BUDGET WORK SESSION
WEDNESDAY, MAY 22, 2013
6:00 p.m.

THE VILLAGE OF DEXTER
VILLAGE COUNCIL

Copeland Board Room- 7714 Dexter Ann Arbor Road

2013-2014 BUDGET WORK SESSION

1. General Fund

2. Major, Local, Municipal Streets Funds

3. Water & Sewer

This is a Special Council work session meeting; action will NOT be taken.

"This meeting is open to all members of the public under Michigan Open Meetings Act"

VILLAGE OF DEXTER

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MEMO

To: President Keough and Council Members
From: Courtney Nicholls, Assistant Village Manager
Date: May 20, 2013
Re: 2013-2014 Draft Budget Updates

The 2013-2014 Manager Proposed Budgets have been updated based on the May 1, 2013 work session. The changes are as follows:

- A line item has been added to several accounts to track part-time employee salaries. Previously, part-time salaries were included with non-union salaries. Salary for a part-time position in the Village Office has been added to the Village Manager department.
- The Community Development Manager's salary line item was reduced 20%.
- Salary increases for non-union staff are shown as a 1.5% increase to the base and a 1.5% lump sum, with the exception of the superintendent which is shown as a 3% lump sum
- An additional person was added to the water and sewer funds at 50% in each fund
- $10,000 was added to general fund – capital improvements for facility research
- $2,000 was added to the Clerk's budget for the Charter Commission election
- $50,000 was added to local streets to complete the 2013 Paving/Sidewalk/Stormwater project since it is likely the work will not be complete by June 30.
- The work on the water tower will not be completed until Fall 2013, so additional funds were added to water – capital improvements to cover the cost.
- Our liability/property insurance through MMRMA was reduced by 6% for FY 13-14. This has been reflected in the budget. We will also be receiving a $9,476 distribution of net assets payment from MMRMA in June 2013.

Items that have been brought up but still need to be determined are:

- Possible increase for WAVE service based on the presentation at the Council meeting on May 13, 2013
- Improvements to Horseshoe Park (will be discussed at the May 21, 2013 Parks & Recreation Commission meeting)

Attached are several discussion items related specifically to personnel matters that staff would like to review with Council.

May 22, 2013 Budget Work Session
Personnel Related Notes
Donna Dettling

General Fund

- At the May 1, 2013 Budget Review meeting, we discussed the general guidance provided by Council that came out of the Village Manager review. The 1.5% base adjustment with a 1.5% lump sum adjustment is included in the updated version of the budget; however the actual adjustments will be established after reviews are completed. At the May 1, 2013 budget meeting, the budget included 1.5% base and 1% lump sum as a place holder while I evaluated a cell phone stipend concept and worked on employee reviews.
- Confirm budget commitment that part-time office staff is needed regardless of implementation of a reduced schedule. If the reduced schedule doesn't work, it is our intent to keep the part-time person. Maximum annual budget exposure is $20,800. Hourly rate $15 - $20 range x 1040 hours.
- Reduced Schedule for Allison Bishop. I am developing terms for 6-month trial period to include a transitional concept if the arrangement doesn't meet the needs of the Community Development or the office generally. The fall-back position would be to either move Allison back to 40 hour role or move Allison to the part-time role and hire a 40 hour per week salary person.
- The Village Manager will decide if the arrangement is meeting the needs of Community Development and the office generally.
- Sick leave, vacation and holiday pay will be reduced 20%.
- Health Care Benefits. The Village handbook established full-time as 35 hours per week, however the federal government has established 30 hours as the eligible threshold for health insurance. I recommend that we follow the 30 hour eligibility guidance. I don't recommend we establish a policy for premium sharing for part-time employees.

Advice from Dykema regarding benefit reduction:
There is no problem reducing a salaried employee to 80% full time equivalent, with a corresponding 20% reduction in leave time accruals.

Generally, employees working more than 30 hours are eligible under health insurance plans for coverage. With respect to health care costs, I assume the employee is paying something at this time, unless the village opted out of the premium sharing requirements passed by the State legislature.

The issue of whether the employee should pay more as a part time employee is a matter of employer policy. If there is a policy with respect to part-time employees, then that should be followed. If there is not a policy, you have the discretion as to how to deal with premium sharing. If there is no policy, what you do for this person will set an expectation with respect to others (if they become aware of it). While it would not necessarily be a binding precedent, if you do it for one employee and not another, you would be required to provide a non-discriminatory basis for different treatment if the person denied the same benefit alleged that he/she was treated differently based upon a protected classification.

Water and Sewer Fund

- Dan Schlaff and I have discussed the idea of bringing a full-time Engineer on staff using a financially neutral solution. It is our expectation to lay the groundwork to further develop this concept with Council involvement.
- Staff is offering this concept for further discussion with Council because we are interested in your reaction to the idea in advance of quantifying redirected costs. There would also be the challenge of finding work space for another employee.
- This exercise will require us to quantify expenses that can be redirected from the OHM invoice to pay for an Engineer. Pass through inspection costs from Developers, inspection expenses from OHM for Village Projects and general services for manageable projects that could be handled in house, all of which would offset the cost of an Engineer.
- Staff estimates the cost of a FT Engineer with benefits at $92,000 annually.

Calculations as of 05/31/2013

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 ADOPTED BUDGET	12-13 AMENDED BUDGET	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
ESTIMATED REVENUES							
Dept 000.000-ASSETS, LIABILITIES & REVENUE							
101-000.000-402.000	TAXES - REAL PROPERTY	1,398,435.97	1,470,040.50	1,832,700.00	1,777,100.00	1,467,907.00	1,872,000.00
	ACTUAL TAXABLE VALUE TIMES THE CURRENT MILLAGE RATE, LESS THE DDA CAPTURE						
101-000.000-410.000	TAXES - PERSONAL PROPERTY	257,707.52	248,921.43	0.00	0.00	264,366.00	0.00
	ZERO FOR BUDGET PURPOSES, NUMBER IS INCLUDED IN 402.000						
101-000.000-412.000	DELINQUENT TAXES - REAL PROP	117,606.45	54,707.14	0.00	0.00	44,993.00	0.00
	ZERO FOR BUDGET PURPOSES - NUMBER IS INCLUDED IN 402.000						
101-000.000-420.000	DELINQUENT TAX - PERSONAL PROP	5,136.44	0.00	1,000.00	1,000.00	0.00	0.00
101-000.000-425.000	DELINQUENT UTILITY BILLS (TAX)	13,757.45	4,532.89	4,000.00	4,000.00	100.00	500.00
	UTILITY BILLS PLACED ON THE TAX ROLL						
101-000.000-445.000	TAXES - PENALTIES & INTEREST	9,112.90	7,709.19	9,000.00	9,000.00	4,373.99	5,000.00
101-000.000-452.000	CABLE TV FRANCHISE FEES	57,553.20	59,029.72	58,000.00	58,000.00	62,800.00	63,000.00
	QUARTERLY PAYMENTS AVERAGE - $15,700						
101-000.000-476.000	BANNER PERMITS	2,615.00	2,875.00	2,500.00	2,500.00	2,900.00	3,000.00
101-000.000-477.000	ZONING COMPLIANCE PERMITS	4,650.00	6,545.00	5,000.00	5,000.00	7,026.00	7,000.00
	ZBA APPLICATIONS, ZONING, DEMO, FENCE/DECK, TEMP SIGN PERMITS						
101-000.000-478.000	PARK USE PERMITS	50.00	225.00	200.00	200.00	50.00	200.00
101-000.000-574.000	STATE SHARED REVENUE	232,851.00	291,002.00	293,500.00	293,500.00	304,647.00	306,000.00
	CONSTITUTIONAL REVENUE SHARING						
101-000.000-575.000	STATE SHARED - LIQUOR LICENSES	2,607.55	2,996.95	3,000.00	3,000.00	3,418.00	3,000.00
	LOCAL PORTION OF LIQUOR LICENSES						
101-000.000-580.000	STATE GRANTS	50,000.00	26,426.00	0.00	0.00	0.00	0.00
101-000.000-581.000	CONTRIBUTION FROM LOCAL GOVT	687.50	0.00	1,000.00	1,000.00	0.00	0.00
101-000.000-582.000	SCHOOL FIRE RUN REIMBURSEMENT	8,716.00	8,890.00	5,000.00	5,000.00	5,000.00	5,000.00
	FIRE RUNS TO DEXTER HIGH SCHOOL PER 425 AGREEMENT						
101-000.000-590.000	ENTERPRISE FUND ADMIN FEES	138,171.44	130,510.44	124,000.00	124,000.00	132,308.00	135,000.00
	WATER AND SEWER EACH PAY FOR 37.5% OF ERIN, 10% OF BRENDA, COURTNEY & DONNA & 16% FOR MARIE						
101-000.000-590.001	ACT 51 ADMIN FEES	28,029.14	27,000.00	28,000.00	28,000.00	28,324.00	28,500.00
	MUNICIPAL STREETS PAYS 5% FOR ERIN, 6% FOR COURTNEY & DONNA, 16% FOR MARIE						
101-000.000-608.000	SITE PLAN REVIEW FEES	3,115.00	4,500.00	5,000.00	5,000.00	3,916.80	3,000.00
101-000.000-612.000	IFT APPLICATION FEE	0.00	1,200.00	0.00	0.00	800.00	0.00
101-000.000-628.000	SOLID WASTE COLLECTION FEE	521,063.17	529,937.36	533,000.00	533,000.00	533,939.00	535,000.00
	$17. 50 PER RESIDENCE; COMMERCIAL PASS THROUGH + 3% ADMIN FEE						
101-000.000-644.000	SALES - COMPOSTING PROGRAM	0.00	80.00	0.00	0.00	0.00	0.00
101-000.000-645.000	SALES - RECYCLING PROGRAM	600.00	705.00	0.00	0.00	485.00	400.00
	SALE OF $5 RECYCLE BINS						
101-000.000-657.000	PARKING VIOLATIONS	300.00	50.00	200.00	200.00	50.00	200.00
101-000.000-658.000	DISTRICT COURT FINES	6,106.94	4,767.36	5,000.00	5,000.00	3,896.40	4,000.00
101-000.000-663.001	ORDINANCE VIOLATION FINES	0.00	0.00	100.00	100.00	0.00	0.00
101-000.000-665.000	INTEREST EARNED	8,573.58	7,950.55	9,000.00	9,000.00	6,120.00	6,500.00
101-000.000-667.000	RENTS (GENERAL)	7,450.00	6,250.00	7,500.00	7,500.00	5,200.00	7,500.00
	12 MONTHS - $625 PER MONTH FROM HOTEL HICKMAN						
101-000.000-667.001	LEASE INCOME - DAFD	12,158.00	11,886.00	10,000.00	10,000.00	11,000.00	11,000.00
	RENT PAYMENT IN ACCORDANCE WITH INTERLOCAL AGREEMENT						
101-000.000-667.002	FARMERS MARKET	4,330.00	3,515.00	4,000.00	4,000.00	4,000.00	4,000.00
	VENDOR FEES						
101-000.000-667.004	COMMUNITY GARDEN PLOT RENTAL	975.00	685.00	1,000.00	1,000.00	1,000.00	1,000.00
101-000.000-671.000	OTHER REVENUE	24,732.32	38,921.79	7,000.00	7,000.00	7,718.00	5,000.00
101-000.000-675.001	CONTRIBUTIONS - PARK	484.00	114.00	500.00	500.00	1,630.00	1,600.00
	EASTER EGG HUNT						

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 ADOPTED BUDGET	12-13 AMENDED BUDGET	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
ESTIMATED REVENUES							
101-000.000-675.004	CONTRIBUTIONS-ARTS COMMITTEE DONATIONS, REVENUE FROM PLEIN AIR FESTIVAL	50.00	2,548.00	0.00	0.00	1,997.00	1,500.00
101-000.000-675.006	CONTRIBUTIONS - ICE RINK	1,311.00	1,511.00	1,000.00	1,000.00	1,250.00	1,300.00
101-000.000-679.000	MISCELLANEOUS GRANTS	0.00	14,830.00	62,000.00	62,000.00	62,000.00	0.00
101-000.000-695.275	TRANSFER IN FROM TREE FUND OFFSETS TREE PURCHASE EXPENSE IN 101-285-000-731-001	0.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
101-000.000-696.000	TRANS IN DDA $10,000 FROM DDA TO OFFSET EXPENSES 101-442; $20,000 PAY BACK FOR ADA RAMP, $20,000 FOR HOUSE PURCHASE	40,000.00	9,100.00	41,000.00	44,000.00	44,309.00	50,000.00
Totals for dept 000.000-ASSETS, LIABILITIES & REVENUE		2,958,936.57	2,987,962.32	3,061,200.00	3,008,600.00	3,025,524.19	3,068,200.00
TOTAL ESTIMATED REVENUES		2,958,936.57	2,987,962.32	3,061,200.00	3,008,600.00	3,025,524.19	3,068,200.00
APPROPRIATIONS							
Dept 101.000-VILLAGE COUNCIL							
101-101.000-702.000	SALARIES - ELECTED OFFICIALS 6 TRUSTEES X $80 X 24 MEETINGS; 1 PRESIDENT X $275 X 24 MEETINGS	17,480.00	17,525.00	18,000.00	18,000.00	17,600.00	18,000.00
101-101.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF WAGES	1,337.24	1,340.68	1,400.00	1,400.00	1,346.40	1,400.00
101-101.000-727.000	OFFICE SUPPLIES	0.00	49.95	300.00	300.00	600.00	300.00
101-101.000-802.000	PROFESSIONAL SERVICES CONSULTANT SERVICES	4,083.50	14,670.52	5,000.00	7,500.00	7,500.00	2,000.00
101-101.000-861.000	TRAVEL & MILEAGE	193.70	0.00	500.00	500.00	0.00	500.00
101-101.000-901.000	PRINTING & PUBLISHING NEWSLETTER; TOWN HALL MEETING POSTCARDS	8,066.92	7,083.92	8,000.00	8,000.00	7,769.00	8,000.00
101-101.000-943.000	COUNCIL CHAMBERS LEASE $200 PER MONTH FOR DEXTER SENIOR CENTER	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
101-101.000-955.000	MISCELLANEOUS	264.72	200.00	500.00	500.00	0.00	500.00
101-101.000-956.000	COUNCIL DISCRETIONARY EXPENSES	674.21	1,537.84	1,500.00	1,500.00	1,500.00	1,500.00
101-101.000-958.000	MEMBERSHIPS & DUES MML, WATS, CHAMBER, SEMCOG, MEDA, HRWC	4,215.00	4,266.40	4,500.00	4,500.00	4,300.00	4,500.00
101-101.000-959.000	ARTS, CULTURE & HERITAGE PER COMMITTEE BUDGET REQUEST	1,101.50	1,242.38	10,000.00	10,000.00	10,000.00	10,000.00
101-101.000-960.000	EDUCATION & TRAINING	215.00	140.00	500.00	500.00	200.00	500.00
Totals for dept 101.000-VILLAGE COUNCIL		40,031.79	50,456.69	52,600.00	55,100.00	53,215.40	49,600.00
Dept 172.000-VILLAGE MANAGER							
101-172.000-703.000	SALARIES - NON UNION 1.5% INCREASE TO BASE SALARY, 1.5% LUMP SUM	120,417.96	126,595.05	129,400.00	129,400.00	128,872.74	132,800.00
101-172.000-703.001	SALARIES - PART TIME PART TIME EMPLOYEE - ESTIMATE OF 1040 HOURS PER YEAR	0.00	0.00	0.00	0.00	0.00	20,800.00
101-172.000-704.000	SALARIES - UNION 1% UNION WAGE INCREASE; 100% OF ERIN, 54% OF BRENDA	63,497.27	63,264.14	66,500.00	66,500.00	66,332.19	67,400.00
101-172.000-705.000	SALARIES - OVERTIME	0.00	498.51	0.00	0.00	0.00	0.00
101-172.000-710.000	CAR ALLOWANCE $400 PER MONTH PER VM CONTRACT	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00
101-172.000-712.000	VACATION/SICK TIME CASH OUT	1,833.60	1,581.76	500.00	500.00	134.00	500.00
101-172.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF WAGES	15,079.29	15,172.81	15,500.00	15,500.00	15,310.56	17,400.00

