BUDGET WORK SESSION
TUESDAY, MAY 29, 2007
6:00 p.m.

THE VILLAGE OF DEXTER
VILLAGE COUNCIL

Dexter Senior Center- 7720 Dexter Ann Arbor Road

2007/08 BUDGET WORK SESSION

1. Review Proposed General Fund 2007/08 Budget

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 Seta and Council
From: Donna Dettling, Village Manager
Date: May 29, 2007
Re: General Fund Highlights

Attached is the proposed General Fund 2007/08 Budget for your review prior to the work session Tuesday evening. The laptop and overhead projector will be used during the work session to better facilitate discussion and evaluation of proposed budget changes. Provided below are several important highlights and comments about our current fiscal year activity 2006/07 and the proposed fiscal year 2007/08.

FISCAL YEAR 2006/07

- Extra revenue for Estimated Year End Position contains additional unexpected revenue from LDFA, Cable Franchise, and interest earned. (page 2)
- Expenditures overall (page 25) are within 4% of adopted budget. This means that the estimated year-end position anticipates spending 96% of the adopted budget.
- Several Departments may go over budget 442 (page 18), 528 (page 22), and 751 (page23). Final amendments are typically proposed at the last meeting in June to adjust any departments that go over budget.

FISCAL YEAR PROPOSED 2007/08

- The overall revenue increase in the proposed budget is 3%. Several adjustments were necessary to show the true revenue activity. (page 2)
- The revenue for Solid Waste is proposed to increase 10% from current year estimated or an additional $45,000. The additional $45,000 is made up of $32,000 additional revenue from residential customers with a 2$ increase per month and $12,500 for commercial customers with a 3% increase.
- The budget worksheets compare proposed 2007/08 expenditures to adopted budget 2006/07, this comparison reflects an overall expenditure increase of 9%. Listed below are the major items that make up the 9% increase.

    - An additional 3-5% in wages, with the average wage adjustment of 4%.
    - The Healthcare Insurance adjustment for 6-1-07 was a modest 5%, additional expenses are incurred for dental reimbursements. The Village went from Delta Dental to BCBC Dental in 2006 and saved substantially on premiums, which more than cover the reimbursements.
    - Worker's Compensation and Liability Insurance increases averaged 14-18%.
    - General operating expenses increased an average of 2-5%.
    - The Law Enforcement Department budget increased 14%. (page 12)
    - The creation of a stand alone 402 Fund-Equipment Replacement Fund, department 441-DPW will start paying rentals. (page15)
    - Contingencies are recommended to increase from $25,000 to $50,000 to better manage budget amendments throughout the year.
    - A CIP request from the Parks Commission (page 22), department 901 $55,000 for park improvements.

BUDGET WORKSHEET PROPOSED 2007/08

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 July 1st FY Adopted	Current Year 2006/07 Estimated YE Position	2007/08 Proposed	Proposed INC/(DEC) Adopted	Proposed INC(DEC)% Adopted
Fund: 101 General Fund										
Revenues										
402.000 Taxes - Real Property	788,563	958,191	1,102,201	1,336,291	1,440,927	1,665,500	1,666,338	**1,730,000**	63,662	4%
Based on actual TV and actual Headlee, less estimated DDA capture.										
410.000 Taxes - Personal Property	110,730	94,732	100,149	287,261	273,849	275,200	262,921	**265,000**	2,079	1%
Based on actual TV and actual Headlee, less estimated DDA capture.										
412.000 Delinquent Taxes - Real Prop	-	-	39,629	39,712	101,227	-	-	-	-	
Leave zero for budget purposes, this number is included in 402.000										
420.000 Delinquent Tax - Personal Prop	-	-	245	18,033	2,390	1,000	7,676	**2,000**	(5,676)	-74%
History varies from $2,000 to $18,000. Budget low due to uncollectables.										
425.000 Delinquent Utility Bills (On Tax Rc	-	-	7,484	9,971	2,404	2,000	2,547	**2,000**	(547)	-21%
Developing process to reduce delinquent utility bills.										
445.000 Taxes - Penalties & Interest	10,455	1,705	8,411	3,146	8,471	3,000	9,943	**5,000**	(4,943)	-50%
History varies from $1700 to $10400, budget lower for average.										
452.000 Cable TV Franchise Fees	23,770	31,298	28,529	34,934	39,496	43,000	54,000	**44,000**	(10,000)	-19%
Comcast paid village twice each year, bi-annual payments averaged $20,000 Proposed legislation created uniform agreement, did NOT eliminate revenue. New agreement requires payment quarterly, received an additional quarterly payment in May. Quarterly payments average $11,000										
476.000 Non Business Licenses & Permits	-		50	1,000	2,350	1,100	2,686	**2,000**	(686)	-26%
Banner permits, zoning permits, demo permits, sign permits, etc. Average of past three years plus inflation										
477.000 Zoning Compliance Permits	14,488	7,105	6,680	12,840	10,635	10,300	8,470	**5,000**	(3,470)	-41%
Reduce due to economic and real estate downturn										
574.000 State Shared Revenue	223,302	222,724	207,492	188,978	190,772	190,000	188,910	**180,000**	(8,910)	-5%
Conservative projection based on trend and economic climate.										
575.000 State Shared - Liquor Licenses	1,968	1,930	1,973	2,750	2,360	2,000	2,408	**2,000**	(408)	-17%
Use trend data to develop projection.										
580.000 State Grants -EAB	-	-	-	10,353	20,000	5,000	2,753	-	(2,753)	-100%
Tree grant reimbursements. Revenue would match any expected grant expenditures, includes EAB & CFG grant programs. No funding expected 2007/08										
581.000 Contribution from local govt. Scio	-	-	5,000	17,880	-	-	-	-	-	
County Recycle grant reimbursements, ended 2005. Scio Twp transportation payment not committed.										
589.000 School Contribution for PSU	61,500		62,832	-	-	-	-	-	-	
Don't use this program any longer. DCS contracts for 1 PSU and Village pays half, see 101.301 for detail. Keep for detail										
590.000 Enterprise Fund Admin Fees	-	126,297	107,566	77,596	120,598	124,200	124,200	**130,400**	6,200	5%
Based on a proportion of actual salaries and benefits for employees performing services for other funds.										
590.001 Street Fund Admin Fees	-	-	21,776	20,132	24,024	24,700	24,700	**26,000**	1,300	5%
Based on a proportion of actual salaries and benefits for employees performing services for other funds.										
608.000 Site Plan Review Fees	4,836	14,321	12,406	3,729	11,391	10,000	6,132	**5,000**	(5,000)	-82%
Never know how many site plans will be turned in each year, reduce due to economic down turn										
611.000 Miscellaneous Planning Fees	-	80,930	600	600	-	500	-	**500**	-	
Special Use permits, variance request fees,										
628.000 Solid Waste Collection Fee	309,347	342,776	406,027	414,346	355,984	423,000	429,000	**474,000**	51,000	12%
Annual increase from new customers, monthly residential rate increase proposed 2$ from $13 to $15										
643.000 Sale of Printed Materials	130	561	95	0	147	-	15	-	-	0%
Do not budget for revenue because of the use of the internet for materials requested.										
644.000 Sales - Composting Program	830	628	1,230	(39)	-	-	-	-	-	
Do not budget for revenue because we use WasteManagement for our composting program.										

