

Village of Brooklyn



Jackson County, Michigan

Robert Sieghart, President

Linda Weatherwax, President Pro-Tem

Roger Bertke, Trustee

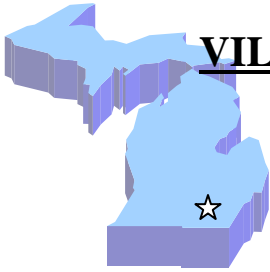
J.B. DeJeu, Trustee

John Neely, Trustee

Estella Roberts, Trustee

Charles Sirola, Trustee

2009-2010
Annual Budget



VILLAGE OF BROOKLYN

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To: Village Trustees

From: Victor Cardenas
Village Manager

Date: June 2, 2009

Subject: 2009-2010 Proposed Budget Submittal

Following for your consideration is the 2009-2010 Proposed Budget. Public Hearings will be scheduled for June 8, 2009 and June 22, 2009. You will be asked to take final action on June 22, 2009.

It is recommended that the overall millage rate remain the same at 13.7051 mills, which would include setting the general fund operating millage at 6.5 mills, the Streets millage at 3.655 mills and the Sewer debt retirement at 3.55 mills.

Introduction

The past year has seen fiscal challenges across all economic sectors – private, public and non-profit. All government sectors; federal, state, county and local have experienced reductions in revenues. We in Michigan have been affected especially hard by this financial melt-down. Age old industrial standards are no longer guaranteed and will definitely take different forms for the future. The Village has situated itself financially to weather this storm. In the proposed Budget it is recommended that the overall millage is 13.7051 mills, however the Village has the option to levee up to 16.343 mills.

The Village staff is continually improving upon the budget document itself. We are always open to feedback if you have any input or suggestions on what should be included in this document. As compared to the two previous budgets each fund will be introduced with prior spending trends and fund balance levels. The end result is to generate a document that clearly presents the Village's goals and objectives for the coming year.

2009-2010 Budget

The recommended budget proposes expenditures at \$1,666,357, \$ 52,902 less than what was approved in the current budget of \$1,719,259. Recommended revenues are proposed at \$1,690,385 a decrease of \$19,116 from \$1,709,501. The largest source of income for the Village is the charges for service for Water and Sewer. In this budget it

is recommended that the Water and Sewer rates are increased to accommodate the high expenditures in both of those enterprise accounts. The increases in enterprise expenditures are due to increases in principal amounts for loans and increase to treatment fees for sewer. The Village will pay \$281,250 in principal and interest payments in 2009-2010.

Due the economic climate and anticipated revenue decreases the Village has proposed a very conservative budget. It is requested to provide a 1% increase in Village employee wages totally \$ 277,875. This is the result of anticipated increases in health insurance. The proposed budget will be able to absorb an 18% increase in health insurance costs a figure that other communities in Michigan have encountered. Budgeted capital expenditures have been placed on hold and no major projects have been scheduled. Payments for all major Village projects; Streetscape, Water/Tower, and NextGen remediation have all been completed.

A proposal will be brought to the Village Council later this year regarding replacing a water main on School St. This main has been a drain on the Village's budget for years as numerous breaks have occurred over the years. The funding for this project will come from the Water Fund's fund balance which stands at \$ 865,484 on June 30, 2010. This project will cost close to \$ 100,000 for the repairs.

Conclusion

The proposed budget assures that the Village will maintain its capacity to offer the high-level, high quality services desired by our residents. The recommended 2009 property tax millage rates are as follows:

	2006-07 Levy	2007-08 Levy	2008-09 Levy	2009-10 Recommended
General Tax	5.00	6.500	6.500	6.500
Streets	3.6969	3.6969	3.655	3.655
Sewer	3.55	3.55	3.55	3.55
Total	12.2469	13.7469	13.7051	13.7051

I will be glad to review the following budget proposals with you at your convenience.