Calculations as of '05/31/2013

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 ADOPTED BUDGET	12-13 AMENDED BUDGET	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
APPROPRIATIONS							
101-172.000-721.000	HEALTH & DENTAL INSURANCE 100% OF COURTNEY, BRENDA AND ERIN	33,359.14	27,262.46	33,000.00	37,000.00	36,400.00	37,000.00
101-172.000-721.002	PAY IN LIEU OF MEDICAL INSURANCE $3000 - DONNA	0.00	6,000.00	0.00	0.00	6,000.00	3,000.00
101-172.000-722.000	LIFE & DISABILITY INSURANCE 100% OF COURTNEY, ERIN, BRENDA, DONNA	1,511.99	1,396.56	1,500.00	1,500.00	1,417.33	1,500.00
101-172.000-723.000	DEFINED BENEFIT PLAN 10% OF GROSS WAGES FOR ERIN AND BRENDA	20,941.99	8,250.59	7,000.00	7,000.00	6,664.21	6,800.00
101-172.000-723.003	DEFINED CONTRIBUTION PLAN 2.5% OF WAGES FOR COURTNEY	0.00	793.21	5,000.00	5,000.00	1,423.16	1,500.00
101-172.000-723.004	ICMA CONTRIBUTION 5% OF WAGES FOR DONNA	0.00	3,555.86	0.00	0.00	3,269.16	3,600.00
101-172.000-727.000	OFFICE SUPPLIES	380.43	501.95	500.00	500.00	610.67	500.00
101-172.000-745.000	UNIFORM ALLOWANCE	100.00	100.00	100.00	100.00	100.00	100.00
101-172.000-802.000	PROFESSIONAL SERVICES	1,077.55	1,257.91	1,500.00	1,500.00	1,361.00	2,000.00
101-172.000-861.000	TRAVEL & MILEAGE	588.92	385.34	500.00	500.00	350.00	500.00
101-172.000-901.000	PRINTING & PUBLISHING	0.00	499.00	200.00	200.00	0.00	0.00
101-172.000-955.000	MISCELLANEOUS	480.49	589.76	500.00	500.00	642.00	500.00
101-172.000-958.000	MEMBERSHIPS & DUES MLGMA MEMBERSHIP	110.00	110.00	300.00	300.00	110.00	300.00
101-172.000-960.000	EDUCATION & TRAINING	714.00	370.00	1,000.00	1,000.00	600.00	1,000.00
101-172.000-977.000	EQUIPMENT	867.41	2,000.00	0.00	0.00	0.00	0.00
Totals for dept 172.000-VILLAGE MANAGER		265,760.04	264,984.91	267,800.00	271,800.00	274,397.01	302,000.00
Dept 201.000-FINANCE DEPARTMENT							
101-201.000-802.000	PROFESSIONAL SERVICES ANNUAL DISCLOSURE STATEMENT, PAYROLL PROVIDER	2,574.00	3,771.00	3,000.00	3,000.00	2,631.00	3,000.00
101-201.000-802.001	FINANCIAL AUDIT GENERAL FUND SHARE OF ANNUAL AUDIT	8,000.00	8,000.00	8,000.00	5,500.00	5,500.00	6,000.00
101-201.000-840.000	BANK SERVICE CHARGES	617.91	896.74	1,000.00	1,000.00	614.67	1,000.00
Totals for dept 201.000-FINANCE DEPARTMENT		11,191.91	12,667.74	12,000.00	9,500.00	8,745.67	10,000.00
Dept 210.000-ATTORNEY							
101-210.000-810.000	ATTORNEY FEES GENERAL SERVICES: DYKEMA, TOM RYAN, TOM STRINGER	32,646.75	22,979.19	25,000.00	35,000.00	35,000.00	25,000.00
Totals for dept 210.000-ATTORNEY		32,646.75	22,979.19	25,000.00	35,000.00	35,000.00	25,000.00
Dept 215.000-VILLAGE CLERK							
101-215.000-702.000	SALARIES - ELECTED OFFICIALS 24 MEETINGS X $80 PER MEETING	1,920.00	1,920.00	2,000.00	2,000.00	1,840.00	2,000.00
101-215.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF GROSS WAGES	146.88	146.88	200.00	200.00	140.76	200.00
101-215.000-802.000	PROFESSIONAL SERVICES CHARTER COMMISSION ELECTION	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00
101-215.000-815.000	ORDINANCE CODIFICATION YEARLY ACCESS FEE; SUPPLEMENT TO GENERAL CODE	400.00	675.00	2,500.00	1,000.00	675.00	2,500.00
101-215.000-861.000	TRAVEL & MILEAGE	3.00	0.00	0.00	0.00	0.00	0.00
101-215.000-901.000	PRINTING & PUBLISHING	3,129.85	3,486.32	3,500.00	3,500.00	3,000.00	3,000.00

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 ADOPTED BUDGET	12-13 AMENDED BUDGET	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
APPROPRIATIONS							
	PUBLICATION OF MINUTES, PUBLIC HEARING NOTICES						
101-215.000-960.000	EDUCATION & TRAINING	0.00	0.00	500.00	500.00	0.00	500.00
Totals for dept 215.000-VILLAGE CLERK		5,599.73	6,228.20	8,700.00	9,200.00	7,655.76	10,200.00
Dept 253.000-TREASURER							
101-253.000-703.000	SALARIES - NON UNION	64,450.10	65,094.60	66,400.00	66,400.00	66,400.00	68,400.00
	1.5% INCREASE TO BASE, 1.5% LUMP SUM						
101-253.000-720.000	SOCIAL SECURITY & MEDICARE	4,930.38	4,951.09	5,100.00	5,100.00	5,079.60	5,300.00
	7.65% OF WAGES						
101-253.000-721.000	HEALTH & DENTAL INSURANCE	16,716.32	15,917.68	18,000.00	18,000.00	14,329.33	15,500.00
	100% OF MARIE						
101-253.000-722.000	LIFE & DISABILITY INSURANCE	442.43	417.71	500.00	500.00	416.00	500.00
	100% OF MARIE						
101-253.000-723.000	DEFINED BENEFIT PLAN	7,701.84	6,136.05	6,700.00	6,700.00	6,640.00	6,900.00
	10% OF WAGES						
101-253.000-727.000	OFFICE SUPPLIES	561.78	638.79	700.00	700.00	900.00	1,000.00
101-253.000-861.000	TRAVEL & MILEAGE	775.85	1,622.98	1,000.00	1,000.00	500.00	500.00
101-253.000-902.000	TAX BILL PRINTING & SERVICES	3,163.15	3,730.53	3,700.00	3,700.00	3,700.00	3,700.00
	TAX BILL WEB HOSTING, TAX BILL MAILING, SOFTWARE SUPPORT						
101-253.000-955.000	MISCELLANEOUS	125.00	0.00	500.00	500.00	0.00	500.00
101-253.000-958.000	MEMBERSHIPS & DUES	415.00	443.33	500.00	500.00	445.00	500.00
101-253.000-960.000	EDUCATION & TRAINING	1,169.00	1,023.00	1,200.00	1,200.00	600.00	1,000.00
101-253.000-977.000	EQUIPMENT	15.00	2,000.00	500.00	500.00	250.00	0.00
Totals for dept 253.000-TREASURER		100,465.85	101,975.76	104,800.00	104,800.00	99,259.93	103,800.00
Dept 265.000-BUILDINGS & GROUNDS							
101-265.000-727.000	OFFICE SUPPLIES	3,004.72	3,799.39	3,700.00	3,700.00	3,653.33	3,700.00
101-265.000-728.000	POSTAGE	2,316.71	2,533.66	3,000.00	3,000.00	2,974.00	3,000.00
101-265.000-803.000	CONTRACTED SERVICES	5,632.00	4,756.98	7,000.00	7,000.00	5,254.67	6,000.00
	COMPUTER REPAIRS, $180 FOR EMAIL UPDATE LIST MGMT, BS&A SOFTWARE SUPPORT, GOOGLE						
101-265.000-843.000	PROPERTY TAXES	2,344.46	5,616.41	2,500.00	2,500.00	1,884.00	2,000.00
	8050 MAIN ($1500 SCIO - $400 VILLAGE)						
101-265.000-920.000	UTILITIES	13,664.29	11,488.07	11,000.00	11,000.00	12,514.80	13,000.00
	COMCAST AND DTE						
101-265.000-920.001	UTILITIES - TELEPHONES	572.30	358.92	0.00	0.00	414.00	400.00
	FARMERS MARKET PHONE LINE						
101-265.000-935.000	BUILDING MAINTENANCE & REPAIR	3,483.71	8,309.39	9,000.00	9,000.00	8,500.00	3,000.00
	CINTAS, CMR						
101-265.000-935.001	OFFICE CLEANING	4,080.00	4,240.00	4,200.00	4,200.00	4,200.00	4,200.00
	$80 PER WEEK						
101-265.000-936.000	EQUIPMENT SERVICE CONTRACTS	6,959.30	9,146.31	7,200.00	7,200.00	6,500.67	7,000.00
	COPY MACHINE ($6000); POSTAGE MACHINE ($600);						
101-265.000-937.000	EQUIPMENT MAINTENANCE & REPAIR	699.37	0.00	500.00	500.00	377.33	500.00
101-265.000-943.001	OFFICE SPACE RENT	10,200.00	10,800.00	11,400.00	11,400.00	10,800.00	10,800.00
	PNC RENT - 900 PER MONTH						
101-265.000-955.000	MISCELLANEOUS	279.97	430.00	0.00	0.00	0.00	0.00
101-265.000-962.000	COMMUNITY GARDEN	1,318.19	1,581.31	1,000.00	1,000.00	1,000.00	1,000.00
101-265.000-977.000	EQUIPMENT	1,112.23	5,500.00	2,000.00	2,000.00	1,504.00	8,000.00
	NEW SERVER; PORTION OF FINAL PAYMENT FOR BS&A						

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GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 ADOPTED BUDGET	12-13 AMENDED BUDGET	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
APPROPRIATIONS							
Totals for dept 265.000-BUILDINGS & GROUNDS		55,667.25	68,560.44	62,500.00	62,500.00	59,576.80	62,600.00
Dept 285.000-VILLAGE TREE PROGRAM							
101-285.000-731.000	LANDSCAPE SUPPLIES	400.00	570.47	1,000.00	1,000.00	805.33	1,000.00
101-285.000-731.001	LANDSCAPE SUPPLIES - TREES	8,116.00	8,240.00	8,000.00	8,000.00	8,000.00	8,000.00
	PURCHASE OF TREES AS RECOMMENDED BY THE TREE BOARD - OFFSET BY RESTRICTED TREE FUNDS						
101-285.000-803.000	CONTRACTED SERVICES	10,220.00	12,377.50	15,000.00	15,000.00	14,157.33	15,000.00
	REMOVAL OF DAMAGED/DANGEROUS TREES; TREE TRIMMING						
Totals for dept 285.000-VILLAGE TREE PROGRAM		18,736.00	21,187.97	24,000.00	24,000.00	22,962.67	24,000.00
Dept 301.000-LAW ENFORCEMENT							
101-301.000-807.000	CONTRACTED PUBLIC SAFETY	463,324.85	473,221.68	478,000.00	478,000.00	473,163.00	479,000.00
	CURRENT RATE - $152,101; 1% INCREASE STARTING JANUARY 2014 TO $153,622						
101-301.000-807.001	DCS OFFICER & CROSSING GUARDS	76,511.14	78,039.85	80,000.00	78,500.00	78,435.00	79,500.00
	50% OF SCHOOL OFFICER AND $3000 FOR CROSSING GUARD						
101-301.000-920.000	UTILITIES	4,339.45	4,520.22	5,500.00	5,500.00	4,093.33	4,500.00
	DTE AND WATER FOR PORTION OF 8140 MAIN						
101-301.000-935.000	BUILDING MAINTENANCE & REPAIR	0.00	103.00	2,000.00	2,000.00	713.33	1,000.00
	BUILDING REPAIR NEEDS						
Totals for dept 301.000-LAW ENFORCEMENT		544,175.44	555,884.75	565,500.00	564,000.00	556,404.67	564,000.00
Dept 336.000-FIRE DEPARTMENT							
101-336.000-807.000	CONTRACTED PUBLIC SAFETY	371,460.00	403,708.00	440,000.00	446,000.00	445,479.00	452,000.00
	2013 PAYMENT - $451,940						
101-336.000-920.000	UTILITIES	4,511.89	5,650.28	7,000.00	7,000.00	4,729.33	5,000.00
	PORTION OF DTE AND WATER FOR 8140 MAIN						
101-336.000-935.000	BUILDING MAINTENANCE & REPAIR	2,786.47	2,560.43	2,000.00	2,000.00	2,399.00	2,000.00
	OUTDOOR WARNING SIREN PM, HVAC, PEST CONTROL						
101-336.000-970.000	CAPITAL IMPROVEMENTS	741.33	0.00	1,000.00	1,000.00	0.00	1,000.00
Totals for dept 336.000-FIRE DEPARTMENT		379,499.69	411,918.71	450,000.00	456,000.00	452,607.33	460,000.00
Dept 400.000-PLANNING DEPARTMENT							
101-400.000-703.000	SALARIES - NON UNION	59,999.94	60,599.94	61,800.00	53,300.00	53,038.00	47,200.00
	1.5% INCREASE TO BASE, 1.5% LUMP SUM - REDUCTION IN HOURS TO 32 PER WEEK						
101-400.000-704.000	SALARIES - UNION	12,578.54	11,811.20	12,000.00	12,000.00	10,413.62	10,700.00
	30% OF BRENDA - 1% UNION WAGE INCREASE						
101-400.000-705.000	SALARIES - OVERTIME	566.78	487.97	500.00	500.00	350.32	500.00
101-400.000-706.000	SALARIES - PLANNING COMMISSION	2,680.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
101-400.000-720.000	SOCIAL SECURITY & MEDICARE	5,787.78	5,309.03	6,000.00	6,000.00	5,124.48	4,700.00
	7.65% OF WAGES						
101-400.000-721.000	HEALTH & DENTAL INSURANCE	16,731.82	17,756.93	18,000.00	18,000.00	16,062.67	17,000.00
	100% OF ALLISON						
101-400.000-722.000	LIFE & DISABILITY INSURANCE	431.99	397.68	400.00	400.00	398.67	0.00
	100% OF ALLISON						
101-400.000-723.000	DEFINED BENEFIT PLAN	9,239.81	6,870.06	7,500.00	6,500.00	6,089.47	5,900.00
	10% OF UNION AND NON-UNION WAGES						