BUDGET WORKSHEET PROPOSED 2007/08

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645.000 Sales - Recycling Program	13,360	415	505	775	705	600	525	**500**	(100)	-19%
Sale of $5 recycle bins, and yard waste stickers.										
657.000 Parking Violations	1,180	1,140	390	255	570	500	510	**500**	-	0%
100 tickets at $5 each										
658.000 District Court Fines	5,580	7,076	4,320	3,880	5,460	4,500	6,780	**5,000**	500	7%
Established using 5-year model										
663.001 Ordinance Violation Fines	-	-	-	-	-	-	80	**100**	100	125%
New line for 07/08 - consists of fines snow removal and noxious weed ordinance violations										
663.002 False Alarm Fees	-	-	-	-	-	-	1,550	**1,000**	1,000	65%
Conservative estimate due to no historical data.										
665.000 Interest Earned	4,745	6,227	5,619	7,231	41,245	85,000	91,490	**50,000**	(35,000)	-38%
Use trend data to determine projected revenue. Expect reduced cash balances in FY 07/08 due to projects such as Main Street Bridge										
667.000 Rents (General)	-	3,400	7,500	7,550	7,695	7,900	7,943	**8,100**	200	3%
8050 Main St. CookieMomster lease payments, year to year plus CPI										
667.001 Lease Income - DAFD	-	8,385	7,813	8,321	-	9,000	9,195	**9,400**	400	4%
Reimbursement of payments made by village that DAFD reimburses per the interlocal agreement.										
667.002 Rental Income - Radio Tower	5,178	7,111	8,533	-	-	-	-	-	-	
Monthly lease payments for a tower that wasn't built. 05/06 no revenue expected. Investigate wireless vendors for co-location on water tower.										
667.003 Income - Farmers Market	-	-	-	-	-	-	1,000	**2,000**	1,000	
Vendor registrations for Farmers Market										
671.000 Other Revenue	5,730	35,897	5,011	28,408	76,950	5,000	11,000	**5,000**	-	0%
Not predictable from year to year.										
672-000 Reimbursements for gas from WAVE			-	-	-	-	-	-	-	
Move to Water and Sewer Funds										
673.000 Sale of Fixed Assets	-	250	-	-	-	-	-	-	-	
Did not sell village assets this year.										
675.001 Contributions - Park	-	-	40,515	3,330	117	2,000	1,000	-	(2,000)	-200%
Lions club, DAPCO, Developers, etc make donations to Parks. Assumes zero										
695.000 Transfers In	-		2,000	-	-	-	-	-	-	
None expected.										
695.002 Trans In from Fund 402	-	-	24,348	91,854	165,000	19,000	19,000	-	(19,000)	-100%
Equipment replace fund reserves used for purchasing equipment. Becomes zero with the conversion to a stand alone 402 Fund										
695.003 LDFA Excess Tax Capture	-	-	-	-	-	201,468	201,468	-	(201,468)	-100%
One time only payment in 2007										
696.000 Trans In DDA	-	-	40,700	58,000	22,760	40,000	40,000	**40,000**	-	0%
Revenue from DDA to cover a portion of the expenses in Cost Center 101-442 Reduced amount considers DDA's contribution to a bond payment.										
Total Revenues	**1,585,692**	**1,953,099**	**2,267,629**	**2,689,115**	**2,927,529**	**3,155,468**	3,184,240	**2,994,500**	(189,740)	-6%
						2,807,000			**92,948**	**3%**

The overall actual revenue increase projected for 2007/08 with several revenue items removed that are not typical revenue items highlighted in green shows a modest increase in revenue of 3%

BUDGET WORKSHEET PROPOSED 2007/08

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Fund: 101 General Fund										
Expenditures										
Dept: 101.000 Village Council										
702.000 Salaries - Elected Officials	11,830	27,345	15,410	15,970	15,145	16,000	14,300	**18,200**	2,200	14%
Calculated based on maximum liability										
720.000 Social Security & Medicare	905	2,092	1,179	1,222	1,159	1,300	1,087	**1,400**	100	8%
Requires 7.65% total gross wages										
727.000 Office Supplies	670	0	-	117	-	-	-	**-**	-	
This is for specific needs of elected officials.										
802.000 Professional Services	39,516	5,931	2,011	11,184	3,388	3,000	3,100	**6,000**	3,000	100%
Cover Annexation/425 Work Session and Mill Creek Corridor Planning and City status costs.										
861.000 Travel & Mileage	80	40	-	-	-	1,000	-	**500**	(500)	-50%
Cover travel for MML conference and Mayor's Exchange										
901.000 Printing & Publishing	4,333	1,947	4,397	3,432	4,021	4,500	5,000	**6,000**	1,500	33%
Continue to publish newsletter 4X's										
943.000 Council Chambers Lease	4,650	1,666	1,800	2,004	1,800	1,800	1,800	**1,800**	-	0%
Senior Center charge $150 month										
955.000 Miscellaneous	2,874	652	154	477	136	300	-	**500**	200	67%
956.000 Council Discretionary Expenses	6,300	649	385	1,195	1,178	1,000	500	**1,000**	-	0%
Volunteer recognition										
958.000 Memberships & Dues	6,967	8,868	8,888	10,285	10,313	8,000	8,000	**8,000**	-	0%
Cover DACC, SEMCOG, HRWC, WATS, MML, Remove WDC										
960.000 Education & Training	100	210	10	10	-	-	-	**100**	100	
For MML conference or other miscellaneous training fees										
Total Village Council	78,225	49,400	34,234	45,896	37,139	36,900	33,787	**43,500**	**6,600**	**18%**
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget						9,713	26%

Proposed budget increase due to actual cost for elected officials monthly meeting stipend, professional services and printing and publishing.

BUDGET WORKSHEET PROPOSED 2007/08

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Dept: 172.000 Village Manager										
703.000 Salaries - Non Union	58,307	55,974	62,845	91,965	108,825	115,000	112,000	**116,000**	1,000	1%
VM $71,000 & AVM $45,000										
704.000 Salaries - Union	0	64,571	71,438	48,295	55,385	59,000	57,500	**60,000**	1,000	2%
Average Calculated										
705.000 Salaries - Overtime	0	1,411	170	591	21	1,000	-	**-**	(1,000)	-100%
720.000 Social Security & Medicare	5,915	10,109	10,864	11,597	13,172	13,500	13,000	**13,400**	(100)	-1%
Cover gross wages at 7.65%										
721.000 Health & Dental Insurance	12,191	16,783	17,292	18,797	17,161	27,000	28,000	**34,000**	7,000	26%
Renewal 3% increase plus dental and Rx reimbursements, includes new employee										
723.000 Retirement Plan	0	13,069	14,030	15,577	16,623	21,000	17,800	**18,300**	(2,700)	-13%
Covers 12% of gross wages										
724.001 Car Allowance	0	3,225	3,525	4,400	4,300	4,800	4,800	**4,800**	-	0%
Per contract $400 month capped										
725.000 Longevity	0	2,877	4,510	823	921	1,000	1,050	**1,100**	100	10%
Per union contract.										
726.000 Vacation/Sick Time Cash Out	0	6,588	5,824	3,918	-	-	-	**500**	500	
Per union contract.										
727.000 Office Supplies	4,693	418	154	393	469	600	300	**500**	(100)	-17%
Average Calculated										
745.000 Uniform Allowance	100	100	100	100	100	100	100	**100**	-	0%
802.000 Professional Services	21,426	2,040	5,804	1,541	2,004	2,000	2,500	**2,000**	-	0%
Average Calculated										
861.000 Travel & Mileage	5,079	1,281	939	1,282	-	1,000	200	**800**	(200)	-100%
901.000 Printing & Publishing	891	0	-	618	88	400	-	**400**	-	0%
955.000 Miscellaneous	2,357	514	-	787	233	500	400	**500**	-	0%
958.000 Memberships & Dues	1,166	0	75	150	150	600	-	**500**	(100)	-17%
Covers MMLGMA and ICMA memberships. Also cover memberships for other staff										
960.000 Education & Training	758	2,340	1,305	2,994	2,048	4,000	3,014	**3,500**	(500)	-13%
Covers Tuition reimbursement for VM and AVM also cover training for other staff members										
977.000 Equipment	15,102	338	796	6,018	73	2,000	2,000	**2,000**	-	0%
Total Village Manager	127,985	181,638	199,671	209,846	221,572	253,500	242,664	**258,400**	**4,900**	**2%**
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget						15,736	6%

Increase due to additional costs for health insurance for new employee.

