

**RESOLUTION 2021-12
VILLAGE OF BROOKLYN
GENERAL APPROPRIATIONS MEASURE
FISCAL YEAR: NOVEMBER 1, 2021 – OCTOBER 31, 2022
GENERAL AND SPECIAL FUNDS FY2022 BUDGET**

Minutes of a regular meeting of the Village Council of the Village of Brooklyn, County of Jackson Michigan, held Jackson County Library – Brooklyn Branch at 207 N. Main St. in said Village on the 11th day of October 2021 at 6:00 p.m., Eastern Daylight Time, reflect the following:

PRESENT: Bliven, Hicks, Jenson, Krauss, Roberts, Robinson

ABSENT: Tackett

The following preamble and resolution were offered by Trustee Bliven and supported by Trustee Hicks:

WHEREAS, Public Act 621 of 1978, Titled "The Uniform Budgeting and Accounting Act" provides for a system of uniform procedures to guide the preparation and execution of budgets in all local units of government in the State of Michigan; and

WHEREAS, the Act requires the legislative body of each local unit to pass a general appropriation measure in compliance with provisions of the Uniform Budgeting and Accounting Act, as a method of adopting its budget; and

WHEREAS, the Village Council has deliberated upon the budget, presented it for a Public Hearing/Truth in Taxation Hearing and received comments from the public on October 11, 2021.

NOW, THEREFORE, the Village of Brooklyn Council resolves:

SECTION 1. APPROPRIATION

The **Fiscal Year 2021-2022 (aka: FY2022 Budget) General Fund Budget**, comprised of revenues in the amount of **\$980,910.00** and appropriations in the amount of **\$1,534,621.00**, the details of which are as specified in the attached **Village of Brooklyn Budget – FY2022 Budget Request** document, which is hereby adopted and made part of this resolution. Authorization for expenditure of the various appropriations is hereby granted; provided such expenditures are in compliance with this resolution, applicable Village policies, and state law.

"Appropriation," as used in this resolution, shall mean the designation of funds to be used for a specific purpose including the operation of Village Departments or Offices; and the allocation and/or use of funds to and by an agency board, commission, department, or other entity whose expenditures and revenues that are not accounted for through the General Fund.

Non-General Funds to which expenditures are incurred are also subject to the provisions of the Uniform Budgeting and Accounting Act. The total of these funds, the details of which are as specified in the attached **Village of Brooklyn Budget – FY2022 Budget Request** document which is hereby adopted and made part of this resolution, the summaries of which are as follows:

NON-GENERAL FUND NAME	TOTAL REVENUES	TOTAL APPROPRIATIONS
MAJOR STREETS	\$422,656	\$509,539
LOCAL STREETS	\$422,261	\$573,110
STREET TAX RECEIVING	\$149,000	\$143,601
CAPITAL STREET PROJECT	\$0.00	\$218,225
CORRIDOR IMPROVEMENT AUTHORITY	\$11,016	\$0
BUILDING FUND	\$32,350	\$36,300
INTERNAL SERVICE FUND	\$201,125	\$270,264
SEWER FUND	\$648,675	\$751,822
WATER FUND	\$646,500	\$688,502
GRAND TOTAL	\$2,533,583	\$3,191,363

SECTION 2. APPROPRIATION NOT A MANDATE TO SPEND

The various appropriations specified in the budget represent the maximum authorization to incur expenditures for the purposes specified. It is expected that all elected and appointed Village Officials shall exercise necessary judgment in the use of appropriated funds to achieve the objectives of their program with minimum expenditures.

SECTION 3. ALLOTMENT OF APPROPRIATION

When financial circumstances warrant, the Village Council may adopt a schedule for allotting the annual appropriation contained within the budget on a periodic basis of no less than one calendar quarter. Under this provision, the authorization to spend the annual appropriation provided in the budget shall be limited to the time limits and amounts established in such

schedule. No elected or appointed official shall cause obligations to be incurred against, and no payment shall be made from, an appropriation exceeding the limits provided in the schedule.

SECTION 4. LIMIT ON OBLIGATION AND PAYMENTS

No elected or appointed Village Official shall cause an obligation to be incurred against, and no payment shall be made from, any appropriation unless there is sufficient unencumbered balance in the appropriation or allotment. Any obligation incurred or payment authorized in violation of this resolution shall be void and any payment so made illegal. Expenditures made in violation of this resolution shall be subject to the penalties specified in P.A. 621 of 1978, titled "The Uniform Budgeting and Accounting Act".