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GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 ADOPTED BUDGET	12-13 AMENDED BUDGET	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
APPROPRIATIONS							
101-400.000-727.000	OFFICE SUPPLIES	527.13	351.21	500.00	500.00	300.00	300.00
101-400.000-802.000	PROFESSIONAL SERVICES	7,351.00	12,490.88	5,000.00	15,000.00	16,000.00	7,000.00
	PLANNING CONSULTANT - CARLISLE WORTMAN						
101-400.000-861.000	TRAVEL & MILEAGE	557.42	565.36	500.00	500.00	100.00	500.00
101-400.000-901.000	PRINTING & PUBLISHING	729.00	1,153.00	1,000.00	1,000.00	332.00	500.00
	PLANNING COMMISSION PUBLIC HEARINGS						
101-400.000-955.000	MISCELLANEOUS	137.39	95.37	500.00	500.00	0.00	500.00
101-400.000-958.000	MEMBERSHIPS & DUES	1,190.00	1,480.00	1,500.00	1,500.00	1,480.00	1,500.00
	AICP, APA, MSP						
101-400.000-960.000	EDUCATION & TRAINING	759.00	699.00	1,000.00	1,000.00	550.00	1,000.00
101-400.000-977.000	EQUIPMENT	92.99	500.00	0.00	0.00	0.00	0.00
Totals for dept 400.000-PLANNING DEPARTMENT		119,360.59	123,567.63	119,200.00	119,700.00	113,239.22	100,300.00
Dept 410.000-ZONING BOARD OF APPEALS							
101-410.000-802.000	PROFESSIONAL SERVICES	0.00	635.00	500.00	500.00	602.00	500.00
	CARLISLE WORTMAN REVIEW OF REQUESTS						
101-410.000-901.000	PRINTING & PUBLISHING	99.00	58.50	500.00	500.00	368.00	500.00
	PUBLIC HEARING NOTICES						
101-410.000-955.000	MISCELLANEOUS	0.00	0.00	100.00	100.00	40.00	100.00
Totals for dept 410.000-ZONING BOARD OF APPEALS		99.00	693.50	1,100.00	1,100.00	1,010.00	1,100.00
Dept 441.000-DEPARTMENT OF PUBLIC WORKS							
101-441.000-703.000	SALARIES - NON UNION	3,408.18	201.00	6,000.00	6,000.00	5,384.48	5,100.00
	6% OF DAN						
101-441.000-703.001	SALARIES - PART TIME	0.00	0.00	0.00	0.00	0.00	1,000.00
101-441.000-704.000	SALARIES - UNION	77,771.61	59,370.63	67,000.00	52,500.00	52,247.62	53,000.00
	PORTION OF FOUR DPW EMPLOYEES (TOTAL SALARY OF $204,400)						
101-441.000-705.000	SALARIES - OVERTIME	822.71	3,616.82	1,000.00	1,000.00	784.11	1,000.00
101-441.000-711.000	LONGEVITY	6,867.13	0.00	0.00	0.00	0.00	0.00
101-441.000-712.000	VACATION/SICK TIME CASH OUT	0.00	1,586.40	500.00	500.00	2,250.00	1,000.00
101-441.000-720.000	SOCIAL SECURITY & MEDICARE	7,396.22	4,996.37	5,700.00	5,700.00	4,229.00	4,600.00
	7.65% OF WAGES						
101-441.000-721.000	HEALTH & DENTAL INSURANCE	21,821.69	22,245.30	25,000.00	43,000.00	42,761.00	44,000.00
	PORTION OF BENEFITS FOR FOUR UNION EMPLOYEES						
101-441.000-721.002	PAY IN LIEU OF MEDICAL INSURANCE	0.00	3,000.00	0.00	0.00	1,750.00	0.00
101-441.000-722.000	LIFE & DISABILITY INSURANCE	459.26	428.16	500.00	500.00	426.67	500.00
	PORTION OF BENEFITS FOR FOUR UNION EMPLOYEES						
101-441.000-723.000	DEFINED BENEFIT PLAN	19,207.58	6,492.29	5,700.00	5,700.00	6,059.37	5,900.00
	10% OF WAGES						
101-441.000-740.000	OPERATING SUPPLIES	5,758.00	5,642.45	6,000.00	6,000.00	7,437.33	6,000.00
	TOOLS, WELDING SUPPLIES, PARTS, CLEANING SUPPLIES						
101-441.000-745.000	UNIFORM ALLOWANCE	3,530.74	4,519.65	4,000.00	4,000.00	4,000.00	4,000.00
101-441.000-751.000	GASOLINE & OIL	10,322.47	12,286.04	12,000.00	12,000.00	12,536.40	13,500.00
101-441.000-802.000	PROFESSIONAL SERVICES	4,263.60	3,996.00	2,000.00	2,000.00	2,878.00	2,000.00
101-441.000-803.000	CONTRACTED SERVICES	7,158.00	0.00	0.00	0.00	0.00	0.00
101-441.000-861.000	TRAVEL & MILEAGE	0.00	290.65	500.00	500.00	0.00	500.00
101-441.000-901.000	PRINTING & PUBLISHING	0.00	49.50	200.00	200.00	0.00	0.00
101-441.000-920.000	UTILITIES	17,461.18	17,277.97	19,000.00	19,000.00	15,042.67	16,000.00
	DTE (3600 CENTRAL AND PORTION OF 8140 MAIN), WATER, COMCAST						
101-441.000-920.001	UTILITIES - TELEPHONES	1,696.49	1,519.62	1,500.00	1,500.00	1,958.67	2,000.00

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GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 ADOPTED BUDGET	12-13 AMENDED BUDGET	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
APPROPRIATIONS							
	VERIZON						
101-441.000-935.000	BUILDING MAINTENANCE & REPAIR	258.52	2,521.30	2,000.00	2,000.00	1,365.00	2,000.00
101-441.000-937.000	EQUIPMENT MAINTENANCE & REPAIR	139.83	0.00	1,000.00	1,000.00	0.00	1,000.00
101-441.000-941.000	EQUIPMENT RENTALS	11,651.77	3,095.70	6,000.00	4,000.00	1,606.67	2,000.00
	INTERNAL EQUIPMENT RENTAL (TRANSFER TO 402)						
101-441.000-955.000	MISCELLANEOUS	129.18	722.52	200.00	200.00	700.00	500.00
101-441.000-957.000	MISCELLANEOUS FEES	60.00	393.00	500.00	500.00	713.00	800.00
	CDL FEES, STATE INSPECTIONS						
101-441.000-958.000	MEMBERSHIPS & DUES	145.00	346.00	500.00	500.00	349.00	500.00
101-441.000-960.000	EDUCATION & TRAINING	0.00	567.60	1,000.00	1,000.00	0.00	500.00
101-441.000-963.000	MEDICAL EXPENSES	280.00	30.00	500.00	500.00	0.00	500.00
101-441.000-970.001	CAPITAL IMPROVEMENTS-SIDEWALKS	20,863.94	20,430.20	0.00	0.00	0.00	0.00
101-441.000-977.000	EQUIPMENT	1,358.90	1,614.00	1,500.00	1,500.00	0.00	1,000.00
Totals for dept 441.000-DEPARTMENT OF PUBLIC WORKS		222,832.00	177,239.17	169,800.00	171,300.00	164,478.97	168,900.00
Dept 442.000-DOWNTOWN PUBLIC WORKS							
101-442.000-703.000	SALARIES - NON UNION	1,241.00	1,670.49	8,000.00	8,000.00	8,000.00	0.00
101-442.000-703.001	SALARIES - PART TIME	0.00	0.00	0.00	0.00	0.00	8,000.00
	PORTION OF SUMMER HELP AND DOWNTOWN LANDSCAPER						
101-442.000-704.000	SALARIES - UNION	28,009.26	23,751.18	25,000.00	25,000.00	27,246.76	28,000.00
	DPW TIME WORKING IN DOWNTOWN (PORTION OF $204,400 SALARY); 16% OF BRENDA						
101-442.000-705.000	SALARIES - OVERTIME	5,212.61	2,342.88	4,000.00	4,000.00	1,719.71	2,000.00
	UNION STAFF WORK AT FARMERS MARKET						
101-442.000-720.000	SOCIAL SECURITY & MEDICARE	2,636.41	2,116.46	2,100.00	2,100.00	2,827.82	3,000.00
	7.65% OF WAGES						
101-442.000-723.000	DEFINED BENEFIT PLAN	0.00	2,497.93	2,900.00	2,900.00	2,895.90	3,000.00
	10% OF UNION WAGES						
101-442.000-730.000	FARMERS MARKET SUPPLIES	2,560.77	2,175.95	2,000.00	2,000.00	2,000.00	2,000.00
101-442.000-731.000	LANDSCAPE SUPPLIES	925.00	32.99	0.00	0.00	0.00	6,000.00
	PLANT MATERIAL FOR DOWNTOWN LANDSCAPING						
101-442.000-740.000	OPERATING SUPPLIES	4,493.24	4,759.66	5,000.00	5,000.00	7,000.00	2,000.00
101-442.000-744.000	HOLIDAY DISPLAY SUPPLIES	571.75	5,453.19	5,000.00	5,000.00	4,028.00	5,000.00
	REPLACEMENT BULBS/WRAPS, DECORATION OF CLOCK/BRIDGE						
101-442.000-802.000	PROFESSIONAL SERVICES	22,308.75	23,458.67	16,000.00	16,000.00	10,296.00	5,000.00
	PM ON CLOCK ($500), SENIOR CENTER RENT FOR DDA (50*12), $3000 FOR POLE PAINTING						
101-442.000-920.000	UTILITIES	8,191.36	6,548.10	8,000.00	8,000.00	6,882.67	8,000.00
	METERED STREET LIGHTS						
101-442.000-977.000	EQUIPMENT	400.00	2,410.00	2,000.00	2,000.00	1,000.00	1,000.00
Totals for dept 442.000-DOWNTOWN PUBLIC WORKS		76,550.15	77,217.50	80,000.00	80,000.00	73,896.87	73,000.00
Dept 445.000-STORMWATER							
101-445.000-802.000	PROFESSIONAL SERVICES	4,890.00	0.00	0.00	0.00	0.00	0.00
Totals for dept 445.000-STORMWATER		4,890.00	0.00	0.00	0.00	0.00	0.00
Dept 447.000-ENGINEERING							
101-447.000-830.000	ENGINEERING CONSULTING	9,090.75	10,924.50	11,000.00	11,000.00	11,000.00	11,000.00
	GENERAL ENGINEERING SERVICES						