Village of Brooklyn Chart of Accounts

Fund No.	Activity	Fund Name
101		General Fund
	103	Village Council
	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 2009.06.05**

A resolution adopting the Fiscal Year 2009-2010 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 DeJeu offered the following resolution and moved its adoption with support by Councilperson Roberts

Be it herby resolved that the following budgeted expenditures and attached budgets be adopted for fiscal year 2009-2010 (July 1, 2009 to June 30, 2010)

Fund	Expenditures
General Fund	501,150
Local Street Fund	105,271
Major Street Fund	115,948
Street tax Receiving Fund	131,250
Sanitary Sewer Fund	492,211
Water Fund	312,477
Building Department	8,050

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 2009-2010 GENERAL FUND AND SPECIAL FUND BUDGET
BUDGET RESOLUTION

	ACTUAL 2007-2008	ESTIMATED 2008-2009	APPROVED 2009-2010
GENERAL FUND			
<u>REVENUES:</u>			
TAXES, PENALTIES & INTEREST	257,758	253,707	254,938
REVENUE SHARING	110,089	107,709	111,330
MISCELLANEOUS INCOME	371	2,507	107,605
TOTAL REVENUE	483,323	709,149	501,326
<u>EXPENDITURES:</u>			
VILLAGE COUNCIL	20,082	25,550	26,570
CLERK	19,454	16,500	18,894
MANAGER	75,287	85,060	82,150
TREASURER	27,013	28,677	29,070
BLDGS & GROUNDS	89,347	192,534	102,270
EQ/VEHICLE	45,643	97,800	28,500
PUBLIC SAFETY	26,111	38,547	38,848
INSPECTION & CODE ENFORCEMENT	12,865	12,800	13,248
PARKS	28,780	23,200	87,740
HUMAN RESOURCES	70,961	79,760	73,860
TOTAL EXPENDITURES	427,978	600,428	501,150
FUND BALANCE BEGINNING OF YEAR	239,197	306,978	536,137
FUND BALANCE JUNE 30th	306,978	536,137	536,313

VILLAGE OF BROOKLYN
FISCAL YEAR 2009-2010 GENERAL FUND AND SPECIAL FUND BUDGET
BUDGET RESOLUTION

	ACTUAL 2007-2008	ESTIMATED 2008-2009	APPROVED 2009-2010
LOCAL STREETS			
<u>REVENUES:</u>			
REVENUE SHARING	22,816	24,346	23,000
TOTAL REVENUE	214,665	34,402	106,250
<u>EXPENDITURES:</u>			
ROUTINE MAINTENANCE	89,330	104,847	97,063
TRAFFIC SERVICES	612	1,066	1,085
WINTER	6,417	8,450	5,623
ADMINISTRATION	39,620	11,882	1,500
TOTAL EXPENDITURES	135,979	126,245	105,271
FUND BALANCE BEGINNING OF YEAR	12,666	91,351	7,707
FUND BALANCE JUNE 30th	91,351	7,707	8,686

	ACTUAL 2007-2008	ESTIMATED 2008-2009	APPROVED 2009-2010
MAJOR STREETS			
<u>REVENUES:</u>			
STATE SHARED INCOME	65,432	84,724	66,500
TRANSFER - TAX RECEIVING	45,000	45,000	50,000
TOTAL REVENUE	599	87,230	120,500
<u>EXPENDITURES:</u>			
ROUTINE MAINTENANCE	118,736	82,750	104,535
BRIDGES	525	0	0
TRAFFIC SERVICES	1,652	1,676	1,734
WINTER	7,468	9,260	7,919
ADMINISTRATION	1,926	1,760	1,760
TOTAL EXPENDITURES	130,307	95,446	115,948
FUND BALANCE BEGINNING OF YEAR	40,021	21,329	17,265
FUND BALANCE JUNE 30th	21,329	17,265	21,817

VILLAGE OF BROOKLYN
FISCAL YEAR 2009-2010 GENERAL FUND AND SPECIAL FUND BUDGET
BUDGET RESOLUTION

	ACTUAL 2007-2008	ESTIMATED 2008-2009	APPROVED 2009-2010
SEWER			
<u>REVENUES:</u>			
TAXES, PENALTIES & INTEREST	137,980	128,159	139,362
CHARGES FOR SERVICE	255,478	279,000	391,000
TOTAL REVENUE	406,181	413,368	543,462

