BUDGET PLANNING WORK SESSION
MONDAY, APRIL 30, 2007
7:00 p.m.

THE VILLAGE OF DEXTER
VILLAGE COUNCIL
Dexter Senior Center- 7720 Dexter Ann Arbor Road

2007/08 BUDGET PLANNING WORK SESSION

1. Establish Goals and Objectives for Fiscal Year 2007/08

Reviewed goals and objectives, and made changes as noted on the attached goals and objective worksheet.

2. Review proposed Water and Sewer Budgets

Reviewed Water and Sewer budgets as well as other water and sewer support documents. Changes are noted on the attached water and sewer budgets and highlighted in green.

3. Review overall Utility Rate Adjustment

Reviewed recommended rate adjustment for water rate, sewer rate and residential refuse rate. Rate adjustment for water 5%, and sewer adjustment 3% for inflation as recommended in the Rate Study. The residential refuse rate has not been changed for many years. Council will consider a $1 or 2$ increase per month when general fund budgets are reviewed.

A resolution adopting the proposed increases, effective July 1, 2007 will be presented for consideration and set for public hearing.

Moved Fisher, support Cousins to adjourn at 9:30 p.m.

Respectfully submitted,

Donna Dettling, Village Manager

Approved for filing: May 14, 2007

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

GOALS AND OBJECTIVES FOR FY 2007 – 2008
Establish during Budget Planning Work Sessions

GOAL - Maintain Financial Sustainability
Objectives:

1. Generally maintain tax rate increases at the rate of inflation.
   - Increase the streets millage each year until it reaches the Headlee maximum, as long as overall taxes on average parcels do not increase more than the rate of inflation

2. Maintain a competitive tax rate position in relation to other Southeast MI communities.
   - Pursue City status to reduce the overall tax burden to residents

3. Have unappropriated reserve **general** fund of 15% to 20% of annual expenses
   - Maintain an unrestricted general fund balance of 15% minimum to 20% maximum of expenditures. **Target toward low end of 15%.**
   - Maintain a capital outlay reserve in the enterprise funds of 50 to 75% of expenditures as recommended in the Utility Rate Study.

4. Develop Strategy for implementing opportunities to further strengthening internal controls and operating efficiencies.
   - Continue to explore opportunities for strengthening internal controls with the Auditor.
   - Bring the DDA accounting of cash receipts and disbursements under the administration of the Village Treasurer. Complete by June 30, 2007

5. Attract and maintain growth through an ongoing commitment to Economic Development.
   - Assist the DDA in implementing the Development Plan

6. Continue to explore other revenue sources.
   - Aggressively pursue grant opportunities

7. Research and implement funding of "Other Post Employment Benefits" OPEB in accordance with GASB regulations. Retiree Health Care.
   - Secure an actuarial
   - Set aside funding 2007/08

8. **Continue to explore ways to reduce costs.**
   - Look for areas in the budget to re-direct expenses to another agency, **i.e. WCRC, Scio Township, DAFD, DCS**
   - **Bid phone service, landline and wireless**

GOAL - Ensure Good Stewardship of Municipal Infrastructure
Objectives:

1)Ensure the Main Street Bridge/Dam project is planned for with the best interests of Dexter
- Continue to work with WCRC
- Pursue opportunities **and partners to help** fund Phase 2.
- **Determine cost of Phase 2.**

2) Use Water/Sewer Study data and DEQ requirements to establish policy.

- Annually review Utility Rate Study, update every three years
- Evaluate Rural Development's Graduation request again in 2010
- Implement recommendation for 7-1-07 water (5%) and sewer (3%) rate adjustment
- Develop the 5th Well Site to ensure adequate supply of water to meet the estimated daily demand at a quality that exceeds the Safe Drinking Water Guidelines
- Determine priorities to protect and allocate any excess capacity water and sewer
- Determine Capital Plan for removal of inflow and infiltration for Sewer System
- Pursue SRF funding for water and sewer projects
- Continue public education on voluntary water restrictions

3) Complete the Facilities Master Plan in 2007.