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APPROPRIATIONS							
Totals for dept 447.000-ENGINEERING		9,090.75	10,924.50	11,000.00	11,000.00	11,000.00	11,000.00
Dept 448.000-MUNICIPAL STREET LIGHTS							
101-448.000-920.003	UTILITIES - STREET LIGHTS UNMETERED STREET LIGHTS	66,165.34	77,196.44	75,600.00	75,600.00	74,428.00	75,000.00
101-448.000-970.000	CAPITAL IMPROVEMENTS	72,299.42	0.00	0.00	0.00	0.00	0.00
Totals for dept 448.000-MUNICIPAL STREET LIGHTS		138,464.76	77,196.44	75,600.00	75,600.00	74,428.00	75,000.00
Dept 528.000-SOLID WASTE							
101-528.000-703.000	SALARIES - NON UNION 2% OF DAN	2,054.09	887.00	3,000.00	3,000.00	2,438.53	1,700.00
101-528.000-703.001	SALARIES - PART TIME PORTION OF SUMMER HELP	0.00	0.00	0.00	0.00	0.00	1,300.00
101-528.000-704.000	SALARIES - UNION PORTION OF FOUR UNION EMPLOYEES	22,374.14	35,879.90	25,000.00	25,000.00	29,850.00	30,000.00
101-528.000-705.000	SALARIES - OVERTIME	1,043.03	1,276.73	1,500.00	1,500.00	405.05	500.00
101-528.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF WAGES	1,948.55	2,910.34	2,000.00	2,000.00	2,501.01	2,500.00
101-528.000-723.000	DEFINED BENEFIT PLAN 10% OF WAGES	3,912.17	3,619.90	2,600.00	2,600.00	3,100.00	3,100.00
101-528.000-740.000	OPERATING SUPPLIES	1,133.73	556.71	2,000.00	2,000.00	1,406.67	1,400.00
101-528.000-805.000	CONTRACTED SOLID WASTE SERVICE 1% INCREASE IN MARCH 2014; INCREASED COMMERCIAL USAGE	439,059.99	462,680.38	463,000.00	473,000.00	473,000.00	475,000.00
101-528.000-806.000	CONTRACTED COMPOSTING CONTRACT WITH BREUNINGERS - $4000; WM COST TO HAUL SPECIAL WASTE	8,670.86	7,176.06	8,000.00	8,000.00	6,704.00	7,000.00
101-528.000-901.000	PRINTING & PUBLISHING PORTION OF UTILITY BILL PRINTING	234.16	294.13	500.00	500.00	500.00	500.00
101-528.000-941.000	EQUIPMENT RENTALS INTERNAL EQUIPMENT RENTAL - TRANSFER TO 402	14,120.63	15,901.61	17,000.00	17,000.00	11,938.67	13,000.00
101-528.000-955.000	MISCELLANEOUS	0.00	404.24	0.00	0.00	0.00	0.00
Totals for dept 528.000-SOLID WASTE		494,551.35	531,587.00	524,600.00	534,600.00	531,843.93	536,000.00
Dept 728.000-ECONOMIC DEVELOPMENT							
101-728.000-802.000	PROFESSIONAL SERVICES	0.00	33,215.75	5,000.00	9,000.00	8,776.00	0.00
101-728.000-901.000	PRINTING & PUBLISHING MARKETING MATERIALS/ADS	0.00	595.00	1,000.00	1,000.00	500.00	1,000.00
101-728.000-960.000	EDUCATION & TRAINING	0.00	180.00	500.00	500.00	0.00	0.00
Totals for dept 728.000-ECONOMIC DEVELOPMENT		0.00	33,990.75	6,500.00	10,500.00	9,276.00	1,000.00
Dept 751.000-PARKS & RECREATION							
101-751.000-703.000	SALARIES - NON UNION 2% OF DAN	3,063.09	2,875.00	5,000.00	5,000.00	4,108.00	1,700.00
101-751.000-703.001	SALARIES - PART TIME PORTION OF SUMMER HELP, $7500 FOR LANDSCAPER FOR MILL CREEK PARK	0.00	0.00	0.00	0.00	0.00	10,700.00
101-751.000-704.000	SALARIES - UNION PORTION OF FOUR UNION EMPLOYEES	13,272.16	23,857.49	15,000.00	15,000.00	17,316.00	18,600.00
101-751.000-705.000	SALARIES - OVERTIME	0.00	108.75	0.00	0.00	333.00	500.00

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APPROPRIATIONS							
101-751.000-709.000	SALARIES - PARK COMMISSIONERS	1,260.00	930.00	1,500.00	1,500.00	1,500.00	1,500.00
101-751.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF WAGES	1,346.14	2,124.47	1,700.00	1,700.00	1,779.16	2,000.00
101-751.000-721.000	HEALTH & DENTAL INSURANCE PORTION OF FOUR UNION EMPLOYEES	2,512.48	2,487.70	3,000.00	3,000.00	3,000.00	3,100.00
101-751.000-722.000	LIFE & DISABILITY INSURANCE PORTION OF FOUR UNION EMPLOYEES	74.09	69.12	100.00	100.00	68.00	100.00
101-751.000-723.000	DEFINED BENEFIT PLAN 10% OF WAGES	2,315.27	2,166.23	1,700.00	1,700.00	1,942.57	2,000.00
101-751.000-731.000	LANDSCAPE SUPPLIES LANDSCAPING BED MAINTENANCE, WOOD CHIPS, INCLUDES $3500 FOR MILL CREEK PARK	4,938.00	1,925.00	7,000.00	7,000.00	3,770.00	8,000.00
101-751.000-732.000	ICE RINK SUPPLIES INSTALLATION, MAINTENANCE, NEW LINER, KICK PLATES	9,105.29	1,713.95	3,800.00	3,800.00	4,473.00	4,700.00
101-751.000-740.000	OPERATING SUPPLIES	494.56	1,093.97	1,000.00	1,000.00	500.00	1,000.00
101-751.000-802.000	PROFESSIONAL SERVICES JJR FOR STREAM MONITORING; MATCH FOR POSSIBLE COMMUNITY PARK PATH GRANT	195.00	156.71	0.00	0.00	0.00	17,300.00
101-751.000-803.000	CONTRACTED SERVICES	0.00	0.00	0.00	7,200.00	7,200.00	0.00
101-751.000-901.000	PRINTING & PUBLISHING MARKETING - WORKING WITH COUNTY B2B/TRAIL MAPS	1,670.00	0.00	24,500.00	24,500.00	24,500.00	1,000.00
101-751.000-937.000	EQUIPMENT MAINTENANCE & REPAIR REPAIR OR REPLACEMENT OF TRASH CANS, PARK EQUIPMENT, BENCHES	1,160.50	1,147.48	3,500.00	3,500.00	4,839.00	6,000.00
101-751.000-941.000	EQUIPMENT RENTALS	2,373.97	2,572.13	2,000.00	2,000.00	4,854.00	5,000.00
101-751.000-944.000	PORTABLE TOILET RENTAL	2,630.63	3,105.00	2,600.00	2,600.00	2,149.33	2,200.00
101-751.000-955.000	MISCELLANEOUS DEXTER DAZE EVENT PARTNERSHIP, EGGSTRAVAGANZA, GEOCACHE	515.87	1,145.81	1,700.00	1,700.00	839.00	1,700.00
101-751.000-977.000	EQUIPMENT BENCHES AT MILL CREEK PARK NORTH, BIKE RACKS, COMMUNITY PARK SOCCER NETS	5,416.74	15,541.00	5,500.00	5,500.00	3,488.00	7,000.00
Totals for dept 751.000-PARKS & RECREATION		52,343.79	63,019.81	79,600.00	86,800.00	86,659.07	94,100.00
Dept 850.000-LONG-TERM DEBT							
101-850.000-990.005	'06 FACILITIES BOND PRINCIPAL FINAL PAYMENT MAY 2027	60,000.00	65,000.00	65,000.00	65,000.00	65,000.00	70,000.00
101-850.000-992.000	BOND FEES	225.00	225.00	300.00	300.00	225.00	300.00
101-850.000-996.004	'06 FACILITIES BOND INTEREST FINAL PAYMENT MAY 2027	64,957.50	62,557.50	60,000.00	60,000.00	59,956.00	57,500.00
Totals for dept 850.000-LONG-TERM DEBT		125,182.50	127,782.50	125,300.00	125,300.00	125,181.00	127,800.00
Dept 851.000-INSURANCE & BONDS							
101-851.000-719.000	UNEMPLOYMENT COMPENSATION	96.15	90.29	300.00	300.00	100.00	100.00
101-851.000-721.001	RETIREE HEALTH INSURANCE 10% OF ED, 50% OF JAN, 50% OF PAT	26,963.30	6,373.70	8,000.00	8,000.00	8,000.00	8,000.00
101-851.000-723.001	OTHER POST EMPLOYMENT BENEFITS	10,000.00	10,000.00	75,000.00	75,000.00	75,000.00	75,000.00
101-851.000-723.002	ADDITIONAL MERS CONTRIBUTION	15,668.00	0.00	0.00	0.00	0.00	0.00
101-851.000-726.001	VACATION/SICK ACCRUAL	(5,129.17)	0.00	1,000.00	1,000.00	0.00	1,000.00
101-851.000-910.000	WORKERS COMPENSATION	13,347.67	8,845.59	8,500.00	8,500.00	9,473.00	9,500.00
101-851.000-911.000	LIABILITY INSURANCE	29,888.01	25,384.62	25,000.00	25,000.00	24,860.00	23,500.00
Totals for dept 851.000-INSURANCE & BONDS		90,833.96	50,694.20	117,800.00	117,800.00	117,433.00	117,100.00

Calculations as of '05/31/2013

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 ADOPTED BUDGET	12-13 AMENDED BUDGET	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
APPROPRIATIONS							
Dept 875.000-CONTRIBUTIONS							
101-875.000-965.001	CONTRIBUTION TO WAVE	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
101-875.000-965.002	CONTRIBUTION TO COMMUNITY SERV	250.00	250.00	300.00	300.00	250.00	300.00
101-875.000-965.003	CONTRIBUTION TO SENIOR CENTER	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
101-875.000-965.004	CONT TO WAVE DOOR TO DOOR	9,999.96	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Totals for dept 875.000-CONTRIBUTIONS		23,249.96	23,250.00	23,300.00	23,300.00	23,250.00	23,300.00
Dept 890.000-CONTINGENCIES							
101-890.000-955.000	MISCELLANEOUS	0.00	0.00	20,000.00	4,500.00	0.00	10,000.00
101-890.000-957.001	PROPERTY TAX REFUNDS	747.86	11,898.65	3,000.00	33,000.00	33,000.00	2,000.00
101-890.000-969.000	DISASTER RECOVERY	0.00	(901.40)	0.00	0.00	0.00	0.00
101-890.000-969.001	DISASTER RECOVERY OVERTIME	0.00	832.26	0.00	0.00	0.00	0.00
101-890.000-969.002	DISASTER RECOVERY FICA	0.00	151.12	0.00	0.00	0.00	0.00
Totals for dept 890.000-CONTINGENCIES		747.86	11,980.63	23,000.00	37,500.00	33,000.00	12,000.00
Dept 901.000-CAPITAL IMPROVEMENTS							
101-901.000-970.000	CAPITAL IMPROVEMENTS	34,297.39	15,580.39	152,000.00	150,500.00	150,239.00	21,500.00
	GENERAL FUND SHARE OF DPW SPOILS PILE, $9,000 FOR B2B TRAIL DESIGN						
101-901.000-975.011	PROPERTY ACQUISITION	58,358.50	115,514.07	0.00	0.00	0.00	0.00
101-901.000-975.016	CAPITAL IMPROVEMENTS - FACILITIES	0.00	0.00	0.00	0.00	0.00	10,000.00
	CONSULTANT FOR EVALUATION OF FACILITY NEEDS						
Totals for dept 901.000-CAPITAL IMPROVEMENTS		92,655.89	131,094.46	152,000.00	150,500.00	150,239.00	31,500.00
Dept 965.000-TRANSFERS OUT - CONTROL							
101-965.000-999.405	TRANSFER OUT - MILL CREEK FUND	67,116.13	402,600.00	0.00	0.00	0.00	0.00
Totals for dept 965.000-TRANSFERS OUT - CONTROL		67,116.13	402,600.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		2,971,743.14	3,359,682.45	3,081,700.00	3,136,900.00	3,084,760.29	2,983,300.00
NET OF REVENUES/APPROPRIATIONS - FUND 101		(12,806.57)	(371,720.13)	(20,500.00)	(128,300.00)	(59,236.10)	84,900.00
BEGINNING FUND BALANCE		1,567,316.86	1,547,377.26	1,175,657.13	1,175,657.13	1,175,657.13	1,116,421.03
ENDING FUND BALANCE		1,554,510.29	1,175,657.13	1,155,157.13	1,047,357.13	1,116,421.03	1,201,321.03

BUDGET REPORT FOR VILLAGE OF DEXTER
Fund: 202 MAJOR STREETS FUND
Calculations as of '05/31/2013

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 ADOPTED BUDGET	12-13 AMENDED BUDGET	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
ESTIMATED REVENUES							
Dept 000.000-ASSETS, LIABILITIES & REVENUE							
202-000.000-576.000	STATE SHARED REV-GAS & WEIGHT ACT 51	112,647.99	149,425.98	160,000.00	160,000.00	169,256.00	173,000.00
202-000.000-577.000	STATE SHARED REV-LOCAL ROADS ACT 51	3,771.39	5,435.25	5,000.00	5,000.00	6,079.00	6,000.00
202-000.000-665.000	INTEREST EARNED	922.42	245.79	300.00	300.00	100.00	100.00
202-000.000-695.203	TRANSFER IN - LOCAL STREETS	37,000.00	0.00	0.00	0.00	0.00	0.00
202-000.000-695.204	TRANS IN - MUNICIPAL STREETS FUNDS TRANSFERRED IN FROM MUNICIPAL STREETS	190,000.00	265,000.00	488,900.00	488,900.00	536,459.79	327,200.00
Totals for dept 000.000-ASSETS, LIABILITIES & REVENUE		344,341.80	420,107.02	654,200.00	654,200.00	711,894.79	506,300.00
TOTAL ESTIMATED REVENUES		344,341.80	420,107.02	654,200.00	654,200.00	711,894.79	506,300.00
APPROPRIATIONS							
Dept 248.000-ADMINISTRATION							
202-248.000-723.001	OTHER POST EMPLOYMENT BENEFITS CONTRIBUTION TO RETIREE HEALTH CARE FUND	1,450.00	1,450.00	4,500.00	4,500.00	4,500.00	4,500.00
202-248.000-803.000	CONTRACTED SERVICES	11,538.00	0.00	0.00	0.00	0.00	0.00
202-248.000-840.000	BANK SERVICE CHARGES	242.99	184.52	200.00	200.00	200.00	200.00
Totals for dept 248.000-ADMINISTRATION		13,230.99	1,634.52	4,700.00	4,700.00	4,700.00	4,700.00
Dept 445.000-STORMWATER							
202-445.000-703.000	SALARIES - NON UNION	0.00	20.00	0.00	0.00	0.00	0.00
202-445.000-704.000	SALARIES - UNION PORTION OF FOUR UNION EMPLOYEES	0.00	3,533.00	2,000.00	7,000.00	7,593.37	8,000.00
202-445.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF WAGES	0.00	271.81	200.00	200.00	580.86	700.00
202-445.000-723.000	DEFINED BENEFIT PLAN 10% OF WAGES	0.00	353.30	200.00	200.00	759.00	800.00
202-445.000-740.000	OPERATING SUPPLIES CULVERTS, BLOCK, MORTAR BASIN LIDS	0.00	4,927.81	5,000.00	5,000.00	2,500.00	3,000.00
202-445.000-802.000	PROFESSIONAL SERVICES HRWC MIDDLE HURON PARTNERSHIP	0.00	10,624.89	5,000.00	5,000.00	500.00	1,000.00
202-445.000-803.000	CONTRACTED SERVICES CATCH BASIN VACTORING	0.00	26,601.37	5,000.00	5,000.00	5,000.00	5,000.00
202-445.000-960.000	EDUCATION & TRAINING	0.00	227.75	500.00	500.00	322.00	500.00
Totals for dept 445.000-STORMWATER		0.00	46,559.93	17,900.00	22,900.00	17,255.23	19,000.00
Dept 451.000-CONTRACTED ROAD CONSTRUCTION							
202-451.000-803.000	CONTRACTED SERVICES	13,760.49	0.00	0.00	0.00	1,213.00	0.00
202-451.000-932.000	SIDEWALKS	37,008.10	0.00	0.00	0.00	0.00	0.00
202-451.000-974.000	CIP CAPITAL IMPROVEMENTS 12.5% OF DPW SPOILS PILE	58,785.66	36,180.56	0.00	0.00	0.00	12,500.00
202-451.000-974.009	CENTRAL STREET PROJECT DESIGN OF CENTRAL STREET FROM 2ND TO 3RD	4,267.50	71,529.42	445,000.00	523,000.00	517,077.64	34,000.00
202-451.000-974.010	MAIN STREET RESURFACING	1,495.00	314,350.21	0.00	7,000.00	5,742.00	0.00
202-451.000-975.015	ANN ARBOR STREET PROJECT	0.00	0.00	0.00	0.00	0.00	250,000.00