SECTION 5. PROCEDURE FOR DISBURSEMENTS

Each claim against the Village shall be approved and signed by the elected or appointed Village Official responsible for expenditure of the appropriation and shall specify the fund, account, and the activity number assigned in the budget in accordance with the State Accounting Classification Systems. Such claims shall be submitted on a timely basis as directed by the Village Manager, who shall monthly compile such claims for approval by the Village Council. Claims against the Village shall not be paid until approved by the Council or Village Manager; except for payroll, utilities, rental and purchase contracts or claims for which the elected or appointed official shall deem advance payment necessary. In no case, shall money be drawn from the Village treasury except as properly authorized in the pursuance of an appropriation provided for in the budget and no expenditures shall be charged directly to any contingent account.

SECTION 6. PURCHASES

Transfers of any unencumbered balance, or any portion thereof, of any appropriation to any other appropriation may not be made without amendment of the General Fund Budget by regular action of the Village Council. An elected or appointed Village Official responsible for an appropriation may, within the limits of the total appropriation, transfer funds between line items; except that funds may not be transferred between a salary line item and any non-salary line item, nor may such official create a staff position, alter salaries, or purchase equipment without prior authorization of Village Council or Village Manager. In addition, no employee except the Village Manager or Director of Public Works may authorize payments of any kind exceeding \$200. Purchase of supplies, vehicles, service and equipment shall comply with Village of Brooklyn purchasing policies. The Village Manager may authorize purchases up to the actual budgeted amount without further Council approval. Establishment of salary levels and adjustments thereto shall be made as authorized in the Village personnel policies and negotiated labor contracts.

SECTION 7. REVIEW OF FINANCIAL ACCOUNTS

On at least a monthly basis, the Village Manager shall review the status of expenditures and revenues as compared to the adopted budget, and shall report his or her findings to the

Council, noting areas in which there are significant variations with the budget and provide recommendations where appropriate. A monthly budget status report shall be provided as appropriate to elected Village Officials by the Village Manager.

SECTION 8. APPROPRIATION ADJUSTMENTS

Elected Officials and the Village Manager are responsible for maintaining expenditures within the limits of an appropriation as provided in this resolution. Should it become apparent to the Village Manager that the rate of expenditures of the appropriation shall exhaust that appropriation before the end of the budget or allotment period, the Village Manager shall immediately take steps to reduce the rate of expenditures. The Village Manager may recommend a supplemental appropriation in the form of a budget amendment.

Whenever it is reported to the Village Council that actual and probable revenues in any fund may be less than the estimated revenues upon which appropriations from said fund were based, the Village Council of Brooklyn shall take such actions which are deemed necessary to prevent expenditures from exceeding available revenues for the current fiscal year. Such actions may include reductions or adjustments in periodic allotments and appropriations for any or all appropriations, implementing hiring freezes, layoff of personnel, equipment purchases; provided, however, that all elected and appointed officials shall be given the opportunity for review and comment on any proposed action prior to its adoption.

BE IT FURTHER RESOLVED that the Brooklyn Village Council does hereby direct the levy of **8.4000** mills for the General Fund and **3.6302** mills for the Street Fund on all real and personal property in the Village of Brooklyn; and

BE IT FURTHER RESOLVED that the Brooklyn Village Council does hereby authorize the Columbia Township Assessor to spread upon the tax roll the levies necessary for municipal purposes and does hereby direct the Village Treasurer or designee to collect such taxes.


AYES: Bliven, Hicks, Jenson, Krauss, Roberts, Robinson

NAYS: None

ABSENT/ABSTAIN: Tackett

RESOLUTION 2021-12 DECLARED AND ADOPTED.

Dated this 11th day of October 2021.


Mick Linderman, Village Clerk
Village of Brooklyn

STATE OF MICHIGAN)
)ss
COUNTY OF JACKSON)

I, THE UNDERSIGNED, THE DULY QUALIFIED Clerk of the Village of Brooklyn, Jackson County, Michigan (the "Village") do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Village Council at a regular meeting on October 11, 2021, the original of which is on file in my office. Public notice of said meeting was given pursuant to and in compliance with Act No. 267, Public Acts of Michigan, 1976, as amended, including in the case of a special or rescheduled meeting, notice by posting at least eighteen (18) hours prior to the time set for the meeting.

IN WITNESS WHEREOF, I have hereto affixed by official signature on this 11th day of October 2021.