EXPENDITURES:

TOTAL EXPENDITURES	339,799	428,628	492,211
FUND BALANCE BEGINNING OF YEAR	197,594	263,788	230,849
FUND BALANCE JUNE 30th	263,788	230,849	282,100

	ACTUAL 2007-2008	ESTIMATED 2008-2009	APPROVED 2009-2010
WATER			
<u>REVENUES:</u>			
CHARGES FOR SERVICE	279,695	246,000	290,000
INTEREST/DIVIDENDS	7,908	5,246	6,000
TOTAL REVENUE	300,318	256,165	333,500

EXPENDITURES:

TOTAL EXPENDITURES	233,339	362,466	312,477
FUND BALANCE BEGINNING OF YEAR	869,493	936,472	844,461
FUND BALANCE JUNE 30th	936,472	844,461	865,484

VILLAGE OF BROOKLYN
FISCAL YEAR 2009-2010 GENERAL FUND AND SPECIAL FUND BUDGET
BUDGET RESOLUTION

	ACTUAL 2007-2008	ESTIMATED 2008-2009	APPROVED 2009-2010
BUILDING DEPARTMENT			
<u>REVENUES:</u>			
BUILDING PERMITS	2,521	2,521	6,000
ELECTRICAL PERMITS	2,945	2,521	3,000
INTEREST/DIVIDENDS	33	16	50
TOTAL REVENUE	4,193	4,022	12,050
<u>EXPENDITURES:</u>			
TOTAL EXPENDITURES	4,475	6,480	8,050
FUND BALANCE BEGINNING OF YEAR	4,882	4,600	3,463
FUND BALANCE JUNE 30th	4,600	3,463	7,463

	ACTUAL 2007-2008	ESTIMATED 2008-2009	APPROVED 2009-2010
STREET TAX RECEIVING			
<u>REVENUES:</u>			
TAXES, PENALTIES & INTEREST	146,611	134,160	145,416
TOTAL REVENUE	147,306	134,160	145,959
<u>EXPENDITURES:</u>			
CONTRIBUTION TO MAJOR STREET	45,000	0	50,000
CONTRIBUTION TO LOCAL STREET	86,668	11,000	80,000
CONTRIBUTION TO MISCELLANEOUS	0	750	500
OFFICE SUPPLIES	82	0	250
TAX REFUND	1,462	400	500
TOTAL EXPENDITURES	133,212	12,150	131,250
FUND BALANCE BEGINNING OF YEAR	42,532	56,626	189,980
FUND BALANCE JUNE 30th	56,626	189,980	204,689