BUDGET WORKSHEET PROPOSED 2007/08

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 July 1st FY Adopted	Current Year 2006/07 Estimated YE Position	2007/08 Proposed	Proposed INC/(DEC) Adopted	Proposed INC(DEC)% Adopted
Dept: 191.000 Elections										
708.000 Salaries - Election Workers	787	629	769	944	-	-	-	-	-	
Funds are not needed starting in FY 05/06 since Scio Township will be running the Village Election.										
727.000 Office Supplies	1,263	85	-	55	-	-	-	-	-	
Funds are not needed starting in FY 05/06 since Scio Township will be running the Village Election.										
901.000 Printing & Publishing	117	559	409	1,321	-	-	-	-	-	
Funds are not needed starting in FY 05/06 since Scio Township will be running the Village Election.										
955.000 Miscellaneous	138	173	191	186	-	-	-	-	-	
No elections in the village fiscal year 05/06										
960.000 Education & Training	0	0	-	-	-	-	-	-	-	
Funds are not needed starting in FY 05/06 since Scio Township will be running the Village Election.										
977.000 Equipment	0	0	-	-	-	-	-	-	-	
Funds are not needed starting in FY 05/06 since Scio Township will be running the Village Election.										
Total Elections	2,305	1,446	1,369	2,506	-	-	-	-	-	
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget						-	
	This department will be needed again, if the Village becomes a City.									

BUDGET WORKSHEET PROPOSED 2007/08

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 July 1st FY Adopted	Current Year 2006/07 Estimated YE Position	2007/08 Proposed	Proposed INC/(DEC) Adopted	Proposed INC(DEC)% Adopted
Dept: 201.000 Finance Department										
802.000 Professional Services	-	9,280	2,857	14,285	15,157	5,000	4,000	**11,000**	6,000	120%
Annual disclosure report, PR provider, OPEB valuation other financial needs.										
802.001 Financial Audit	4,000	8,000	4,150	5,150	6,975	10,000	9,000	**10,000**	-	0%
Post, Smyth··· Annual audit cost share with other funds										
840.000 Bank Service Charges	1,290	993	958	294	421	500	850	**1,000**	500	100%
Total Finance Department	5,290	18,273	7,965	19,729	22,553	15,500	13,850	**22,000**	**6,500**	**42%**
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget						8,150	53%
	Proposed Budget increase due to additional costs for OPEB valuation.									

BUDGET WORKSHEET PROPOSED 2007/08

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Dept: 210.000 Attorney										
810.000 Attorney Fees	0	52,424	34,906	49,325	15,256	40,000	25,000	**40,000**	-	0%
General Services, projection based on historic data										
812.000 Attorney Fees - Millpond Park	0	2,179	12,645	128	21,890	20,000	15,000	**20,000**	-	0%
Property issues with owners along Mill Creek. Recommend resolving issues before the dam is removed or the bridge project started.										
Total Attorney	0	**54,603**	**47,551**	**49,453**	**37,146**	60,000	40,000	**60,000**	-	**0%**
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget						20,000	33%
	Overall proposed 2007/08 budget same as 2006/07 adopted									

BUDGET WORKSHEET PROPOSED 2007/08

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Dept: 215.000 Village Clerk										
702.000 Salaries - Elected Officials	5,100	5,210	5,050	3,920	650	2,000	2,000	**2,000**	-	0%
$80 per meeting										
720.000 Social Security & Medicare	390	399	358	300	50	150	150	**200**	50	33%
Covers 7.65% of wages.										
727.000 Office Supplies	288	0	-	-	-	-	-	**-**	-	
Stop using this line item.										
815.000 Ordinance Codification	0	2,815	-	350	350	1,000	350	**4,000**	3,000	300%
General Code Supplement is paid per page of code changes, completed every other year. Publish minutes										
861.000 Travel & Mileage	0	0	-	-	-	-	-	**-**	-	
901.000 Printing & Publishing	0	263	558	1,019	338	500	600	**6,000**	5,500	1100%
955.000 Miscellaneous	0	0	-	-	-	-	-	**-**	-	
958.000 Memberships & Dues	0	0	-	-	-	-	-	**-**	-	
960.000 Education & Training	0	0	-	25	-	-	-	**-**	-	
Total Village Clerk	5,778	8,687	5,966	5,614	1,387	3,650	3,100	**12,200**	**8,550**	**234%**
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget						9,100	249%
	Proposed Budget increase due to Code supplement and publishing minutes									

BUDGET WORKSHEET PROPOSED 2007/08

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Dept: 253.000 Village Treasurer										
703.000 Salaries - Non Union	11,678	47,164	49,594	51,135	55,250	58,000	58,657	**60,500**	2,500	4%
Per employment agreement.										
720.000 Social Security & Medicare	888	3,664	3,775	3,882	4,227	4,400	4,487	**4,700**	300	7%
Covers 7.65% of gross wages										
721.000 Health & Dental Insurance	1,264	10,638	10,910	13,160	12,655	13,000	14,500	**15,400**	2,400	18%
Renewal 3% increase plus dental and Rx reimbursements										
723.000 Retirement Plan	-	4,181	5,268	6,284	5,637	5,800	5,865	**6,100**	300	5%
Covers 10% of gross wages.										
726.000 Vacation/Sick Time Cash Out	-	727	-	-	-	-	-	-	-	
Remove this line item, No longer allow vacation cash out.										
726.001 Vacation/Sick Accrual	614		2,255	87		-	-	-	-	
Required to fund current and future liability										
727.000 Office Supplies	20	193	454	-	227	600	400	**600**	-	0%
Average Calculated										
861.000 Travel & Mileage	626	894	557	1,535	688	1,000	1,100	**1,000**	-	0%
901.000 Printing & Publishing	-	-	68	83	-	-	-	-	-	
902.000 Tax Bills & Services	-	-	1,922	1,572	1,483	3,700	3,636	**3,700**	-	0%
Additional expense for tax bill web hosting, tax mailing, software support										
955.000 Miscellaneous	-	416	-	102	200	500	-	**500**	-	0%
957.001 Property Tax Refunds	-	-	-	-	680	1,000	160	**500**	(500)	-50%
Dependent on Board of Review										
958.000 Memberships & Dues	-	325	220	325	380	500	380	**400**	(100)	-20%
MGFOA, GFOA, MMTA, APT US&C, Washtenaw County Treasurers										
960.000 Education & Training	-	707	1,474	780	715	500	832	**1,000**	500	100%
Continuing Education requirements										
977.000 Equipment	-	3,000	229	1,910	108	1,000	500	**1,000**	-	0%
Total Village Treasurer	15,090	71,909	76,726	80,855	82,249	90,000	90,517	**95,400**	**5,400**	**6%**
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget						4,883	5%
	Proposed Budget increase due to wage and benefits, including dental reimbursements, and continuing education requirements.									