Mick Linderman, Village Clerk
Village of Brooklyn

VILLAGE OF BROOKLYN BUDGET		
FY2022 Budget		
(Approved 10/11/2021)		
	Projected	FY2022
	Fund Bal.	BUDGET
DESCRIPTION	10/31/2021	REQUEST
Fund 101 - GENERAL FUND		
ESTIMATED REVENUES		
GENERAL REVENUE		
TAXES		372,560
LICENSES AND PERMITS		2,200
STATE REVENUE SHARING		180,750
GRANTS		61,500
CHARGES FOR SERVICES		315,000
INTEREST INCOME		3,000
RENTAL INCOME		32,000
OTHER REVENUE		13,900
TOTAL GENERAL FUND REVENUES		980,910
ESTIMATED APPROPRIATIONS		
TAX REFUNDS		3,000
COUNCIL		23,350
CLERK		36,200
MANAGER		114,500
TREASURER		25,850
BUILDING AND GROUNDS		162,584
PUBLIC SAFETY		68,000
CODE ENFORCEMENT		8,800
DEPARTMENT OF PUBLIC WORKS		142,200
O & M AGREEMENTS		274,850
PARKS AND RECREATION		21,425
ZONING BOARD OF APPEALS		0
PLANNING COMMISSION		8,485
PAYROLL		125,575
PRINCIPLE DEBT PAYMENTS		11,200
TRANSFER TO OTHER FUNDS		508,602
TOTAL APPROPRIATIONS		1,534,621
ESTIMATED REVENUES - FUND 101		980,910
ESTIMATED APPROPRIATIONS - FUND 101		1,534,621
NET OF REVENUES/APPROPRIATIONS - FUND 101		(553,711)
General Fund Audited or Projected Fund Balance:	\$ 964,327	\$ 410,616
Fund 202 - MAJOR STREET FUND		
ESTIMATED REVENUES		

GRANTS		0
STATE REVENUE SHARING		131,000
TAXES		69,000
INTEREST/DIVIDENDS		200
OTHER REVENUE		8,826
TRANSFER IN FROM CAPITAL STREET PROJECT FUND		93,400
TRANSFER IN FROM GENERAL FUND		120,230
TOTAL REVENUES		422,656
ESTIMATED APPROPRIATIONS		
MAJOR STREET		197,439
BRIDGE		0
TRAFFIC SERVICES		20,050
WINTER		14,900
STREET CONSTRUCTION		271,800
STREET ADMINISTRATION		5,350
TOTAL APPROPRIATIONS		509,539
ESTIMATED REVENUES - FUND 202		422,656
ESTIMATED APPROPRIATIONS - FUND 202		509,539
NET OF REVENUES/APPROPRIATIONS - FUND 202		(86,883)
Major Street Fund Audited or Projected Fund Balance: \$ 205,512 \$ 118,629		
Fund 203 - LOCAL STREET FUND		
ESTIMATED REVENUES		
GRANTS		0
STATE REVENUE SHARING		44,106
TAXES		92,000
INTEREST/DIVIDENDS		650
OTHER REVENUE		0
TRANSFER IN FROM CAPITAL STREET PROJECT FUND		124,825
TRANSFER IN FROM GENERAL FUND		160,680
TOTAL REVENUES		422,261
ESTIMATED APPROPRIATIONS		
LOCAL STREET		201,860
TRAFFIC SERVICES		11,450
WINTER		12,850
STREET CONSTRUCTION		337,800
STREET ADMINISTRATION		9,150
TOTAL APPROPRIATIONS		573,110
ESTIMATED REVENUES - FUND 203		422,261
ESTIMATED APPROPRIATIONS - FUND 203		573,110
NET OF REVENUES/APPROPRIATIONS - FUND 203		(150,849)
Local Street Fund Audited or Projected Fund Balance: \$ 225,323 \$ 74,474		

Fund 204 - STREET TAX RECEIVING FUND		
ESTIMATED REVENUE		
TAXES		146,500
INTEREST INCOME		2,500
BOND PROCEEDS		0
TOTAL REVENUES		149,000
ESTIMATED APPROPRIATIONS		
MISCELLANEOUS		0
TRANSFER TO MAJOR STREETS		60,039
TRANSFER TO LOCAL STREETS		80,238
TRANSFER TO CORRIDOR IMPROVEMENT AUTHORITY (TIF)		3,324
TOTAL APPROPRIATIONS		143,601
ESTIMATED REVENUES - FUND 204		149,000
ESTIMATED APPROPRIATIONS - FUND 204		143,601
NET OF REVENUES/APPROPRIATIONS - FUND 204		5,399
Street Tax Receiving Fund Audited or Projected Fund Balance:	\$ 3,422	\$ 8,821
Fund 205 - CAPITAL STREET PROJECT		
ESTIMATED REVENUE		
BOND PROCEEDS		
2021 CAPITAL IMPROVMEENT BOND		0
BOND INTEREST		0
TOTAL REVENUES		0
ESTIMATED APPROPRIATIONS		
CAPITAL BOND ADMINISTRATION		
BOND ISSUANCE COST		0
PRINCIPLE PAYABLE		0
INTEREST PAYABLE		0
TRANSFER TO MAJOR STREETS		93,400
TRANSFER TO LOCAL STREETS		124,825
TOTAL APPROPRIATIONS		218,225
ESTIMATED REVENUES - FUND 205		0
ESTIMATED APPROPRIATIONS - FUND 205		218,225
NET OF REVENUES/APPROPRIATIONS - FUND 205		(218,225)
Capital Street Project Audited or Projected Fund Balance:	\$ 218,225	\$ -
Fund 247 - CORRIDOR IMPROVEMENT AUTHORITY FUND		
ESTIMATED REVENUES		
TAX INCREMENT FINANCING (TIF) - GENERAL FUND		7,692
TAX INCREMENT FINANCING (TIF) - STREETS		3,324

