

FY2024 VILLAGE OF BROOKLYN

Village Annual Budget
July 1st, 2023 - June 30th, 2024



A PLACE FOR ALL SEASONS

This budget was approved unanimously by the Village of Brooklyn Council at its regular meeting on Monday, June 12, 2023.

Important Council Meetings

Budget Work Session - May 30 - 6pm

Council Meeting - June 12 - 6pm

See meeting notice for location

BROOKLYN

A Place For All Seasons



VISIT WEBSITE FOR DIGITAL VERSION

VILLAGE COUNCIL

ELECTED OFFICIALS

Terry Mahr - President

Patti Robinson - President Pro-tem

Gabriella Bach - Trustee

Phil Bliven - Trustee

Stacy Hicks - Trustee

Bob Jenson - Trustee

Phil Kruass - Trustee

VILLAGE STAFF

Matt Swartzlander - Village Manager

Whitney Harbowy - Clerk/Office Administrator

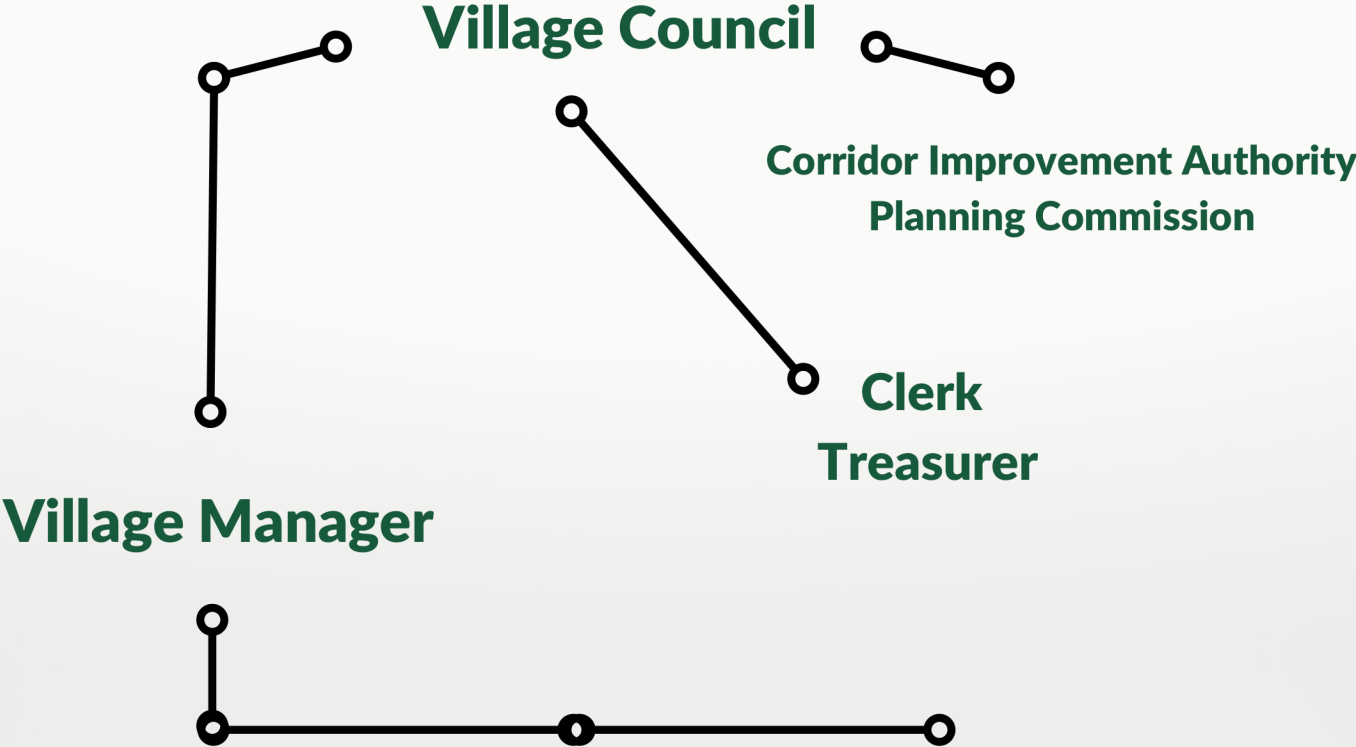
Marilyn Troyer - Treasurer

Dennis Spitler - Dept. Public Works Director



ORGANIZATIONAL CHART

Village Tax Payer
Residents, Businesses, and Property Owners



Contract Employees

- Code Enforcement
- Building Inspector
- Electrical Inspector
- Mechanical Inspector
- Plumbing Inspector
- Attorney
- Auditor
- IT Management

Office Staff

- Office Administrator
- Administrative Assistant

Dept of Public Works

- DPW Director
- Water Operator
- DPW Technicians



FY2024 Budget Resolution



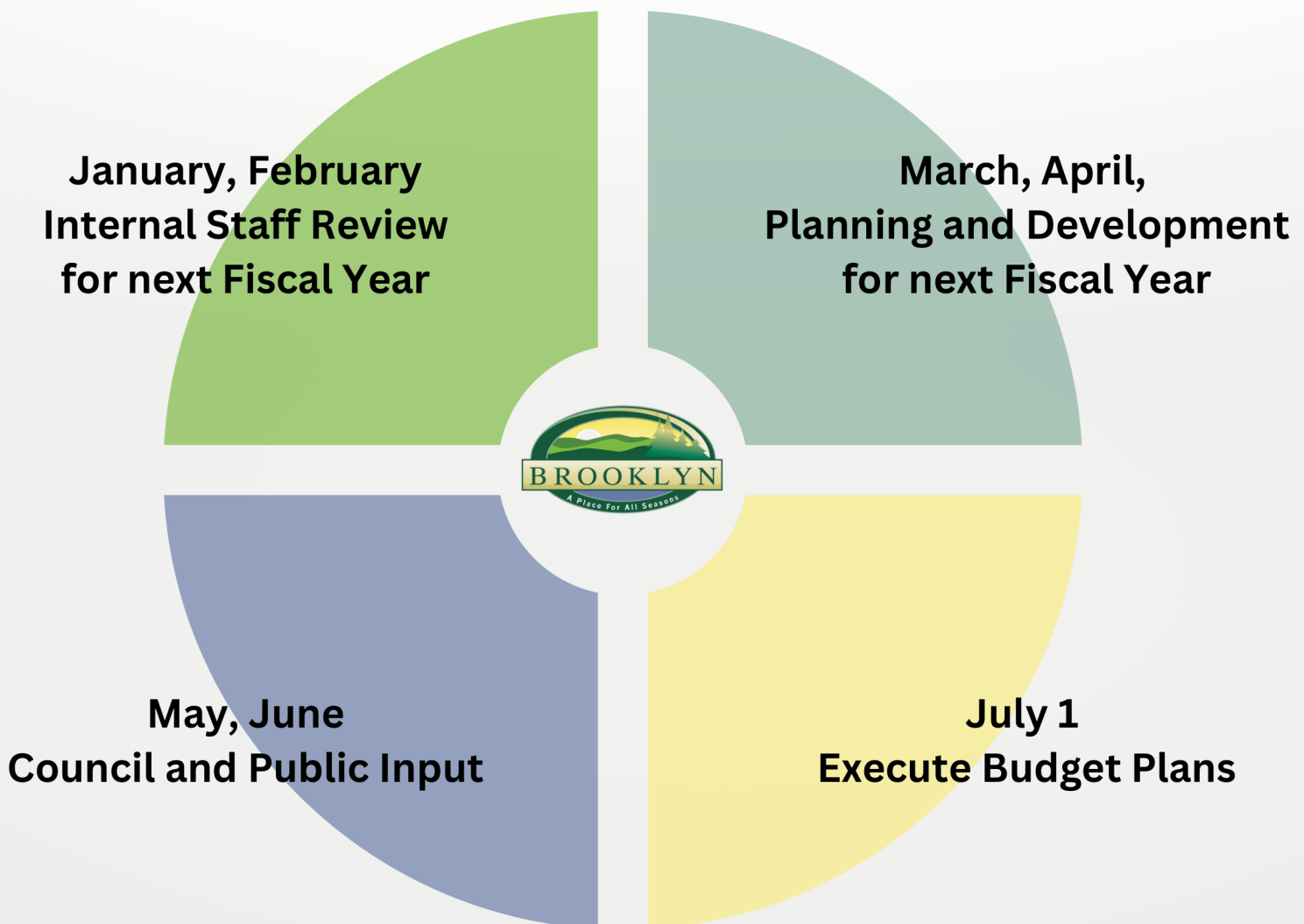
The Budget Resolution is the official document passed by the Village Council to approved the Annual Budget. In addition to approving the revenue and expenses, this document approves the annual millage rate as well.

See additional file.

BUDGET PROCESS

The Village Budget is a framework for financial transparency over the course of the year. The budget is a guide that helps The Village spend tax payer dollars responsibly and for purposes approved by the Village Council.

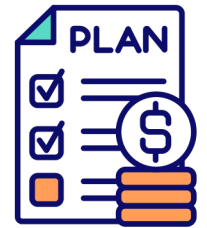
The Village Manager, in partnership with the Village Treasurer, develop the budget to be presented to the Village Council for approval. It is the job of the Village Manager, with the support of the Village Treasurer to oversee the budget through the management of revenues and expenses. Updates are provided on a monthly basis to the Village Council throughout the year.



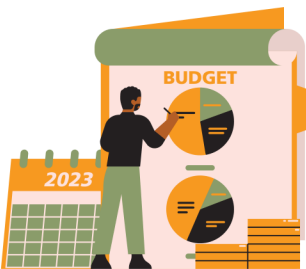


Budget Message from the Manager

Why budget? Budgets are created to guide an organization in the planning process to deliver on its goals throughout the year. Budgeting often takes two forms, Operating budgets - deals with short-term, year-after-year matters and Capital budgets - deals with long-term, non-recurring expenses. The budgeting process gives the Village structure to know and understand the funding available through property taxes and fees, while giving us the flexibility to deliver services needed and with a high degree of customer service.