BUDGET WORKSHEET PROPOSED 2007/08

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 July 1st FY Adopted	Current Year 2006/07 Estimated YE Position	2007/08 Proposed	Proposed INC/(DEC) Adopted	Proposed INC(DEC)% Adopted
Dept: 265.000 Buildings & Grounds										
727.000 Office Supplies	3,054	4,648	4,559	6,299	3,283	4,000	4,000	**4,000**	-	0%
Average Calculated										
728.000 Postage	0	3,563	2,778	1,671	2,089	3,000	3,000	**3,000**	-	0%
Average Calculated										
803.000 Contracted Services	675	4,143	7,120	4,621	1,025	3,000	4,000	**4,000**	1,000	33%
Covers phone, computer, electrical services										
843.000 Property Taxes	-	-	-	-	-	-	2,200	**2,200**	2,200	
Covers Cookie Momster building										
920.000 Utilities	6,832	2,230	860	3,975	8,422	10,000	10,500	**11,000**	1,000	10%
920.001 Utilities - Telephones	6,076	5,482	5,707	5,746	5,054	6,000	5,400	**5,500**	(500)	-8%
Average Calculated										
935.000 Building Maintenance & Repair	4,631	2,924	2,954	2,215	1,529	3,000	2,500	**3,000**	-	0%
Covers rug contract, PM to HVAC, unexpected needs.										
935.001 Office Cleaning	0	1,645	2,900	4,174	4,160	4,200	4,160	**4,200**	-	0%
Service $80 per week.										
936.000 Equipment Service Contracts	0	3,972	4,044	8,889	3,757	6,000	6,400	**7,000**	1,000	17%
Covers FB software maint. Contract, Lanier, Comfort Zone, Earth Link, Neo Post.										
937.000 Equipment Maintenance & Repai	632	4,073	2,904	176	515	1,500	500	**1,000**	(500)	-33%
Average Calculated										
941.000 Equipment Rentals	23,326	897	747	747	-	800	100	**800**	-	0%
Covers office equipment rentals and DPW equipment rentals.										
943.001 Office Space Rent	0	5,250	5,850	7,050	6,500	9,000	9,350	**8,400**	(600)	-7%
Cover NatCity rent, monthly increase 7-2007 $700 No rental for storage, use old DPW office.										
955.000 Miscellaneous	5	578	2,606	952	19,603	2,000	100	**500**	(1,500)	-75%
Covers Petty Cash, Hackney										
970.000 Capital Improvements	1,000	17,238	-	14,281	44,388	10,000	8,000	**5,000**	(5,000)	-50%
Cover costs to outfit new building with items not covered in contract										
973.000 Parking Improvements	0	0	-	1,025	-	-		**-**	-	
Requested $25,000 for lot improvements at DPW at Warrior Creek Park, and retaining wall repair at DAFD. Evaluate area for use as Bridge staging area issues, hold off on parking lot and retaining wall improvements.										
977.000 Equipment	0	4,586	10,827	3,448	1,352	3,000	2,000	**2,000**	(1,000)	-33%
Cover cost of computer repair and upgrade windows, projector. Add ArcView license.										
Total Buildings & Grounds	46,231	61,229	53,856	65,269	101,678	65,500	62,210	**61,600**	**(3,900)**	**-6%**
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget						(610)	-1%
	Proposed budget does not include an increase.									

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 July 1st FY Adopted	Current Year 2006/07 Estimated YE Position	2007/08 Proposed	Proposed INC/(DEC) Adopted	Proposed INC(DEC)% Adopted
Dept: 285.000 Village Tree Program										
Created a cost center (Department) for the Village Tree Program to better track all tree related expenses.										
731.000 Landscape Supplies	-	-	-	-	1,290	2,000	2,000	**2,000**	-	0%
Covers ongoing supplies needed for removal and planting of trees.										
731.001 Landscape Supplies-Trees (Repla	-	-	-	-	11,115	15,000	15,000	**15,000**	-	0%
Covers the purchase of trees to replace the trees that are removed, and plantings as recommended by the Tree Board.										
731.002 Tree Replace/New	-	-	-	-	250	-	-	**-**	-	
Use fund 731.001 for all tree purchases. Keep for data history										
731.003 Trees- for Village Parks	-	-	-	-	2,597	3,000	3,000	**3,000**	-	0%
Covers the replacement of trees in village parks.										
803.000 Contracted Services	-	-	-	-	31,938	30,000	30,000	**30,000**	-	0%
Covers removal of damaged/dangerous trees. Fall & Spring Removals, Continue to update Tree Inventory										
Total Village Tree Program	-	-	-	-	47,191	50,000	50,000	**50,000**	-	**0%**
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget						-	0%
	Proposed budget does not include an increase.									

BUDGET WORKSHEET PROPOSED 2007/08

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 July 1st FY Adopted	Current Year 2006/07 Estimated YE Position	2007/08 Proposed	Proposed INC/(DEC) Adopted	Proposed INC(DEC)% Adopted
Dept: 301.000 Law Enforcement										
803.000 Contracted Services	349,704	315,400	284,873	246,506	268,828	307,000	305,000	**370,000**	63,000	21%
2007 PSU Rate $109,871 and 2008 PSU Rate "No Fill" deputy or without overtime $136,503 - additional overtime charges may be incurred										
803.001 DCS Officer & Xing Guards	-	-	-	31,592	46,863	77,000	75,000	**66,000**	(11,000)	-14%
Budget amended 2006/07 School invoiced late. Village 50% of school PSU and $3,000 for crossing guard. Discuss changing back to 20%										
920.000 Utilities	2,568	3,965	5,111	4,486	4,943	5,000	6,500	**7,000**	2,000	40%
935.000 Building Maintenance & Repair	30	2,691	1,463	3,234	7,533	3,000	2,500	**2,000**	(1,000)	-33%
Total Law Enforcement	**352,302**	**322,056**	**291,447**	**285,817**	**328,166**	**392,000**	**389,000**	**445,000**	**53,000**	**14%**
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget						56,000	14%
	Increase due to changes in PSU calculation methodology, protocol for overtime approval to be developed.									

