11,452	8,227	8,000	8,000	8,000	8,000	
Contract with Breuningers - \$4500 Additional WM expense to haul other waste \$3000 - include additional street sweeping hauls									
901.000 Printing & Publishing	419	254	312	217	500	500	300	500	
Notices for leaf pick-up. Help pay for printing of bills.									
941.000 Equipment Rentals	26,012	26,136	20,424	22,470	20,000	20,000	22,000	25,000	
Internal equipment rental transferred to Fund 402									
960.000 Education & Training	-	-	-	-	-	-	-	-	
970.000 Capital Improvements	-	-	-	-	-	-	-	-	
977.000 Equipment	-	-	-	-	-	-	-	-	
983.002 Lease Payment - Leaf Machine	-	-	-	-	-	-	-	-	
Total Solid Waste	469,106	478,732	503,695	502,265	510,000	508,600	503,969	517,362	

Dept: 751.000 Parks & Recreation									
703.000 Salaries - Non Union	9,924	6,932	3,937	4,414	6,000	4,600	2,000	2,600	
Prorated portion of superintendent and summer help over 101-441, 101-442, 101-528, 101-751, 202, 203, 590 & 591									
704.000 Salaries - Union	4,976	7,565	7,400	9,986	9,000	9,000	9,285	9,000	
Prorated portion of four union employees in 101-441, 101-442, 101-528, 101-751, 202 and 203									
705.000 Salaries - Overtime				574					-
709.000 Salaries - Park Commissioners	1,605	1,347	1,200	1,310	2,000	2,000	1,500	1,500	
Covers pay for commissioners									
711.000 Longevity	538	600			-	-			-
No longer budgeted in Parks									
720.000 Social Security & Medicare	1,070	1,212	1,036	1,146	1,300	1,300	884	1,000	
Cover gross wages at 7.65%									
721.000 Health & Dental Insurance	1,336	1,451	1,461	1,608	2,600	2,600	2,520	3,000	
Prorated portion of employee benefits in 101-441, 101-442, 101-528, 101-751, 202 and 203									
722.000 Life & Short Term Disability Insurance		4	75	76	100	100	77	80	
Partial Coverage for DPW employees									
723.000 Retirement Plan	924	1,414	1,309	1,718	2,400	2,400	1,446	1,060	
10% of Wages									
731.000 Landscape Supplies	3,082	447	5,500	12,109	8,500	8,500	8,000	3,500	
Covers landscaping bed maintenance, tree/shrub trimming, woodchips									
732.000 Ice Rink Supplies				3,783	13,750	10,750	9,000	3,000	
Maintenance and Installation - Amended 4/25/11									
740.000 Operating Supplies	873	2,123	648	872	2,000	2,000	1,000	1,000	
Covers supplies needed to care for parks.									
802.000 Professional Services	2,519	5,121	1,295	2,945	2,000	2,000	500	7,000	
\$5,000 to correct drainage issues in Community Park in preparation for path repair in 12-13 - will be done after LaFontaine development									
901.000 Printing & Publishing					2,000	2,000	-	5,000	
Marketing materials - Mill Creek Park Signage									
937.000 Equipment Maintenance & Repair	-	1,000	2,595	8,855	3,500	3,500	3,000	3,000	
Per Parks & Rec Commission Request									
941.000 Equipment Rentals	1,463	1,583	971	1,500	1,500	1,500		1,500	
944.000 Portable Toilet Rental	2,250	2,325	1,575	3,065	2,600	2,600	2,600	2,600	
Cover 5 units at \$80 each for 6 months at Warrior Creek Park, First St. Park, Community Park .									
