

Village of Brooklyn



2008-2009 Annual Budget

**Village of Brooklyn
2008 – 2009 Annual Budget
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Village of Brooklyn

Chart of Accounts

Fund No.	Activity	Fund Name
101		General Fund
	103	Village Council
	191	Elections
	215	Clerk
	220	Manager
	253	Treasurer
	265	Bldgs & Grounds
	269	Equipment and Vehicle
	345	Public Safety
	380	Inspection & Code Enforcement
	448	Street Light
	751	Parks
	865	Human Resources

Fund No.	Activity	Fund Name
204		Street Tax Recvg
Fund No.	Activity	Fund Name
590		Sewer Fund
	536	Administration/Everything
Fund No.	Activity	Fund Name
591		Water Fund
	536	Administration/Everything

Fund No.	Activity	Fund Name
202		Major Streets
	463	Routine Maintenance
	473	Bridge
	474	Traffic Services
	478	Winter
	482	Administration

Fund No.	Sub-fund	Fund Name
203		Local Streets
	463	Routine Maintenance
	473	Bridge
	474	Traffic Services
	478	Winter
	482	Administration

VILLAGE OF BROOKLYN
RESOLUTION 2008.06.04

A resolution adopting the Fiscal Year 2008-2009 Budgets for the Village of Brooklyn and providing for the levy of an amount necessary to be raised by ad valorem taxes upon real and personal property for municipal purposes.

Councilperson Roberts offered the following resolution and moved its adoption with support by Councilperson Sirola

Be it herby resolved that the following budgeted expenditures and attached budgets be adopted for fiscal year 2008-2009 (July 1, 2008 to June 30, 2009)

Fund	Expenditures
General Fund	506,916
Local Street Fund	117,567
Major Street Fund	103,680
Street tax Receiving Fund	132,750
Sanitary Sewer Fund	546,404
Water Fund	308,532
Building Department	101,400

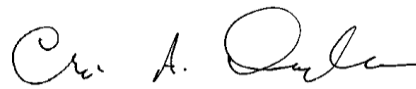
BE IT FURTHER RESOLVED:

That the Brooklyn Village Council does hereby direct the levy of 6.500 mills for the General Fund, 3.6551 mills for the Street Fund, and 3.5500 mills for the Sewer 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 to collect such taxes.

Adopted this 23rd day of June, by the Council of the Village of Brooklyn at a regular meeting.


Craig Douglas, Village Clerk

VILLAGE OF BROOKLYN
FISCAL YEAR 2008-2009 GENERAL FUND AND SPECIAL FUND BUDGET
BUDGET RESOLUTION

	ACTUAL 2006-2007	ESTIMATED 2007-2008	APPROVED 2008-2009
GENERAL FUND			
<u>REVENUES:</u>			
TAXES, PENALTIES & INTEREST	198,095	234,618	262,680
REVENUE SHARING	110,114	110,458	111,330
MISCELLANEOUS INCOME	3,925	8,716	107,605
 TOTAL REVENUE	 426,712	 435,412	 481,615
<u>EXPENDITURES:</u>			
VILLAGE COUNCIL	23,458	19,219	22,950
ELECTIONS	0	0	0
CLERK	34,483	17,254	18,300
MANAGER	41,108	66,870	83,820
TREASURER	96,740	25,236	31,500
BLDGS & GROUNDS	84,879	83,707	119,200
EQ/VEHICLE	34,761	41,568	47,500
PUBLIC SAFETY	38,377	23,378	38,848
INSPECTION & CODE ENFORCEMENT	650	13,835	13,996
PARKS	34,829	21,644	34,558
HUMAN RESOURCES	90,160	59,764	96,244
 TOTAL EXPENDITURES	 479,446	 372,475	 506,916
FUND BALANCE BEGINNING OF YEAR	291,931	239,197	302,134
FUND BALANCE JUNE 30th	239,197	302,134	276,833

VILLAGE OF BROOKLYN
FISCAL YEAR 2008-2009 GENERAL FUND AND SPECIAL FUND BUDGET
BUDGET RESOLUTION

	ACTUAL 2006-2007	ESTIMATED 2007-2008	APPROVED 2008-2009
LOCAL STREETS			
<u>REVENUES:</u>			
REVENUE SHARING	23,198	21,018	23,000
TOTAL REVENUE	451,780	120,784	106,250
<u>EXPENDITURES:</u>			
ROUTINE MAINTENANCE	79,552	74,043	107,624
BRIDGES	0	0	0
TRAFFIC SERVICES	523	503	850
WINTER	5,622	6,418	7,593
ADMINISTRATION	387,393	37,819	1,500
TOTAL EXPENDITURES	473,090	118,782	117,567
FUND BALANCE BEGINNING OF YEAR	33,976	12,666	14,667
FUND BALANCE JUNE 30th	12,666	14,667	3,350

	ACTUAL 2006-2007	ESTIMATED 2007-2008	PROPOSED 2008-2009
MAJOR STREETS			
<u>REVENUES:</u>			
STATE SHARED INCOME	66,542	66,290	66,500
TRANSFER - TAX RECEIVING	12,837	45,000	50,000
TOTAL REVENUE	81,848	112,472	120,500
<u>EXPENDITURES:</u>			
ROUTINE MAINTENANCE	75,317	70,500	91,450
BRIDGES	599	0	100
TRAFFIC SERVICES	1,982	1,117	1,370
WINTER	5,077	7,469	8,560
ADMINISTRATION	1,538	1,926	2,200
TOTAL EXPENDITURES	84,513	81,012	103,680
FUND BALANCE BEGINNING OF YEAR	42,687	40,021	71,481
FUND BALANCE JUNE 30th	40,021	71,481	88,301

VILLAGE OF BROOKLYN
FISCAL YEAR 2008-2009 GENERAL FUND AND SPECIAL FUND BUDGET
BUDGET RESOLUTION

	ACTUAL 2006-2007	ESTIMATED 2007-2008	APPROVED 2008-2009
SEWER			
<u>REVENUES:</u>			
TAXES, PENALTIES & INTEREST	135,158	126,267	143,590
CHARGES FOR SERVICE	251,016	212,124	391,000
TOTAL REVENUE	407,577	347,361	547,690

EXPENDITURES:

TOTAL EXPENDITURES	333,025	351,393	546,404
FUND BALANCE BEGINNING OF YEAR	121,802	197,594	193,562
FUND BALANCE JUNE 30th	197,594	193,562	194,849

	ACTUAL 2006-2007	ESTIMATED 2007-2008	APPROVED 2008-2009
WATER			
<u>REVENUES:</u>			
CHARGES FOR SERVICE	246,771	232,950	290,000
INTEREST/DIVIDENDS	11,464	6,158	6,000
TOTAL REVENUE	343,647	251,580	313,450

EXPENDITURES:

TOTAL EXPENDITURES	166,139	234,849	308,532
FUND BALANCE BEGINNING OF YEAR	691,984	869,493	886,224
FUND BALANCE JUNE 30th	869,493	886,224	891,142

VILLAGE OF BROOKLYN
FISCAL YEAR 2008-2009 GENERAL FUND AND SPECIAL FUND BUDGET
BUDGET RESOLUTION

	ACTUAL 2006-2007	ESTIMATED 2007-2008	APPROVED 2008-2009
BUILDING DEPARTMENT			
<u>REVENUES:</u>			
BUILDING PERMITS	0	1,678	95,500
ELECTRICAL PERMITS	1,760	2,100	3,000
INTEREST/DIVIDENDS	65	29	50
TOTAL REVENUE	4,047	4,842	101,550
<u>EXPENDITURES:</u>			
TOTAL EXPENDITURES	5,810	7,350	101,400
FUND BALANCE BEGINNING OF YEAR	6,644	4,881	2,373
FUND BALANCE JUNE 30th	4,881	2,373	2,523

	ACTUAL 2006-2007	ESTIMATED 2007-2008	APPROVED 2008-2009
STREET TAX RECEIVING			
<u>REVENUES:</u>			
TAXES, PENALTIES & INTEREST	144,298	133,920	148,149
TOTAL REVENUE	145,497	133,920	145,910
<u>EXPENDITURES:</u>			
CONTRIBUTION TO MAJOR STREET	12,837	45,000	50,000
CONTRIBUTION TO LOCAL STREET	225,811	86,000	80,000
CONTRIBUTION TO MISCELLANEOUS	0	0	0
OFFICE SUPPLIES	0	73	250
TAX REFUND	915	1,691	2,500
TOTAL EXPENDITURES	239,564	132,764	132,750
FUND BALANCE BEGINNING OF YEAR	134,979	42,532	43,688
FUND BALANCE JUNE 30th	42,532	43,688	56,848