BUDGET WORKSHEET PROPOSED 2007/08

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 July 1st FY Adopted	Current Year 2006/07 Estimated YE Position	2007/08 Proposed	Proposed INC/(DEC) Adopted	Proposed INC(DEC)% Adopted
Dept: 336.000 Fire Department										
721.000 Health & Dental Insurance	-	-	(506)	-	-	-		-	-	
Do not use any longer.										
803.000 Contracted Services	210,501	252,492	258,906	266,800	307,586	342,500	324,800	**334,000**	(8,500)	-2%
Quarterly payments 2007 $80,622 actual 2008 $86,000 estimate										
920.000 Utilities	1,865	1,269	3,005	2,952	3,703	4,000	3,200	**3,400**	(600)	-15%
935.000 Building Maintenance & Repair	3,145	390	251	5,472	1,615	2,000	1,400	**2,000**	-	0%
Siren PM contract, unexpected breakdowns of HVAC										
970.000 Capital Improvements	-	12,435	-	-	-	2,000	-	**2,000**	-	0%
Cover cost of overhead door replacement or other building needs.										
Total Fire Department	**215,511**	**266,586**	**261,656**	**275,225**	**312,904**	**350,500**	**329,400**	**341,400**	**(9,100)**	**-3%**
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget						12,000	3%
	Increase due to unpredictable run calculation									

BUDGET WORKSHEET PROPOSED 2007/08

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 July 1st FY Adopted	Current Year 2006/07 Estimated YE Position	2007/08 Proposed	Proposed INC/(DEC) Adopted	Proposed INC(DEC)% Adopted
Dept: 400.000 Planning Department										
703.000 Salaries - Non Union	54,073	31,026	36,598	41,543	46,279	54,000	53,900	**55,800**	1,800	3%
Pay adjustment 7-1-07										
704.000 Salaries - Union	-	-	-	6,502	8,776	10,000	9,300	**9,700**	(300)	-3%
Brenda's wages covered 35%										
705.000 Salaries - Overtime	-	3,085	4,730	2,580	1,444	2,000	600	**1,000**	(1,000)	-50%
Includes union staff extra work at planning commission meetings.										
706.000 Salaries - Planning Commission	-	6,705	4,590	3,590	3,280	5,000	4,700	**6,200**	1,200	24%
Budget maximum liability.										
720.000 Social Security & Medicare	5,962	3,171	3,560	4,109	4,571	5,400	5,300	**5,500**	100	2%
Covers gross wages at 7.65%										
721.000 Health & Dental Insurance	19,335	4,368	4,935	8,530	11,307	13,000	12,200	**12,800**	(200)	-2%
Renewal 3% increase plus dental and Rx reimbursements										
723.000 Retirement Plan	-	2,364	4,470	5,603	5,722	7,000	6,500	**6,800**	(200)	-3%
Gross Wages at 12%										
726.001 Vacation/Sick Accrual	-		2,706	(978)	3,860	-	-	-	-	
727.000 Office Supplies	586	98	202	20	755	1,000	800	**1,000**	-	0%
Supplies for CDM, ie. color printer ink.										
802.000 Professional Services	23,782	10,012	8,900	22,136	4,521	5,000	5,300	**5,500**	500	10%
Covers Master Plan or corridor studies. Evaluate $390 monthly retainer contract with CWA										
820.000 Planning Consulting	-	32,192	11,143	1,400	-	-	-	-	-	
This fund zeros out each year. Keep for data history, use FUND 701										
820.001 Site Plan Review	11,468	2,468	(876)	-	-	-	-	-	-	
This fund zeros out each year. Keep for data history, use FUND 701										
861.000 Travel & Mileage	264	295	354	172	120	500	400	**1,000**	500	100%
Attend annual MSP & MACEO conference. Cover cost of mileage for CDO Manager and staff inspections. Additional amount for AICP-related travel										
901.000 Printing & Publishing	666	815	903	3,280	2,250	3,000	2,300	**3,000**	-	0%
Covers legal notice and publishing of ordinances. Cover printing cost for various documents.										
955.000 Miscellaneous	241	165	161	211	604	1,000	500	**1,000**	-	0%
Cover PC training and special meetings.										
958.000 Memberships & Dues	370	885	230	510	479	1,000	1,050	**1,200**	200	20%
Cover AICP dues, publications for PC and staff. Increase to cover APA, MSP and other membership dues.										
960.000 Education & Training	215	312	1,010	1,381	763	2,000	1,200	**2,000**	-	0%
Cover ArcView updates and workshops for CDM and staff, new AICP training requirements										
977.000 Equipment	385	1,498	766	2,258	259	1,000	1,000	**1,500**	500	50%
Covers cost of (map) cabinets, additional address files and any repairs or replace computers/printers, GIS upgrades, server upgrades										
Total Planning Department	117,347	99,459	84,382	102,848	94,990	110,900	105,050	**114,000**	**3,100**	**3%**
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget						8,950	8%
	Proposed Budget increase due to wage & benefits, professional services and equipment									

BUDGET WORKSHEET PROPOSED 2007/08

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 July 1st FY Adopted	Current Year 2006/07 Estimated YE Position	2007/08 Proposed	Proposed INC/(DEC) Adopted	Proposed INC(DEC)% Adopted
Dept: 410.000 Zoning Board of Appeals										
707.000 Salaries - ZBA	-	195	195	325	-	-	-	-	-	
Do not use this line any longer, support staff costs are under 802.000 and fund 101.400 wages for recording secretary. ZBA members do not get paid.										
720.000 Social Security & Medicare	-	15	15	25	-	-	-	-	-	
Do not use.										
802.000 Professional Services	-	-	-	1,575	-	1,000	500	**500**	(500)	-50%
Cover review costs.										
901.000 Printing & Publishing	54	297	257	333	547	500	500	**500**	-	0%
Covers publication of variance application.										
955.000 Miscellaneous	-	-	-	-	-	100	100	**100**	-	0%
Cover special variance review cost or meetings.										
960.000 Education & Training	-	24	29	-	-	100	100	**100**	-	0%
Training for ZBA										
Total Zoning Board of Appeals	54	531	496	2,258	547	1,700	1,200	**1,200**	**(500)**	**-29%**
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget						-	0%
	Proposed budget does not include an increase.									

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 July 1st FY Adopted	Current Year 2006/07 Estimated YE Position	2007/08 Proposed	Proposed INC/(DEC) Adopted	Proposed INC(DEC)% Adopted
Dept: 441.000 Department of Public Works										
703.000 Salaries - Non Union	72,693	15,713	17,851	11,213	4,009	10,000	9,800	**10,000**	-	0%
Prorated portion of superintendent and summer help over 101-441, 101-442, 101-528, 101-751, 202, 203, 590 & 591										
704.000 Salaries - Union	-	21,391	29,209	46,224	53,337	45,000	53,000	**54,500**	9,500	21%
Prorated portion of four union employees in 101-441, 101-442, 101-528, 101-751, 202 and 203										
705.000 Salaries - Overtime	-	262	295	624	1,020	1,500	500	**1,000**	(500)	-33%
Overtime related to union salaries and DPW activities										
720.000 Social Security & Medicare	6,599	4,842	4,753	6,823	6,397	5,500	4,700	**4,800**	(700)	-13%
Use 7.65% of gross wages										
721.000 Health & Dental Insurance	15,705	10,454	5,679	12,076	13,312	14,000	15,000	**15,600**	1,600	11%
Prorated portion of employee benefits in 101-441, 101-442, 101-528, 101-751, 202 and 203										
723.000 Retirement Plan	-	9,854	5,520	9,657	10,433	11,000	10,500	**11,000**	-	0%
Use 12% of gross wages										
725.000 Longevity	-	6,241	1,327	4,083	4,123	4,500	2,592	**2,700**	(1,800)	-40%
Per union contract - spread over 101-441, 101-751, 202 and 203										
726.000 Vacation/Sick Time Cash Out	-	3,679	1,031	15,003	510	1,000	-	**1,000**	-	0%
Covers retirement cash out and vacation cash out per union contract										
726.001 Vacation/Sick Accrual	-		5,863	(4,663)	-	-	-	-	-	
Included for accounting purposes only										
731.000 Landscape Supplies	-	-	184	244	-	-	-	-	-	
Moved to Tree Program cost center 101.285										
731.001 Landscape Supplies - Trees	-	-	-	-	-	-	-	-	-	
Moved to Tree Program cost center 101.285										
740.000 Operating Supplies	9,090	3,609	6,055	4,993	4,343	5,000	4,000	**4,000**	(1,000)	-20%
Supplies used to complete DPW tasks.										
745.000 Uniform Allowance	3,134	4,242	4,777	4,510	3,522	4,500	4,100	**4,400**	(100)	-2%
Contractual benefit										
751.000 Gasoline & Oil	5,621	1,813	4,881	7,049	7,558	10,000	9,500	**11,000**	1,000	10%
FY 07/08 expect increase in cost of fuel.										
802.000 Professional Services	1,606	986	7,805	12,594	7,417	8,000	7,000	**8,000**	-	0%
Covers decals for rr crossing & stop bars, chloride, drain maintenance & unexpected projects.										
804.000 Contracted Tree Services	8,825	9,360	7,063	10,848	-	-	-	-	-	
Moved to Tree Program cost center 101.285										
830.000 Engineering Consulting	-	-	574	-	-	-	-	-	-	
Do not use, include engineering and design costs with construction expenses										
861.000 Travel & Mileage	281	422	328	290	35	1,000	100	**500**	(500)	-50%
Staff training work related workshops										
901.000 Printing & Publishing	38	50	72	-	140	500	300	**500**	-	0%
Cover publishing of spring clean up, or other DPW activities.										
920.000 Utilities	5,942	3,946	5,174	5,154	5,908	12,000	6,500	**12,000**	-	0%
New facility unknown expense.										
920.001 Utilities - Telephones	2,209	3,148	3,616	3,478	3,052	4,000	3,990	**4,000**	-	0%
931.000 Off-Street Maintenance	350	75	335	283	-	500	-	**500**	-	0%