Over the coming years we will be implementing a new approach toward budgeting and managing the assets of the Village called Asset Management. Asset Management makes it a priority of our financial health and sustainability to appropriate funds for certain items, such as streets, water infrastructure, sewer infrastructure, or parks over the life of an item, instead of waiting and reacting to potential costs when they are needed.



While this process has been followed through the annual Capital Improvement Program. The Asset Management Program will consist of a more thorough and consistent approach across all assets of the Village so that staff, Council, and residents can better understand and execute the plan year over year.



Revenue Sources

Percent of Budget

Sewer Fees - 24%

Water Fees - 18%

Property Taxes - 18%

State Act 51(Road Funding) - 9%

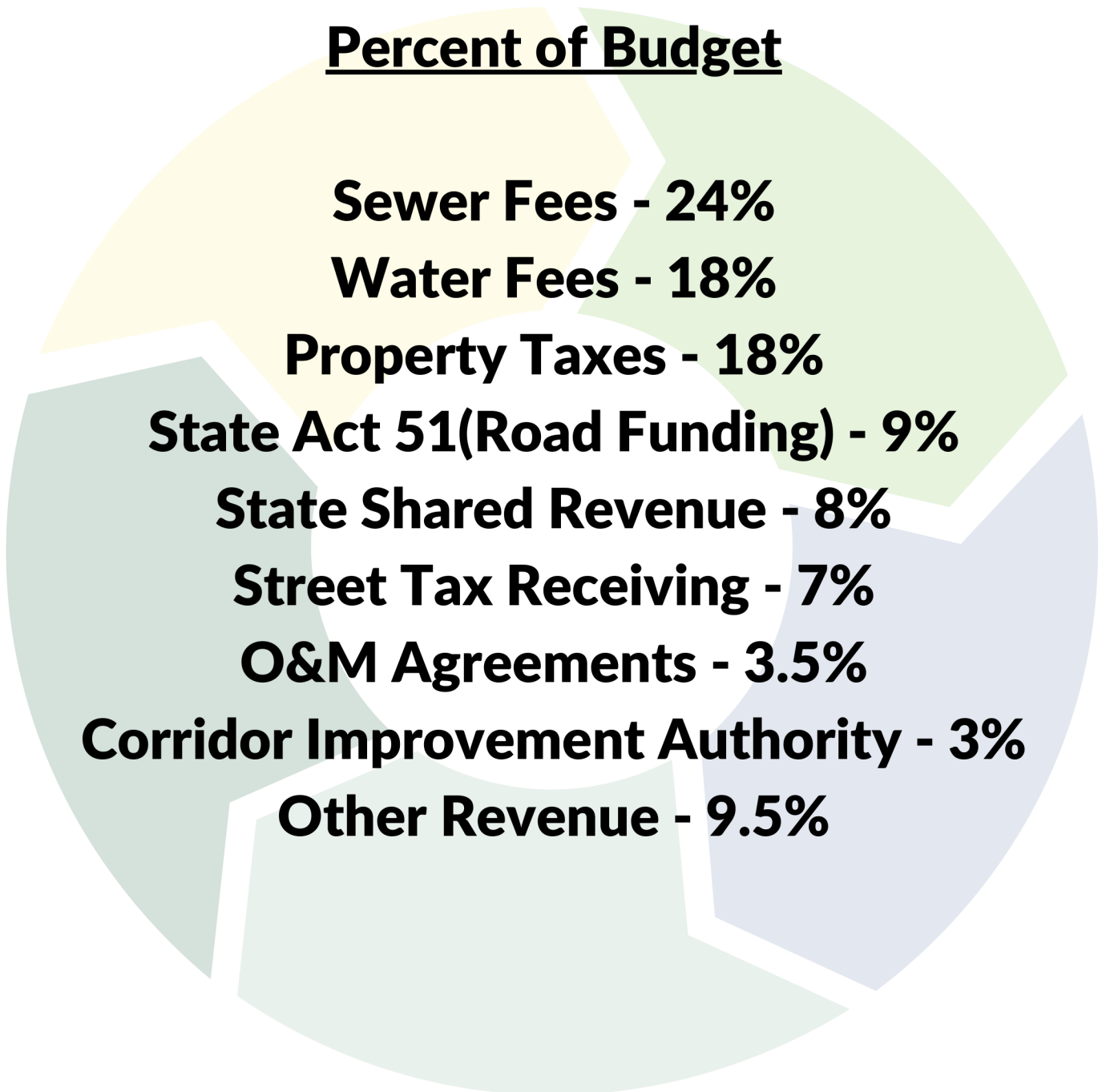
State Shared Revenue - 8%

Street Tax Receiving - 7%

O&M Agreements - 3.5%

Corridor Improvement Authority - 3%

Other Revenue - 9.5%



Appropriation

Percent of Budget

Operations - 22%

Sewer - 20%

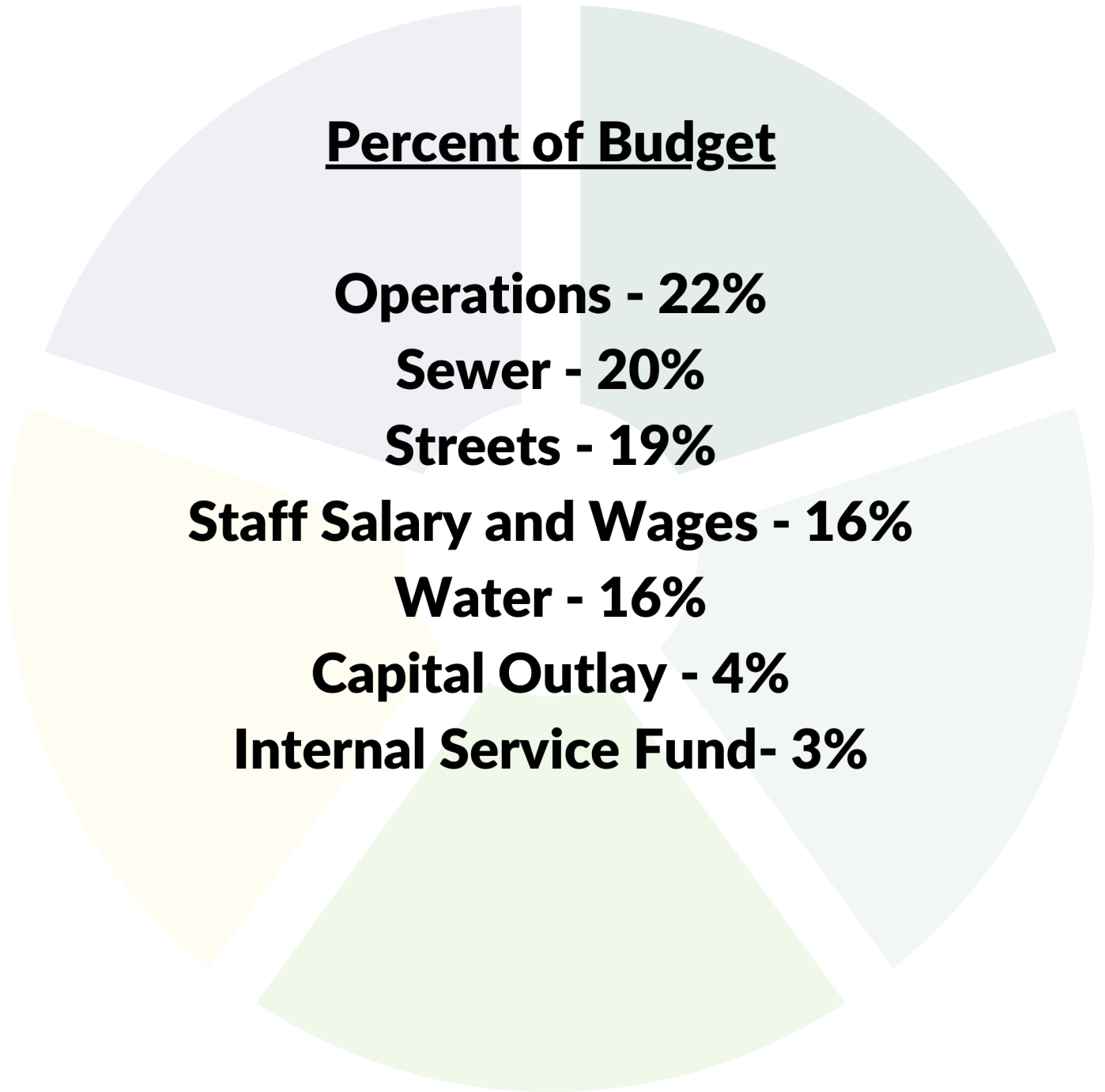
Streets - 19%

Staff Salary and Wages - 16%

Water - 16%

Capital Outlay - 4%

Internal Service Fund- 3%





MICHIGAN DEPARTMENT OF TREASURY

UNIFORM CHART OF ACCOUNTS FOR LOCAL UNITS OF GOVERNMENT

Account Structure

All counties and local units of government in Michigan must use the Uniform Chart of Accounts. A full account number consists of 9-digits.

Sample 9 Digit Number 101 – 253 – 729

- a) The first three digits (101) represent the fund. General Fund in this example.

- b) The next three digits (253) are the activity. Treasurer in this example.

- c) The final three digits (729) represent the account number of the revenue, expenditure object, asset or liability. Supplies in this example.

Fund Budgeting

General Fund

Taxpayer dollars are deposited in the General Fund, along with state shared revenue (from sales and use taxes), franchise fees, business license fees, interest income, and miscellaneous revenues and beginning cash balances.