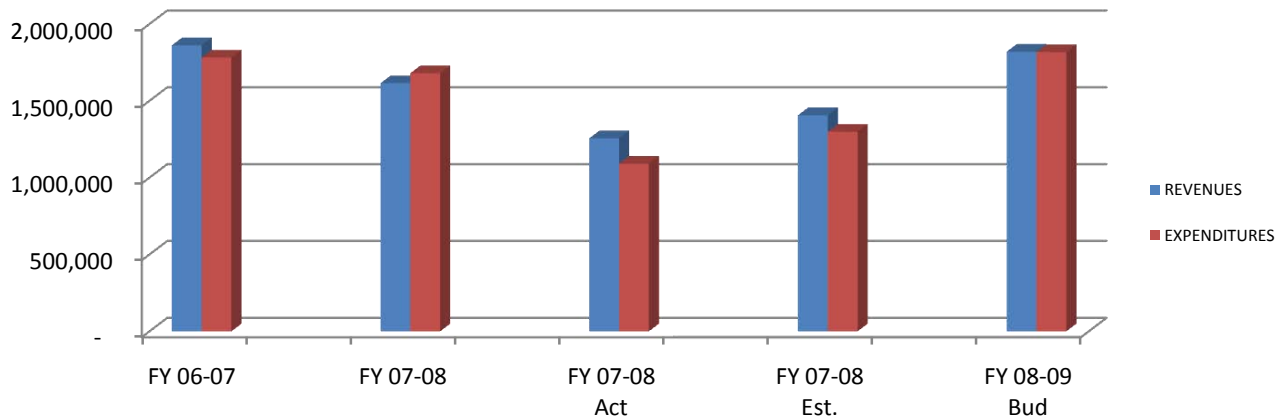
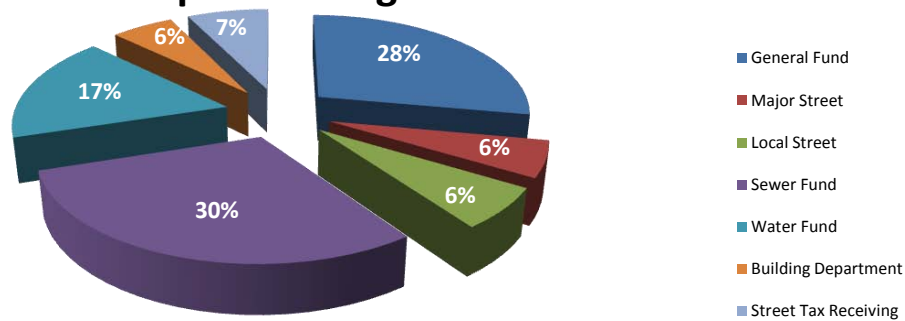
ALL FUNDS

ACCT. NO.	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/07 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
101	General Fund	479,446	552,290	330,359	372,475	506,916	506,916
202	Major Street	84,513	90,450	70,940	81,012	103,680	103,680
203	Local Street	473,090	95,415	111,185	118,782	117,567	117,567
590	Sewer Fund	333,025	447,871	326,911	351,393	546,404	546,404
591	Water Fund	166,139	270,672	224,251	234,849	308,532	308,532
249	Building Department	5,810	7,950	4,000	7,350	101,400	101,400
204	Street Tax Receiving	239,564	215,500	23,432	132,764	132,750	132,750

TOTAL	1,781,587	1,680,148	1,091,078	1,298,626	1,817,249	1,817,249
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REVENUES	1,861,109	1,614,735	1,255,938	1,406,371	1,819,705	1,819,705
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Proposed Budget Overview



Village of Brooklyn		2008-2009 Annual Budget				
REVENUE						
FISCAL YEAR 2008-2009 BUDGET						

ACCT. NO.	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/08 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
101-0402	Property tax	0	251,938	0	0	259,680	259,680
101-0403	Real prop tax - current	156,633	0	211,522	211,522	2,000	2,000
101-0406	In Lieu of Tax	0	0	1,982	1,982	0	0
101-0407	Real prop tax - delinquent	22,198	0	0	0	0	0
101-0416	Personal tax - current	15,204	0	19,994	19,994	0	0
101-0417	Personal tax - delinquent	719	0	420	462	0	0
101-0446	Interest / penalties - tax	1,334	1,000	655	658	1,000	1,000
101-0450	Payment in lieu of tax	2,007	1,000	0	0	0	0
101-0451	Cable franchise fees	8,085	7,500	5,919	5,919	7,500	7,500
101-0455	Telecom Act 48	4,120	0	0	0	0	0
101-0500	Metro Act payment	0	4,000	0	0	4,100	4,100
101-0560	Liquor license	1,224	1,200	1,155	1,155	1,225	1,225
101-0569	State shared revenue	110,114	111,000	95,463	110,458	111,330	111,330
101-0571	Intangibles tax	0	0	0	0	0	0
101-0574	Single Business tax	0	0	0	0	0	0
101-0575	Income tax - state shared	0	0	0	0	0	0
101-0576	Sales & use tax - state	0	0	0	0	0	0
101-0607	Zoning fees	1,085	1,000	765	900	1,000	1,000
101-0610	License fees	410	500	510	840	700	700
101-0655	Fines / forfeitures	1,016	800	686	796	800	800
101-0664	Interest/Dividends	10,035	7,000	6,949	7,856	8,000	8,000
101-0665	Tower lease - Centennial	11,280	11,000	9,027	11,095	11,000	11,000
101-0666	Rent - 221 N. Main	6,300	6,000	4,725	5,250	6,300	6,300
101-0667	Lease - Nextel	11,798	12,000	9,977	12,227	12,000	12,000
101-0671	Equipment rental	44,165	40,000	26,580	30,067	35,000	35,000
101-0688	Refunds / rebates	144	1,000	674	674	1,000	1,000
101-0690	Lighting project	100	1,000	0	0	0	0
101-0691	Sidewalk project	261	1,000	0	0	14,280	14,280
101-0692	Park contributions	160	100	125	180	200	200
101-0693	Recycling Income	793	500	294	371	500	500
101-0694	Miscellaneous income	3,925	1,000	8,679	8,716	4,000	4,000
101-0695	Retiree Insurance Payment	13,194	12,000	5,010	5,258	0	0
101-0696	MERS Reimbo/other funds	0	0	(968)	(968)	0	0
101-0697	Hosp Reimbo/other funds	349	0	0	0	0	0
101-0698	Lightpost Christmas Decor	60	100	0	0	0	0
TOTAL GENERAL FUND		426,712	472,638	410,142	435,412	481,615	481,615

204-0402	Property taxes	0	0	0	0	0	0
204-0403	Real prop tax - current	114,788	143,291	120,240	120,240	146,024	146,024
204-0406	In Lieu of Tax	0	1,619	1,624	1,624	1,625	1,625
204-0407	Real prop tax - delinq	16,627	0	0	0	0	0
204-0416	Personal tax - current	11,350	0	11,370	11,370	0	0
204-0417	Personal tax - delinq	538	0	325	356	0	0
204-0446	Tax - Interest & penalties	995	500	329	331	500	500
204-0664	Interest/Dividends	1,199	500	0	0	500	500
204-0694	Miscellaneous income	0	0	0	0	0	0
TOTAL STREET TAX RECVG		145,497	145,910	133,887	133,920	148,649	148,649

203-0576	State shared income	23,198	22,000	16,972	21,018	23,000	23,000
203-0577	State: special funds	0	0	0	0	0	0
203-0578	State: Streetscape Funds	201,517	0	101,667	10,000	0	0
203-0610	FEMA	0	0	0	0	0	0
203-0664	Interest/Dividends	1,181	1,150	2,324	2,592	2,500	2,500
203-0668	Miscellaneous	73	400	506	506	750	750
203-0676	Transfer - Tax Receiving	225,811	163,000	21,668	86,668	80,000	80,000
203-0695	State refund/interest	0	0	0	0	0	0
TOTAL LOCAL STREETS		451,780	186,550	143,137	120,784	106,250	106,250