- Research potential for expansion of Fire Hall, requires DAFD initiation and full participation
- Construction of Village Hall-Acquire/Build, **use bond proceeds**

4) 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.**
- **Formalize ownership of Mill Pond area**

5) Complete CIP's Budgeted for 2007/08, and identify long-term funds for future CIP's.

- Support and implement policy statements

GOAL - Facilitate a High Quality of Life
Objectives:

1) 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.

- Staff research how other communities have set up similar Commissions, review resolutions and bring a recommendation to Council for consideration.
- Develop an Arts & Culture Commission to bring arts and culture to Dexter.
- Expand Farmer's Market Scope/ Activity/ Use

2) Continue to foster community spirit networking with community social service organizations.

- Support bus service

GOAL – Engage the Community
Objectives:

1. Encourage, support and recognize community Board, Commissions and Volunteers on an annual basis.
    - Organize a recognition picnic or lunch, budget funds to cover expenses
    - Create annual Proclamations
    - **Develop criteria for how to recognize volunteers**
    - **No support for formal program, do informal program**

2. Develop standard Village of Dexter logo and colors to be used on all village printed materials, cable channel and website.
    - Coordinate efforts with DACC

3. Provide open houses / community forums on major issues under consideration by Council.
    - Establish Community ad-hoc committees to review major issues
    - Schedule at least (2) joint sessions between DDA and Council
    - **DCS and Village Joint Board meetings**

4. Keep the public informed through the News, website, and issuing regular press releases. Take full advantage of the Adams billboard arrangement and continue Newsletters.
    - Publish minutes- Annual cost $4,000 minimum to $5,000 maximum **(GF Budget ?)**
    - Use billboard for Farmer's Market

GOAL - Develop & Maintain a First-Rate Work Force
Objectives:
1)Develop and implement training for employee development.
- **Monitor self initiated training in performance review process**

2)Explore and evaluate technologies for consolidating communications infrastructure.
- Pursue opportunities with Wireless Washtenaw
- Voice over IP

3)Develop safety programs to minimize and/or transfer risk.
- Review Emergency Action Guideline with staff

4) Continue to upgrade equipment needed by staff to efficiently complete tasks
- Develop an equipment replacement program

GOAL - Encourage Innovation & Excellence in Customer Service
Objectives:
1. Continue to challenge the status quo through exploring alternative delivery of services or new facilities.
- Increase customer service by offering on-line and direct debit options for utility bill payment.

2. Provide annual customer service training to staff.

3. All customers will be treated in a friendly and respectful manner.

4. Customers will be directed to the appropriate staff person within two minutes.

5. Customers' concerns will be responded to within one business day.

GOAL – Promote a Safe Community
Objectives:

1. Create a long-term financially sustainable police services plan, maintain an adequate police / population ratio consistent with State averages.
    - Determine acceptable ratio for Dexter, i.e. State standard 1 officer per 1,000 population
    - Research standards, evaluate ratios and other reports
    - Meet with DCS annually regarding School Officer duties and cost share
    - **Continue to review options for police services**

2. **Sidewalk Connectivity**
    - Work with Schools "Safe Routes to School"

GOAL- Renewal, or continual evaluation of goals and objectives
Objectives:

1. Use the Master Plan to aid in annual policy and budget decisions.

2. Use the Park & Recreation Master Plan and the Tree Management Plan as a guide to decisions affecting parks, recreation and community forestry policy and budget decisions.

3. Use the Downtown Development Plan, "Preferred Future" as a guide for setting policy and making budget decisions.

4. 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.