955.000 Miscellaneous	930	494	1,023	332	500	500	500	2,000	
Easter Egg Hunt - Geocache activity; Park Promotion Activities									
970.000 Capital Improvements - Millpond			56,362	251,094			800		
Expenditures moved to Fund 405									
974.000 CIP Capital Improve.	3,583								
977.000 Equipment	1,944	2,796	7,925	8,415	3,500	3,500	1,000	5,500	
Benches/Trash Cans & Boat Locks									
Total Parks & Recreation	37,017	36,412	94,314	313,799	63,250	58,850	44,112	52,340	
Dept: 850.000 Long Term Debt									
990.000 Debt Service - 2006 Facilities Bond		55,000	89,779	60,000	60,000	60,000	60,000	65,000	
Final Payment May 2027									
992.000 Bond Fees	36,476	225	225	225	300	300	250	300	
996.004 '06 Facilities Bond Interest		71,758	34,779	67,358	65,000	65,000	64,958	63,000	
Final Payment May 2027									
Long Term Debt Total	36,476	126,983	124,783	127,583	125,300	125,300	125,208	128,300	
Dept: 851.000 Insurance & Bonds									
719.000 Unemployment Compensation	103	109	86	96	300	300	100	300	
721.001 Retiree Health Insurance	24,298	26,056	25,843	23,489	27,000	27,000	26,016	13,000	
10% of Ed, 50% of Jan, 50% of Pat - \$3000 for deductible									
723.001 Other Post Employment Benefits			160,000	20,000	10,000	10,000	10,000	10,000	
723.002 Additional MERS Contribution						15,700	15,668		
Amended 10/25/10									
726.001 Vacation/Sick Accrual	1,319	263	2,555	(3,406)	1,000	1,000		1,000	
910.000 Workers Compensation	11,117	13,563	11,091	10,565	11,800	12,800	14,221	8,500	
Amended 6/27/11									
911.000 Liability Insurance	29,418	28,850	30,230	31,821	30,500	30,500	29,888	25,500	
Waiting for Renewal to Enter Correct Number									
Insurance & Bonds Total	66,255	68,842	229,806	82,564	80,600	97,300	95,893	58,300	
Dept: 875.000 Contributions									
965.001 Contribution to WAVE	9,996	11,833	12,000	12,000	12,000	12,000	12,000	12,000	
Contracted monthly									
965.002 Contribution Community Serve	250	250	250	250	250	250	250	250	
Covers support of Dexter Historic Society									
965.003 Contribution Senior Center	9,270	9,300	1,000	1,000	1,000	1,000	1,000	1,000	
Covers support of Dexter Senior Center									
965.004 Contribution WAVE Door to Door	7,000	7,000	10,000	10,000	10,000	10,000	10,000	10,000	
Supports Door to Door Transportation Service									
965.005 Contribution to Gordon Hall	20,000	20,000	60,000						
First installment of \$20,000 due March 1, 2007, final installment of \$60,000 paid September 2008									
Contributions - Control Total	46,516	48,383	83,250	23,250	23,250	23,250	23,250	23,250	

Dept: 890.000 Contingencies									
955.000 Miscellaneous					20,000		-	-	20,000
Amended 4/25/11 & 1/24/11									
957.001 Property Tax Refunds				12,588	5,000	5,000	494		3,000
Relocated from 101-253-000-957-001 1/25/10 not predictable from year to year									
Contingencies Total				12,588	25,000	5,000	494		23,000
Dept: 901.000 CIP Plan									
970.000 Westside Connector						35,100	35,100		100,000
Subdivision Connector/Warrior Creek Park Stairway Design - Amended 4/25/11 & 10/25/10 - Sidewalk Connection to Cedars									
974.004 Salt Storage/DPW Facility		8,944							
974.005 Dexter Cmty Park	76,894	63,076			-	-			-
974.008 Millcreek sediment plan		199,680	392,891						
Includes purchase of property in 07/08 and contract with URS. Reconciled WCRC non-participating agreement and URS contract for amount needed in 08-09 for all non-participating items									
975.011 Property Acquisition						58,000	58,000		10,000
Purchase and Demolition of 8077 Forest									
CIP Plan Total	76,894	271,700	392,891	-	-	93,100	93,100		110,000
Dept: 965.000 Transfers Out									
999.000 Transfer Out			9,762						-
999.007 Transfer Out - Bridge Project	73,861	149,093	58,248	43,994					
This is a reserve amount that will be transferred to Major Streets for the Bridge Project. Reconciled WCRC agreement (A & B) for amount needed in 2008-09.									
999.405 Transfer Out - Mill Creek Park Fund					-	92,900	76,700		402,600
Amended 4/25/11 & 10/25/10 * 6/27/11									
Transfers Out Total	73,861	149,093	68,010	43,994	-	92,900	76,700		402,600
Total Expenditures	2,444,012	3,058,297	3,437,438	3,011,411	2,872,100	3,078,700	2,979,673		3,276,290
General Fund - Revenue over Expense	552,734	225,348	7257	0	0	0	0		0
Budgeted Use of Reserves in 2009, 2010, 2011, and 2012									