590-0403	Real prop tax - current	108,130	137,597	113,218	113,218	141,825	141,825
590-0406	In Lieu of Tax	0	1,240	1,261	1,261	1,265	1,265
590-0407	Real prop tax - delinq	15,576	0	0	0	0	0
590-0416	Personal tax - current	10,957	0	11,468	11,468	0	0
590-0417	Personal tax - delinq	494	0	291	321	0	0
590-0446	Taxes: Interest/ penalties	964	500	305	307	500	500
590-0626	Charges for services	251,016	270,000	171,758	212,124	391,000	391,000
590-0640	Connection fees	13,000	12,000	4,000	4,000	8,000	8,000
590-0642	Extensions paid	0	0	0	0	0	0
590-0661	Penalties	0	0	1,292	1,444	2,000	2,000
590-0664	Interest / dividends	7,394	2,000	2,737	3,175	3,000	3,000
590-0665	Miscellaneous revenue	46	700	44	44	100	100
590-0670	State grant receipt	0	0	0	0	0	0
590-0671	Loan from General Fund	0	0	0	0	0	0
590-0672	Jackson Co (bonds)	0	0	0	0	0	0
590-0693	Disposal of Depreciable Fixed	0	0	0	0	0	0
TOTAL SEWER		407,577	424,037	306,373	347,361	547,690	547,690

249-0407	Skate Park	0	0	1,166	1,678	95,500	95,500
249-0480	Building permits	1,760	3,000	1,960	2,100	3,000	3,000
249-0481	Electrical permits	2,222	3,000	855	1,035	3,000	3,000
249-0664	Interest/Dividends	65	100	24	29	50	50
TOTAL BUILDING DEPT.		4,047	6,100	4,005	4,842	101,550	101,550

591-0625	Cities Services Reimbursement	425	1,000	0	0	0	0
591-0626	Charges for Services	246,771	200,000	190,661	232,950	290,000	290,000
591-0627	Hydrant Rental	6,000	6,000	6,000	6,000	6,000	6,000
591-0640	Connection Fees	13,000	12,000	4,000	4,000	8,000	8,000
591-0642	Extensions Paid	0	0	0	0	0	0
591-0643	Hydrants, Meters, etc.	1,442	2,000	645	645	1,000	1,000
591-0645	Scrap Metal Sales	474	500	0	0	500	500
591-0655	Late Payment Penalties	0	500	1,266	1,545	1,500	1,500
591-0664	Interest/Dividends	11,464	3,000	5,669	6,158	6,000	6,000
591-0693	General Fund Appropriation	64,000	40,000	0	0	0	0
591-0694	Miscellaneous	72	500	283	283	450	450
TOTAL WATER		343,647	265,500	208,524	251,580	313,450	313,450

202-0576	State shared income	66,542	62,000	48,688	66,290	66,500	66,500
202-0580	Transfer - Tax Receiving	12,837	50,000	0	45,000	50,000	50,000
202-0610	FEMA	0	0	0	0	0	0
202-0664	Interest/Dividends	2,398	2,000	599	599	3,000	3,000
202-0668	Miscellaneous	70	0	583	583	1,000	1,000
TOTAL MAJOR STREETS		81,848	114,000	49,870	112,472	120,500	120,500

TOTAL		1,861,109	1,614,735	1,255,938	1,406,371	1,819,705	1,819,705
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VILLAGE OF BROOKLYN
PROJECTION OF 2008 HEADLEE REDUCTION FACTOR

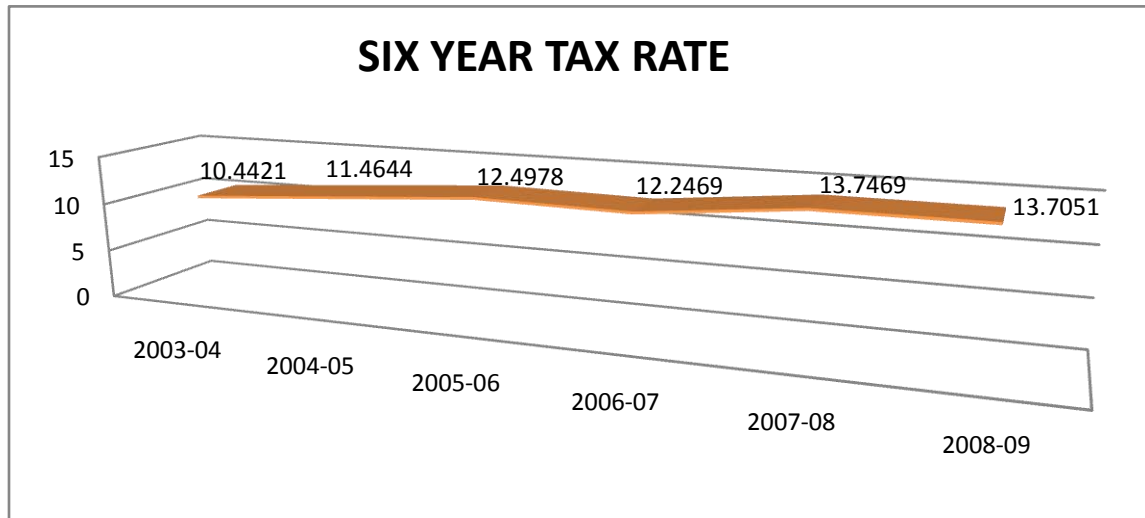
$$\frac{(\text{PRIOR YEARS TAXABLE VALUE} - \text{CURRENT YEARS LOSSES}) \times \text{CPI}}{\text{CURRENT YEARS TAXABLE VALUE} - \text{CURRENT YEARS TV ADDITIONS}} = \text{CURRENT YEARS MILLAGE RATE FACTOR (CAN'T EXCEED 1.00)}$$

<u>(2007 Total Taxable Value - Losses) x Inflation of 1.023</u>		<u>38,993,178</u>		<u>0.9887</u>
<u>(2008 Total Taxable Value based on SEV - Additions)</u>		<u>39,440,204</u>		(CAN'T EXCEED 1.00)

	<u>Maximum Authorized Millage</u>	x	<u>MILLAGE RATE FACTOR</u>	=	<u>HEADLEE MILLAGE</u>
General Fund Operating	9.2424	x	1		9.2424
Streets	3.6551	x	1		3.6551
Sewer					<u>3.55</u>
TOTAL					16.4475 - HEADLEE CAPPED RATE

VILLAGE OF BROOKLYN
SIX YEAR TAX RATE SUMMARY
2008 - 2009 BUDGET

	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
General Tax Levy	4.416	4.811	5.000	5.000	6.500	6.500
Streets	3.906	3.7662	3.9478	3.6969	3.6969	3.655
Sewer	2.1198	2.8868	3.55	3.55	3.55	3.55
	10.4421	11.4644	12.4978	12.2469	13.7469	13.7051



TAXABLE VALUE

CLASSIFICATION	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
RESIDENTIAL	15,603,096	16,943,785	19,503,347	21,237,533	22,511,616	22,913,012
COMMERCIAL	9,505,283	10,244,335	10,574,191	12,602,580	12,696,276	13,547,860
INDUSTRIAL	252,720	276,596	282,954	291,732	248,584	254,296
DEVELOPMENT	123,721	60,980	62,381	164,155	77,989	79,782
AGRICULTURAL	0	0	0	0	0	0
PERSONAL PROPERTY	2,794,113	3,190,230	3,221,421	3,226,959	3,225,231	3,155,894
	28,278,933	30,715,926	33,644,294	37,522,959	38,759,696	39,950,844

PERCENT OF TOTAL

CLASSIFICATION	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
RESIDENTIAL	55.18%	55.16%	57.97%	56.60%	58.08%	57.35%
COMMERCIAL	33.61%	33.35%	31.43%	33.59%	32.76%	33.91%
INDUSTRIAL	0.89%	0.90%	0.84%	0.78%	0.64%	0.64%
DEVELOPMENT	0.44%	0.20%	0.19%	0.44%	0.20%	0.20%
AGRICULTURAL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PERSONAL PROPERTY	9.88%	10.39%	9.57%	8.60%	8.32%	7.90%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