5. **Review CIP Policy Statements**

BUDGET WORKSHEET 2007/08 PROPOSED

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 Adopted Budget	Current Year 2006/07 Projected YE Position	Council Reviewed 2007/08	INC/(DEC) Proposed FY	INC/(DEC)% Proposed FY
Fund: 590 Sewer Enterprise Fund										
Revenues 590										
406.000 A2 Special Assessment		-	24,801	302	-	-	-	-	-	
NO MORE LEVY- BOND PAID OFF!										
425.000 Delinquent Bills (Tax Roll)		-	10,322	13,834	2,751	2,000	4,943	3,000	(1,943)	-39%
Use historical trend.										
426.000 NE Sewer Special Assessment			-	196,573	498,415	-	-	-	-	
578.000 State of Michigan S2 Grant							99,797	74,000	(25,797)	-26%
Received 90/10 grant from MDEQ										
633.002 Utility Bills - Sewer	460,603	480,014	575,978	702,686	713,470	827,000	804,000	830,000	26,000	3%
Over estimated revenue for 2006/07 expected additional users on system. 07/08 revenue projection 3% increase in rates, does not include new users on system										
634.000 Utility Bill Penalties	2,682	1,415	5,536	8,865	17,261	2,000	15,000	8,000	(7,000)	-47%
636.001 Sewer Tap In Fees	-		157,500	149,487	208,500	146,000	50,000	200,000	150,000	300%
Over estimated revenue, expected more tap fees than actual. Connections have slowed-uncertain. Estimate 40 for UMRC, Dexter Wellness, Misc. residential										
637.000 Sewer Debt Surcharge	-		-	28,834	27,459	-	-	-	-	-
Not segregated from rates per Rate Study recommendation										
665.000 Interest Earned	12,283	12,601	6,588	9,154	33,210	20,000	71,000	54,000	(17,000)	-24%
667.000 Rents (General)	7,990	8,040	4,710	-	-	-	-	-	-	-
No rent at this time. Keep for historical data.										
671.000 Other Revenue	329	12,468	4,166	5,657	9,269	6,000	1,600	3,000	1,400	88%
S2 Grant proceeds										
000.000 LDFA share of RD Sewer	-	-	114,967	114,967	114,967	-	-	-	-	-
LDFA payments end 2006, received final payment for RD Sewer										
695.002 Transfer In Tap Fees	-	-	104,583		-	-	-	-	-	-
Total Revenues	**483,887**	**514,538**	**1,009,151**	**1,230,358**	**1,625,302**	**1,003,000**	**1,046,340**	**1,172,000**	125,660	12%

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Expenditures 590										
Dept: 248.000 Administration										
802.001 Financial Audit	-	3,200	3,200	2,000	2,500	3,000	2,800	2,500	(300)	-11%
811.000 Attorney Fees	-	3,635	484	1,053	1,251	2,000	1,800	2,000	200	11%
840.000 Bank Service Charges	802	237	319	120	101	200	86	200	114	133%
841.000 Village Administrative Costs	335	49,268	53,783	38,798	60,707	66,000	66,000	68,000	2,000	3%
Per Rate Study										
Administration	**1,137**	**56,340**	**57,786**	**41,971**	**64,560**	**71,200**	**70,686**	**72,700**	2,014	3%
Expenditures 590										
Dept: 548.000 Sewer Utilities Department									-	
703.000 Salaries - Non Union	217,723	33,195	28,600	30,787	28,547	25,000	21,000	24,000	3,000	14%
704.000 Salaries - Union	-	121,629	122,511	148,485	172,352	171,000	180,000	186,000	6,000	3%
705.000 Salaries - Overtime	-	6,999	11,328	6,620	8,538	7,000	9,000	9,000	-	0%
705.001 Salaries - Call In Pay	-	-	-	386	1,100	-	-	-	-	-
Don't use line item, call in pay in in overtime										
720.000 Social Security & Medicare	19,184	16,568	13,605	14,993	16,874	16,600	17,400	17,900	500	3%
Covers 7.45% of total gross wages										
721.000 Health & Dental Insurance	57,501	42,154	44,171	40,132	48,504	50,000	55,200	57,500	2,300	4%
Renewal rate 3% increase plus dental and Rx reimbursements										
723.000 Retirement Plan	-	33,799	18,257	23,544	23,892	24,000	25,700	26,500	800	3%
725.000 Longevity	-	8,786	7,300	7,656	7,851	8,300	10,740	11,200	460	4%
726.000 Vacation/Sick Time Cash Out	-	7,847	7,608	2,415	2,178	9,000	5,200	7,000	1,800	35%
Expect contractual level of vacation cash out. Include 1/3 sick leave cash out.										
726.001 Vacation/Sick Accrual	-		12,177	37,205	-	-	-	-	-	-
Must book liability at year end, depends upon benefit hour balances, used average 2 years of data										
728.000 Postage	1,449	961	2,014	1,664	1,146	2,000	1,400	2,000	600	43%
740.000 Operating Supplies	2,691	9,148	1,888	2,396	1,523	2,000	1,800	2,000	200	11%
Average calculated										
741.000 Road Repair Supplies	-	398	-	500	820	1,000	1,400	2,000	600	43%
742.000 Chemical Supplies - Plant	15,188	17,939	18,650	18,787	19,996	21,000	22,800	24,000	1,200	5%
Average monthly calculated plus extra for increases in cost										
743.000 Chemical Supplies - Lab	6,058	9,883	5,643	8,806	6,380	8,000	6,700	7,000	300	4%
Average monthly calculated plus extra for increases in cost										
745.000 Uniform Allowance	3,401	2,551	2,731	2,960	2,667	3,000	2,700	2,800	100	4%