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 ADOPTED BUDGET	12-13 AMENDED BUDGET	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
APPROPRIATIONS							
	ANN ARBOR STREET DESIGN/CA/CE/CONSTRUCTION COST MATCH						
Totals for dept 451.000-CONTRACTED ROAD CONSTRUCTION		115,316.75	422,060.19	445,000.00	530,000.00	524,032.64	296,500.00
Dept 463.000-ROUTINE MAINTENANCE							
202-463.000-703.000	SALARIES - NON UNION 5% OF DAN	3,639.88	228.00	5,000.00	5,000.00	5,253.37	4,300.00
202-463.000-703.001	SALARIES - PART TIME PORTION OF SUMMER HELP	0.00	0.00	0.00	0.00	0.00	1,000.00
202-463.000-704.000	SALARIES - UNION PORTION OF FOUR UNION EMPLOYEES	22,076.45	16,600.00	16,000.00	16,000.00	13,469.37	14,000.00
202-463.000-705.000	SALARIES - OVERTIME	134.82	553.46	500.00	500.00	67.00	500.00
202-463.000-712.000	VACATION/SICK TIME CASH OUT	0.00	600.00	600.00	600.00	0.00	0.00
202-463.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF WAGES	1,977.62	1,375.59	1,700.00	1,700.00	1,437.36	1,600.00
202-463.000-721.000	HEALTH & DENTAL INSURANCE PORTION OF FOUR UNION EMPLOYEES	13,065.11	12,936.03	14,100.00	14,100.00	15,705.00	16,200.00
202-463.000-722.000	LIFE & DISABILITY INSURANCE PORTION OF FOUR UNION EMPLOYEES	385.21	359.16	400.00	400.00	164.00	400.00
202-463.000-723.000	DEFINED BENEFIT PLAN 10% OF WAGES	3,972.42	1,645.27	2,200.00	2,200.00	1,780.32	2,000.00
202-463.000-740.000	OPERATING SUPPLIES ASPHALT, GRAVEL, SAND, SOIL, CONCRETE	3,480.29	4,054.47	4,000.00	4,000.00	4,000.00	4,000.00
202-463.000-802.000	PROFESSIONAL SERVICES OHM ATTENDANCE AT WATS, COST ESTIMATING	9,195.71	10,971.75	5,000.00	5,000.00	6,560.00	7,000.00
202-463.000-803.002	PAVEMENT MANAGEMENT CRACK SEALING, ROAD PATCHING	6,022.00	4,091.35	10,000.00	10,000.00	10,000.00	10,000.00
202-463.000-910.000	WORKERS COMPENSATION	1,215.82	805.74	1,000.00	1,000.00	862.00	900.00
202-463.000-911.000	LIABILITY INSURANCE	6,255.63	5,313.06	5,300.00	5,300.00	5,203.00	4,900.00
202-463.000-941.000	EQUIPMENT RENTALS INTERNAL EQUIPMENT RENTAL - TRANSFER TO FUND 402	11,402.94	5,258.42	5,000.00	5,000.00	6,000.00	6,000.00
Totals for dept 463.000-ROUTINE MAINTENANCE		82,823.90	64,792.30	70,800.00	70,800.00	70,501.41	72,800.00
Dept 474.000-TRAFFIC SERVICES							
202-474.000-703.000	SALARIES - NON UNION 5% OF DAN	2,323.68	22.00	5,000.00	5,000.00	4,514.42	4,300.00
202-474.000-704.000	SALARIES - UNION PORTION OF FOUR UNION EMPLOYEES	1,875.44	7,193.34	4,000.00	4,000.00	7,691.89	8,000.00
202-474.000-705.000	SALARIES - OVERTIME	718.46	1,631.87	500.00	500.00	560.00	500.00
202-474.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF WAGES	376.17	676.80	800.00	800.00	933.68	1,000.00
202-474.000-721.000	HEALTH & DENTAL INSURANCE PORTION OF FOUR UNION EMPLOYEES	4,020.03	3,980.29	4,500.00	4,500.00	4,831.00	5,000.00
202-474.000-722.000	LIFE & DISABILITY INSURANCE PORTION OF FOUR UNION EMPLOYEES	118.54	110.52	200.00	200.00	156.00	200.00
202-474.000-723.000	DEFINED BENEFIT PLAN 10% OF WAGES	691.42	836.58	900.00	900.00	1,330.11	1,300.00
202-474.000-740.000	OPERATING SUPPLIES	5,663.61	2,782.43	9,500.00	9,500.00	6,634.67	5,000.00

Calculations as of '05/31/2013

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 ADOPTED BUDGET	12-13 AMENDED BUDGET	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
APPROPRIATIONS							
	BULBS, SIGNS, POSTS						
202-474.000-802.000	PROFESSIONAL SERVICES	4,437.98	8,609.58	11,000.00	11,000.00	11,000.00	10,000.00
	SIGNAL REPAIR, CONTRACTED STREET PAINTING, TCO REVIEWS						
202-474.000-910.000	WORKERS COMPENSATION	422.89	280.26	400.00	400.00	300.00	300.00
202-474.000-911.000	LIABILITY INSURANCE	834.08	708.41	700.00	700.00	693.00	700.00
202-474.000-941.000	EQUIPMENT RENTALS	1,591.90	2,929.36	3,000.00	3,000.00	2,250.00	3,000.00
Totals for dept 474.000-TRAFFIC SERVICES		23,074.20	29,761.44	40,500.00	40,500.00	40,894.77	39,300.00
Dept 478.000-WINTER MAINTENANCE							
202-478.000-703.000	SALARIES - NON UNION	3,056.35	0.00	5,000.00	5,000.00	4,248.95	4,300.00
	5% OF DAN						
202-478.000-704.000	SALARIES - UNION	10,836.07	4,232.09	11,000.00	11,000.00	9,431.00	10,000.00
	PORTION OF FOUR UNION EMPLOYEES						
202-478.000-705.000	SALARIES - OVERTIME	4,182.71	2,411.88	5,000.00	5,000.00	5,368.00	5,500.00
202-478.000-720.000	SOCIAL SECURITY & MEDICARE	1,375.10	508.23	1,700.00	1,700.00	1,382.00	1,600.00
	7.65% OF WAGES						
202-478.000-721.000	HEALTH & DENTAL INSURANCE	8,040.05	7,960.66	8,500.00	8,500.00	9,665.00	10,000.00
	PORTION OF FOUR UNION EMPLOYEES						
202-478.000-722.000	LIFE & DISABILITY INSURANCE	237.07	221.04	200.00	200.00	238.67	300.00
	PORTION OF FOUR EMPLOYEES						
202-478.000-723.000	DEFINED BENEFIT PLAN	2,744.75	664.41	2,000.00	2,000.00	1,806.00	2,000.00
	10% OF WAGES						
202-478.000-740.000	OPERATING SUPPLIES	15,787.44	15,492.20	15,000.00	15,000.00	8,958.00	15,500.00
	SALT						
202-478.000-802.000	PROFESSIONAL SERVICES	0.00	0.00	500.00	500.00	216.93	500.00
202-478.000-901.000	PRINTING & PUBLISHING	0.00	405.30	0.00	0.00	409.19	500.00
202-478.000-910.000	WORKERS COMPENSATION	621.13	411.63	500.00	500.00	440.00	500.00
202-478.000-911.000	LIABILITY INSURANCE	1,042.61	885.52	900.00	900.00	867.00	900.00
202-478.000-941.000	EQUIPMENT RENTALS	11,334.47	4,913.98	15,000.00	15,000.00	11,480.00	12,000.00
	INTERNAL EQUIPMENT RENTAL - TRANSFER TO FUND 402						
Totals for dept 478.000-WINTER MAINTENANCE		59,257.75	38,106.94	65,300.00	65,300.00	54,510.73	63,600.00
Dept 890.000-CONTINGENCIES							
202-890.000-955.000	MISCELLANEOUS	0.00	0.00	10,000.00	0.00	0.00	10,000.00
Totals for dept 890.000-CONTINGENCIES		0.00	0.00	10,000.00	0.00	0.00	10,000.00
TOTAL APPROPRIATIONS		293,703.59	602,915.32	654,200.00	734,200.00	711,894.79	505,900.00
NET OF REVENUES/APPROPRIATIONS - FUND 202		50,638.21	(182,808.30)	0.00	(80,000.00)	0.00	400.00
BEGINNING FUND BALANCE		142,631.57	189,802.78	6,994.48	6,994.48	6,994.48	6,994.48
ENDING FUND BALANCE		193,269.78	6,994.48	6,994.48	(73,005.52)	6,994.48	7,394.48

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 ADOPTED BUDGET	12-13 AMENDED BUDGET	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
ESTIMATED REVENUES							
Dept 000.000-ASSETS, LIABILITIES & REVENUE							
203-000.000-573.000	ROW REVENUE	11,609.79	3,970.00	8,000.00	8,000.00	8,000.00	8,000.00
	ROW PERMIT & METRO ACT FEES - RESTRICTED FOR ROW ACTIVITIES						
203-000.000-576.000	STATE SHARED REV-GAS & WEIGHT	48,504.45	60,687.75	63,000.00	63,000.00	66,661.00	69,500.00
203-000.000-577.000	STATE SHARED REV-LOCAL ROADS	1,623.33	2,206.59	2,200.00	2,200.00	2,420.00	2,500.00
203-000.000-665.000	INTEREST EARNED	114.53	65.26	200.00	200.00	100.00	100.00
203-000.000-671.000	OTHER REVENUE	209.37	0.00	0.00	0.00	0.00	0.00
203-000.000-695.204	TRANS IN - MUNICIPAL STREETS	195,000.00	125,000.00	388,500.00	388,500.00	359,624.89	184,000.00
Totals for dept 000.000-ASSETS, LIABILITIES & REVENUE		257,061.47	191,929.60	461,900.00	461,900.00	436,805.89	264,100.00
TOTAL ESTIMATED REVENUES		257,061.47	191,929.60	461,900.00	461,900.00	436,805.89	264,100.00
APPROPRIATIONS							
Dept 248.000-ADMINISTRATION							
203-248.000-723.001	OTHER POST EMPLOYMENT BENEFITS	1,400.00	1,400.00	4,500.00	4,500.00	4,500.00	4,500.00
	CONTRIBUTION TO RETIREE HEALTH CARE FUND						
203-248.000-840.000	BANK SERVICE CHARGES	31.28	51.30	300.00	300.00	50.00	100.00
Totals for dept 248.000-ADMINISTRATION		1,431.28	1,451.30	4,800.00	4,800.00	4,550.00	4,600.00
Dept 445.000-STORMWATER							
203-445.000-703.000	SALARIES - NON UNION	0.00	40.00	0.00	0.00	0.00	0.00
203-445.000-704.000	SALARIES - UNION	0.00	2,455.34	2,000.00	5,500.00	5,577.68	6,000.00
	PORTION OF FOUR UNION EMPLOYEES						
203-445.000-720.000	SOCIAL SECURITY & MEDICARE	0.00	190.89	200.00	200.00	426.64	500.00
	7.65% OF WAGES						
203-445.000-723.000	DEFINED BENEFIT PLAN	0.00	245.55	200.00	200.00	557.00	600.00
	10% OF WAGES						
203-445.000-740.000	OPERATING SUPPLIES	0.00	5,173.75	5,000.00	5,000.00	2,000.00	2,000.00
	CULVERTS, BLOCK, MORTAR BASIN LIDS						
203-445.000-802.000	PROFESSIONAL SERVICES	0.00	3,921.50	21,800.00	21,800.00	21,800.00	1,000.00
	MIDDLE HURON INIATIVE						
203-445.000-803.000	CONTRACTED SERVICES	0.00	6,655.37	25,000.00	34,000.00	33,165.00	6,000.00
	CATCH BASIN VACTORING						
203-445.000-960.000	EDUCATION & TRAINING	0.00	0.00	500.00	500.00	230.00	500.00
Totals for dept 445.000-STORMWATER		0.00	18,682.40	54,700.00	67,200.00	63,756.32	16,600.00
Dept 451.000-CONTRACTED ROAD CONSTRUCTION							
203-451.000-803.000	CONTRACTED SERVICES	8,349.94	2,746.50	220,000.00	220,000.00	220,000.00	67,500.00
	ALLEY MAINTENANCE, 12.5% OF DPW SPOILS PILE, COMPLETION OF HUDSON/FOREST PROJECT						
203-451.000-932.000	SIDEWALKS	0.00	19,126.73	20,000.00	20,000.00	20,995.00	20,000.00
	SIDEWALK REPAIRS						
Totals for dept 451.000-CONTRACTED ROAD CONSTRUCTION		8,349.94	21,873.23	240,000.00	240,000.00	240,995.00	87,500.00
Dept 463.000-ROUTINE MAINTENANCE							
203-463.000-703.000	SALARIES - NON UNION	3,691.38	333.00	5,000.00	5,000.00	5,800.74	4,300.00
	5% OF DAN						