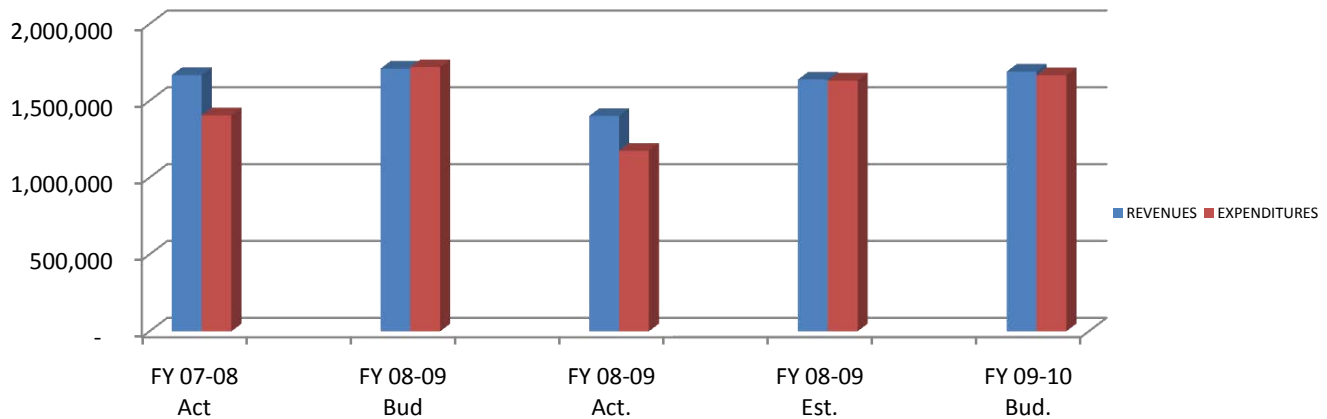
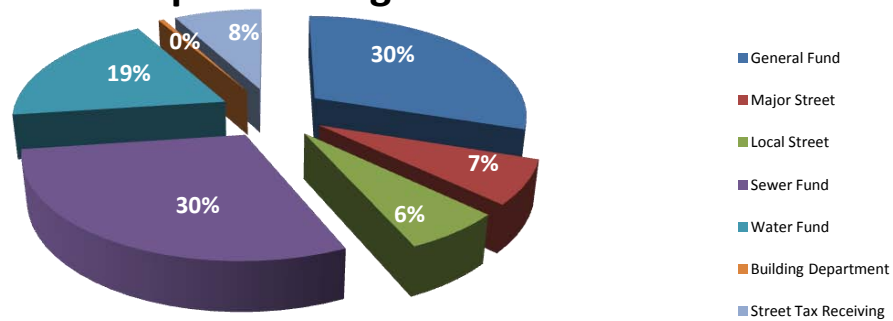
ALL FUNDS

ACCT. NO.	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2007-2008	CURRENT BUDGET 2008-2009	ACTUAL AS OF 3/5/09 2008-2009	EST. YEAR END 2008-2009	PROPOSED 2009-2010	VILLAGE COUNCIL APPROVED 2009-2010
101	General Fund	427,978	567,916	351,804	600,428	501,150	501,150
202	Major Street	130,307	103,240	80,269	95,446	115,948	115,948
203	Local Street	135,979	126,567	109,744	126,245	105,271	105,271
590	Sewer Fund	339,799	436,604	333,312	428,628	492,211	492,211
591	Water Fund	233,339	345,582	293,643	362,466	312,477	312,477
249	Building Department	4,475	6,600	5,070	6,480	8,050	8,050
204	Street Tax Receiving	133,212	132,750	805	12,150	131,250	131,250

TOTAL	1,405,088	1,719,259	1,174,647	1,631,842	1,666,357	1,666,357
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REVENUES	1,667,600	1,709,501	1,401,503	1,638,495	1,690,385	1,690,385
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Proposed Budget Overview

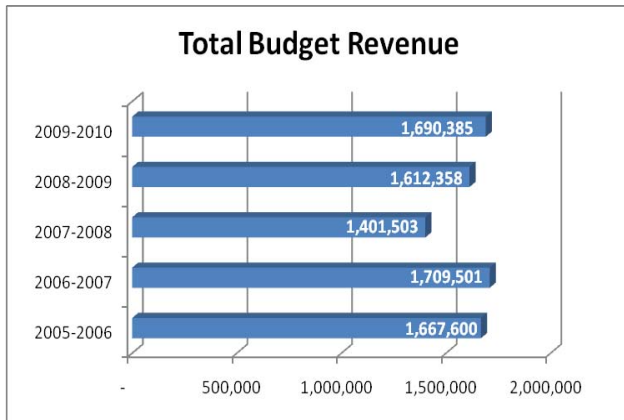


VILLAGE OF BROOKLYN

Revenue Trends

REVENUE ASSUMPTIONS

The budget recommends revenues of \$1,690,385, a decrease of 1.12% from budgeted revenues of \$1,709,501 in FY 2008-2009.