This portion of the budget is comprised largely of discretionary funds, since the Village Council and Village Manager can allocate the funds to programs and services in any area. In other words, there are few restrictions on how these resources may be allocated. General fund dollars are used to support such Village services as Dept of Public Works, operations, parks, as well as planning, community development and administrative support services.

All Other Funds

Often referred to as dedicated funds, the non-discretionary funds include Enterprise Funds such as Sewer and Water rates, grants and donations, contract revenues, and other revenues specifically dedicated for a particular purpose. For example, building or inspection fees may only be used to support the delivery of those specific services. Similarly, Village road millage and state and federal transportation funds can only be utilized for transportation projects or programs. Enterprise Funds on the next page will have an * asterisk.



Fund Descriptions

General Fund - 101

Tax payer dollars used for Operations, Service Delivery, and Development

Major Street Fund - 202

Funds used for Village streets designated as higher traveled roads

Local Street Fund - 203

Funds used for Village streets designated as lesser traveled roads

Street Tax Receiving Fund - 204

Entry point of funds received through the property taxes and designated to Street Funds 202 and 203

Capital Street Project Fund - 205

Entry point of funds received through the Road Bond and designated to Street Funds 202 and 203

Corridor Improvement Authority - 247

The CIA is responsible for Economic and Community Development projects along Main St and Wamplers Lake Rd.

Building Fund - 249

Building, Electrical, Plumbing, Mechanical Inspections and administrative costs

Internal Service Fund - 401

This fund manages the dollars saved to be put toward the expenses of future capital improvements and projects

Sewer Fund - 590*

This fund manages all revenue and expenses of the Villages Sewer System

Water Fund - 591*

This fund manages all revenue and expenses of the Villages Water System

*Enterprise Funds

Debt Position

Drinking Water Revolving Fund 1

Start: 2006

Issuance: \$1,500,000

Remaining: \$355,000

End: 2026

Drinking Water Revolving Fund 2

Start: 2006

Issuance: \$328,165

Remaining: \$83,165

End: 2027

Brownfield Redevelopment Loan

Start: 2008

Issuance: \$228,965

Remaining: \$147,110

End: 2034

DPW Facility Loan

Start: 2014

Issuance: \$630,000

Remaining: \$285,000

End: 2029

Village Street Bond

Start: 2021

Issuance: \$1,250,000

Remaining: \$1,057,000

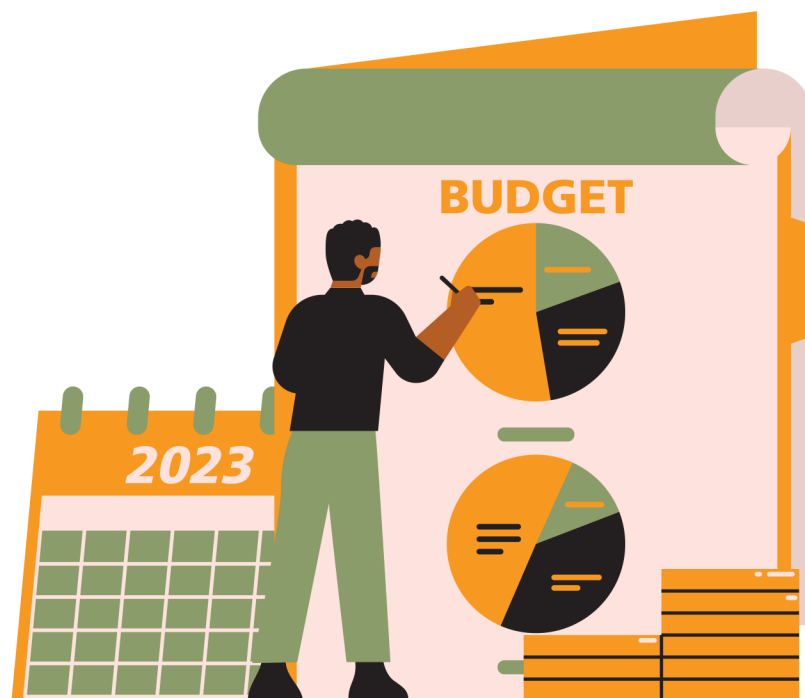
End: 2033

Budget Highlights

This section will highlight certain important aspects of the budget that have an impact or change on the budget.

- Effective July 1st - Budget includes a 4.9% cost of living wage increase for all full-time Village Staff. Based on the Consumer Price Index, Midwest Region for March. Additional increase allotted for merit based increases. 4.9% equals an increase of \$18,984.
- Policy #308 Update - Increase Water License S2-4 and D2-4 merit payment. Affects Water Fund Wages and Salaries account. The training and time dedicated to earning these credentials are extensive and should be recognized as such.
 - Separate Action Required
- Healthcare - We are currently on a PPO plan, if we move to an equal HMO plan we can save 11.59% annually over the PPO. We will still offer the PPO plan, but employees will pay the difference if they stay with the PPO. We will also align the plan year with our fiscal year so that we can adequately budget for the full years cost.
 - Separate Action Required
- Asset Management:
 - Sidewalks - Funds will again be allocated to repair, and add new, Village sidewalks to improve the walkability of our community.
 - Roads - Funds will be allocated to begin an annual chip seal program to lengthen the life of our newly repaved roads.
 - Sewer - Funds will be allocated on an annual basis to jet and televise portions of the sewer lines to ensure maintenance is done according to need and replacement and repairs are planned on.
 - Water - Water Plant Upgrade that includes the replacement of one of the two high service pumps at an estimated cost of \$60,000.

- Asset Management:
 - Staff - Budget includes increases to training budgets to provide more learning opportunities to better educate our staff and provide increased service to our community.
- Sewer Fee Increase: Action Required to increase Sewer fees only to equal the amount of increase from Leoni and Columbia Townships.
 - Leoni Township - Increase of \$1.39 per REU
 - Columbia Township - Increase of \$4.50 per REU
 - Separate Action Required



FY2024

Village of Brooklyn

July 1, 2023 - June 30, 2024



General Fund

Revenues

ESTIMATED REVENUES		FY24 Proposed Budget	FY23 Approved Budget	FY22 Approved Budget	FY21 Approved Budget
Dept 000					
101-000-402.000	REAL PROP TAX - CURRENT	340,000	1,500	300,000	282,900
101-000-402.001	REAL PROP TAX - SPECIAL ASSESSMENT	5,000	2,500	14,600	
101-000-406.000	IN LIEU OF TAX	24,000	22,500	22,160	14,644
101-000-410.000	PERSONAL TAX - CURRENT	25,000	800	19,800	22,700
101-000-411.000	REAL PROP TAX - DELINQUENT	15,000	16,000	16,000	20,000
101-000-420.000	PERSONAL TAX - DELINQUENT	0			650
101-000-441.000	LOCAL COMMUNITY STABILIZATION	10,000			10,700
101-000-445.000	INTEREST / PENALTIES - TAX	1,500	1,500	1,500	1,550
101-000-452.000	LIQUOR LICENSE	3,000	1,000	2,200	3,000
101-000-500.000	METRO ACT PAYMENT	5,000	5,000	5,750	5,000
101-000-502.000	FEDERAL GRANTS (ARPA)	0		61,500	
101-000-574.000	STATE SHARED REVENUE	165,000	78,000	175,000	120,100
101-000-607.000	ZONING FEES	0			
101-000-608.000	CODE ENFORCEMENT	500	500	50	1,050
101-000-610.000	LICENSE FEES	0			
101-000-642.000	RECYCLING INCOME	0			
101-000-655.000	FINES / FORFEITURES	0			
101-000-664.000	INTEREST/DIVIDENDS	2,500	850	3,000	2,375
101-000-667.000	TOWER LEASE - VERIZON	17,000	11,300	17,000	19,100
101-000-668.000	TOWER LEASE : AT&T	15,000	10,000	15,000	15,000
101-000-676.000	PARK CONTRIBUTIONS	0	300	450	300
101-000-688.000	REFUNDS / REBATES	7,000	3,000	4,000	3,000
101-000-694.000	MISCELLANEOUS INCOME	0	500	500	1,875
101-000-694.001	BROWNFIELD REDEVELOPMENT CAPTURE	7,400	7,400	7,400	7,400
101-000-698.000	VILLAGE BRANDING	0			
Totals for dept 000 -		642,900	162,650	665,910	531,344

General Fund

Revenues

		FY24 Proposed Budget	FY23 Approved Budget	FY22 Approved Budget	FY21 Approved Budget
Dept 371 - CODE ENFORCEMENT					
101-371-626.000	CHARGES FOR CODE VIOLATIONS	500			
Totals for dept 371 - CODE ENFORCEMENT		500			
Dept 565 - O & M AGREEMENTS					
101-565-626.465	ROUTINE/NON ROUTINE MAINT - LIBERTY TWP	6,000	3,500	5,000	4,500
101-565-626.466	ROUTINE/NON ROUTINE MAINT - HANOVER TWP	25,000	15,000	20,000	10,926
101-565-626.467	ROUTINE/NON ROUTINE MAINT - NAP TWP	70,000	45,000	70,000	52,511
101-565-694.000	MISCELLANEOUS INCOME	0			
Totals for dept 565 - O & M AGREEMENTS		101,000	63,500	315,000	257,788
Dept 634 - MARIJUANA					
101-634-478.000	MARIJUANA LICENSING	5,000	10,000		
101.000.463.000	MARIJUANA STATE SHARE	50,000			
Totals for dept 634 - MARIJUANA		55,000	10,000		
TOTAL ESTIMATED REVENUES		799,400	236,150	980,910	789,132