General Fund

Department Summary

ACCT. NO. 101	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/08 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
103	Village Council	23,458	26,400	17,737	19,219	22,950	22,950
191	Elections	0	200	0	0	0	0
215	Clerk	34,483	16,650	15,259	17,254	18,300	18,300
220	Manager	41,108	96,917	56,893	66,870	83,820	83,820
253	Treasurer	96,740	37,000	21,141	25,236	31,500	31,500
265	Bldgs & Grounds	84,879	101,357	75,936	83,707	119,200	119,200
269	Eq/Vehicle	34,761	61,761	40,123	41,568	47,500	47,500
345	Public Safety	38,377	30,250	19,502	23,378	38,848	38,848
380	Inspection & Code Enforcement	650	7,270	9,715	13,835	13,996	13,996
751	Parks	34,829	38,800	21,001	21,644	34,558	34,558
865	Human Resources	90,160	135,685	53,053	59,764	96,244	96,244

TOTAL

479,446

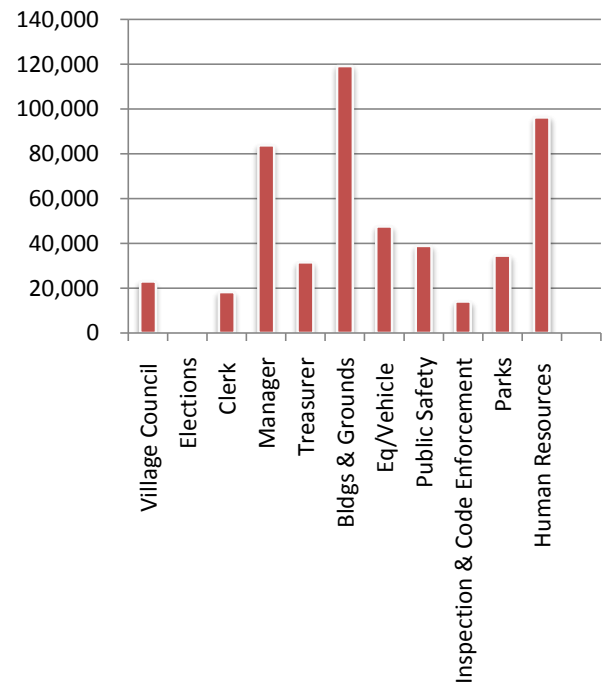
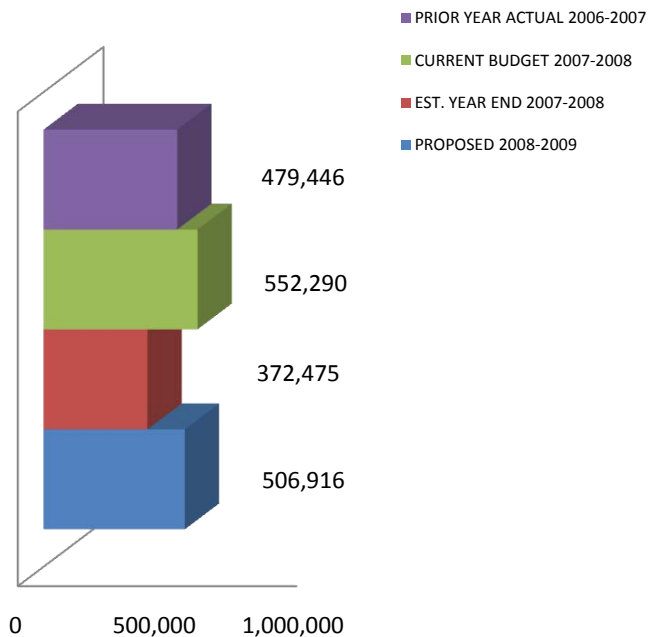
552,290

330,359

372,475

506,916

506,916



Village of Brooklyn	2008-2009 Annual Budget
General Fund ACCOUNT NUMBER 101 Village Council	

ACCT. NO. 103	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/07 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
702	Salaries & Wages	6,365	8,000	4,930	5,535	8,000	8,000
730	Office Equipment	216	2,000	47	178	50	50
735	Printing and Publishing	5,592	4,100	4,617	4,691	5,000	5,000
740	Materials & Supplies	3,332	4,000	2,993	3,128	3,500	3,500
920	Utilities - Telephone	5,538	5,000	4,668	5,205	5,650	5,650
957	Conferences and Workshops	1,005	300	0	0	150	150
999	Miscellaneous	1,411	3,000	482	482	600	600
TOTAL		23,458	26,400	17,737	19,219	22,950	22,950

BROOKLYN VILLAGE COUNCIL

		<u>Term Began</u>	<u>Term Expires</u>
President	Robert A. Sieghart	1994	Tuesday, November 04, 2008
President Pro-Tem	Linda Weatherwax	1976	Tuesday, November 02, 2010
Trustee	Roger Bertke	1995	Tuesday, November 04, 2008
Trustee	J.B. DeJeu	2001	Tuesday, November 04, 2008
Trustee	John Neely	1998	Tuesday, November 04, 2008
Trustee	Estella Roberts	2004	Tuesday, November 02, 2010
Trustee	Charles Sirola	1984	Tuesday, November 02, 2010

Village of Brooklyn	2008-2009 Annual Budget
General Fund ACCOUNT NUMBER 101 Elections	

ACCT. NO. 191	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/07 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
702	Salaries & Wages	0	200	0	0	0	0
735	Printing and Publishing	0	0	0	0	0	0
740	Materials & Supplies	0	0	0	0	0	0
TOTAL		0	200	0	0	0	0

Village of Brooklyn	2008-2009 Annual Budget
General Fund ACCOUNT NUMBER 101 Clerk	

ACCT. NO. 215	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/07 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
702	Salaries & Wages	34,466	16,200	15,181	17,176	18,000	18,000
740	Materials & Supplies	16	300	78	78	300	300
804	Memberships	0	150	0	0	0	0
TOTAL		34,483	16,650	15,259	17,254	18,300	18,300

Village of Brooklyn	2008-2009 Annual Budget
General Fund ACCOUNT NUMBER 101 Manager	

ACCT. NO. 220	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/07 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
702	Salaries & Wages	19,899	62,117	35,971	44,676	49,320	49,320
703	Attorney - Wages	683	3,000	429	1,125	3,000	3,000
730	Office Equipment	0	1,800	1,199	1,423	2,000	2,000
740	Materials & Supplies	27	1,000	663	828	1,000	1,000
801	Professional Services - Wages	4,175	4,850	5,450	5,450	6,000	6,000
804	Memberships	0	800	704	704	2,500	2,500
880	Cable Local Access - support	0	2,200	0	0	0	0
881	Community Promotion	3,461	3,650	4,377	4,377	5,000	5,000
882	Community Development	318	3,000	1,143	1,143	3,000	3,000
932	Maintenance/Support	11,028	10,500	4,148	4,148	7,000	7,000
957	Conferences and Workshops	0	1,000	2,137	2,202	3,000	3,000
998	Expenses	1,197	2,000	571	652	1,000	1,000
999	Miscellaneous	320	1,000	100	142	1,000	1,000
TOTAL		41,108	96,917	56,893	66,870	83,820	83,820

Village of Brooklyn	2008-2009 Annual Budget
General Fund ACCOUNT NUMBER 101 Treasurer	

ACCT. NO. 253	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/07 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
702	Salaries & Wages	27,061	30,750	17,030	21,125	27,000	27,000
740	Materials & Supplies	3,227	3,000	1,739	1,739	2,000	2,000
887	Loan to Water Fund	0	0	0	0	0	0
888	Appropriation to Water Fund	64,000	0	0	0	0	0
963	Tax Refunds	2,452	3,250	2,372	2,372	2,500	2,500
TOTAL		96,740	37,000	21,141	25,236	31,500	31,500

Village of Brooklyn	2008-2009 Annual Budget
General Fund ACCOUNT NUMBER 101 Buildings and Grounds	