Property taxes

Property taxes represent 32% of Village revenue and is the second largest source of revenue for the Village. This is based on property values in the Village and the amount of property tax that can be levied is limited by "Proposal A", which was approved by Michigan voters in March, 1994. Proposal A limits the amount taxes can be increased to 5% or the inflation rate, whichever is lower. The inflation rate for 2009 is expected to be 4.4%. Property tax revenues are based on a total tax rate of 13.705 mills (13.705 per \$1,000 Taxable Value) calculated on a Taxable Value of \$39,602,665. This is a reduction of \$348,199 from 2008's Taxable value of \$39,950,844. Real property taxes that are delinquent March 1, 2008 will be sold to the County Treasurer. Therefore, real property taxes will be 100% collectable for cash flow purposes. Taxes on Personal Property account for the amount of uncollected property tax revenue.

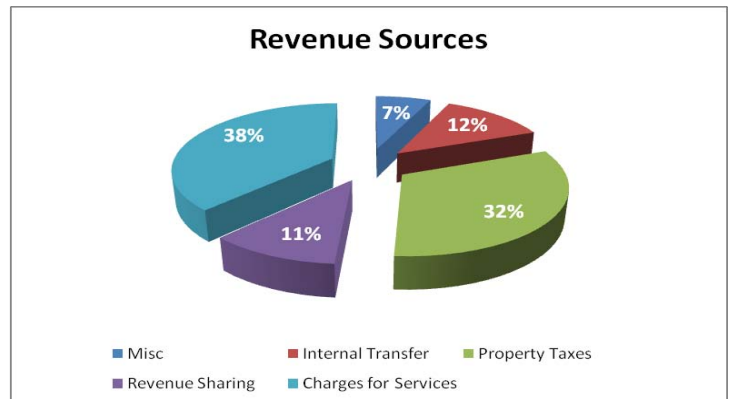
State Shared Revenue Sharing

State Shared Revenues represent 11% of General Fund revenues. The State of Michigan shares revenues that are collected in the City by the State. These revenues include Sales Tax and Income Tax. A 10.89% decrease is expected for revenue sharing during FY 2009-2010. The amount of \$98,109 is the estimated year end of State revenue sharing to be received during FY 2009-2010 which is a \$11,980 decrease from the Actual FY of 2007-2008. This stagnation is due to economic conditions resulting in less sales tax and the State of Michigan adjusting the revenue sharing formula.

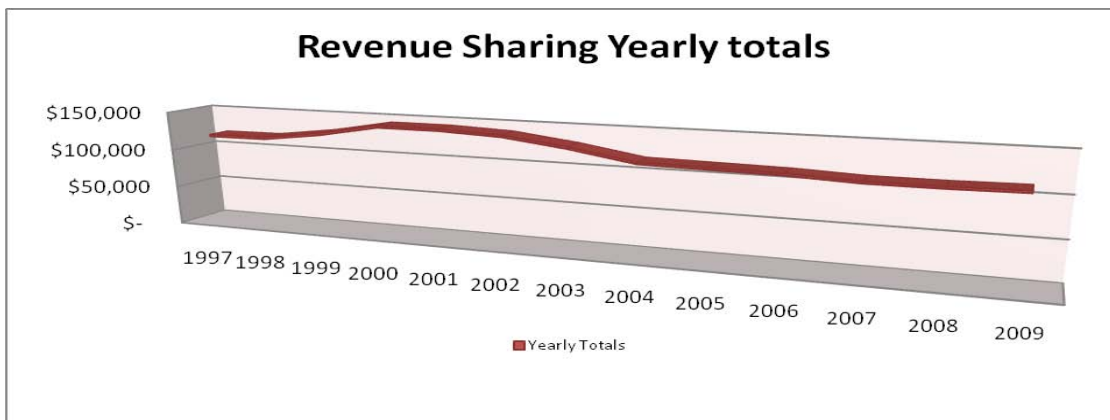
Although this is a recurring revenue source, the amount received is volatile because the total amount of revenue shared by the State of Michigan is dependent on the performance of the economy.

Charges for Services

Charges for Services represent 38% the largest source of revenue for the Village. These service charges are fees imposed upon the user for Water and Sewer service provided by the Village. These funds are termed enterprise funds and resemble business activities. More information regarding these charges can be found under the water and sewer fund page.