Total General Fund Revenue
\$799,400

General Fund

Appropriations

		FY24 Proposed Budget	FY23 Approved Budget	FY22 Approved Budget	FY21 Approved Budget
Dept 103 - COUNCIL					
101-103-714.000	VILLAGE MEDICARE TAX	100	100	100	100
101-103-715.000	VILLAGE SOC. SEC. TAX	300	300	400	400
101-103-730.000	OFFICE EQUIP	0			
101-103-735.000	PRINTING & PUBLISHING	4,000	3,000	9,200	6,000
101-103-740.000	MATERIALS & SUPPLIES	500	150	2,500	3,780
101-103-801.000	PROFESSIONAL SERVICES	1,500	1,350	850	1,125
101-103-802.000	CONTRACT SERVICES	0	50		50
101-103-810.000	ATTORNEY	2,000	3,000	2,500	4,000
101-103-955.000	MISCELLANEOUS	500	600	600	600
101-103-957.000	CONFERENCES/TRAINING	500	1,000	1,200	1,700
Totals for dept 103 - COUNCIL		16,400	14,550	23,350	23,755
Dept 215 - CLERK					
101-215-702.000	SALARIES & WAGES	14,000	6,500	13,000	11,000
101-215-714.000	VILLAGE MEDICARE TAX	200	100	200	175
101-215-715.000	VILLAGE SOC. SEC. TAX	800	450	1,000	750
101-215-740.000	MATERIALS & SUPPLIES	500		3,500	3,500
101-215-802.000	CONTRACT SERVICES	0		12,500	12,500
101-215-804.000	MEMBERSHIPS	400	100		
101-215-932.000	EQUIPMENT MAINTENANCE/SUPPORT	2,500	1,750	5,000	5,000
101-215-957.000	CONFERENCES/TRAINING	750	1,000	1,000	1,000
Totals for dept 215 - CLERK		19,150	9,900	36,200	33,925
Dept 220 - MANAGER					
101-220-702.000	SALARIES & WAGES	47,000	51,000	49,000	56,000
101-220-714.000	VILLAGE MEDICARE TAX	700	750	1,000	1,000
101-220-715.000	VILLAGE SOC. SEC. TAX	3,000	3,000	2,800	2,800
101-220-730.000	OFFICE EQUIPMENT	1,500	2,500	6,500	6,500
101-220-740.000	MATERIALS & SUPPLIES	1,500	500	1,000	1,000
101-220-801.000	PROFESSIONAL SERVICES	10,000	16,000	23,625	8,625
101-220-802.000	CONTRACT SERVICES	7,500	5,000	10,000	5,250
101-220-804.000	MEMBERSHIPS	2,500	2,200	1,875	1,875
101-220-810.000	ATTORNEY	1,500	1,750	2,500	2,500
101-220-850.000	TELEPHONE	650	700	900	900
101-220-881.000	COMMUNITY PROMOTION	7,500	5,000	10,000	5,625
101-220-882.000	COMMUNITY DEVELOPMENT	500	500		100
101-220-932.000	EQUIPMENT MAINTENANCE/SUPPORT	500	1,500	1,500	1,500
101-220-955.000	MISCELLANEOUS	250	100		250
101-220-957.000	CONFERENCES/TRAINING	2,500	2,000	2,000	2,000
101-220-958.000	MANAGER EXPENSES	1,000	1,000	1,800	1,800
Totals for dept 220 - MANAGER		88,100	93,500	114,500	97,725

General Fund

Appropriations

		FY24 Proposed Budget	FY23 Approved Budget	FY22 Approved Budget	FY21 Approved Budget
Dept 225 - Administrative Support					
101-225-702.000	SALARIES & WAGES	25,000			
101-225-714.000	VILLAGE MEDICARE TAX	500			
101-225-715.000	VILLAGE SOC. SEC. TAX	2,000			
101-225-740.000	MATERIALS & SUPPLIES	500			
101-225-802.000	CONTRACT SERVICES	1,000			
101-225-804.000	MEMBERSHIPS	0			
101-225-881.000	COMMUNITY PROMOTION	500			
101-225-955.000	MISCELLANEOUS	0			
101-225-957.000	CONFERENCES/TRAINING	0			
Totals for dept 225 - ADMIN SUPPORT		29,500			
Dept 253 - TREASURER					
101-253-702.000	SALARIES & WAGES	16,500	15,000	20,000	30,000
101-253-714.000	VILLAGE MEDICARE TAX	300	225	350	500
101-253-715.000	VILLAGE SOC. SEC. TAX	1,200	1,000	1,500	2,000
101-253-740.000	MATERIALS & SUPPLIES	1,500		2,000	475
101-253-802.000	CONTRACT SERVICES	50,000	850	2,000	2,000
101-253-805.000	TECH EQUIPMENT/SUPPORT	2,500			800
101-253-957.000	CONFERENCES/TRAINING	500			575
Totals for dept 253 - TREASURER		72,500	17,075	25,850	36,350
Dept 265 - BUILDING AND GROUNDS					
101-265-702.000	SALARIES & WAGES	10,000	7,000	17,500	12,000
101-265-714.000	VILLAGE MEDICARE TAX	150	100	500	500
101-265-715.000	VILLAGE SOC. SEC. TAX	600	450	1,200	1,000
101-265-718.000	MERS PENSION	0		2,250	2,250
101-265-740.000	MATERIALS & SUPPLIES	5,500	2,000	5,000	8,200
101-265-801.000	PROFESSIONAL SERVICES	3,500	3,500	15,400	6,000
101-265-801.001	CAPITAL BOND PRINCIPAL DPW (10%)	36,000	4,000	4,000	4,000
101-265-801.002	DPW BUILDING BOND INTEREST (10%)	5,000	5,000	1,184	1,440
101-265-802.000	CONTRACT SERVICES	10,000	8,000	37,000	12,000
101-265-850.000	TELEPHONE	4,500	3,200	5,300	5,300
101-265-920.000	UTILITIES	19,000	16,000	17,000	18,000
101-265-921.000	UTILITIES - STREET LIGHT	18,500	12,000	18,500	22,000
101-265-930.000	STREET LIGHT REPAIR/MAINTENANCE	1,000	2,500	750	750
101-265-932.000	EQUIPMENT MAINTENANCE/SUPPORT	1,000	15,000	10,000	5,000
101-265-960.000	URBAN FORESTRY	2,500	500	500	5,000
101-265-962.000	VILLAGE CLEANUP	2,000	1,500	1,500	2,000
101-265-970.000	CAPITAL OUTLAY	25,000		25,000	40,500
Totals for dept 265 - BUILDING AND GROUNDS		144,250	80,750	162,584	145,940

General Fund

Appropriations

		FY24 Proposed Budget	FY23 Approved Budget	FY22 Approved Budget	FY21 Approved Budget
Dept 345 - PUBLIC SAFETY					
101-345-803.000	COLUMBIA FIRE	20,000		45,000	10,000
101-345-806.000	COLUMBIA POLICE	27,000	22,000	22,000	12,000
101-345-882.000	COMMUNITY DEVELOPMENT	500	250	1,000	1,000
Totals for dept 345 - PUBLIC SAFETY		47,500	22,250	68,000	23,000
Dept 346 - MARIJUANA					
101-346-735.000	PRINTING & PUBLISHING	250	250		
Totals for dept 346 - MARIJUANA		250	250		
Dept 371 - CODE ENFORCEMENT					
101-371-802.000	CONTRACT SERVICES	7,500	5,500	7,500	7,000
101-371-850.000	TELEPHONE	700	600	800	700
101-371-955.000	MISCELLANEOUS	250	250	500	300
Totals for dept 371 - CODE ENFORCEMENT		8,450	6,350	8,800	8,000
Dept 441 - DEPARTMENT OF PUBLIC WORKS					
101-441-444.000	SIDEWALK	0		12,000	12,000
101-441-702.000	SALARIES & WAGES	70,000	50,000	65,000	45,700
101-441-714.000	VILLAGE MEDICARE TAX	1,000	600	1,000	700
101-441-715.000	VILLAGE SOC. SEC. TAX	4,500	2,550	3,000	2,800
101-441-718.000	MERS PENSION	2,000		2,500	2,000
101-441-730.000	OFFICE SUPPLIES	500	1,000	1,200	1,200
101-441-740.000	MATERIALS & SUPPLIES	3,000	1,500	5,250	5,250
101-441-801.000	PROFESSIONAL SERVICES	0		4,000	4,000
101-441-804.000	MEMBERSHIPS	250		150	150
101-441-805.000	TECH EQUIPMENT/SUPPORT	5,000	2,500	7,000	7,000
101-441-850.000	TELEPHONE	1,200	650	900	140
101-441-932.000	EQUIPMENT MAINTENANCE/SUPPORT	1,000	3,000	5,000	5,000
101-441-940.000	RENTALS	30,000	20,000	30,000	24,500
101-441-955.000	MISCELLANEOUS	0			
101-441-957.000	CONFERENCES/TRAINING	2,500	200	200	200
101-441-959.000	CLOTHING	4,000	2,500	5,000	5,000
Totals for dept 441 - DEPARTMENT OF PUBLIC WORKS		124,950	84,500	142,200	115,640