Calculations as of '05/31/2013

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 ADOPTED BUDGET	12-13 AMENDED BUDGET	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
APPROPRIATIONS							
203-463.000-703.001	SALARIES - PART TIME PORTION OF SUMMER HELP	0.00	0.00	0.00	0.00	0.00	1,700.00
203-463.000-704.000	SALARIES - UNION	25,642.03	23,606.25	27,000.00	22,000.00	17,604.74	18,000.00
203-463.000-705.000	SALARIES - OVERTIME	443.17	332.82	300.00	300.00	91.68	100.00
203-463.000-712.000	VACATION/SICK TIME CASH OUT	0.00	200.00	200.00	200.00	0.00	0.00
203-463.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF WAGES	2,277.94	1,872.08	2,500.00	2,500.00	1,790.41	1,900.00
203-463.000-721.000	HEALTH & DENTAL INSURANCE PORTION OF FOUR UNION EMPLOYEES	4,020.03	3,980.29	4,500.00	4,500.00	4,831.00	5,000.00
203-463.000-722.000	LIFE & DISABILITY INSURANCE PORTION OF FOUR UNION EMPLOYEES	118.54	110.52	200.00	200.00	98.67	0.00
203-463.000-723.000	DEFINED BENEFIT PLAN 10% OF WAGES	4,599.08	2,261.48	3,200.00	3,200.00	2,216.84	2,300.00
203-463.000-740.000	OPERATING SUPPLIES ASPHALT, GRAVEL, SOIL, SAND, CONCRETE	4,246.06	5,687.00	5,000.00	5,000.00	2,256.00	3,000.00
203-463.000-802.000	PROFESSIONAL SERVICES	5,162.50	7,915.87	2,000.00	2,000.00	3,089.00	3,000.00
203-463.000-803.002	PAVEMENT MANAGEMENT CRACK SEALING, PAVEMENT REPAIRS	1,825.98	9,604.65	10,000.00	10,000.00	7,472.00	10,000.00
203-463.000-910.000	WORKERS COMPENSATION	370.04	245.22	300.00	300.00	261.33	300.00
203-463.000-911.000	LIABILITY INSURANCE	1,619.51	1,375.49	1,400.00	1,400.00	1,347.00	1,300.00
203-463.000-941.000	EQUIPMENT RENTALS INTERNAL EQUIPMENT RENTALS - TRANSFER TO 402	8,511.68	8,897.29	10,000.00	10,000.00	8,000.00	8,000.00
Totals for dept 463.000-ROUTINE MAINTENANCE		62,527.94	66,421.96	71,600.00	66,600.00	54,859.41	58,900.00
Dept 474.000-TRAFFIC SERVICES							
203-474.000-703.000	SALARIES - NON UNION 5% OF DAN	1,931.15	22.00	5,000.00	5,000.00	4,180.00	4,300.00
203-474.000-704.000	SALARIES - UNION PORTION OF FOUR UNION EMPLOYEES	1,204.54	5,266.78	3,000.00	3,000.00	6,569.79	6,400.00
203-474.000-705.000	SALARIES - OVERTIME	0.00	223.42	200.00	200.00	145.05	200.00
203-474.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF WAGES	239.85	421.70	700.00	700.00	893.58	900.00
203-474.000-721.000	HEALTH & DENTAL INSURANCE PORTION OF FOUR UNION EMPLOYEES	1,005.03	995.11	1,200.00	1,200.00	1,206.00	1,300.00
203-474.000-722.000	LIFE & DISABILITY INSURANCE PORTION OF FOUR UNION EMPLOYEES	29.61	27.60	100.00	100.00	26.67	100.00
203-474.000-723.000	DEFINED BENEFIT PLAN 10% OF WAGES	422.93	527.63	800.00	800.00	1,164.53	1,200.00
203-474.000-740.000	OPERATING SUPPLIES SIGNS, POSTS, BULBS	4,621.44	1,685.86	4,500.00	4,500.00	3,984.00	4,000.00
203-474.000-802.000	PROFESSIONAL SERVICES SIGNAL REPAIR AND CONTRACTED STREET PAINTING, $5000 FOR LIBRARY STREETLIGHTS	1,492.80	4,869.57	5,000.00	5,000.00	5,000.00	10,000.00
203-474.000-910.000	WORKERS COMPENSATION	132.17	87.59	100.00	100.00	93.00	100.00
203-474.000-911.000	LIABILITY INSURANCE	813.23	690.70	700.00	700.00	676.00	700.00
203-474.000-941.000	EQUIPMENT RENTALS INTERNAL EQUIPMENT RENTAL - TRANSFER TO FUND 402	588.66	1,887.12	2,000.00	2,000.00	1,942.00	2,000.00
Totals for dept 474.000-TRAFFIC SERVICES		12,481.41	16,705.08	23,300.00	23,300.00	25,880.61	31,200.00

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 ADOPTED BUDGET	12-13 AMENDED BUDGET	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
APPROPRIATIONS							
Dept 478.000-WINTER MAINTENANCE							
203-478.000-703.000	SALARIES - NON UNION 5% OF DAN	2,292.18	0.00	5,000.00	5,000.00	4,473.37	4,300.00
203-478.000-704.000	SALARIES - UNION PORTION OF FOUR UNION EMPLOYEES	10,940.68	5,110.18	10,000.00	10,000.00	9,865.00	10,000.00
203-478.000-705.000	SALARIES - OVERTIME	5,230.64	3,281.77	5,000.00	5,000.00	4,681.00	5,000.00
203-478.000-720.000	SOCIAL SECURITY & MEDICARE 7.65% OF WAGES	1,420.17	641.99	1,600.00	1,600.00	1,363.00	1,500.00
203-478.000-721.000	HEALTH & DENTAL INSURANCE PORTION OF FOUR UNION EMPLOYEES	2,010.06	1,990.15	2,300.00	2,300.00	2,415.00	2,700.00
203-478.000-722.000	LIFE & DISABILITY INSURANCE PORTION OF FOUR UNION EMPLOYEES	59.21	55.20	100.00	100.00	36.00	100.00
203-478.000-723.000	DEFINED BENEFIT PLAN 10% OF WAGES	2,792.22	839.21	1,900.00	1,900.00	1,781.00	2,000.00
203-478.000-740.000	OPERATING SUPPLIES SALT	12,710.98	13,039.24	15,000.00	15,000.00	9,076.00	15,500.00
203-478.000-802.000	PROFESSIONAL SERVICES	0.00	0.00	500.00	500.00	217.00	500.00
203-478.000-901.000	PRINTING & PUBLISHING	0.00	405.31	0.00	0.00	409.18	500.00
203-478.000-910.000	WORKERS COMPENSATION	290.74	192.67	200.00	200.00	205.00	200.00
203-478.000-911.000	LIABILITY INSURANCE	1,042.61	885.50	900.00	900.00	867.00	900.00
203-478.000-941.000	EQUIPMENT RENTALS INTERNAL EQUIPMENT RENTAL - TRANSFER TO FUND 402	11,579.11	4,631.95	15,000.00	15,000.00	11,376.00	12,000.00
Totals for dept 478.000-WINTER MAINTENANCE		50,368.60	31,073.17	57,500.00	57,500.00	46,764.55	55,200.00
Dept 890.000-CONTINGENCIES							
203-890.000-955.000	MISCELLANEOUS	0.00	0.00	10,000.00	2,500.00	0.00	10,000.00
203-890.000-969.000	DISASTER RECOVERY	0.00	52,523.06	0.00	0.00	0.00	0.00
Totals for dept 890.000-CONTINGENCIES		0.00	52,523.06	10,000.00	2,500.00	0.00	10,000.00
	TOTAL APPROPRIATIONS	135,159.17	208,730.20	461,900.00	461,900.00	436,805.89	264,000.00
	NET OF REVENUES/APPROPRIATIONS - FUND 203	121,902.30	(16,800.60)	0.00	0.00	0.00	100.00
	BEGINNING FUND BALANCE	4,342.37	50,123.72	33,323.12	33,323.12	33,323.12	33,323.12
	ENDING FUND BALANCE	126,244.67	33,323.12	33,323.12	33,323.12	33,323.12	33,423.12

Calculations as of '05/31/2013

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 ADOPTED BUDGET	12-13 AMENDED BUDGET	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
ESTIMATED REVENUES							
Dept 000.000-ASSETS, LIABILITIES & REVENUE							
204-000.000-403.000	TAXES - STREETS (REAL)	414,404.93	432,435.45	538,100.00	521,600.00	431,006.00	547,900.00
204-000.000-410.000	TAXES - PERSONAL PROPERTY	76,040.10	73,226.52	0.00	0.00	77,623.00	0.00
204-000.000-412.000	DELINQUENT TAXES - REAL PROP	34,701.15	16,093.14	0.00	0.00	13,210.00	0.00
204-000.000-445.000	TAXES - PENALTIES & INTEREST	2,682.98	2,259.23	1,000.00	1,000.00	732.60	1,000.00
204-000.000-665.000	INTEREST EARNED	1,037.97	965.03	1,000.00	1,000.00	660.00	1,000.00
Totals for dept 000.000-ASSETS, LIABILITIES & REVENUE		528,867.13	524,979.37	540,100.00	523,600.00	523,231.60	549,900.00
TOTAL ESTIMATED REVENUES		528,867.13	524,979.37	540,100.00	523,600.00	523,231.60	549,900.00
APPROPRIATIONS							
Dept 248.000-ADMINISTRATION							
204-248.000-721.001	RETIREE HEALTH INSURANCE 40% OF ED, 50% OF MARY MCKILLEN	0.00	9,213.26	9,600.00	9,600.00	6,893.33	7,500.00
204-248.000-802.001	FINANCIAL AUDIT	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
204-248.000-840.000	BANK SERVICE CHARGES	432.44	724.97	800.00	800.00	800.00	1,000.00
204-248.000-841.000	VILLAGE ADMINISTRATIVE COSTS PAYMENT TO GENERAL FUND FOR 5% OF SALARY AND BENEFITS FOR ERIN, 6% FOR COURTNEY & DONNA, 16% FOR MARIE	28,029.14	27,000.00	28,000.00	28,000.00	28,324.00	28,500.00
204-248.000-957.001	PROPERTY TAX REFUNDS TAX TRIBUNAL/BOARD OF REVIEW	77.44	3,550.04	2,000.00	10,000.00	10,000.00	2,000.00
Totals for dept 248.000-ADMINISTRATION		30,539.02	42,488.27	42,400.00	50,400.00	48,017.33	41,000.00
Dept 965.000-TRANSFERS OUT - CONTROL							
204-965.000-999.202	TRANSFER OUT TO MAJOR STREETS	190,000.00	265,000.00	488,900.00	488,900.00	536,459.79	327,200.00
204-965.000-999.203	TRANSFER OUT TO LOCAL STREETS	195,000.00	125,000.00	388,500.00	388,500.00	359,624.89	184,000.00
Totals for dept 965.000-TRANSFERS OUT - CONTROL		385,000.00	390,000.00	877,400.00	877,400.00	896,084.68	511,200.00
TOTAL APPROPRIATIONS		415,539.02	432,488.27	919,800.00	927,800.00	944,102.01	552,200.00
NET OF REVENUES/APPROPRIATIONS - FUND 204		113,328.11	92,491.10	(379,700.00)	(404,200.00)	(420,870.41)	(2,300.00)
BEGINNING FUND BALANCE		510,118.76	623,446.87	715,937.97	715,937.97	715,937.97	295,067.56
ENDING FUND BALANCE		623,446.87	715,937.97	336,237.97	311,737.97	295,067.56	292,767.56

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 ADOPTED BUDGET	12-13 AMENDED BUDGET	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
ESTIMATED REVENUES							
Dept 000.000-ASSETS, LIABILITIES & REVENUE							
275-000.000-665.000	INTEREST EARNED	510.02	1,388.08	800.00	800.00	800.00	800.00
275-000.000-675.007	RESTRICTED TREE CONTRIBUTION	240,188.52	0.00	0.00	0.00	0.00	0.00
Totals for dept 000.000-ASSETS, LIABILITIES & REVENUE		240,698.54	1,388.08	800.00	800.00	800.00	800.00
TOTAL ESTIMATED REVENUES		240,698.54	1,388.08	800.00	800.00	800.00	800.00
APPROPRIATIONS							
Dept 965.000-TRANSFERS OUT - CONTROL							
275-965.000-999.101	TRANSFER OUT TO GENERAL FUND	0.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
275-965.000-999.405	TRANSFER OUT - MILL CREEK FUND	0.00	60,000.00	0.00	0.00	0.00	0.00
Totals for dept 965.000-TRANSFERS OUT - CONTROL		0.00	68,000.00	8,000.00	8,000.00	8,000.00	8,000.00
TOTAL APPROPRIATIONS		0.00	68,000.00	8,000.00	8,000.00	8,000.00	8,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 275		240,698.54	(66,611.92)	(7,200.00)	(7,200.00)	(7,200.00)	(7,200.00)
BEGINNING FUND BALANCE		0.00	240,698.54	174,086.62	174,086.62	174,086.62	166,886.62
ENDING FUND BALANCE		240,698.54	174,086.62	166,886.62	166,886.62	166,886.62	159,686.62