ACCT. NO. 265	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/07 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
702	Salaries & Wages	23,106	30,261	18,991	24,628	25,000	25,000
500	Urban Forestry	1,100	3,500	2,825	0	4,000	4,000
501	Sidewalks	0	1,200	760	760	23,800	23,800
505	Hydrant Rental	6,000	6,000	6,000	6,000	6,000	6,000
510	Village Cleanup	1,635	2,500	0	1,700	2,000	2,000
801	Professional Services	1,415	1,750	3,965	4,705	3,500	3,500
802	Contract Services	796	0	2,375	2,375	2,000	2,000
883	Streetscape 2005	0	0	0	0	0	0
920	Utilities	19,367	15,650	12,228	13,263	18,400	18,400
920	Street Light - Utilities	17,215	27,500	20,822	22,072	23,000	23,000
930	Maintenance	5,286	7,400	7,333	7,568	6,600	6,600
930	Street Light - Maintenance	3,046	5,000	636	636	4,300	4,300
957	Conferences and Workshops	0	0	0	0	0	0
970	Capital	5,914	596	0	0	600	600
TOTAL		84,879	101,357	75,936	83,707	119,200	119,200

Village of Brooklyn	2008-2009 Annual Budget
General Fund ACCOUNT NUMBER 101 Equipment /Vehicle	

ACCT. NO.	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/07 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
269							
702	Salaries & Wages	3,339.64	16,761	2,244	2,533	4,500	4,500
740	Materials & Supplies	14,427.64	19,000	11,412	12,567	6,000	6,000
930	Maintenance	10,994.06	15,000	12,624	12,625	15,000	15,000
970	Capital	6,000.00	11,000	13,843	13,843	22,000	22,000
TOTAL		34,761	61,761	40,123	41,568	47,500	47,500

Village of Brooklyn	2008-2009 Annual Budget
General Fund ACCOUNT NUMBER 101 Public Safety	

ACCT. NO.	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/07 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
345							
702	Wages - Liquor Enforcement	1,224	1,500	1,155	1,155	2,000	2,000
803	Fire	10,584	10,750	7,938	8,820	12,000	12,000
805	Fines	0	0		0	0	0
806	Police	16,060	4,500	2,925	4,500	12,000	12,000
807	Crossing Guards	10,509	13,000	7,484	8,903	12,848	12,848
957	Conferences and Workshops	0	500		0	0	0
TOTAL		38,377	30,250	19,502	23,378	38,848	38,848

Village of Brooklyn	2008-2009 Annual Budget
General Fund ACCOUNT NUMBER 101 Inspection and Code Enforcement	

ACCT. NO.	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/07 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
380							
702	Salaries & Wages	0	6,720	9,368	13,463	12,721	12,721
802	Contract Services	0	0		0	0	0
957	Conferences and Workshops	0	400		0	400	400
998	Expenses	650	150	348	372	875	875
TOTAL		650	7,270	9,715	13,835	13,996	13,996

Village of Brooklyn	2008-2009 Annual Budget
General Fund ACCOUNT NUMBER 101 Parks	

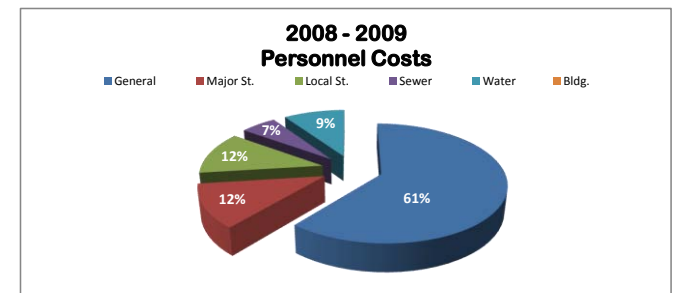
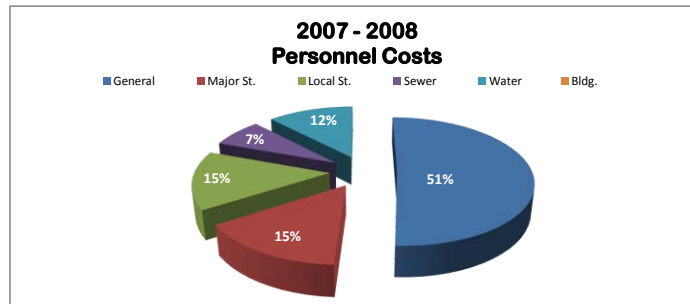
ACCT. NO.	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/07 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
751							
702	Salaries & Wages	26,879	25,000	13,204	13,463	15,000	15,000
740	Materials & Supplies	368	400	395	403	15,908	15,908
920	Utilities	121	750	3,019	3,035	1,500	1,500
925	Special Project	605	5,000	1,695	1,695	150	150
930	Maintenance	6,856	7,650	2,688	3,048	2,000	2,000
940	Rental	0	0	0	0	0	0
TOTAL		34,829	38,800	21,001	21,644	34,558	34,558

General Fund
ACCOUNT NUMBER 101
Human Resources

ACCT. NO. 865	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/07 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
714	Medicare Tax	2,342	4,797	1,804	2,085	2,230	2,230
715	Social Security Tax	10,144	16,861	7,711	8,914	10,000	10,000
716	Hospitalization & Dental	48,496	79,000	25,998	28,744	52,000	52,000
718	MERS Pension	8,512	9,097	10,358	11,184	16,033	16,033
719	Unemployment	800	975	704	1,494	1,000	1,000
720	Workers Comp	1,983	3,600	0	0	2,000	2,000
721	Liife/Disability Insurance	3,494	5,630	3,154	3,311	3,700	3,700
722	Wage Garnishments	282	425	0	0	250	250
900	Health Costs - Reimbursed	352	800	0	708	5,310	5,310
910	Liablity & Property Insurance	13,755	14,500	3,324	3,324	3,721	3,721
TOTAL		90,160	135,685	53,053	59,764	96,244	96,244

**PERSONNEL COST SUMMARY
FISCAL YEAR 2007-2008
VILLAGE OF BROOKLYN**

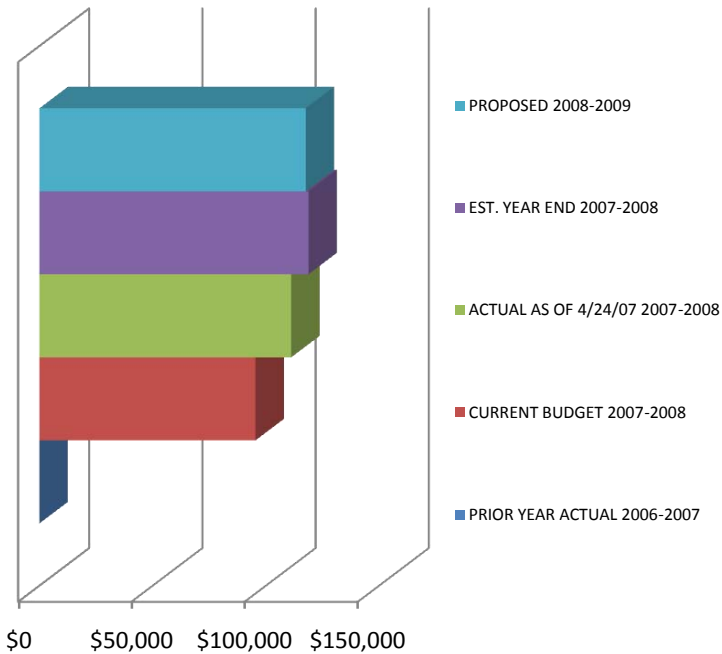
POSITION	SENIORITY DATE	PAY GRADE	REG PAY	OT PAY	LONG PAY	OTHER PAY	PAY TOTAL	WORK COMP	RETIRE- MENT	HEALTH	LIFE INSURANCE	SOCIAL SECURITY	FICA / MEDICARE	CLOTHING	LTD	FRINGE BENEFIT TOTAL	GRAND TOTAL
Village Manager	04/01/07	E	48,960	0	0	360	49,320	1,100	6,836	14,143	250	3,058	715		1,240	27,341	76,661
Director of Public Works	09/28/04	F	42,952	6,530	750	360	50,592	1,100	5,935	16,972	784	3,137	734	195	625	29,482	80,074
Water System Operator	08/01/91	F	39,675	3,230	4,000		46,905	1,100	5,444	14,143	250	2,908	680	195	1,240	25,960	72,865
Office Manager	07/01/89	F	40,456	559	5,500		46,515	1,100	5,561	6,286	250	2,884	674		1,240	17,995	64,510
Public Works Technician	06/27/05	F	29,626	3,284	500		33,409	1,100	3,937	16,972	250	2,071	484	195	376	25,386	58,796
Public Works Technician	8/31/2004	F	28,215	2,925			31,140	1,100	3,726	16,972	250	1,931	452	195		24,625	55,765
Financial Secretary	09/01/05	P	15,833	438			16,271					1,009	236			1,245	17,516
Code Enforcement Officer	07/01/06	P	12,721				12,721					789	184			973	13,694
Custodian		P	1,768				1,768					110	26			135	1,903
Crossing Guard		P	3,212				3,212					199	47			246	3,458
Crossing Guard		P	3,212				3,212					199	47				3,212
Crossing Guard		P	3,212				3,212					199	47				3,212
Crossing Guard		P	3,212				3,212					199	47				3,212
Total			273,055	16,966	10,750	720	301,490	6,600	31,438	85,488	2,034	18,692	4,372	780	4,721	153,388	454,879