Revenue Sharing Yearly totals



Village of Brooklyn		2009-2010 Annual Budget					
REVENUE							
FISCAL YEAR 2009-2010 BUDGET							

ACCT. NO.	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2007-2008	CURRENT BUDGET 2008-2009	ACTUAL AS OF 2008-2009	EST. YEAR END 2008-2009	PROPOSED 2009-2010	VILLAGE COUNCIL APPROVED 2009-2010
101-0402	Property tax	0	251,938	0	0	257,417	257,417
101-0403	Real prop tax - current	211,522	2,000	184,354	195,454	2,000	2,000
101-0406	In Lieu of Tax	359	0	4,385	4,385	0	0
101-0407	Real prop tax - delinquent	23,235	0	0	0	0	0
101-0416	Personal tax - current	19,994	0	52,539	52,539	0	0
101-0417	Personal tax - delinquent	555	0	318	318	0	0
101-0446	Interest / penalties - tax	2,093	1,000	1,012	1,012	1,050	1,050
101-0450	Payment in lieu of tax	0	0	0	0	0	0
101-0451	Cable franchise fees	8,120	7,500	6,324	6,324	7,500	7,500
101-0455	Telecom Act 48	0	0	0	0	0	0
101-0500	Metro Act payment	4,170	4,100	1,187	1,187	4,100	4,100
101-0560	Liquor license	1,155	1,225	0	1,225	1,200	1,200
101-0569	State shared revenue	110,089	111,330	95,099	107,709	98,109	98,109
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	1,420	1,000	1,000	1,000	1,500	1,500
101-0610	License fees	1,170	700	25	25	100	100
101-0655	Fines / forfeitures	861	800	230	230	300	300
101-0664	Interest/Dividends	8,590	8,000	2,647	2,647	8,000	8,000
101-0665	Tower lease - Centennial	12,129	11,000	9,306	9,306	12,200	12,200
101-0666	Rent - 221 N. Main	6,300	6,300	3,400	3,400	0	0
101-0667	Lease - Nextel	13,352	12,000	10,376	10,376	13,400	13,400
101-0671	Equipment rental	41,885	35,000	25,332	25,332	37,400	37,400
101-0674	Skate Park Fundraising/Contrib	457	0	2,339	2,339	45,000	45,000
101-0688	Refunds / rebates	674	1,000	50	50	500	500
101-0690	Lighting project	0	0	0	0	0	0
101-0691	Sidewalk project	0	14,280	0	12,000	6,900	6,900
101-0692	Park contributions	305	200	35	35	250	250
101-0693	Recycling Income	371	500	23	23	400	400
101-0694	Miscellaneous income	8,763	4,000	2,507	2,507	4,000	4,000
101-0695	Retiree Insurance Payment	5,754	0	0	0	0	0
101-0696	MERS Reimb/other funds	0	0	0	0	0	0
101-0697	Hosp Reimb/other funds	0	0	0	0	0	0
101-0698	Village Branding	0	0	1,750	3,000	0	0
101-0699	Capital Lease Note	0	0	37,761	37,761	0	0
101-0800	Brownfield - Nex Gen	0	0	228,965	228,965	0	0
101-0698	Lightpost Christmas Decor	0	0	0	0	0	0
TOTAL GENERAL FUND		483,323	473,873	670,964	709,149	501,326	501,326

204-0402	Property taxes	0	0	0	0	0	0
204-0403	Real prop tax - current	120,240	143,291	117,998	117,998	143,084	143,084
204-0406	In Lieu of Tax	224	1,625	219	219	1,625	1,625
204-0407	Real prop tax - delinq	13,215	0	0	0	0	0
204-0416	Personal tax - current	11,370	0	15,202	15,202	0	0
204-0417	Personal tax - delinq	412	0	186	186	0	0
204-0446	Tax - Interest & penalties	1,150	500	555	555	750	750
204-0664	Interest/Dividends	695	500	0	0	500	500
204-0694	Miscellaneous income	0	0	0	0	0	0
TOTAL STREET TAX RECVG		147,306	145,916	134,160	134,160	145,959	145,959