General Fund

Appropriations

		FY24 Proposed Budget	FY23 Approved Budget	FY22 Approved Budget	FY21 Approved Budget
Dept 565 - O & M AGREEMENTS					
101-565-702.000	SALARIES & WAGES - ON CALL	6,500	7,000	10,000	
101-565-702.454	ROUTINE MAINT - COLUMBIA	0		100	2,700
101-565-702.463	SALARIES & WAGES ROUTINE MAINTENANCE	25,000	90,000	145,000	130,182
101-565-702.464	NON-ROUTINE MAINT - COLUMBIA	0		6,700	10,706
101-565-702.465	NON-ROUTINE MAINT - LIBERTY	500	500	1,000	500
101-565-702.466	NON-ROUTINE MAINT - HANOVER	500	250	150	500
101-565-702.467	NON-ROUTINE MAINT - NAPOLEON	2,000	2,000	3,500	2,000
101-565-714.000	VILLAGE MEDICARE TAX	500	1,500	2,300	2,300
101-565-715.000	VILLAGE SOC. SEC. TAX	2,000	6,500	9,800	9,800
101-565-740.000	MATERIALS & SUPPLIES	2,000	5,000	3,000	2,350
101-565-801.000	PROFESSIONAL SERVICES	0			
101-565-801.001	DPW BUILDING BOND PAYMENT	8,000		8,000	8,000
101-565-801.002	DPW BUILDING BOND INTEREST (10%)	2,500		2,400	2,880
101-565-802.000	CONTRACT SERVICES	10,000	2,600	2,600	
101-565-805.464	TECH EQUIPMENT/SUPPORT - COL TWP	0		6,300	4,000
101-565-805.465	TECH EQUIPMENT/SUPPORT - LIBERTY TWP	750	800	1,000	525
101-565-805.466	TECH EQUIPMENT/SUPPORT - HANOVER TWP	750	800	1,000	525
101-565-805.467	TECH EQUIPMENT/SUPPORT - NAP TWP	750	1,700	2,000	1,200
101-565-940.000	EQUIPMENT RENTALS	25,000	35,000	70,000	52,500
101-565-955.000	MISCELLANEOUS	0			
Totals for dept 565 - O & M AGREEMENTS		86,750	153,650	274,850	230,668
Dept 751 - PARKS AND RECREATION					
101-751-702.000	SALARIES & WAGES	4,000	5,000	8,000	6,900
101-751-714.000	VILLAGE MEDICARE TAX	100	45	125	110
101-751-715.000	VILLAGE SOC. SEC. TAX	500	200	500	475
101-751-740.000	MATERIALS & SUPPLIES	500	2,500	2,500	2,500
101-751-802.000	CONTRACT SERVICES	0		1,200	1,200
101-751-930.000	REPAIR/MAINTENANCE	1,000	5,000	9,100	9,600
101-751-960.000	URBAN FORESTRY	1,000			
Totals for dept 751 - PARKS AND RECREATION		7,100	12,745	21,425	20,785

General Fund

Appropriations

		FY24 Proposed Budget	FY23 Approved Budget	FY22 Approved Budget	FY21 Approved Budget
Dept 810 - PLANNING COMMISSION					
101-810-702.001	WAGES (APPOINTED OFFICIALS)	1,000	300	2,100	1,200
101-810-714.000	VILLAGE MEDICARE TAX	25	5	35	20
101-810-715.000	VILLAGE SOC. SEC. TAX	100	20	100	75
101-810-735.000	PRINTING & PUBLISHING	250	750	1,000	2,000
101-810-740.000	MATERIALS & SUPPLIES	250	150	250	500
101-810-802.000	CONTRACT SERVICES	1,000	2,000	4,000	8,500
101-810-955.000	MISCELLANEOUS	500	500	1,000	2,500
Totals for dept 810 - PLANNING COMMISSION		3,125	3,725	8,485	14,795
Dept 865 - PAYROLL					
101-865-714.000	VILLAGE MEDICARE TAX	500	300	750	750
101-865-715.000	VILLAGE SOC. SEC. TAX	2,000	1,000	2,500	2,500
101-865-716.000	HOSPITALIZATION & DENTAL	50,000	35,000	55,000	47,500
101-865-718.000	MERS PENSION	45,000	35,000	39,000	26,800
101-865-719.000	UNEMPLOYMENT	100	75	100	100
101-865-720.000	WORKERS COMP	2,000	2,000	1,825	1,825
101-865-721.000	LIFE/DISABILITY INSURANCE	4,500	4,400	5,500	5,500
101-865-722.000	HEALTH COSTS - REIMBURSED	2,500	1,600	2,500	2,500
101-865-910.000	LIABILTY & PROPERTY INSURANCE	17,000		18,000	18,000
101-865-911.000	BANK SERVICE CHARGES	400	300	400	400
Totals for dept 865 - PAYROLL		124,000	79,675	125,575	105,875
Dept 906 - PRINCIPAL DEBT RETIREMENT					
101-906-994.000	BROWNFIELD REDEVELOPMENT LOAN PRINCIPAL	11,200	11,200	11,200	11,200
101-906-995.000	INTEREST DEBT RETIREMENT	0			
Totals for dept 906 - PRINCIPAL DEBT RETIREMENT		11,200		11,200	11,200

General Fund

Appropriations

Dept 941 - CONTRIBUTION TO OTHER FUNDS		FY24 Proposed Budget	FY23 Approved Budget	FY22 Approved Budget	FY21 Approved Budget
101-941-999.202	TRANSFER TO MAJOR STREETS	0		120,230	
101-941-999.203	TRANSFER TO LOCAL STREETS	0		160,680	
101-941-999.205	TRANSFER TO CAPITAL STREET PROJECT FUND	0			
101-941-999.247	TRANSFER TO C.I.A.	0		7,692	
101-941-999.249	TRANSFER TO BUILDING INSPECTION FUND	0			2,000
101-941-999.401	TRANSFER TO CAPITAL IMPROVEMENT FUND	0			
101-941-999.590	TRANSFER TO SEWER FUND	0			
101-941-999.591	TRANSFER TO WATER FUND	0		220,000	100,000
Totals for dept 941 - CONTRIBUTION TO OTHER FUNDS		0		508,602	102,000

Total General Fund Appropriations
\$783,225

Total General Fund Revenue
\$799,400

Major Street Fund - 202

Revenues

ESTIMATED REVENUES		FY24 Proposed Budget	FY23 Approved Budget	FY22 Approved Budget	FY21 Approved Budget
Dept 000					
202-000-391.000	APPROPRIATION FROM RESERVES	0			
202-000-411.000	REAL PROP TAX - DELINQUENT	0			
202-000-502.000	FEDERAL GRANTS	0			
202-000-574.000	STATE SHARED REVENUE	135,000	80,000	131,000	137,026
202-000-575.000	OTHER STATE REVENUE	0			
202-000-580.000	TRANSFER - TAX RECEIVING	65,000	40,000	69,000	55,000
202-000-585.000	TRANSFER FROM BOND FUNDS	2,500		93,400	
202-000-664.000	INTEREST/DIVIDENDS	0		200	
202-000-694.000	MISCELLANEOUS INCOME	0		8,826	500,000
202-000-699.000	TRANSFER IN FROM GENERAL FUND	0		120,230	
Totals for dept 000 -		202,500	120,000	422,656	692,026

Total Major Street Revenue
\$202,500

Major Street Fund - 202

Appropriations

		FY24 Proposed Budget	FY23 Approved Budget	FY22 Approved Budget	FY21 Approved Budget
APPROPRIATIONS					
Dept 463 - ROUTINE MAINTENANCE					
202-463-444.000	SIDEWALK - REPLACEMENT	25,000	35,000	11,000	10,875
202-463-702.000	SALARIES & WAGES	20,000	17,000	19,000	21,197
202-463-714.000	VILLAGE MEDICARE TAX	350	350	350	306
202-463-715.000	VILLAGE SOC. SEC. TAX	1,200	1,100	1,200	1,308
202-463-716.000	HOSPITALIZATION & DENTAL	5,000	4,000	5,500	3,500
202-463-718.000	MERS PENSION	5,500	5,500	9,500	4,450
202-463-720.000	WORKERS COMP	700	700	1,200	1,100
202-463-740.000	MATERIALS & SUPPLIES	1,200	1,200	1,600	2,600
202-463-801.000	PROFESSIONAL SERVICES	6,000	6,000	9,400	10,000
202-463-801.001	DPW BUILDING BOND PAYMENT (35%)	4,500	4,000	4,000	4,000
202-463-801.002	DPW BUILDING BOND INTEREST (35%)	1,200	600	1,184	1,440
202-463-801.003	STREET PROJECT PRINCIPLE RETIREMENT	0		45,101	
202-463-801.004	STREET PROJECT INTERES PAYMENT	0		3,704	
202-463-802.000	CONTRACT SERVICES	2,000		29,000	29,000
202-463-930.000	REPAIR/MAINTENANCE	45,000	5,000	25,600	25,600
202-463-940.000	EQUIPMENT RENTALS	35,000	15,000	30,000	21,200
202-463-955.000	MISCELLANEOUS	100	100	100	100
Totals for dept 463 - ROUTINE MAINTENANCE		152,750	95,550	197,439	136,676
Dept 473 - BRIDGE					
202-473-930.000	REPAIR/MAINTENANCE	10,000	10,000		22,750
Totals for dept 473 - BRIDGE		10,000	10,000		22,750
Dept 474 - TRAFFIC SERVICES					
202-474-702.000	SALARIES & WAGES	2,000	1,500	4,000	3,000
202-474-714.000	VILLAGE MEDICARE TAX	50	50	200	150
202-474-715.000	VILLAGE SOC. SEC. TAX	150	100	200	150
202-474-716.000	HOSPITALIZATION & DENTAL	1,200	800	1,200	750
202-474-718.000	MERS PENSION	1,800	1,500	1,800	1,025
202-474-720.000	WORKERS COMP	0			
202-474-740.000	MATERIALS & SUPPLIES	2,500	5,000	10,450	12,000
202-474-920.000	UTILITIES	1,000		1,000	1,000
202-474-930.000	REPAIR/MAINTENANCE	500		1,200	500
Totals for dept 474 - TRAFFIC SERVICES		9,200	8,950	20,050	18,575