Local Street

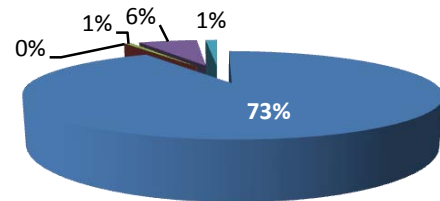
Department Summary

ACCT. NO. 202	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/07 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
463	Routine Maintenance	79,552	71,550	66,874	74,043	107,624	107,624
473	Bridges	0	2,000	0	0	0	0
474	Traffic Services	523	1,000	502	503	850	850
478	Winter	5,622	9,515	5,988	6,418	7,593	7,593
482	Administration	387,393	11,350	37,820	37,819	1,500	1,500
TOTAL		473,090	95,415	111,185	118,782	117,567	117,567



Local Street Budget

■ Routine Maintenance
 ■ Bridges
 ■ Traffic Services
 ■ Winter
 ■ Administration



Village of Brooklyn	2008-2009 Annual Budget
Local Street ACCOUNT NUMBER 202 Routine Maintenance	

ACCT. NO. 463	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/08 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
702	Salaries & Wages	35,472	30,000	26,338	29,332	32,255	32,255
715	Employee Benefits	8,097	7,500	7,294	7,945	8,570	8,570
716	Hospitalization & Dental	11,149	10,450	8,428	10,740	12,558	12,558
801	Professional Services	202	200	2,393	2,393	3,000	3,000
910	Liability & Property Insurance	1,007	1,400	2,494	2,494	2,268	2,268
930	Maintenance	5,405	7,500	8,425	8,569	34,473	34,473
940	Rental	18,220	14,500	11,503	12,570	14,500	14,500

TOTAL	79,552	71,550	66,874	74,043	107,624	107,624
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Village of Brooklyn	2008-2009 Annual Budget
Local Street ACCOUNT NUMBER 202 Bridge	

ACCT. NO. 473	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/07 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
702	Salaries & Wages	0	0	0	0	0	0
801	Professional Services	0	1,000	0	0	0	0
930	Maintenance	0	1,000	0	0	0	0
940	Rental	0	0	0	0	0	0

TOTAL	0	2,000	0	0	0	0
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Village of Brooklyn		2008-2009 Annual Budget					
		Local Street ACCOUNT NUMBER 202 Traffic Services					

ACCT. NO. 474	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/07 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
702	Salaries & Wages	135	400	27	27	250	250
716	Employee Benefits	10	100	2	2	100	100
801	Professional Services	0	0	0	0	0	0
920	Utilities	0	0	0	0	0	0
930	Maintenance	377	500	474	474	500	500
940	Rental	0	0	0	0	0	0
TOTAL		523	1,000	502	503	850	850

Village of Brooklyn		2008-2009 Annual Budget					
		Local Street ACCOUNT NUMBER 202 Winter					

ACCT. NO. 478	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/07 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
702	Salaries & Wages	3,165	7,000	4,116	4,246	3,393	3,393
716	Employee Benefits	242	415	315	325	500	500
740	Materials & Supplies	2,214	2,000	1,339	1,339	3,600	3,600
861	Transportation	0	0	0	0	0	0
930	Maintenance	0	100	218	507	100	100
957	Conferences and Workshops	0	0	0	0	0	0
TOTAL		5,622	9,515	5,988	6,418	7,593	7,593

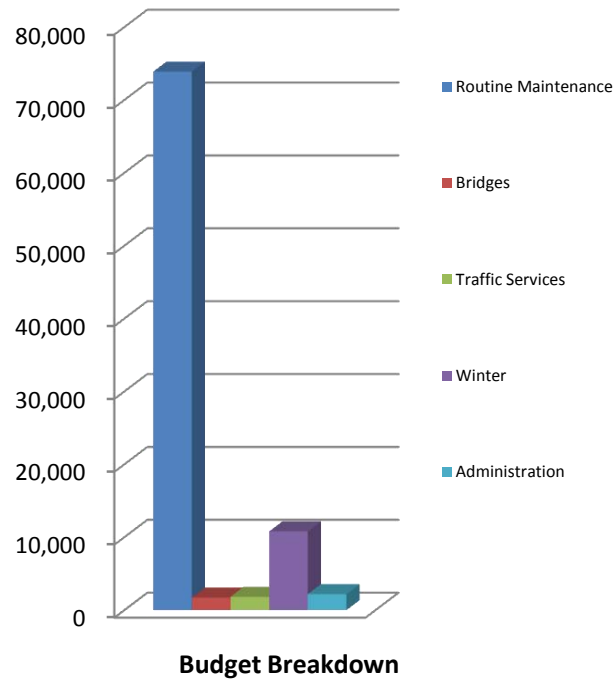
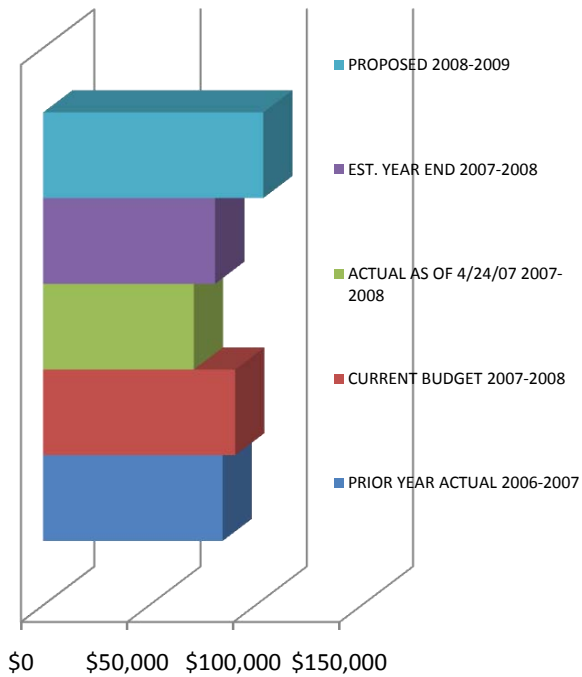
Local Street
ACCOUNT NUMBER 202
Administration

ACCT. NO. 482	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/07 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
160	Streetscape Construction 06	386,118	9,000	36,319	36,319	0	0
702	Salaries & Wages	0	1,000	0	0	0	0
740	Materials & Supplies	0	0	0	0	0	0
801	Professional Services	1,275	1,350	1,501	1,500	1,500	1500
986	Contingency	0	0	0	0	0	0
987	Nonmotorized Expenditures	0	0	0	0	0	0
999	Miscellaneous	0	0	0	0	0	0
TOTAL		387,393	11,350	37,820	37,819	1,500	1,500

Major Streets

Department Summary

ACCT. NO. 202	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/07 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
463	Routine Maintenance	75,317	73,900	61,204	70,500	91,450	91,450
473	Bridges	599	1,725	108	0	100	100
474	Traffic Services	1,982	1,825	656	1,117	1,370	1,370
478	Winter	5,077	10,800	7,134	7,469	8,560	8,560
482	Administration	1,538	2,200	1,839	1,926	2,200	2,200
TOTAL		84,513	90,450	70,940	81,012	103,680	103,680