BUDGET WORKSHEET 2007/08 PROPOSED

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 Adopted Budget	Current Year 2006/07 Projected YE Position	Council Reviewed 2007/08	INC/(DEC) Proposed FY	INC/(DEC)% Proposed FY
751.000 Gasoline & Oil	149	1,571	2,680	3,227	4,143	6,000	7,800	9,000	1,200	15%
Average monthly calculated plus extra for increases in cost, budget additional expense for WAVE (reimbursed)										
802.000 Professional Services	76,335	67,363	78,644	83,576	89,877	95,000	90,000	90,000	-	0%
Sludge hauling, annual sewer cleaning contract, OHM, UIS, Synagro. Additional LS and Headwork Analysis required every 5-yr by DEQ (on hold by DEQ)										
824.000 Testing & Analysis	3,972	4,311	2,458	2,788	4,032	5,000	4,500	5,000	500	11%
830.000 Engineering Consulting	15,792	424	3,737	922	-	-	-	-	-	-
830.002 Engineering-Collection System	-	385	-	-	25,239	-	-	-	-	-
861.000 Travel & Mileage	151	79	356	349	158	500	400	500	100	25%
901.000 Printing & Publishing	149	116	157	324	528	500	400	500	100	25%
910.000 Workers Compensation	20,025	7,976	4,306	7,602	7,447	5,600	6,000	7,000	1,000	17%
911.000 Liability Insurance	-	26,326	18,052	19,466	20,332	22,400	24,800	21,400	(3,400)	-14%
Current 2006/07 includes 5 quarters. Renewal projected at 7%										
920.000 Utilities	55,874	48,108	58,722	66,534	53,839	60,000	64,800	66,000	1,200	2%
920.001 Utilities - Telephones	4,892	6,371	6,227	6,264	6,749	7,000	8,000	8,900	900	11%
935.000 Building Maintenance & Repair	17,273	3,622	381	1,826	8,262	12,000	12,000	5,000	(7,000)	-58%
Replace 3-entry doors at the plant 2006/07. Minor improvements for 2007/08										
937.000 Equipment Maintenance & Repa	6,642	3,970	1,901	3,629	2,881	4,000	3,000	4,000	1,000	33%
Unpredictable breakdown items										
939.000 Vehicle Maintenance & Repairs	37	605	185	-	104	1,000	1,000	2,000	1,000	100%
941.000 Equipment Rentals	242	90	-	-	-	-	-	-	-	-
Emergency safety equipment rental, jack hammer etc. cover cost of DPW equipment rental (Marie adjustment)										
955.000 Miscellaneous	47,419	1,049	-	916	16	400	300	300	-	0%
958.000 Memberships & Dues	200	372	277	185	-	200	150	200	50	33%
960.000 Education & Training	240	100	75	723	155	500	200	500	300	150%
968.000 Depreciation	-	-	-	-	-	-	-	-	-	-
970.000 Capital Improvements	-	619	70,324	-	4,500	-	-	-	-	0%
977.000 Equipment	-	1,693	18,666	3,596	17,805	25,000	23,000	8,000	(15,000)	-65%
Covered generator for Westridge, replaced office computers 2006/07 and PM on equipment. PM on equipment for 2007/08										
977.001 Equipment Replacement	-	1,230	1,454	-	-	-	-	-	-	-
Use reserves for pump replacement										