Major Street Fund - 202

Appropriations

		FY24 Proposed Budget	FY23 Approved Budget	FY22 Approved Budget	FY21 Approved Budget
Dept 478 - WINTER					
202-478-702.000	SALARIES & WAGES	5,000	5,000	5,000	4,500
202-478-714.000	VILLAGE MEDICARE TAX	100	100	100	75
202-478-715.000	VILLAGE SOC. SEC. TAX	350	300	350	300
202-478-716.000	HOSPITALIZATION & DENTAL	1,200	1,200	1,200	1,000
202-478-718.000	MERS PENSION	1,250	1,250	1,250	1,150
202-478-740.000	MATERIALS & SUPPLIES	5,500	6,500	6,500	6,500
202-478-930.000	REPAIR/MAINTENANCE	250	500	500	500
Totals for dept 478 - WINTER		13,650	14,850	14,900	14,025
Dept 482 - STREET CONSTRUCTION					
202-482-444.000	SIDEWALK - NEW	0			
202-482-702.000	SALARIES & WAGES	1,000	100	12,000	10,000
202-482-714.000	VILLAGE MEDICARE TAX	50		300	250
202-482-715.000	VILLAGE SOC. SEC. TAX	100		1,000	750
202-482-716.000	HOSPITALIZATION & DENTAL	0		8,500	7,500
202-482-718.000	MERS PENSION	0			
202-482-801.000	PROFESSIONAL SERVICES	1,000	30,000	250,000	500,000
Totals for dept 482 - STREET CONSTRUCTION		2,150	30,100	271,800	518,500
Dept 483 - STREET ADMIN					
202-483-702.000	SALARIES & WAGES	4,000	2,000	4,000	3,500
202-483-714.000	VILLAGE MEDICARE TAX	100	50	100	75
202-483-715.000	VILLAGE SOC. SEC. TAX	250	150	250	200
202-483-740.000	MATERIALS & SUPPLIES	500		500	500
202-483-802.000	CONTRACT SERVICES	500		500	500
Totals for dept 483 - STREET ADMIN		5,350	2,200	5,350	4,775

Total Major Street Appropriation
\$193,100

Local Street Fund - 203

Revenue

		FY24 Proposed Budget	FY23 Approved Budget	FY22 Approved Budget	FY21 Approved Budget
203-000-410.001	SAD #1 LIGHTHOUSE VILLAGE	0			
203-000-411.000	REAL PROP TAX - DELINQUENT	0			
203-000-574.000	STATE SHARED REVENUE	45,000	25,000	44,106	46,851
203-000-575.000	OTHER STATE REVENUE	0			
203-000-580.000	TRANSFER - TAX RECEIVING	92,000		92,000	73,000
203-000-585.000	TRANSFER FROM STREET BOND FUNDS	309,000		124,825	
203-000-664.000	INTEREST/DIVIDENDS	500		650	
203-000-694.000	MISCELLANEOUS INCOME	0			500,000
203-000-699.000	TRANSFER IN FROM GENERAL FUND	0		160,680	
Totals for dept 000 -		446,500	25,000	422,261	619,851

Total Local Street Revenue
\$446,500

Local Street Fund - 203

Appropriations

		FY24 Proposed Budget	FY23 Approved Budget	FY22 Approved Budget	FY21 Approved Budget
Dept 463 - ROUTINE MAINTENANCE					
203-463-444.000	SIDEWALK - REPLACEMENT	30,000	15,000	9,000	9,000
203-463-702.000	SALARIES & WAGES	20,000	17,000	19,000	18,137
203-463-714.000	VILLAGE MEDICARE TAX	300	250	350	275
203-463-715.000	VILLAGE SOC. SEC. TAX	1,250	1,100	1,400	1,200
203-463-716.000	HOSPITALIZATION & DENTAL	4,500	4,000	5,500	3,500
203-463-718.000	MERS PENSION	6,500	3,500	6,500	4,000
203-463-720.000	WORKERS COMP	1,000	700	1,400	1,600
203-463-740.000	MATERIALS & SUPPLIES	1,250	1,200	1,300	2,000
203-463-801.000	PROFESSIONAL SERVICES	5,000	5,300	7,500	7,500
203-463-801.001	DPW BUILDING BOND PAYMENT (25%)	4,500	4,000	4,000	4,000
203-463-801.002	DPW BUILDING BOND INTEREST (25%)	1,100	600	1,184	1,440
203-463-801.003	STREET PROJECT PRINCIPLE RETIREMENT	0		60,275	
203-463-801.004	STREET PROJECT INTERES PAYMENT	0		4,951	
203-463-802.000	CONTRACT SERVICES	2,500	3,200	4,700	4,700
203-463-930.000	REPAIR/MAINTENANCE	15,000	15,000	25,000	26,000
203-463-940.000	EQUIPMENT RENTALS	25,000	20,000	40,000	27,800
203-463-955.000	MISCELLANEOUS	0			
203-463-970.000	CAPITAL OUTLAY	0		9,800	9,800
Totals for dept 463 - ROUTINE MAINTENANCE		117,900	90,850	201,860	120,952
Dept 474 - TRAFFIC SERVICES					
203-474-702.000	SALARIES & WAGES	1,500	1,000	4,000	2,500
203-474-714.000	VILLAGE MEDICARE TAX	30	15	400	200
203-474-715.000	VILLAGE SOC. SEC. TAX	100	75	250	150
203-474-716.000	HOSPITALIZATION & DENTAL	900	800	1,000	750
203-474-718.000	MERS PENSION	2,000	1,300	1,800	1,600
203-474-720.000	WORKERS COMP	0			
203-474-740.000	MATERIALS & SUPPLIES	1,000	1,000	3,500	3,500
203-474-930.000	REPAIR/MAINTENANCE	500	10,000	500	500
Totals for dept 474 - TRAFFIC SERVICES		6,030	14,190	11,450	9,200

Local Street Fund - 203

Appropriations

		FY24 Proposed Budget	FY23 Approved Budget	FY23 Approved Budget	FY23 Approved Budget
Dept 478 - WINTER					
203-478-702.000	SALARIES & WAGES	5,000	4,000	5,000	3,200
203-478-714.000	VILLAGE MEDICARE TAX	150	60	150	50
203-478-715.000	VILLAGE SOC. SEC. TAX	300	250	300	200
203-478-716.000	HOSPITALIZATION & DENTAL	1,500	1,200	1,500	1,000
203-478-718.000	MERS PENSION	1,800	1,100	1,500	1,000
203-478-740.000	MATERIALS & SUPPLIES	5,000	3,500	4,000	4,000
203-478-801.000	PROFESSIONAL SERVICES	150	100	150	150
203-478-930.000	REPAIR/MAINTENANCE	250	250	250	250
Totals for dept 478 - WINTER		14,150	10,460	12,850	9,850
Dept 482 - STREET CONSTRUCTION					
203-482-444.000	SIDEWALK - NEW	0			
203-482-702.000	SALARIES & WAGES	2,500	5,000	12,000	10,000
203-482-714.000	VILLAGE MEDICARE TAX	25	10	300	250
203-482-715.000	VILLAGE SOC. SEC. TAX	100	25	1,000	750
203-482-716.000	HOSPITALIZATION & DENTAL	250		8,500	7,500
203-482-718.000	MERS PENSION	0			
203-482-801.000	PROFESSIONAL SERVICES	300,000	115,000	316,000	500,000
Totals for dept 482 - STREET CONSTRUCTION		302,875	120,035	337,800	518,500
Dept 483 - STREET ADMIN					
203-483-702.000	SALARIES & WAGES	2,000	2,200	5,000	3,500
203-483-714.000	VILLAGE MEDICARE TAX	50	50	150	75
203-483-715.000	VILLAGE SOC. SEC. TAX	150	150	1,000	250
203-483-740.000	MATERIALS & SUPPLIES	250			
203-483-802.000	CONTRACT SERVICES	0		3,000	3,000
Totals for dept 483 - STREET ADMIN		2,450	2,400	9,150	6,825

Total Local Street Appropriations
\$443,405

Street Tax Receiving Fund - 204

ESTIMATED REVENUES		FY24 Propsed Budget	FY23 Approved Budget	FY22 Approved Budget	FY21 Approved Budget
Dept 000					
204-000-402.000	REAL PROP TAX - CURRENT	130,000	2,000	131,000	124,000
204-000-410.000	PERSONAL TAX - CURRENT	10,000	300	8,500	10,500
204-000-411.000	REAL PROP TAX - DELINQUENT	7,000	7,000	7,000	9,000
204-000-420.000	PERSONAL TAX - DELINQUENT	0			100
204-000-445.000	INTEREST / PENALTIES - TAX	600	500	650	250
204-000-664.000	INTEREST/DIVIDENDS	1,500	1,250	1,850	625
204-000-696.000	PROCEEDS FROM SALE BONDS/NOTES	0			1,000,000
Totals for dept 000 -		149,100	11,050	149,000	1,144,475
TOTAL ESTIMATED REVENUES		149,100	11,050	149,000	1,144,475
APPROPRIATIONS					
Dept 483 - STREET ADMIN					
204-483-999.000	MISCELLANEOUS	1,600			2,250
204-483-999.202	TRANSFER TO MAJOR STREETS	62,000		60,039	555,000
204-483-999.203	TRANSFER TO LOCAL STREETS	82,000		80,238	573,000
204-483-999.247	TRANSFER TO C.I.A.	3,500		3,324	
Totals for dept 483 - STREET ADMIN		149,100		143,601	1,130,250
TOTAL APPROPRIATIONS		149,100		143,601	1,130,250

Street Tax Receiving
 Revenue - \$149,100
 Appropriations - \$149,100

Capital Street Fund - 205

		FY24 Proposed Budget	FY23 Approved Budget	FY22 Approved Budget	FY21 Approved Budget
ESTIMATED REVENUES					
Dept 000					
205-000-580.001	TAX RECEIVING FROM GENERAL FUND	0			
205-000-696.000	PROCEEDS FROM SALE BONDS/NOTES	0			
Totals for dept 000 -		0			
TOTAL ESTIMATED REVENUES					
0					
APPROPRIATIONS					
Dept 000					
205-000-995.000	INTEREST PAYMENTS	0			
205-000-997.000	CAPITAL BOND INTERST	0			
Totals for dept 000 -		0			
Dept 483 - STREET ADMIN					
205-483-970.000	CAPITAL OUTLAY	0			
205-483-993.000	STREET BOND ISSUANCEE COST	0			
205-483-999.202	TRANSFER TO MAJOR STREETS	0		93,400	
205-483-999.203	TRANSFER TO LOCAL STREETS	300,000		124,825	
Totals for dept 483 - STREET ADMIN		300,000		218,225	