STATE GRANTS		0
CONTRIBUTIONS AND DONATIONS		0
MISCELLANEOUS INCOME		0
TOTAL REVENUES		11,016
ESTIMATED APPROPRIATIONS		
CIA GENERAL FUND		0
MISCELLANEOUS		0
TOTAL APPROPRIATIONS		0
ESTIMATED REVENUES - FUND 247		11,016
ESTIMATED APPROPRIATIONS - FUND 247		0
NET OF REVENUES/APPROPRIATIONS - 247		11,016
CIA Fund Audited or Projected Fund Balance: \$ 35,070 \$ 46,086		
Fund 249 - BUILDING FUND		
ESTIMATED REVENUES		
PERMITS AND FEES		32,350
TRANSFER IN FROM GENERAL FUND		0
TOTAL REVENUES		32,350
ESTIMATED APPROPRIATIONS		
BUILDING FUND		36,300
TOTAL APPROPRIATIONS		36,300
ESTIMATED REVENUES - FUND 249		32,350
ESTIMATED APPROPRIATIONS - FUND 249		36,300
NET OF REVENUES/APPROPRIATIONS - FUND 249		(3,950)
Building Fund Audited or Projected Fund Balance: \$ 8,590 \$ 4,640		
Fund 401 -INTERNAL SERVICE FUND		
ESTIMATED REVENUES		
INTEREST INCOME		125
EQUIPMENT RENTAL		200,000
OTHER REVENUE		1,000
TOTAL REVENUES		201,125
ESTIMATED APPROPRIATIONS		
BUILDINGS AND GROUNDS		1,500
MOTOR POOL		268,764
PARKS AND RECREATION		0
TOTAL APPROPRIATIONS		270,264
ESTIMATED REVENUES - FUND 401		201,125
ESTIMATED APPROPRIATIONS - FUND 401		270,264
NET OF REVENUES/APPROPRIATIONS - FUND 401		(69,139)

Internal Service Fund Audited or Projected Fund Balance:	\$ 69,592	\$ 453
Fund 590 - SEWER FUND		
ESTIMATED REVENUES		
CHARGES FOR SERVICES		615,000
CONNECTION FEES		26,000
OTHER REVENUE		7,150
INTEREST INCOME		525
TRANSFER IN FROM GENERAL FUND		0
TOTAL REVENUES		648,675
ESTIMATED APPROPRIATIONS		
SEWER SYSTEM		711,272
SEWER ADMINISTRATION		40,550
TOTAL APPROPRIATIONS		751,822
ESTIMATED REVENUES - FUND 590		648,675
ESTIMATED APPROPRIATIONS - FUND 590		751,822
NET OF REVENUES/APPROPRIATIONS - FUND 590		(103,147)
Sewer Fund Audited or Projected Fund Balance:	\$ 354,120	\$ 250,973
Fund 591 - WATER FUND		
ESTIMATED REVENUES		
CHARGES FOR SERVICES		390,000
CONNECTION FEES		32,000
INTEREST INCOME		500
OTHER REVENUES		4,000
TRANSFER IN FROM GENERAL FUND		220,000
TOTAL REVENUES		646,500
ESTIMATED APPROPRIATIONS		
WATER SYSTEM		671,752
WATER ADMINISTRATION		16,750
TOTAL APPROPRIATIONS		688,502
ESTIMATED REVENUES - FUND 591		646,500
ESTIMATED APPROPRIATIONS - FUND 591		688,502
NET OF REVENUES/APPROPRIATIONS - FUND 591		(42,002)
Water Fund Audited or Projected Fund Balance:	\$ 61,649	\$ 19,647
ESTIMATED REVENUES - ALL FUNDS		3,514,493
ESTIMATED APPROPRIATIONS - ALL FUNDS		4,725,984
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(1,211,491)
Combined Audited or Projected Fund Balance (ALL FUNDS):	\$ 2,145,830	\$ 934,339