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 Adopted Budget	Current Year 2006/07 Projected YE Position	Council Reviewed 2007/08	INC/(DEC) Proposed FY	INC/(DEC)% Proposed FY
981.000 Vehicles	-	-	-	45	-	-	-	20,000	20,000	-
Replace 92' Pick-up, split cost between water and sewer fund										
Sewer Utilities Department	**572,587**	**488,237**	**565,085**	**549,307**	**588,437**	**593,000**	**607,390**	**627,200**	19,810	3%
Expenditures 590										
Dept: 890.000 Contingencies									-	
955.000 Miscellaneous	-	-	104,583	-	-	25,000	-	25,000	25,000	
Used for health premium shortfall, and emergencies.										
Contingencies Total	**-**	**-**	**104,583**	**-**	**-**	**25,000**	**-**	**25,000**	25,000	
Expenditures 590										
Dept: 901.000 CIP Plan										
974.000 Capital Improvements + Eng.	-	-	21,308	-	31,712	50,000	370,000	-	(370,000)	320,000
From the original budget 2006/07 there were 2 Capital Project Funds, they were combined into this one to cover: Alpine Project, K-Street/Wall Court Project, Video Sewers, Manhole Rehab, SRF Project Plan, Metering, expenses covered by the "S2 Grant $175,000". A budget amendment for 2006/07 will be needed to show actual expense. Do a budget amendment in 2007/08 IF we receive SRF Loan of $3.8 million										
CIP Plan Total			**21,308**	**-**	**31,712**	**50,000**	**370,000**	**-**	(370,000)	320,000
Expenditures 590										
Dept: 850.000 Debt										
977.002 Equipment - Screw Pumps	-	-	38,333	8,369	38,333	38,400	38,333	38,400	67	0%
Pay off May 2008, discuss redirecting this amount in 2008/09 to a new bond payment or toward RD Principal.										
990.000 Debt Service	-	8,823	32,702	1,726	-	-	-	-	-	0%
992.000 Bond Fees	7,385	-	560	560	300	600	300	400	100	33%
995.001 NE Sewer	-	-	18,338	-	180,000	180,000	183,600	183,600	-	0%
Principal paid in October										
995.002 RD Sewer Bond A&B Principal	-	-	74,992	-	38,000	38,000	40,000	44,000	4,000	10%
996.001 NE Sewer Interest	-	-	-	29,025	21,600	18,000	10,800	15,000		0%
996.002 RD Sewer Interest	-	-	-	130,598	128,914	126,200	127,000	125,000		0%
Debt Total	**7,385**	**8,823**	**164,925**	**170,278**	**407,147**	**401,200**	**400,033**	**406,400**	**6,367**	2%
Total Expenditures	**581,109**	**553,400**	**913,687**	**761,556**	**1,091,856**	**1,140,400**	**1,448,109**	**1,131,300**	**(316,809)**	-22%
Sewer Enterprise Fund - Rev/ Exp	**(97,222)**	**(38,862)**	**95,464**	**468,802**	**533,445**	**(137,400)**	**(401,769)**	**40,700**		
	Any shortfall is more than covered by Debt Reserves and RRI Reserves that are kept in reserve to cover debt & Capital Projects expenses									
Rate Revenue	830,000	*16% of rate revenue left over for debt and capital in addition to other revenue sources.*								
Operating Expenses	699,900	130,100								