Capital Street - 205

Revenue - \$0

Appropriations - \$300,000

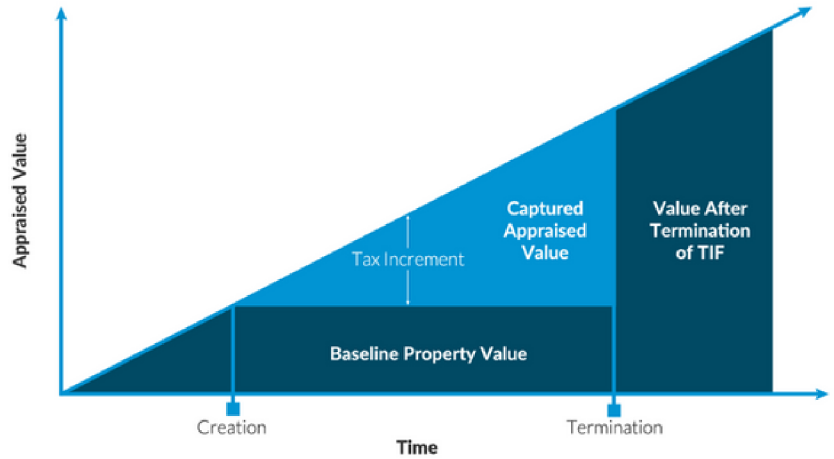
Corridor Improvement Authority - 247

Revenues

What is TIF?

Tax Increment Financing (TIF) is a redevelopment tool that allows increased property taxes generated because of new development to be captured by a separate legal taxing authority like the Corridor Improvement Authority (CIA). How it works can be a bit difficult to follow. The CIA captures property taxes in its district on the increased value of property.

The Michigan Department of Treasury used this example on its website: For instance, say the initial taxable value of the CIA district when it was established is \$1 million. The following year, the taxable value of the district jumps to \$1.25 million. The CIA would then capture the property taxes on that increased value of \$250,000. The other taxing units (e.g., cities, counties, libraries) would continue to receive taxes based on the initial taxable value.



		FY24 Proposed Budget	FY23 Approved Budget	FY22 Approved Budget	FY21 Approved Budget
247-000-403.000	TAX INCREMENT FINANCING (TIF)	20,000	7,500	7,692	9,295
247-000-403.001	TAX INCREMENT FINANCING (TIF) STREETS	0		3,324	
247-000-539.000	STATE GRANTS	20,250			
247-000-674.000	CONTRIBUTIONS AND DONATIONS	1,000			
247-000-694.000	MISCELLANEOUS INCOME	0			
247-000-698.000	VILLAGE BRANDING	0			
Totals for dept 000 -		41,250	7,500	11,016	9,295

Total CIA Revenue
\$41,250

Corridor Improvement Authority - 247

Appropriations

APPROPRIATIONS		FY24 Proposed Budget	FY23 Approved Budget	FY22 Approved Budget	FY21 Approved Budget
Dept 000					
247-000-444.001	STREET SCAPE - NEW	38,537	5,000		
247-000-698.000	BRANDING	3,000			
247-000-702.000	SALARIES & WAGES	0			
247-000-714.000	VILLAGE MEDICARE TAX	0			
247-000-715.000	VILLAGE SOC. SEC. TAX	0			
247-000-730.000	OFFICE SUPPLIES	0			
247-000-735.000	PRINTING & PUBLISHING	500	500		
247-000-740.000	MATERIALS & SUPPLIES	500	500		
247-000-801.000	PROFESSIONAL SERVICES	0			
247-000-802.000	CONTRACT SERVICES	0			
247-000-804.000	MEMBERSHIPS	0			
247-000-810.000	ATTORNEY	0			
247-000-881.000	COMMUNITY PROMOTION - EVENTS	1,000			
247-000-930.001	STREET SCAPE - MAINT	3,500	500		
247-000-955.000	MISCELLANEOUS	26,950	1,000		
Totals for dept 000 -		73,987	7,500		

Total CIA
 Revenue - \$41,250
 Appropriations - \$73,987
 Beginning Fund Balance - \$52,737
 Ending Fund Balance - \$20,000

Building Fund - 249

ESTIMATED REVENUES		FY24 Proposed Budget	FY23 Approved Budget	FY22 Approved Budget	FY21 Approved Budget
Dept 000					
249-000-480.000	BUILDING PERMITS	6,500	5,000	6,600	3,656
249-000-481.000	ELECTRICAL PERMITS	4,500	2,500	5,500	3,500
249-000-482.000	PLUMBING PERMITS	4,000	2,500	4,750	2,500
249-000-483.000	MECHANICAL PERMITS	3,000	2,000	3,500	2,000
249-000-610.001	PLANNING REVIEW COST/FEES	0			7,658
249-000-610.002	ZBA FEES	0			
249-000-618.000	ADMINISTRATIVE FEES	12,000	8,000	12,000	
249-000-664.000	INTEREST/DIVIDENDS	25			
249-000-694.001	GENERAL FUND APPROPRIATION	0			2,000
Totals for dept 000 -		30,025	20,000	32,350	21,314
TOTAL ESTIMATED REVENUES		30,025	20,000	32,350	21,314
APPROPRIATIONS					
Dept 000					
249-000-702.000	SALARIES & WAGES	5,500	3,000	8,000	4,000
249-000-714.000	VILLAGE MEDICARE TAX	100	50	150	80
249-000-715.000	VILLAGE SOC. SEC. TAX	300	200	500	250
249-000-716.000	HOSPITALIZATION & DENTAL	0			
249-000-718.000	MERS PENSION	0			
249-000-740.000	MATERIALS & SUPPLIES	0			
249-000-801.000	PROFESSIONAL SERVICES	1,000	150	150	
249-000-802.000	CONTRACT SERVICES	1,125	400	1,000	
249-000-802.001	BUILDING INSPECTOR	8,500	6,000	10,000	6,800
249-000-802.002	ELECTRICAL INSPECTOR	6,000	2,500	7,500	3,000
249-000-802.003	PLUMBING INSPECTOR	5,000	2,000	5,500	2,000
249-000-802.004	MECHANICAL INSPECTOR	2,500	1,500	3,500	1,500
249-000-810.000	ATTORNEY	0			2,500
249-000-955.000	MISCELLANEOUS	0			
Totals for dept 000 -		30,025	15,800	36,300	20,130

Total Building Fund
Revenue - \$30,025
Appropriations - \$30,025

Internal Service Fund - 269

ESTIMATED REVENUES		FY24 Proposed Budget	FY23 Approved Budget	FY22 Approved Budget	FY21 Approved Budget
Dept 000					
401-000-664.000	INTEREST/DIVIDENDS	200	125	125	125
401-000-670.000	EQUIPMENT RENTAL	145,000	100,000	200,000	150,000
401-000-693.000	SALE OF PROPERTY & EQUIPMENT	0			
401-000-694.000	MISCELLANEOUS INCOME	0		1,000	1,000
401-000-699.000	TRANSFER IN FROM GENERAL FUND	0			
Totals for dept 000 -		145,200	100,125	201,125	151,125
TOTAL ESTIMATED REVENUES		145,200	100,125	201,125	151,125
APPROPRIATIONS					
Dept 265 - BUILDING AND GROUNDS					
401-265-801.000	PROFESSIONAL SERVICES	2,000			
401-265-802.000	CONTRACT SERVICES	1,000		1,500	
401-265-810.000	ATTORNEY	0			
Totals for dept 265 - BUILDING AND GROUNDS		3,000		1,500	
Dept 269 - MOTOR POOL					
401-269-702.000	SALARIES & WAGES	250	200		
401-269-714.000	VILLAGE MEDICARE TAX	10	25		
401-269-715.000	VILLAGE SOC. SEC. TAX	25	50		
401-269-740.000	MATERIALS & SUPPLIES	20,000	30,000	30,000	30,000
401-269-781.000	DEPRECIATION	39,000	38,499	38,264	
401-269-801.000	PROFESSIONAL SERVICES	0		1,500	1,000
401-269-802.000	CONTRACT SERVICES	2,000	2,500	5,000	5,000
401-269-930.000	REPAIR/MAINTENANCE	7,000	5,000	10,000	30,000
401-269-956.000	DEPRECIATION EXPENSE	0			
401-269-971.000	CAPITAL OUTLAY	70,000		184,000	77,000
Totals for dept 269 - MOTOR POOL		138,285	76,274	268,764	143,000
Dept 751 - PARKS AND RECREATION					
401-751-930.000	REPAIR/MAINTENANCE	3,915	1,000		1,000
Totals for dept 751 - PARKS AND RECREATION		3,915	1,000		1,000
TOTAL APPROPRIATIONS		145,200	77,274	270,264	144,000

Internal Service Fund
Revenue - \$145,200
Appropriations - \$145,200

Sewer Fund - 590

Revenue

ESTIMATED REVENUES		FY24 Proposed Budget	FY23 Approved Budget	FY22 Approved Budget	FY21 Approved Budget
Dept 000					
590-000-401.000	REAL PROP TAX - CURRENT	0			
590-000-406.000	IN LIEU OF TAX	0			
590-000-410.000	PERSONAL TAX - CURRENT	0			
590-000-411.000	REAL PROP TAX - DELINQUENT	0			
590-000-420.000	PERSONAL TAX - DELINQUENT	0			
590-000-445.000	INTEREST / PENALTIES - TAX	0		150	
590-000-501.000	FEDERAL GRANTS	0			
590-000-626.000	CHARGES FOR SERVICES	615,000	350,000	615,000	563,600
590-000-640.000	CONNECTION FEES	10,000	5,000	26,000	
590-000-651.000	LATE PAYMENT PENALTIES	6,000	3,500	7,000	4,697
590-000-664.000	INTEREST/DIVIDENDS	550	300	525	962
590-000-694.000	MISCELLANEOUS INCOME	0			
590-000-699.000	TRANSFER IN FROM GENERAL FUND	0			
Totals for dept 000 -		631,550	358,800	648,675	569,259