BUDGET REPORT FOR VILLAGE OF DEXTER
Fund: 303 STREETSCAPE DEBT SERVICE FUND

Calculations as of '05/31/2013

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 ADOPTED BUDGET	12-13 AMENDED BUDGET	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
ESTIMATED REVENUES							
Dept 000.000-ASSETS, LIABILITIES & REVENUE							
303-000.000-402.000	TAXES - REAL PROPERTY	135,879.53	142,115.90	143,100.00	143,100.00	0.00	141,900.00
303-000.000-404.000	STREETSCAPE SPECIAL ASSESSMENT	49,487.58	44,822.18	0.00	0.00	0.00	0.00
303-000.000-410.000	TAXES - PERSONAL PROPERTY	22,656.03	21,649.58	26,000.00	26,000.00	0.00	24,800.00
303-000.000-411.000	DEL TAXES - STREETSCAPE SPECIA	10,166.85	4,863.06	0.00	0.00	0.00	0.00
303-000.000-412.000	DELINQUENT TAXES - REAL PROP	10,124.10	4,757.70	0.00	0.00	0.00	0.00
303-000.000-445.000	TAXES - PENALTIES & INTEREST	1,522.28	982.92	500.00	500.00	0.00	0.00
303-000.000-665.000	INTEREST EARNED	573.93	321.43	200.00	200.00	0.00	100.00
Totals for dept 000.000-ASSETS, LIABILITIES & REVENUE		230,410.30	219,512.77	169,800.00	169,800.00	0.00	166,800.00
TOTAL ESTIMATED REVENUES		230,410.30	219,512.77	169,800.00	169,800.00	0.00	166,800.00
APPROPRIATIONS							
Dept 248.000-ADMINISTRATION							
303-248.000-840.000	BANK SERVICE CHARGES	7.87	79.06	100.00	100.00	0.00	100.00
303-248.000-957.001	PROPERTY TAX REFUNDS	19.82	1,000.00	500.00	3,000.00	0.00	0.00
303-248.000-957.003	SPECIAL ASSESSMENT REFUNDS	0.00	0.00	40,500.00	44,000.00	0.00	0.00
Totals for dept 248.000-ADMINISTRATION		27.69	1,079.06	41,100.00	47,100.00	0.00	100.00
Dept 570.000-STREETSCAPE							
303-570.000-990.002	'98 STREETSCAPE SPEC ASSESS BOND	60,000.00	60,000.00	60,000.00	60,000.00	0.00	0.00
303-570.000-990.003	'02 GO BOND REFUNDING PRINCIPAL	130,000.00	135,000.00	140,000.00	140,000.00	0.00	162,600.00
303-570.000-991.002	STREETSCAPE SPECIAL ASSESSMENT IN	7,500.00	4,500.00	1,500.00	1,500.00	0.00	0.00
303-570.000-991.003	'02 GO BOND REFUNDING INTEREST	37,130.00	32,580.00	27,300.00	27,300.00	0.00	0.00
303-570.000-992.000	BOND FEES	550.00	550.00	600.00	600.00	0.00	200.00
Totals for dept 570.000-STREETSCAPE		235,180.00	232,630.00	229,400.00	229,400.00	0.00	162,800.00
TOTAL APPROPRIATIONS		235,207.69	233,709.06	270,500.00	276,500.00	0.00	162,900.00
NET OF REVENUES/APPROPRIATIONS - FUND 303		(4,797.39)	(14,196.29)	(100,700.00)	(106,700.00)	0.00	3,900.00
BEGINNING FUND BALANCE		133,568.68	128,771.29	114,575.00	114,575.00	114,575.00	114,575.00
ENDING FUND BALANCE		128,771.29	114,575.00	13,875.00	7,875.00	114,575.00	118,475.00

Calculations as of '05/31/2013

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 ADOPTED BUDGET	12-13 AMENDED BUDGET	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
ESTIMATED REVENUES							
Dept 000.000-ASSETS, LIABILITIES & REVENUE							
402-000.000-665.000	INTEREST EARNED	319.04	212.10	500.00	500.00	116.00	200.00
402-000.000-667.003	EQUIPMENT RENTAL	73,155.13	55,861.26	75,000.00	75,000.00	55,244.00	63,000.00
	TOTAL OF EQUIPMENT RENTAL LINE ITEMS IN 101, 202, 203						
Totals for dept 000.000-ASSETS, LIABILITIES & REVENUE		73,474.17	56,073.36	75,500.00	75,500.00	55,360.00	63,200.00
TOTAL ESTIMATED REVENUES		73,474.17	56,073.36	75,500.00	75,500.00	55,360.00	63,200.00
APPROPRIATIONS							
Dept 248.000-ADMINISTRATION							
402-248.000-840.000	BANK SERVICE CHARGES	119.85	151.36	200.00	200.00	273.33	200.00
Totals for dept 248.000-ADMINISTRATION		119.85	151.36	200.00	200.00	273.33	200.00
Dept 441.000-DEPARTMENT OF PUBLIC WORKS							
402-441.000-939.000	VEHICLE MAINTENANCE & REPAIRS	15,061.53	20,617.97	20,000.00	20,000.00	20,000.00	37,000.00
	GENERAL VEHICLE REPAIRS; $16,000 FOR BOX REPLACEMENT; $6000 FOR UNDERBODY REPLACEMENT						
Totals for dept 441.000-DEPARTMENT OF PUBLIC WORKS		15,061.53	20,617.97	20,000.00	20,000.00	20,000.00	37,000.00
Dept 903.000-CAPITAL IMPROVEMENTS-VEHICLES							
402-903.000-981.000	VEHICLES	170,969.42	0.00	11,000.00	155,000.00	155,000.00	40,000.00
	KUBOTA MOWER WITH BROOM & CAB - $40,000						
Totals for dept 903.000-CAPITAL IMPROVEMENTS-VEHICLES		170,969.42	0.00	11,000.00	155,000.00	155,000.00	40,000.00
TOTAL APPROPRIATIONS		186,150.80	20,769.33	31,200.00	175,200.00	175,273.33	77,200.00
NET OF REVENUES/APPROPRIATIONS - FUND 402		(112,676.63)	35,304.03	44,300.00	(99,700.00)	(119,913.33)	(14,000.00)
BEGINNING FUND BALANCE		284,118.60	171,441.97	206,746.00	206,746.00	206,746.00	86,832.67
ENDING FUND BALANCE		171,441.97	206,746.00	251,046.00	107,046.00	86,832.67	72,832.67

Fund: 402 EQUIPMENT REPLACEMENT FUND

Calculations as of '05/31/2013

GL NUMBER	DESCRIPTION	10-11 ACTIVITY	11-12 ACTIVITY	12-13 ADOPTED BUDGET	12-13 AMENDED BUDGET	12-13 PROJECTED ACTIVITY	13-14 REQUESTED BUDGET
	ESTIMATED REVENUES - ALL FUNDS	4,633,789.98	4,401,952.52	4,963,500.00	4,894,400.00	4,753,616.47	4,619,300.00
	APPROPRIATIONS - ALL FUNDS	4,237,503.41	4,926,294.63	5,427,300.00	5,720,500.00	5,360,836.31	4,553,500.00
	NET OF REVENUES/APPROPRIATIONS -	396,286.57	(524,342.11)	(463,800.00)	(826,100.00)	(607,219.84)	65,800.00

WATER/SEWER BUDGET WORKSHEET 2013-2014

					Current Year 2012/2013			
	Actual	Actual	Actual	Actual	July 1st FY	July 1st FY	Estimated	Proposed
	2009	2010	2011	2012	Adopted	As Amended	YE Position	2013-2014
Fund: 590 Sewer Enterprise Fund								
Revenues 590								
425.000 Delinquent Bills (Tax Roll)	8,139	11,135	12,147	3,568	4,000	4,000	500	1,000
633.002 Utility Bills - Sewer	789,203	773,832	832,987	920,806	950,000	970,000	993,222	1,053,000
6% Increase on 12-13 estimated year end projection								
634.000 Utility Bill Penalties	5,625	4,087	3,873	3,393	5,000	5,000	3,540	4,000
636.001 Sewer Tap In Fees	15,063	160,896	185,186	134,384	31,200	63,000	140,946	87,000
$7,000 from DAPCO, $30200 from Wellness Center, 10 residential units								
665.000 Interest Earned	11,234	4,864	5,307	6,400	5,000	5,000	1,519	2,000
671.000 Other Revenue	25,011	-	10,739	5,598	1,000	1,000	13,104	1,000
672.000 Reimbursements for Gasoline	2,587	2,495	1,679	4,495	5,000	9,000	8,239	8,500
Fuel Reimbursements from WAVE								
673.001 Reimburse for SRF Costs		292,876		31,236				
674.000 Sale of Fixed Assets	200		747					
Total Revenues	857,062	1,250,183	1,052,665	1,109,879	1,001,200	1,057,000	1,161,069	1,156,500
Use of Reserves	50,049				8,100	35,300		290,100
Total of Revenue and Reserves	907,111	1,250,183	1,052,665	1,109,879	1,009,300	1,092,300	1,161,069	1,446,600

WATER/SEWER BUDGET WORKSHEET 2013-2014

					Current Year 2012/2013			
	Actual	Actual	Actual	Actual	July 1st FY	July 1st FY	Estimated	Proposed
	2009	2010	2011	2012	Adopted	As Amended	YE Position	2013-2014
Expenditures 590								
Dept: 248.000 Administration								
723.000 OPEB			4,900	4,900	6,000	6,000	6,000	6,000
Contribution to Retiree Health Care								
802.001 Financial Audit	2,500	2,500	4,591	2,500	2,500	2,500	2,500	7,500
Increased due to single audit requirements for SRF loan								
803.000 Contracted Services			19,092	4,194	-	-	-	-
811.000 Attorney Fees	1,706	1,237	2,822	1,556	2,000	2,000	4,212	3,000
Contested Case for NPDES Permit regarding Phosphorous Levels								
840.000 Bank Service Charges	49	2	35	22	200	200	249	200
841.000 Village Administrative Costs	63,805	68,196	69,086	65,255	62,000	62,000	66,154	67,500
Proportion of actual salaries and benefits for employees performing services - 37.5% Erin, 10% Brenda, 10% Courtney, 20% Marie, 10% Donna								
843.000 Property Taxes					-	1,100	1,014	1,100
Taxes on Canter Property								
Administration	68,060	71,935	100,526	78,427	72,700	73,800	80,129	85,300
Expenditures 590								
Dept: 548.000 Sewer Utilities Department								
703.000 Salaries - Non Union	23,073	26,082	10,326	44	30,000	30,000	29,821	31,100
35% of Dan								
703.001 Salaries - Part Time								2,500
Portion of Summer Help								
704.000 Salaries - Union	214,267	203,341	179,587	150,974	132,000	132,000	132,000	154,000
75% - Andrea, 75% Doug, 50% Eric, 50% Scott, 50% of proposed new hires								
705.000 Salaries - Overtime	8,292	7,940	22,732	14,555	10,000	10,000	14,436	10,000
711.000 Longevity	2,317	2,266	6,897		-			-
712.000 Vacation/Sick Time Cash Out	6,198		10,794	9,230	8,700	8,700	8,154	4,000
Final Payout for Superintendent - July 2013								
720.000 Social Security & Medicare	20,980	18,332	17,592	13,116	14,000	14,000	13,976	15,500
Covers 7.65% of total gross wage								
721.000 Health & Dental Insurance	54,671	59,286	58,424	36,226	49,000	49,000	37,615	54,000
Premium Cost - 75% Andrea, 75% Doug, 50% of proposed new hires								
721.001 Retiree Health Care				17,960	20,000	20,000	15,813	17,000
30% Ed, 25% Jan, 80% Larry								
721.002 Pay in Lieu of Insurance				2,413			3,000	1,500
50% of Scott cash out								
722.000 Life & Short Term Disability Insurance	1,446	1,459	1,167	1,074	1,200	1,200	1,168	1,200
Partial Coverage for Sewer/Water Employees								
723.000 Defined Benefit Retirement Plan	34,383	31,980	34,382	14,179	13,000	13,000	13,410	10,800

WATER/SEWER BUDGET WORKSHEET 2013-2014

					Current Year 2012/2013			
	Actual	Actual	Actual	Actual	July 1st FY	July 1st FY	Estimated	Proposed
	2009	2010	2011	2012	Adopted	As Amended	YE Position	2013-2014
10% of wages for 75% of Andrea, 75% Doug, 35% of Dan								
723.002 Additional MERS Contribution			7,714				-	
723.003 Defined Contribution Retirement Plan				566	1,000	1,000	956	2,000
2.5% of wages for 50% of Scott and Eric and 50% of proposed new hires								
728.000 Postage	1,384	400	544	882	1,500	1,500	1,295	1,500
Portion of Utility Bill postage								
740.000 Operating Supplies	2,460	1,960	2,895	2,892	3,500	3,500	5,050	5,000
741.000 Road Repair Supplies	544	-		-	2,000	2,000	-	4,000
Road repair due to main break, repairs around manholes								
742.000 Chemical Supplies - Plant	36,048	25,690	36,907	33,191	35,000	35,000	28,342	32,000
Wastewater Treatment Chemicals Only								
743.000 Chemical Supplies - Lab	7,382	7,873	8,792	9,219	10,000	10,000	10,506	11,000
745.000 Uniform Allowance	3,211	2,443	2,646	1,872	2,000	2,000	3,053	2,000
751.000 Gasoline & Oil	9,707	10,379	11,217	11,670	12,500	17,500	18,320	20,000
Average monthly calculated and additional expense for WAVE (reimbursed)								
802.000 Professional Services	100,470	86,215	69,671	51,827	40,000	40,000	50,117	45,000
Sewer cleaning, OHM, UIS								
803.003 Sludge			95,239	82,192	50,000	50,000	50,000	65,000
Removal of Sludge, Removal of Geotube Bag, 13/14 Estimate - 1.2 million gallons								
824.000 Testing & Analysis	4,969	2,897	1,346	1,157	2,000	2,000	915	1,500
861.000 Travel & Mileage	33	61	134	120	200	200	473	500
901.000 Printing & Publishing	312	217	442	371	300	300	505	500
910.000 Workers Compensation	5,930	5,649	7,136	4,729	4,700	4,700	5,065	5,100
911.000 Liability Insurance	22,559	21,957	20,852	17,710	18,000	18,000	17,344	16,500
920.000 Utilities	78,012	70,654	61,672	63,588	65,000	65,000	65,161	66,000
DTE, Water, Comcast								
920.001 Utilities - Telephones	12,114	12,666	6,632	2,589	3,000	3,000	4,256	4,500
AT&T for WWTP and Verizon								
935.000 Building Maintenance & Repair	3,860	1,174	9,981	9,169	8,000	8,000	8,000	8,000
Preventative Maintenance / Building Repair								
937.000 Equipment Maintenance & Repair	2,075	3,819	3,760	9,416	25,000	41,500	31,836	15,000
Lift station evaluation								
938.000 Lab Equipment Maintenance & Repair								5,000
Replacement of Lab Equipment								
939.000 Vehicle Maintenance & Repairs	47	49	-	1,488	1,500	1,500	1,604	1,500
Preventative Vehicle Repair - Tires/Brakes								

WATER/SEWER BUDGET WORKSHEET 2013-2014

					Current Year 2012/2013			
	Actual	Actual	Actual	Actual	July 1st FY	July 1st FY	Estimated	Proposed
	2009	2010	2011	2012	Adopted	As Amended	YE Position	2013-2014
955.000 Miscellaneous	-	14,730	439	554	500	500	1,618	500
957.004 State Licenses/Permits				1,950	2,000	2,000	1,950	2,500
958.000 Memberships & Dues	100	110	-	783	500	500		500
960.000 Education & Training	275	659	970		2,000	2,000	1,000	2,000
970.000 Capital Improvements	770	4,978					-	
977.000 Equipment	4,273	9,547	9,624	8,827	10,000	10,000	10,000	31,000
Check valves, testing equipment, computer equipment/SCADA								
981.000 Vehicles					-	-		-
999.000 Transfer Out								
Sewer Utilities Department	662,163	634,812	700,513	576,535	**578,100**	**599,600**	**586,757**	**649,700**