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Fund: 591 Water Enterprise Fund										
Revenues 591										
406.000 A2 Street Special Assessment	-	-	13,354	21,726	-	-	-	-	-	0%
Bond & Assessment closed, Bond paid off										
425.000 Delinquent Utility Bills (Tax)	-	-	5,018	6,364	1,439	1,000	3,200	3,000	(200)	-6%
579.000 MDOT Well Grant/RD Water	2,560	-	-	1,072	1,209	-	1,000	-	(1,000)	0%
633.003 Utility Bills - Water	263,515	329,234	390,190	463,315	486,584	532,000	510,000	535,500	25,500	5%
Over estimated revenue for 2006/07 expected additional users on system. 07/08 revenue projection 5% increase in rates recommended, does not include new users on the system										
634.000 Utility Bill Penalties	1,240	816	3,999	5,842	8,766	6,200	10,000	6,000	(4,000)	-40%
636.002 Water Tap In Fees	-	-	156,000	180,575	137,500	88,000	30,000	120,000	90,000	300%
Over estimated revenue, expected more tap fees than actual. Connections have slowed-uncertain. Estimate 40 for UMRC, Dexter Wellness, Misc.residential										
646.000 Sales of 2nd Water Meters	-	-	10,400	14,921	11,025	17,700	6,200	4,000	(2,200)	-35%
Over estimated revenue, expected more 2nd meters. 07/08 reduce expectation										
665.000 Interest Earned	7,697	8,718	6,538	6,062	26,083	15,000	48,500	40,000	(8,500)	-18%
671.000 Other Revenue	225	8,120	34,339	4,088	4,620	9,800	13,000	3,000	(10,000)	-77%
675.003 LDFA Share of RD Water	-	-	176,775	176,775	176,775	-	-	-	-	0%
NO MORE LDFA PAYMENTS										
Total Revenues	**275,237**	**346,888**	**796,613**	**880,739**	**854,001**	**669,700**	**621,900**	**711,500**	89,600	14%