Sewer Fund
Revenue - \$631,550

Sewer Fund - 590

Appropriations

APPROPRIATIONS		FY24 Proposed Budget	FY23 Approved Budget	FY22 Approved Budget	FY21 Approved Budget
Dept 536 - WATER AND/OR SEWER SYSTEMS					
590-536-702.000	SALARIES & WAGES	10,000	10,000	17,000	15,000
590-536-714.000	VILLAGE MEDICARE TAX	150	50	250	160
590-536-715.000	VILLAGE SOC. SEC. TAX	500	250	1,000	700
590-536-716.000	HOSPITALIZATION & DENTAL	5,000	2,000	5,500	3,000
590-536-718.000	MERS PENSION	6,500	4,000	6,500	5,000
590-536-720.000	WORKERS COMP	1,500	1,200	2,500	2,000
590-536-735.000	PRINTING & PUBLISHING	150	150		
590-536-740.000	MATERIALS & SUPPLIES	6,500	8,000	8,000	8,000
590-536-745.000	TREATMENT FEES	295,000	180,000	295,000	295,000
590-536-746.000	TRANSMISSION FEES	85,000	25,000	36,100	36,100
590-536-781.000	DEPRECIATION	55,000	55,394	44,360	44,359
590-536-801.000	PROFESSIONAL SERVICES	10,000	7,500	15,250	13,000
590-536-801.001	DPW BUILDING BOND PAYMENT	12,000		12,000	12,000
590-536-801.002	DPW BUILDING BOND INTEREST (10%)	1,500		1,636	4,320
590-536-802.000	CONTRACT SERVICES	15,000	7,500	10,000	5,800
590-536-804.000	MEMBERSHIPS	900	900	2,200	2,200
590-536-805.000	TECH EQUIPMENT/SUPPORT	1,500		250	2,000
590-536-850.000	TELEPHONE	4,500	3,200	5,100	5,100
590-536-920.000	UTILITIES	13,000	11,000	12,876	12,876
590-536-930.000	REPAIR/MAINTENANCE	30,000	10,000	20,000	20,250
590-536-940.000	RENTALS	15,000	7,500	15,000	12,000
590-536-955.000	MISCELLANEOUS	1,000	500	750	750
590-536-957.000	CONFERENCES/TRAINING	1,000			
590-536-971.000	CAPITAL OUTLAY	20,000		200,000	
Totals for dept 536 - WATER AND/OR SEWER SYSTEMS		590,700	334,144	711,272	499,615

Sewer Fund - 590

Appropriations

Dept 537 - WATER/SEWER ADMINISTRATION		FY24 Proposed Budget	FY23 Approved Budget	FY22 Approved Budget	FY21 Approved Budget
590-537-702.000	SALARIES & WAGES	35,000	25,000	35,000	32,762
590-537-714.000	VILLAGE MEDICARE TAX	500	300	550	461
590-537-715.000	VILLAGE SOC. SEC. TAX	2,000	1,250	2,500	1,970
590-537-716.000	HOSPITALIZATION & DENTAL	0			
590-537-718.000	MERS PENSION	2,500	1,750	2,500	2,050
590-537-720.000	WORKERS COMP	0			
590-537-727.000	PENSION EXP ADJ GASB 68	0			
Totals for dept 537 - WATER/SEWER ADMINISTRATION		40,000	28,300	40,550	37,243
TOTAL APPROPRIATIONS		630,700	362,444	751,822	536,858

Sewer Fund
Revenue - \$631,550
Appropriations - \$631,550

Water Fund - 591

Revenue

		FY24 Proposed Budget	FY23 Approved Budget	FY22 Approved Budget	FY21 Approved Budget
ESTIMATED REVENUES					
Dept 000					
591-000-626.000	CHARGES FOR SERVICES	460,000	225,000	390,000	400,000
591-000-640.000	CONNECTION FEES	20,000	8,000	32,000	
591-000-643.000	HYDRANTS, METERS, ETC.	0			2,350
591-000-651.000	LATE PAYMENT PENALTIES	3,000	2,000	4,000	3,200
591-000-664.000	INTEREST/DIVIDENDS	500	150	500	200
591-000-693.000	SALE OF PROPERTY & EQUIPMENT	0			
591-000-694.000	MISCELLANEOUS INCOME	0			
591-000-699.000	TRANSFER IN FROM GENERAL FUND	0		220,000	100,000
Totals for dept 000 -		483,500	235,150	646,500	505,750
TOTAL ESTIMATED REVENUES		483,500	235,150	646,500	505,750

Water Fund
Revenue - \$483,500

Water Fund - 591

Appropriations

		FY24 Proposed Budget	FY23 Approved Budget	FY22 Approved Budget	FY21 Approved Budget
Dept 536 - WATER AND/OR SEWER SYSTEMS					
591-536-702.000	SALARIES & WAGES	35,000	18,500	26,000	20,000
591-536-714.000	VILLAGE MEDICARE TAX	450	300	450	300
591-536-715.000	VILLAGE SOC. SEC. TAX	1,800	1,200	2,000	1,400
591-536-716.000	HOSPITALIZATION & DENTAL	7,000	5,500	8,000	4,400
591-536-718.000	MERS PENSION	3,700	2,600	3,500	2,700
591-536-720.000	WORKERS COMP	500	500	1,200	1,200
591-536-735.000	PRINTING & PUBLISHING	250	500	1,000	1,000
591-536-740.000	MATERIALS & SUPPLIES	11,000	8,000	11,000	7,100
591-536-781.000	DEPRECIATION	85,000	89,647	83,410	81,410
591-536-801.000	PROFESSIONAL SERVICES	12,500	6,500	9,400	8,500
591-536-801.001	DPW BUILDING BOND PAYMENT	0		10,000	8,500
591-536-801.002	DPW BUILDING BOND INTEREST (10%)	1,500		2,960	2,880
591-536-802.000	CONTRACT SERVICES	100,000	15,000	100,818	102,200
591-536-804.000	MEMBERSHIPS	1,000	1,000	1,025	475
591-536-805.000	TECH EQUIPMENT/SUPPORT	1,500	250	250	2,500
591-536-809.000	MDEQ FEES	2,500	500	2,000	2,000
591-536-850.000	TELEPHONE	1,500	800	1,600	1,700
591-536-920.000	UTILITIES	20,000	12,000	20,500	23,000
591-536-930.000	REPAIR/MAINTENANCE	500	3,000	3,000	3,000
591-536-936.000	HYDRANTS, METERS, ETC.	10,000	9,000	7,500	3,300
591-536-940.000	EQUIPMENT RENTALS	15,000	7,500	15,000	12,000
591-536-955.000	MISCELLANEOUS	0			
591-536-957.000	CONFERENCES/TRAINING	1,600	2,000	500	2,000
591-536-971.000	CAPITAL OUTLAY	50,000	105,000	245,000	75,000
591-536-992.000	DWRF BOND - PRINCIPAL	80,000		85,000	80,000
591-536-992.001	DWRF 2 - PRINCIPAL	15,000		20,000	15,000
591-536-993.000	1993 B BOND - PRINCIPAL	0		8,447	
591-536-997.000	DWRF BOND - INTEREST	6,641	4,750	2,192	11,900
591-536-997.001	DWRF 2 - INTEREST	6,641	1,250		2,830
Totals for dept 536 - WATER AND/OR SEWER SYSTEMS		470,582	295,297	671,752	476,295

Water Fund - 591

Appropriations

		FY24 Proposed Budget	FY23 Approved Budget	FY22 Approved Budget	FY21 Approved Budget
Dept 537 - WATER/SEWER ADMINISTRATION					
591-537-702.000	SALARIES & WAGES	10,000	9,000	13,000	11,000
591-537-714.000	VILLAGE MEDICARE TAX	200	150	250	200
591-537-715.000	VILLAGE SOC. SEC. TAX	650	600	1,000	650
591-537-716.000	HOSPITALIZATION & DENTAL	500			
591-537-718.000	MERS PENSION	1,500	1,400	2,500	1,420
591-537-727.000	PENSION EXP ADJ GASB 68	0			
Totals for dept 537 - WATER/SEWER ADMINISTRATION		12,850	11,150	16,750	13,270
TOTAL APPROPRIATIONS		483,432	306,447	688,502	489,565

Water Fund
 Revenue - \$483,500
 Appropriations - \$483,432

FY2024

Capital Improvement Plan

Village of Brooklyn

July 1, 2023 - June 30, 2024

The Capital Improvement Plan is a document created and maintained by the Village Planning Commission to prioritize capital projects and the funding to accomplish the needed upgrades and repairs to Village Assets.

See additional file.



FY2023 Budget Amendments Village of Brooklyn

November 1, 2022 - June 30, 2023

Budget amendments are done annually or as needed to adjust the budget to reflect the actual happenings of revenue and expenses, over the course of the year to provide a more accurate financial picture.

See additional file.



Looking Forward



As we discuss and approve the FY2024 budget, we need to take an indepth look at the future. How do we do that?

Through a planned approach known as Asset Management.

Over the next several months, we will begin to lay the ground work through conversations on the processes and directions that we can take to better plan and prepare for our long-term needs and goals as a community.

OVERALL ASSET MANAGEMENT PROCESS



Asset management is a systematic process of maintaining, upgrading, and operating physical assets cost-effectively.