Village of Brooklyn

2008-2009 Annual Budget

Major Streets
ACCOUNT NUMBER 202
Routine Maintenance

ACCT. NO. 463	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/08 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
702	Salaries & Wages	34,789	32,000	26,388	31,570	30,468	30,468
715	Employee Benefits	8,013	6,750	7,038	7,682	8,900	8,900
716	Hospitalization & Dental	10,830	10,000	8,108	10,307	12,724	12,724
801	Professional Services	0	200	0	0	100	100
910	Liability & Property Insurance	946	1,450	2,875	2,875	2,258	2,258
930	Maintenance	3,380	5,500	5,622	5,622	22,000	22,000
940	Rental	17,359	18,000	11,172	12,445	15,000	15,000

TOTAL	75,317	73,900	61,204	70,500	91,450	91,450
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Village of Brooklyn

2008-2009 Annual Budget

Major Streets
ACCOUNT NUMBER 202
Bridge

ACCT. NO. 473	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/07 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
702	Salaries & Wages	0	1,500	0	0	0	0
716	Employee Benefits	0	225	0	0	0	0
740	Materials & Supplies	0	0	0	0	0	0
801	Professional Services	599	0	108	108	100	100
861	Transportation	0	0	0	0	0	0
957	Conferences and Workshops	0	0	0	0	0	0

TOTAL	599	1,725	108	108	100	100
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Village of Brooklyn

2008-2009 Annual Budget

Major Streets
ACCOUNT NUMBER 202
Traffic Services

ACCT. NO. 474	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/07 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
702	Salaries & Wages	969	875	284	284	570	570
716	Employee Benefits	37	50	22	22	50	50
801	Professional Services	0	0	0	0	0	0
920	Utilities	699	400	0	350	400	400
930	Maintenance	277	500	350	460	350	350
940	Rental	0	0	0	0	0	0
TOTAL		1,982	1,825	656	1,117	1,370	1,370

Village of Brooklyn

2008-2009 Annual Budget

Major Streets
ACCOUNT NUMBER 202
Winter

ACCT. NO. 478	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/07 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
702	Salaries & Wages	3,068	8,550	4,589	4,705	4,860	4,860
715	Employee Benefits	270	300	351	360	600	600
727	Materials & Supplies	1,740	1,650	1,024	1,024	1,800	1,800
801	Professional Services	0	0	1,013	1,013	1,000	1,000
930	Maintenance	0	300	158	367	300	300
957	Conferences and Workshops	0	0	0	0	0	0
TOTAL		5,077	10,800	7,134	7,469	8,560	8,560

Major Streets
ACCOUNT NUMBER 202
Administration

ACCT. NO. 482	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/07 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
702	Salaries & Wages	0	1,000	0	0	0	0
740	Office Supplies	0	175	28	28	200	200
801	Professional Services	1,538	1,700	1,811	1,811	1,950	1950
920	Utilities	0	0	0	0	0	0
930	Maintenance	0	0	0	0	0	0
940	Rental	0	0	0	0	0	0
987	Nonmotorized Expenditures	0	1,000	0	0	0	0
986	Contingency	0	1,000	0	0	0	0
999	Miscellaneous	0	115	0	87	50	50
TOTAL		1,538	4,990	1,839	1,926	2,200	2,200

Sewer Department

ACCT. NO. 590	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/08 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
702	Salaries & Wages	13,768	23,118	15,077	17,306	16,753	16,753
715	Employee Benefits	3,720	4,750	4,492	4,929	4,437	4,437
716	Hospitalization & Dental	7,791	10,900	6,038	7,501	6,211	6,211
727	Operating Supplies	111	1,650	0	0	0	0
728	Tech Equipment/Support	1,166	700	30	30	1,300	1,300
740	Materials & Supplies	1,000	515	891	1,114	3,000	3,000
745	Treatment Fees	104,975	100,000	73,492	87,125	240,000	240,000
746	Transmission Fees	62,433	50,000	50,285	51,816	63,000	63,000
781	Depreciation	44,337	5,000	0	0	44,500	44,500
801	Professional Services	11,340	9,850	7,449	7,664	10,000	10,000
805	Regional Authority	862	2,000	891	891	900	900
850	Telephone	865	900	660	734	900	900
910	Insurance - Liab/Property	2,352	3,000	218	218	1,090	1,090
920	Public Utilities	7,260	6,200	8,171	8,960	9,500	9,500
930	Repair/Maintenance	4,717	15,000	9,521	12,877	12,000	12,000
935	Extension	0	0	0	0	0	0
940	Equipment Rental	2,729	10,000	930	1,463	2,000	2,000
957	Conferences and Workshops	0	1,200	428	428	1,500	1,500
963	Tax Refund	992	1,450	1,353	1,353	1,750	1,750
965	Refunds	1,694	1,200	0	0	1,000	1,000
970	Capital Outlay	0	500	0	0	500	500
980	Bond Issue Costs	4,101	6,000	0	0	0	0
990	1997 C Bond - Principal	0	10,000	15,000	15,000	0	0
991	Bond - 2 Principal	0	75,000	75,000	75,000	75,000	75,000
995	1997 C Bond - Interest	710	238	2,944	2,944	0	0
996	Bond - 2 Interest	55,781	51,300	53,100	53,100	49,463	49,463
997	Jxn Co Service Fee	300	57,000	300	300	600	600
999	Miscellaneous	22	400	642	642	1,000	1,000

TOTAL

333,025

447,871

326,911

351,393

546,404

546,404

Water Department

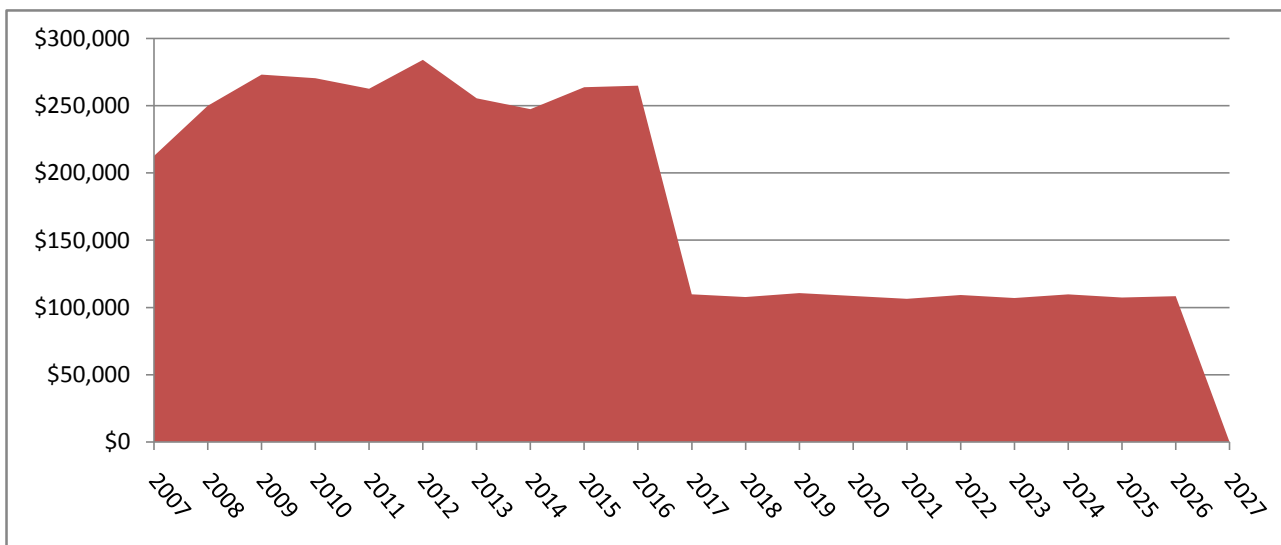
ACCT. NO. 591	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/08 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
506	Loan To Water Fund	0	0	0	0	0	0
702	Salaries & Wages	22,749	32,000	25,236	29,588	30,000	30,000
703	Officials Wages	0	2,000	0	0	0	0
715	Employee Benefits	6,562	6,250	7,120	9,280	7,426	7,426
716	Hospitalization & Dental	11,402	13,000	8,316	10,589	10,397	10,397
727	Operating Supplies	1,009	3,200	0	0	1,050	1,050
728	Tech Equipment/Support	1,206	675	1,406	1,406	1,500	1,500
740	Materials & Supplies	2,169	1,250	3,209	4,149	5,000	5,000
801	Professional services	6,879	11,000	7,711	8,635	8,750	8,750
805	Mdestate MD/MDEQ fees	1,375	1,500	1,311	1,311	1,700	1,700
850	Utilities - Telephone	619	2,000	396	508	700	700
900	Printing and Publishing	0	650	403	403	500	500
910	Insurance/Liab&Property	1,776	3,500	1,394	1,394	1,662	1,662
920	Public Utilities	13,343	13,500	11,018	12,214	13,500	13,500
930	Repair/Maintenance	18,359	19,000	20,947	22,315	36,150	36,150
935	Extension	0	0	0	1,100	0	0
936	Hydrants, Meters, Etc	1,796	3,500	1,247	1,247	5,000	5,000
940	Equipment Rental	5,856	15,000	3,095	3,709	4,000	4,000
957	Conferences and Workshops	1,654	2,000	1,961	2,419	2,100	2,100
965	Refunds	864	1,000	0	0	1,000	1,000
970	Capital Outlay	0	0	0	0	0	0
972	Water Project - Construction	0	0	0	0	0	0
973	Bond Issuance Cost	3,707	2,000	0	0	250	250
974	DWRF Bond - Principal	0	60,000	60,000	60,000	60,000	60,000
975	DWRF Bond - Interest	12,277	24,564	34,987	34,987	23,289	23,289
976	DWRF 2 - Principal	0	15,000	15,000	15,000	15,000	15,000
977	DWRF 2 - Interest	16,054	7,597	9,257	1,802	7,597	7,597
978	Cities Services - Local Cost	0	0	0	0	0	0
994	1993 B Bond - Principal	0	15,000	10,000	10,000	17,543	17,543
995	1993 B Bond - Interest	6,016	5,486	238	2,780	2,119	2,119
996	Depreciation	29,914	0	0	0	47,300	47,300
999	Miscellaneous	555	10,000	0	12	5,000	5,000
TOTAL		166,139	270,672	224,251	234,849	308,532	308,532