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 Adopted Budget	Current Year 2006/07 Projected YE Position	Council Reviewed 2007/08	INC/(DEC) Proposed FY	INC/(DEC)% Proposed FY
Fund: 591 Water Enterprise Fund										
Expenditures 591										
Dept: 248.000 Administration										
802.001 Financial Audit	-	3,200	3,550	850	900	1,000	1,000	1,000	-	0%
811.000 Attorney Fees	-	-	-	-	-	-	4,680	5,000	320	7%
840.000 Bank Service Charges	-	728	111	9	97	500	100	200	100	100%
841.000 Village Administrative Costs	740	49,268	53,783	38,798	59,896	66,000	66,000	68,000	2,000	3%
Administration	**740**	**53,196**	**57,444**	**39,657**	**60,892**	**67,500**	**71,780**	**74,200**	2,420	3%
Expenditures 591										
Dept: 556.000 Water Utilities Department										
703.000 Salaries - Non Union	70,278	22,873	31,781	29,036	28,303	17,000	16,800	17,300	500	3%
704.000 Salaries - Union	-	75,206	83,355	68,776	50,000	62,000	67,800	69,500	1,700	3%
705.000 Salaries - Overtime	-	1,514	3,834	3,374	1,649	2,000	4,000	4,000	-	0%
Water breaks unpredictable										
705.001 Salaries - Call In Pay	-	1,514	3,834	214	-	-	-	-	-	-
Don't use line item, call in pay in in overtime										
720.000 Social Security & Medicare	7,248	5,133	9,511	8,123	6,496	7,000	7,500	7,800	300	4%
721.000 Health & Dental Insurance	13,957	9,236	11,029	28,252	15,604	16,000	17,000	17,600	600	4%
Renewal rate 3% increase plus dental and Rx reimbursements										
723.000 Retirement Plan	-	14,015	13,325	12,548	9,200	11,000	10,900	11,300	400	4%
725.000 Longevity	-	1,503	4,866	2,044	2,656	2,800	3,500	3,600	100	3%
726.000 Vacation/Sick Time Cash Out	-	1,182	547	481	-	6,000	5,500	5,700	200	4%
Expect contractual level of vacation cash out. Include 1/3 sick leave cash out.										
726.001 Vacation/Sick Accrual	-	-	5,863	(10,318)	13,205	-	-	-	-	-
728.000 Postage	879	1,123	818	2,055	817	1,000	1,400	1,500	100	7%
Average monthly calculation plus increase in postage										
740.000 Operating Supplies	1,452	2,068	1,734	1,194	1,289	2,000	1,200	2,000	800	67%
741.000 Road Repair Supplies	8,003	870	5,269	5,415	3,678	4,000	10,000	7,000	(3,000)	-30%
Dependent on water breaks, more water breaks than usual										
745.000 Uniform Allowance	1,794	1,802	1,907	2,201	1,958	2,000	2,100	2,200	100	5%
751.000 Gasoline & Oil	78	1,427	1,115	2,529	1,661	2,000	3,700	4,000	300	8%
Average monthly calculated plus extra for increases in cost, budget additional expense for WAVE (reimbursed)										
802.000 Professional Services	24,213	24,338	16,402	4,631	7,827	10,000	7,000	7,000	-	0%

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 Adopted Budget	Current Year 2006/07 Projected YE Position	Council Reviewed 2007/08	INC/(DEC) Proposed FY	INC/(DEC)% Proposed FY
Cover additional DEQ permit fees, and UIS calibrations.										
824.000 Testing & Analysis	813	219	632	884	56	1,000	800	1,000	200	25%
830.000 Engineering Consulting	-	-	39,689	26,636	9,361	-	-	-	-	0%
861.000 Travel & Mileage	26	53	25	295	659	600	500	500	-	0%
901.000 Printing & Publishing	234	332	976	1,348	1,189	3,000	2,000	2,000	-	0%
910.000 Workers Compensation	5,184	1,389	1,754	3,098	4,463	2,300	2,400	2,800	400	17%
911.000 Liability Insurance	-	5,553	6,235	6,723	7,023	7,800	8,500	7,400	(1,100)	-13%
Current 2006/07 includes 5 quarters. Renewal projected at 7%										
920.000 Utilities	19,532	45,097	39,874	54,307	53,420	55,100	52,000	55,000	3,000	6%
920.001 Utilities - Telephones	2,251	2,372	2,747	4,206	3,286	3,500	4,000	4,300	300	8%
935.000 Building Maintenance & Repair	-	-	2,356	1,235	1,595	2,000	500	1,000	500	100%
Misc. repairs, painting, unexpected repair and upkeep of buildings. PM										
937.000 Equipment Maintenance & Repa	1,900	2,506	12,008	7,187	3,118	10,000	5,000	7,500	2,500	50%
Cover cost to fix whatever breaks down. Equipment is aging and needs aggressive PM.										
939.000 Vehicle Maintenance & Repairs	250	12	225	659	14	500	500	500	-	0%
Repair any breakdown, continue aggressive PM on vehicles.										
941.000 Equipment Rentals	1,090	2,790	4,286	2,264	1,932	2,000	2,500	2,000	(500)	-20%
(Marie adjustment for fund 402)										
955.000 Miscellaneous	235,687	100	-	97	52	100	100	100	-	0%
958.000 Memberships & Dues	469	102	414	519	569	600	500	500	-	0%
960.000 Education & Training	180	70	413	125	200	300	200	200	-	0%
961.000 Wellhead Protection Program	-	154	1,066	1,903	2,083	2,500	2,000	2,500	500	25%
Continue wellhead protection grant.										
968.000 Depreciation	-	-	-	277,481	-	-	-	-	-	-
970.000 Capital Improvements	-	216	190,028	2,287	14,229	7,000	4,000	5,000	1,000	25%
Continue hydrant program until 2010, stortzs										
977.000 Equipment	-	57,397	76,569	64,136	48,412	50,000	40,000	40,000	-	0%
Well house meters, domestic meters and appurtances.										
977.001 Equipment Replacement	-	1,230	1,837	4,283	-	-	-	-	-	-
Commit to keep unrestricted reserves to cover expensive pump repair and replacement $30,000+ Do not budget annually for this, it does not function like an equipment replacement fund.										
981.000 Vehicles	-	-	-	-	-	-	-	5,000	5,000	-
Replace 92' Pick-up, split cost between water and sewer fund										
Water Utilities Department Total	**395,518**	**283,396**	**576,324**	**620,227**	**296,004**	**293,100**	**283,900**	**297,800**	13,900	5%