WATER/SEWER BUDGET WORKSHEET 2013-2014

	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Current Year 2012/2013 July 1st FY Adopted	Current Year 2012/2013 July 1st FY As Amended	Current Year 2012/2013 Estimated YE Position	Proposed 2013-2014
Expenditures 590								
Dept: 890.000 Contingencies								
955.000 Miscellaneous					15,000	12,900		15,000
Used for health premium shortfall, and emergencies								
Contingencies Total					15,000	12,900	-	15,000
Expenditures 590								
Dept: 901.000 CIP Plan								
970.005 Sludge Project								340,000
Sludge project costs not covered by the revolving loan								
974.000 Capital Improvements + Eng.	11,631	44,175	54,597	23,896	55,000	55,000	30,000	51,300
Grand Street Sewer Repair ($50,000), installation of three manholes, portion of materials storage area renovation at DPW								
975.011 Property Acquisition						79,000	79,320	
Purchase of Canter property								
CIP Plan Total	11,631	44,175	54,597	23,896	55,000	134,000	109,320	391,300
Expenditures 590								
Dept: 850.000 Debt								
995.002 RD Sewer Bond A&B Principal	43,000	47,000	49,000	51,000				
Refunded in 2012								
995.005 SRF #1 2009 Bond Principal				70,000	70,000	70,000	65,000	70,000
Final Payment in 2032								
995.006 SRF #2 2012 Bond Principal								
First Payment in October 2014								
995.007 2012 Sewer Bond Principal (RD Refunding)					85,000	85,000	85,000	90,000
Final Payment in 2031								
996.002 RD Sewer Bond A&B Interest	122,258	120,139	117,880	115,527				
Refunded in 2012								
996.005 SRF #1 2009 Bond Interest			19,589	37,920	34,000	34,000	39,579	37,800
Final Payment in 2032								
996.006 SRF #2 2012 Bond Interest					50,000	33,500	1,757	50,000
996.007 2012 Sewer Bond Interest (RD Refunding)					49,500	49,500	49,457	57,500
Final Payment in 2031								
Debt Total	165,258	167,139	186,469	274,447	288,500	272,000	240,793	305,300
Total Expenditures	907,111	918,061	1,020,006		1,009,300	1,092,300	1,016,999	1,446,600
Sewer Enterprise Fund - Rev over Exp	0	332,122	32,659		-	-	144,070	-

WATER/SEWER BUDGET WORKSHEET 2013-2014

					Current Year 2012/2013			
	Actual	Actual	Actual	Actual	July 1st FY	July 1st FY	Estimated	Proposed
	2009	2010	2011	2012	Adopted	As Amended	YE Position	2013-2014

WATER/SEWER BUDGET WORKSHEET 2013-2014

					Current Year 2012/2013			
	Actual	Actual	Actual	Actual	July 1st FY	July 1st FY	Estimated	Proposed
	2009	2010	2011	2012	Adopted	As Amended	YE Position	2013-2014
Fund: 591 Water Enterprise Fund								
Revenues 591								
425.000 Delinquent Utility Bills (Tax)	5,612	7,954	5,976	2,279	3,500	3,500	500	500
579.000 MDOT Well Grant/RD Water	2,246	2,940	2,889		2,500	2,500	2,800	2,500
580.000 State Grants		23,588						
633.003 Utility Bills - Water	597,896	542,076	573,948	684,101	660,000	680,000	705,820	727,000
3% increase on 12-13 estimated year end projection								
634.000 Utility Bill Penalties	5,022	2,875	2,575	2,347	3,000	3,000	2,468	2,500
636.002 Water Tap In Fees	9,039	96,613	111,436	81,267	18,800	64,400	81,967	52,200
$18,000 from Wellness Center, $4,200 from DAPCO, 10 residential units								
646.000 Sales of 2nd Water Meters	4,000	2,605	7,970	2,915	1,000	1,000	7,810	3,000
665.000 Interest Earned	13,875	5,277	5,993	5,381	4,000	4,000	2,393	2,500
671.000 Other Revenue	8,920	683	13,890	16,407	3,000	3,000	500	1,000
672.000 Reimbursements for Gasoline	2,580	3,078	2,326	2,958				-
Moved WAVE reimbursement to sewer								
673.002 Reimburse DWRF Costs		97,692						
Reimbursement for prior year DWRF costs								
Total Revenues	649,191	785,381	727,003	797,655	695,800	761,400	804,258	791,200
Estimated Use of Reserves			101,933		34,700	28,700		366,550
Total of Revenue and Reserves	649,191	785,381	828,936	797,655	730,500	790,100	804,258	1,157,750

WATER/SEWER BUDGET WORKSHEET 2013-2014

					Current Year 2012/2013			
	Actual	Actual	Actual	Actual	July 1st FY	July 1st FY	Estimated	Proposed
	2009	2010	2011	2012	Adopted	As Amended	YE Position	2013-2014
Fund: 591 Water Enterprise Fund								
Expenditures 591								
Dept: 248.000 Administration								
723.000 OPEB			2,250	2,250	5,000	5,000	5,000	5,000
Contribution to Retiree Health Care Fund								
802.001 Financial Audit	1,000	1,000	3,174	6,391	6,500	6,500	6,500	1,500
803.000 Contracted Services			11,430					
811.000 Attorney Fees	4,933	990	-	240	2,000	2,000	-	2,000
840.000 Bank Service Charges	200	31	51	56	100	100	109	100
841.000 Village Administrative Costs	63,805	68,196	69,086	65,255	62,000	62,000	66,154	67,500
Proportion of actual salaries and benefits for employees performing services - 37.5% Erin, 10% Brenda, 10% Courtney, 20% Marie, 10% Donna								
Administration	69,938	70,217	85,990	74,193	75,600	75,600	77,763	76,100
Expenditures 591								
Dept: 556.000 Water Utilities Department								
703.000 Salaries - Non Union	18,207	15,543	13,965	-	22,000	22,000	21,250	22,600
25% of Dan								
703.001 Salaries - Part Time								2,500
Portion of Summer Help								
704.000 Salaries - Union	61,987	83,770	73,380	109,569	86,500	86,500	86,500	102,500
25% - Andrea; 25% Doug; 50% Eric, 50% Scott; 50% ofproposed new hires								
705.000 Salaries - Overtime	4,698	2,932	6,338	15,037	6,000	9,000	10,465	9,000
712.000 Vacation/Sick Time Cash Out	950	1,384	8,720	2,021	6,700	6,700	8,154	4,000
Final Payout for Superintendent - July 2013								
720.000 Social Security & Medicare	7,788	8,194	8,192	9,809	9,500	9,500	9,667	10,800
7.65% of gross wages								
721.000 Health & Dental Insurance	16,527	17,819	16,964	11,638	22,000	22,000	18,684	32,000
25% Andrea; 25% Doug, 50% proposed new hire								
721.001 Retiree Health Care				6,516	8,000	8,000	6,311	7,000
20% Larry, 20% Ed, 25% Jan								
721.001 Payment in Lieu of Insurance				2,413			3,000	1,500
50% of Scott								
722.000 Life & Short Term Disability Insurance	964	973	778	716	1,200	1,200	779	800
Partial Coverage for Water/Sewer Employees								
723.000 Defined Benefit Retirement Plan	11,723	14,048	13,361	10,274	5,000	5,000	5,625	4,800
10% of wages for 25% of Andrea, 25% of Doug, 25% of Dan								
723.002 Additional MERS Contribution			3,499					
723.000 Defined Contribution Retirement Plan				555	1,000	1,000	896	2,000

					Current Year 2012/2013			
	Actual	Actual	Actual	Actual	July 1st FY	July 1st FY	Estimated	Proposed
	2009	2010	2011	2012	Adopted	As Amended	YE Position	2013-2014
2.5% of wages for 50% of Scott, Eric and 50% of proposed new hires								
728.000 Postage	1,902	3,090	1,690	1,802	2,000	2,000	621	1,000
740.000 Operating Supplies	2,385	1,183	3,429	2,611	3,500	3,500	5,043	5,000
741.000 Road Repair Supplies	1,750	-	-	2,000	2,000	10,000	10,278	4,000
Road repair due to water main breaks, pavement replacement around curb stop boxes								
743.000 Chemicals			580	23,033	18,000	24,000	23,009	24,000
Fluoride, Orthophopshate, Polyphosphate								
745.000 Uniform Allowance	2,428	1,662	1,794	2,069	2,000	2,000	2,000	2,000
751.000 Gasoline & Oil	7,211	5,060	7,360	7,665	4,000	7,000	6,469	7,000
802.000 Professional Services	23,470	18,783	32,146	20,381	20,000	20,000	16,859	20,000
OHM, UIS, Williams & Works								
824.000 Testing & Analysis	700	3,377	3,670	8,263	10,000	10,000	6,120	10,000
MDEQ requirements								
861.000 Travel & Mileage	708	403	41	-	500	500	300	500
901.000 Printing & Publishing	819	931	2,001	825	1,000	1,000	573	1,000
910.000 Workers Compensation	2,405	2,291	2,894	1,918	2,000	2,000	2,053	2,100
911.000 Liability Insurance	6,830	7,188	7,159	6,081	6,100	6,100	5,954	5,600
920.000 Utilities	54,867	66,404	49,276	41,265	41,000	41,000	41,151	41,500
DTE, Water, Comcast								
920.001 Utilities - Telephones	5,038	6,267	4,321	2,175	2,000	2,000	2,715	3,000
AT&T, Verizon								
935.000 Building Maintenance & Repair	413	434	500	1,192	1,000	1,000	735	1,000
Misc. repairs, painting, unexpected repair and upkeep of buildings. PM								
937.000 Equipment Maintenance & Repair	5,966	1,879	4,754	36,633	25,000	25,000	26,997	21,000
General Maintenace plus rebuilding of one high service pump and repiping of the meters at the Ryan Drive wellhouse								
938.000 Lab Equipment Maintenance & Repair								5,000
Replacement of Lab Equipment								
939.000 Vehicle Maintenance & Repairs	1,135	169	763	763	1,000	1,000	1,460	1,500
Preventative Vehicle Maintenance								
941.000 Equipment Rentals	1,252	737	-	22	-	-	-	
(Marie adjustment for fund 402)								
955.000 Miscellaneous	36	6,288	376	597	500	500	752	500
957.004 State Licenses/Permits				1,096	1,100	1,100	1,695	1,700
958.000 Memberships & Dues	769	886	731	746	1,000	1,000	295	500
Rural Water, Miss Digg								

					Current Year 2012/2013			
	Actual	Actual	Actual	Actual	July 1st FY	July 1st FY	Estimated	Proposed
	2009	2010	2011	2012	Adopted	As Amended	YE Position	2013-2014
960.000 Education & Training	120	240	-	1,034	1,000	1,000	606	1,000
961.000 Wellhead Protection Program	2,478	1,748	75	605	2,500	2,500	2,500	2,500
Offset by Wellhead Protection Grant								
970.000 Capital Improvements	26,198	4,813		5,683			3,066	
974.000 CIP Capital Improvements				791	22,000	22,000	22,000	25,000
Hydrant Repair								
977.000 Equipment	30,870	62,324	26,493	28,823	25,000	36,000	36,187	33,000
Well house meters, domestic meters and appurtenances, generator for the water tower								
981.000 Vehicles					-	-		-
Water Utilities Department Total	302,594	340,818	295,251	366,620	362,100	393,100	390,767	418,900
Expenditures 591								
Dept: 890.000 Contingencies								
955.000 Miscellaneous					15,000	8,000	-	15,000
ContingenciesTotal					15,000	8,000	-	15,000
Expenditures 591								
Dept: 901.000 CIP Plan								
974.000 Other Capital Improvements	45,720	142,263	243,302	12,063		25,000		26,250
Installation of variable frequency drives at the filtration plant, share of materials storage area renovation at DPW								
974.001 CIP Capital Improvements				10,592	-			25,000
Water Tower Work								
975.015 Ann Arbor Street Water Main								346,700
Design and Construction of Watermain Replacement on Ann Arbor Street								
CIP Plan Total	45,720	142,263	243,302	22,654	-	25,000	-	397,950
Expenditures 591								
Dept: 850.000 Debt								
992.000 Bond Fees	300	300	300	300	300	300	300	300
995.003 RD Water Bond Principal	44,000	46,000	48,000	50,000				
Refunded in 2012								
995.004 1998 Bond Water Project	56,035	53,853	56,500	54,000	56,500	56,500	56,375	
Final Payment - October 2012								
995.008 DWRF # 1 2010 Bond Principal				50,000	50,000	50,000	50,000	50,000
Final Payment in 2030								
995.009 DWRF # 2 2011 Bond Principal					35,000	35,000	35,000	35,000
Final Payment in 2031								
995.010 2012 Water Bond Principal (RD Refunding)					60,000	60,000	60,000	70,000
Final Payment in 2031								

WATER/SEWER BUDGET WORKSHEET 2013-2014

					Current Year 2012/2013			
	Actual	Actual	Actual	Actual	July 1st FY	July 1st FY	Estimated	Proposed
	2009	2010	2011	2012	Adopted	As Amended	YE Position	2013-2014
996.003 RD Water Interest	91,438	89,469	87,413	85,269				
Refunded in 2012								
996.008 DWRF # 1 2010 Bond Interest			12,181	28,064	29,000	29,000	28,877	27,500
Final Payment in 2030								
996.009 DWRF # 2 2011 Bond Interest				3,639	13,000	18,600	18,534	21,500
Final Payment in 2031								
996.010 2012 Water Bond Interest (RD Refunding)					34,000	39,000	38,965	45,500
Final Payment in 2031								
Debt Total	191,773	189,621	204,393	271,271	277,800	288,400	288,051	249,800
Total Expenditures Water Fund	**610,025**	**742,919**	**828,936**	**734,738**	**730,500**	**790,100**	**756,582**	**1,157,750**
Water Enterprise Fund - Rev over Exp	**39,166**	**42,462**	**(0)**	**62,917**	**-**	**-**	**47,676**	**-**