WATER & SEWER DEBT RETIREMENT SCHEDULE

	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/08 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
Drinking Water Revolving Fund						
Principal	0	60,000	60,000	60,000	60,000	60,000
Interest	12,277	24,564	34,987	34,987	23,289	23,289
TOTAL	12,277	84,564	94,987	94,987	83,289	83,289
Drinking Water Revolving Fund 2						
Principal	0	15,000	15,000	15,000	15,000	15,000
Interest	16,054	7,597	9,257	1,802	7,597	7,597
TOTAL	16,054	22,597	24,257	16,802	22,597	22,597
Sewer Bond 1996						
Principal	0	75,000	75,000	75,000	75,000	75,000
Interest	55,781	51,300	53,100	53,100	49,463	49,463
TOTAL	55,781	126,300	128,100	128,100	124,463	124,463
Water Loan 1993						
Principal	0	15,000	10,000	10,000	17,543	17,543
Interest	6,016	5,486	238	2,780	2,119	2,119
TOTAL	6,016	20,486	10,238	12,780	19,661	19,662

Total Water & Sewer Debt

Principal	0	165,000	160,000	160,000	167,543	167,543
Interest	90,128	88,947	97,581	92,669	82,467	82,467
TOTAL	90,128	253,947	257,581	252,669	250,010	250,010

DEBT OBLIGATION BY YEAR

Village of Brooklyn					2008-2009 Annual Budget		
Building Department							
ACCT. NO.	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/08 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
249							
702	Salaries & Wages	5,265	6,500	2,800	6,100	6,500	6,500
700	Skate Park	0	0	0	1,250	94,750	94,750
716	Employee Benefits	0	250	0	0	0	0
740	Materials & Supplies	134	200	200	0	50	50
861	Transportation	0	250	250	0	50	50
957	Conferences and Workshops	0	250	250	0	50	50
999	Miscellaneous	411	500	500	0	0	0
TOTAL		5,810	7,950	4,000	7,350	101,400	101,400

Street Tax Receiving

ACCT. NO. 204	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2006-2007	CURRENT BUDGET 2007-2008	ACTUAL AS OF 4/24/08 2007-2008	EST. YEAR END 2007-2008	PROPOSED 2008-2009	VILLAGE COUNCIL APPROVED 2008-2009
441-965	Transfer to Major Street	12,837	50,000	0	45,000	50,000	50,000
441-966	Transfer to Local Street	225,811	163,000	21,668	86,000	80,000	80,000
441-977	Transfer to Miscellaneous	0	0	0	0	0	0
482-740	Materials & Supplies	0	0	73	73	250	250
898-963	Tax Refund	915	2,500	1,691	1,691	2,500	2,500
TOTAL		239,564	215,500	23,432	132,764	132,750	132,750

GLOSSARY FOR EXPENDITURE ACCOUNTS

The following expenditure accounts may be used in the preparation of budget requests. Most departments will not use all of these accounts.

702 - SALARIES & WAGES

This account is to be used to record all compensation paid to employees. This includes all regular pay, overtime pay, leave pay, and other taxable pay.

715 - EMPLOYEE BENEFITS

This account is to be used to record the cost of all fringe benefits received by employees. This includes the cost of workers compensation, retirement, clothing allowance, life insurance, accidental death and dismemberment insurance, long term disability insurance, FICA, and any other fringe benefit.

716 - HOSPITALIZATION & DENTAL

This account is to be used to record the cost of dental insurance, health insurance and vision insurance.

730 - OFFICE EQUIPEMENT

This account is to be used to record all office equipment, such as copiers, calculators, computers, printers, etc.

735 - PRINTING & PUBLICATION

This account exists primarily for ordinance printing and advertising expenses. Form printing is considered to be in the Materials & supplies classification and should not be charged here.

740 - MATERIALS & SUPPLIES

All materials and supplies consumed in your normal operation should be charged to this account, except for those items which more correctly involve the Transportation or Repairs and Maintenance classifications. This account includes paper, envelopes, folders, writing utensils, miscellaneous materials, postage, in-house printing, photocopy cost (except for copy machine rental), and forms expenses. It also includes operating supplies such as extinguisher recharges, licenses, photo supplies, testing supplies, and other miscellaneous supplies. Small tools, batteries, flashlights, shovels, rope and other such similar items should also be considered supplies rather than equipment (Capital Outlay).

781 - DEPRECIATION

This account is used for the depreciation of fixed assets in the Sewer & Water Funds.

801 - PROFESSIONAL SERVICES

All legal fees, engineering fees, auditing and financial consulting fees, and other professional service fees should be charged to this account.

802 - CONTRACTUAL SERVICES

This account is to be used for all services purchased by a department from an outside agency which do not belong in "801". This includes charges for rubbish disposal, charges

for lawn care, snow removal, and all other outside contractual services not delineated elsewhere.

804 – MEMBERSHIPS

This account should be used for memberships and dues in professional associations.

881 - COMMUNITY PROMOTION

This account should be used for expenses of a public relations nature. This would include printing and mailing of brochures, citation plaques, and other miscellaneous public relation expense.

882 – COMMUNITY DEVELOPMENT

This account should be used for expenses that involve community development such as Region 2 expenses.

920 – UTILITIES

This account should be used for all telephone, electrical, water & sewer utility bills.

930 – MAINTENANCE

This account should be used for all items necessary in maintaining our buildings and grounds, all village vehicles, the village park, and our local & major streets.

932 – MAINTENANCE/SUPPORT

This account should be used for expenses incurred in maintaining office equipment including software support fees.

940 - RENTAL

This account should be used for all rental expenses including rentals of tools and equipment.

957 - CONFERENCES & WORKSHOPS

All expenses relating to attendance at any conference or workshop should be charged to this account. This includes registration fees, hotel bills, meal expenses, and transportation expenses (including mileage).

963 – TAX REFUND

This account is used for settlement of Tax Tribunal decisions.

970 - CAPITAL OUTLAY

This account should be used for all purchases of fixed assets. This would include office furniture, machinery, equipment, vehicles, and other fixed assets. Capital outlay items have a useful life of one or more years and cost more than \$500.

999 - MISCELLANEOUS

This account should be used for any charges which do not properly belong in any one of the other account classifications.