BUDGET WORKSHEET 2007/08 PROPOSED

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 Adopted Budget	Current Year 2006/07 Projected YE Position	Council Reviewed 2007/08	INC/(DEC) Proposed FY	INC/(DEC)% Proposed FY
Expenditures 591									-	
Dept: 890.000 Contingencies										
955.000 Miscellaneous	24,050	-	215,000	-	-	15,000	-	15,000	15,000	
ContingenciesTotal	**24,050**	**-**	**215,000**	**-**	**-**	**15,000**	**-**	**15,000**	15,000	
Expenditures 591									-	
Dept: 901.000 CIP Plan									-	
974.000 CIP Capital Improvements	-	-	190,499	3,237	10,473	200,000	90,000	-	(90,000)	-100%
Complete K-Street/Wall Court water main work. 2007/08 Water Main Work, nothing planned at this time.										
974.001 Other Capital Improvements	-	-	-	-	-	150,000	50,000	250,000	200,000	0%
Complete 5th Well search close out W&W contract. Fifth Well Construction Project, include property acquisition. Did not progress to this stage in 06/07. Plan to construct 5th Well, Well House, property acquisition in 07/08										
CIP Plan Total	**-**	**-**	**-**	**-**	**-**	**350,000**	**140,000**	**250,000**	110,000	79%
Expenditures 591									-	
Dept: 850.000 Debt									-	
990.000 Debt Service	-	11,058	22,669	20,199	-	-	-	-	-	0%
Bond paid off - Reduce Budget to 0										
992.000 Bond Fees	-	425	440	440	150	200	300	300	-	0%
995.003 RD Water Bond Principal	-	97,840	-	-	38,000	39,200	40,000	40,000	-	0%
995.004 1998 Bond Water Project	-	-	-	-	60,593	62,500	55,000	55,000	-	0%
996.003 RD Water Interest	118,897	64,597	127,706	99,269	97,650	100,600	95,200	95,000	(200)	0%
Debt Total	**118,897**	**173,920**	**150,815**	**119,908**	**196,393**	**202,500**	**190,500**	**190,300**	(200)	0%
Total Expenditures Water Fund	**539,205**	**510,512**	**999,583**	**779,792**	**553,288**	**928,100**	**686,180**	**827,300**		
Water Enterprise Fund - Rev/Exp	**(263,968)**	**(163,624)**	**(202,970)**	**100,947**	**300,713**	**(258,400)**	**(64,280)**	**(115,800)**		
Any shortfall is more than covered by Debt Reserves and RRI Reserves that are kept in reserve to cover debt & Capital Projects expenses										
Rate Revenue	535,500	*30% of rate revenue left over for debt and capital in addition to other revenue sources.*								
Operating Expenses	372,000	163,500								