BUDGET WORKSHEET PROPOSED 2007/08

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 July 1st FY Adopted	Current Year 2006/07 Estimated YE Position	2007/08 Proposed	Proposed INC/(DEC) Adopted	Proposed INC(DEC)% Adopted
932.000 Sidewalk Repairs	8,918	-	3,250	705	-	-	-	-	-	
Do not budget moved to 970.001 Sidewalks Repair and Replace, keep data for historical purposes										
935.000 Building Maintenance & Repair	332	95	109	465	759	1,000	200	**500**	(500)	-50%
New building should not need maintenance and repair this year, continued upkeep of old facility										
937.000 Equipment Maintenance & Repai	1,949	3,423	1,864	2,807	1,217	3,000	2,500	**3,000**	-	0%
Cover repair of lawn mowers, other equipment.										
939.000 Vehicle Maintenance & Repairs	9,508	5,258	10,788	7,656	6,218	8,000	7,000	**8,000**	-	0%
Expect more maintenance and repair as vehicles get older.										
941.000 Equipment Rentals	0	-	-	-	-	0	-	**15,000**	15,000	1500%
Start internal equipment rental transfer to 402 from this department										
941.000 Equipment Rentals Outside	324	1,553	90	50	-	1,000	-	500	400	400%
For unexpected rentals										
955.000 Miscellaneous	-	-	200	739	40	100	80	**100**	-	0%
957.000 Miscellaneous Fees	-	1,241	-	130	837	1,000	240	**1,000**	-	0%
Covers CDL's per contract, few expired.										
958.000 Memberships & Dues	313	285	316	346	-	500	100	**250**	(250)	-50%
960.000 Education & Training	-	-	-	105	-	600	200	**600**	-	0%
963.000 Medical Expenses	-	146	74	36	139	1,000	400	**1,000**	-	0%
Per union contract, unknown expense and Choice Point for random drug testing requirements										
970.001 Sidewalks Repair & Replace	7,556	2,400	-	4,429	24,782	30,000	30,000	**30,000**	-	0%
2006/07 used CIP document to complete sidewalk repair. Ed to develop plan for 07/08 per CIP document										
970.003 Capital Imp-Trees "Replace"	-	-	-	17,500	-	-		-	-	
Moved to Tree Program cost center 101.285										
970.003 Capital Imp-Trees "New"	-	-	-	4,814	-	-		-	-	
Combined "Replace & New" funds, used grant dollars to cost share for a FALL 2004 planting. Keep all tree related expenses in 101.285										
977.000 Equipment	-	15,953	19,144	6,750	23,197	-	2,000	**2,000**	2,000	
Weed whip, chain saw etc. Develop list of needs for 07/08										
981.000 Vehicles	-	-	-	91,854	-	-		-	-	
Move future purchases to Fund 402										
983.001 Lease Payment - Street Sweeper	10,154	-	10,154	-	-	-		-	-	
Made final payment March 2003 Keep data for history several years										
983.003 Lease Payment - Backhoe/Loade	-	-	14,194	14,194	14,194	-		-	-	
Final payment 10/23/05										
Total Public Works	171,147	130,441	172,575	303,064	196,497	184,200	174,302	**207,450**	**23,250**	**13%**
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget						33,148	18%
	Proposed Budget increase due to wage & benefits, started including internal equipment rental for a stand alone 402 Fund									

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 July 1st FY Adopted	Current Year 2006/07 Estimated YE Position	2007/08 Proposed	Proposed INC/(DEC) Adopted	Proposed INC(DEC)% Adopted
Dept 442: Downtown Public Works										
703.000 Salaries - Non-Union	-	-	-	4,917	9,152	10,000	10,000	**10,000**	-	0%
Covers $10,000 (maximum) for Administrative support Staff										
704.000 Salaries - Union	-		13,101	13,668	24,927	27,000	27,000	**29,000**	2,000	7%
Expect additional cost to repair sprinklers, hours worked by staff cleaning/mowing/making repairs etc. in downtown. Also includes parking enforcement officer @ $5,000										
720.000 Social Security & Medicare	-	-	1,191	1,283	2,614	3,000	2,900	**3,000**	-	0%
Cover gross wages at 7.65%.										
731.000 Landscape Supplies - Trees	-	-	197	-	21	1,000	1,200	**1,000**	-	0%
Coordinate downtown street tree maintenance and replacement with the Village's comprehensive tree program.										
740.000 Operating Supplies	-	-	1,184	2,294	950	3,000	3,000	**3,000**	-	0%
Includes items needed for Farmer's Market I.e. signage, trash cans, advertising, etc.										
802.000 Professional Services	-	-	25,409	24,218	29,025	15,000	17,000	**17,000**	2,000	13%
Cardinal Gardens $13,000, PM on clock $1,000, work on Decorative Street Lights. Did not strip/prime/paint decorative poles, DDA to budget for this type project from DDA project funds (if approved by the DDA Board)										
920.000 Utilities - Metered Street Lights	-	-	5,617	11,296	5,033	6,000	6,200	**6,300**	300	5%
Increase for new meter at Farmer's Market										
937.000 Equipment Maintenance & Repai	-	-	6	323	-	-	-	-	-	
977.000 Equipment	-	-	-	-	22,760	-	-	-	-	
Total Downtown Public Works	-	-	46,705	57,999	94,481	65,000	67,300	**69,300**	**4,300**	**7%**
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget						2,000	3%

Budget used for Downtown streetscape maintenance and staff support for DDA Board and Projects. DDA pays $40,000 for services to cover this department. Proposed Budget increase in union wages and metered street lights.

BUDGET WORKSHEET PROPOSED 2007/08

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 July 1st FY Adopted	Current Year 2006/07 Estimated YE Position	2007/08 Proposed	Proposed INC/(DEC) Adopted	Proposed INC(DEC)% Adopted
Dept: 445.000 Storm Water										
802.000 Professional Services	-	-	-	3,160	3,727	6,600	6,600	**7,500**	900	14%
Storm Water DEQ Permit fee. Phase II services for ongoing public education and public involvement PIP & PEP requirements. Permit fee and increased dollars spent for PEP and PIP. HRWC membership and calendars. Stormwater improvement projects are paid from Major/Local Funds										
Total Storm Water	-	-	-	3,160	3,727	6,600	6,600	**7,500**	**900**	**14%**
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget						900	14%
	Proposed budget increase for additional requirements for Phase 2 Stormwater Permit									

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 July 1st FY Adopted	Current Year 2006/07 Estimated YE Position	2007/08 Proposed	Proposed INC/(DEC) Adopted	Proposed INC(DEC)% Adopted
Dept: 447.000 Engineering										
830.000 Engineering Consulting	-	14,614	11,223	33,134	11,746	10,000	9,800	**10,000**	-	0%
General services for unexpected Village projects										
830.001 Engineering Inspections	61,924	26,281	83,440	-	8,674	-	-	-	-	
Clearing Account for developer reimbursements. Zeros out except for credits										
830.005 Engineering Consulting CIP	-	-	6,499	490	-	-	-	-	-	
Do not use this account. CIP line items contain engineering cost.										
830.005 Engineering Site Plan Reviews	-	-	6,440	1,295	-	-	-	-	-	
Clearing Account for developer reimbursements. Zeros out.										
Total Engineering	61,924	40,895	107,602	34,918	20,420	10,000	9,800	**10,000**	-	**0%**
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget						200	2%
	Proposed budget does not include an increase.									

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 July 1st FY Adopted	Current Year 2006/07 Estimated YE Position	2007/08 Proposed	Proposed INC/(DEC) Adopted	Proposed INC(DEC)% Adopted
Dept: 448.000 Municipal Street Lights										
920.003 Utilities - Street Lights	28,921	34,626	51,379	55,253	46,763	55,000	54,000	**55,000**	-	0%
Expect increase from DTE and additional unmetered street lights added to contract and energy cost increases										
970.000 Capital Improvements	-	-	-	-	974	-	-	-	-	
Proposed $16,000 to cover 4 new decorative streetlights to replace old style streetlights in village adjacent to downtown. Work with Chuck Rowell at DTE to develop a replacement program. DID NOT DEVELOP PLAN WITH DTE										
Total Municipal Street Lights	28,921	34,626	51,379	55,253	47,736	55,000	54,000	**55,000**	-	**0%**
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget						1,000	2%
	Proposed budget does not include an increase.									

BUDGET WORKSHEET PROPOSED 2007/08

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 July 1st FY Adopted	Current Year 2006/07 Estimated YE Position	2007/08 Proposed	Proposed INC/(DEC) Adopted	Proposed INC(DEC)% Adopted
Dept: 528.000 Solid Waste										
703.000 Salaries - Non Union	38,481	6,371	8,878	1,397	1,818	2,000	2,500	**2,100**	100	5%
Prorated portion of superintendent and summer help over 101-441, 101-442, 101-528, 101-751, 202, 203, 590 & 591										
704.000 Salaries - Union	-	33,396	26,113	16,799	21,577	22,000	29,000	**28,000**	6,000	27%
Prorated portion of four union employees in 101-441, 101-442, 101-528, 101-751, 202 and 203										
705.000 Salaries - Overtime	-	591	931	1,148	1,192	3,000	1,000	**1,500**	(1,500)	-50%
720.000 Social Security & Medicare	3,138	2,897	2,548	1,990	1,881	1,700	2,500	**2,600**	900	53%
Cover gross wages at 7.65%										
721.000 Health & Dental Insurance	13,279	3,556	4,970	176	-	-	-	-	-	
723.000 Retirement Plan	-	6,628	4,800	3,993	2,439	2,800	3,600	**3,700**	900	32%
Cover gross wages at 12%										
725.000 Longevity	-	-	1,187	-	-	-	-	-	-	
Do not charge this benefit to this department at this time.										
726.001 Vacation/Sick Accrual	-		5,863	-	-	-	-	-	-	
Do not charge this benefit to this department at this time.										
727.000 Office Supplies	757	66	-	-	-	-	-	-	-	
Office supplies needed by this department are taken from 101-265 our general office supply account.										
740.000 Operating Supplies	1,458	1,816	4,804	1,747	959	2,800	2,200	**3,000**	200	7%
Average Calculated										
805.000 Contracted Solid Waste Service	253,271	302,703	340,333	377,312	364,807	410,000	402,000	**414,000**	4,000	1%
Average Wastemanagement invoices 12 months, plus 3% increase March 1st, plus additional customer base. WM to perform audit on residential and commercial count to confirm billing accuracy.										
901.000 Printing & Publishing	253	359	382	509	906	1,000	1,800	**1,500**	500	50%
Notices for leaf pick-up. Help pay for printing of bills.										
941.000 Equipment Rentals	-	21,486	21,236	21,383	24,801	20,000	22,500	**21,000**	1,000	5%
Internal equipment rental transferred to Fund 402										
960.000 Education & Training	-	-	-	-	-	-	-	-	-	
970.000 Capital Improvements	794	-	-	-	-	2,500	2,500	-	(2,500)	-100%
977.000 Equipment	-	-	-	-	-	-	-	-	-	
983.002 Lease Payment - Leaf Machine	6,926	-	-	-	-	-	-	-	-	
Total Solid Waste	318,357	379,869	422,045	426,455	420,380	467,800	469,600	**477,400**	**9,600**	**2%**
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget						7,800	2%
							$ 429,000	$ 474,000		

Proposed Budget increase for wages & benefits, contracted service, and internal equipment rental. Proposed residential rate adjustment of $2 per stop, and 3% on commercial rates will cover department expenses within $3,000

BUDGET WORKSHEET PROPOSED 2007/08

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 July 1st FY Adopted	Current Year 2006/07 Estimated YE Position	2007/08 Proposed	Proposed INC/(DEC) Adopted	Proposed INC(DEC)% Adopted
Dept: 751.000 Parks & Recreation										
703.000 Salaries - Non Union	12,456	1,181	1,170	594	1,036	6,200	6,000	**6,200**	-	0%
Prorated portion of superintendent and summer help over 101-441, 101-442, 101-528, 101-751, 202, 203, 590 & 591										
704.000 Salaries - Union	-	8,805	6,223	15,031	12,301	8,000	11,000	**11,400**	3,400	43%
Prorated portion of four union employees in 101-441, 101-442, 101-528, 101-751, 202 and 203										
709.000 Salaries - Park Commissioners	-	1,730	1,665	1,345	-	2,500	2,500	**2,600**	100	4%
Covers pay for commissioners and recording secretary.										
720.000 Social Security & Medicare	724	823	693	1,298	1,020	1,200	1,100	**1,190**	(10)	-1%
Cover gross wages at 7.65%										
721.000 Health & Dental Insurance	1,168	1,159	1,738	1,191	1,124	2,000	1,800	**2,000**	-	0%
Prorated portion of employee benefits in 101-441, 101-442, 101-528, 101-751, 202 and 203										
723.000 Retirement Plan	-	1,582	1,680	1,919	1,404	2,000	1,500	**1,600**	(400)	-20%
Cover gross wages at 12%										
725.000 Longevity	-	-	419	-	700	800	550	**590**	(210)	-26%
Per union contract - spread over 101-441, 101-751, 202 and 203										
726.001 Vacation/Sick Accrual	-		5,863	-	-	-	-	**-**	-	
Included for accounting purposes only										
731.000 Landscape Supplies	-	428	-	5,088	2,161	4,500	4,200	**2,000**	(2,500)	-56%
Covers topsoil, grass seed, fertilizer. Etc. Increase for replacement of woodchips @ Warrior Creek Park every other year, and shrubs & bollards rain garden maintenance at Dexter Community Park to increase buffer.										
731.001 Landscape Supplies - Trees	-	-	-	159	-	-	-	**-**	-	
Moved to Tree Program cost center 101.285 Keep data for history for several years										
740.000 Operating Supplies	6,025	1,803	432	531	661	1,000	1,200	**1,500**	500	50%
Covers supplies needed to care for parks.										
802.000 Professional Services	27	1,690	3,896	7,961	124	1,000	930	**2,000**	1,000	100%
Seal coat pathway at Community Park										
937.000 Equipment Maintenance & Repai	-	567	213	409	8	1,000	500	**1,000**	-	0%
Expect extra work on sprinkler system in Monument Park.										
941.000 Equipment Rentals	-	784	619	753	809	1,000	1,300	**1,300**	300	30%
944.000 Portable Toilet Rental	1,280	1,120	960	1,360	1,336	2,400	2,600	**2,600**	200	8%
Cover 5 units at $80 each for 6 months at Warrior Creek Park, First St. Park, Community Park . Request cost share from bicycle clubs.										
955-000 Miscellaneous	-	77	118	314	174	500	600	**500**	-	0%
Covers unexpected items.										
970.000 Capital Improvements	1,525	-	-	105	-	-	-	**-**	-	
977.000 Equipment	-	10,920	-	614	1,817	1,000	2,200	**3,000**	2,000	200%
Cover equipment needed to complete tasks in parks and signage, trash cans, picnic tables, benches···Park amenities										
Total Parks & Recreation	23,205	32,669	25,689	38,671	24,674	35,100	37,980	**39,480**	**4,380**	**12%**
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget						1,500	4%

Proposed budget increase for union wages, professional services, and equipment.

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 July 1st FY Adopted	Current Year 2006/07 Estimated YE Position	2007/08 Proposed	Proposed INC/(DEC) Adopted	Proposed INC(DEC)% Adopted
Dept: 851.000 Insurance & Bonds										
719.000 Unemployment Compensation	-	-	4,447	4,053	585	3,000	1,200	**1,300**	(1,700)	-57%
Our umemployment liability with MML/TALKUx are almost met.										
721.001 Retiree Health Insurance	-	-	-	17,584	21,645	23,000	24,500	**25,500**	2,500	11%
910.000 Workers Compensation	21,530	7,388	11,434	14,209	13,925	10,500	11,400	**12,000**	1,500	14%
911.000 Liability Insurance	-	23,865	26,798	28,897	30,183	33,000	37,200	**39,000**	6,000	18%
000.000 Bond Payment	-	-	-	-	-	50,000	35,900	**127,000**	77,000	154%
2006 Facilities Bond payment										
Insurance & Bonds Total	21,530	31,253	42,679	64,742	66,339	119,500	110,200	**204,800**	**85,300**	**71%**
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget						94,600	79%
	Increase due to Bond Payment and WC and Liability Insurance									
Dept: 890.000 Contingencies										
955.000 Miscellaneous	-	-	-	-	-	9,200	-	**50,000**	40,800	443%
Contingencies Total	-	-	-	-	-	9,200	-	50,000	**40,800**	**443%**
	Increase requested to better manage budget amendments throughout the year - especially in the unknown area of DPW equipment rentals (see Dept 441)									
Dept: 901.000 CIP Plan						-			-	
974.000 Salt Storage/DPW Facility	-	-	-	90,239	4,257	-	-	-	-	
Needed to fund DPW facility construction cost MOVED TO PROJECT FUND 401										
974.005 Dexter Cmty Park & Path	-	-	-	43,183	11,488	77,000	77,000	-	(77,000)	-100%
Pavilion Project 2006/07 Budget amendment 8-14-06 inc. $77,000, Parks Commission requested Play Court and Tot Lot purchase for Community Park 2007/08										
CIP Plan Total	-	-	-	133,422	15,745	77,000	**77,000**	**55,000**	**(22,000)**	**-29%**
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget						(22,000)	-29%
Dept: 875.000 Contributions						-			-	
000.000 Transfer Out	-	55,962	-	22,000	-	-	-	-	-	
Created a Department 101.965 Transfer Out										
965.001 Contribution to WAVE	3,653	5,772	8,866	10,829	10,671	12,000	11,000	**12,000**	-	0%
Chelsea Transportation contracted monthly at $833 05/06 expect increase in contracted monthly service										
965.002 Contribution Community Serve	350	250	250	250	250	250	250	**250**	-	0%
Covers support of Dexter Historic Society 05/06 same level of support										
965.003 Contribution Senior Center	1,000	1,000	1,000	1,000	1,000	9,300	9,270	**1,000**	(8,300)	-89%
Covers support of Dexter Senior Center 05/06 expect same level of support AMENDED 7-24-06 inc. from $1,000										
965.004 Contribution WAVE Door to Door	-	-	-	-	2,917	5,000	7,000	**7,000**	2,000	40%
Created in 05/06 to support Door to Door Transportation Service										
965.005 Contribution to Gordon Hall	-	-	-	-	100,000	20,000	-	**40,000**	20,000	100%
First installment of $20,000 due March 1, 2007 The 2006/07 payment delayed beyond practical audit adjustment, include 2 installments in 2007/08										
Contributions - Control Total	5,003	62,984	10,116	34,079	114,837	46,550	27,520	**60,250**	**13,700**	**29%**
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget						32,730	70%
	Proposed budget increase due to shift of Gordon Hall installment payment									

BUDGET WORKSHEET PROPOSED 2007/08

	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Current Year 2006/07 July 1st FY Adopted	Current Year 2006/07 Estimated YE Position	2007/08 Proposed	Proposed INC/(DEC) Adopted	Proposed INC(DEC)% Adopted
Total Expenditures	1,596,205	1,848,554	1,944,108	2,297,080	2,292,356	2,506,100	2,395,080	**2,740,880**	234,780	9%
			Comparison of proposed 2007/08 Budget to Estimated YE Position 2006/07 Budget						345,800	14%
		Current Year 2006/07 estimated amount not spent of budget:					(111,020)	**-4.43%**		
	Additional expenses include 3-5% increase in wages and benefits, 14-18% increase in WC & liability insurance, 2-5% in general operating expenses, 20% increase Police Service contract, CIP requested for Park improvements, contingency increase, and shifting Gordon Hall payment									
General Fund - Revenue / Expense	(10,513)	104,545	323,521	392,036	635,173	649,368	789,160	**253,620**		
						Anticipated Fund Balance		**9%**		
	Estimated year end position includes additional revenues from LDFA, Cable Franchise, interest earned.									