203-0576	State shared income	22,816	23,000	14,616	24,346	21,000	21,000
203-0577	State - special funds	0	0	0	0	0	0
203-0578	State - Streetscape Funds	101,667	0	7,498	7,498	0	0
203-0610	FEMA	0	0	0	0	0	0
203-0664	Interest/Dividends	3,008	2,500	2,002	2,002	2,500	2,500
203-0668	Miscellaneous	506	750	556	556	600	600
203-0676	Transfer - Tax Receiving	86,668	80,000	0	0	80,000	80,000
203-0695	State refund/interest	0	0	0	0	0	0
TOTAL LOCAL STREETS		214,665	106,250	24,672	34,402	104,100	104,100

590-0403	Real prop tax - current	113,218	137,597	116,923	116,923	140,589	140,589
590-0406	In Lieu of Tax	230	1,265	210	210	210	210
590-0407	Real prop tax - delinq	12,690	0	0	0	0	0
590-0416	Personal tax - current	11,468	0	10,848	10,848	0	0
590-0417	Personal tax - delinq	374	0	178	178	0	0
590-0446	Taxes: Interest/ penalties	1,094	500	548	548	600	600
590-0626	Charges for services	255,478	391,000	185,224	279,000	325,000	325,000
590-0640	Connection fees	4,000	8,000	852	852	1,000	1,000
590-0642	Extensions paid	0	0	0	0	0	0
590-0661	Penalties	1,753	2,000	1,398	1,398	2,000	2,000
590-0664	Interest / dividends	5,832	3,000	3,363	3,363	3,450	3,450
590-0665	Miscellaneous revenue	44	100	49	49	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
590-0673	Jackson Co Drain Comm Fund	0	0	0	0	0	0
590-0693	Disposal of Depreciable Fixed	0	0	0	0	0	0
TOTAL SEWER		406,181	543,462	319,592	413,368	472,949	472,949

249-0480	Building permits	2,945	3,000	2,521	2,521	6,000	6,000
249-0481	Electrical permits	1,215	3,000	1,485	1,485	6,000	6,000
249-0664	Interest/Dividends	33	50	16	16	50	50
TOTAL BUILDING DEPT.		4,193	6,050	4,022	4,022	12,050	12,050

591-0626	Charges for Services	279,695	290,000	167,106	246,000	315,000	315,000
591-0627	Hydrant Rental	6,000	6,000	0	0	6,000	6,000
591-0640	Connection Fees	4,000	8,000	2,000	2,000	3,000	3,000
591-0642	Extensions Paid	0	0	0	0	0	0
591-0643	Hydrants, Meters, etc.	720	1,000	1,330	1,330	1,450	1,450
591-0645	Scrap Metal Sales	0	500	0	0	100	100
591-0655	Late Payment Penalties	1,712	1,500	1,278	1,278	1,500	1,500
591-0664	Interest/Dividends	7,908	6,000	5,246	5,246	6,000	6,000
591-0693	General Fund Appropriation	0	0	0	0	0	0
591-0694	Miscellaneous	283	450	311	311	450	450
TOTAL WATER		300,318	313,450	177,271	256,165	333,500	333,500

202-0576	State shared income	65,432	66,500	68,317	84,724	66,500	66,500
202-0580	Transfer - Tax Receiving	45,000	50,000	0	0	50,000	50,000
202-0610	FEMA	0	0	0	0	0	0
202-0664	Interest/Dividends	599	3,000	0	0	3,000	3,000
202-0668	Miscellaneous	583	1,000	2,506	2,506	1,000	1,000
TOTAL MAJOR STREETS		111,614	120,500	70,823	87,230	120,500	120,500

TOTAL		1,667,600	1,709,501	1,401,503	1,638,495	1,690,385	1,690,385
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VILLAGE OF BROOKLYN
PROJECTION OF 2009 HEADLEE REDUCTION FACTOR

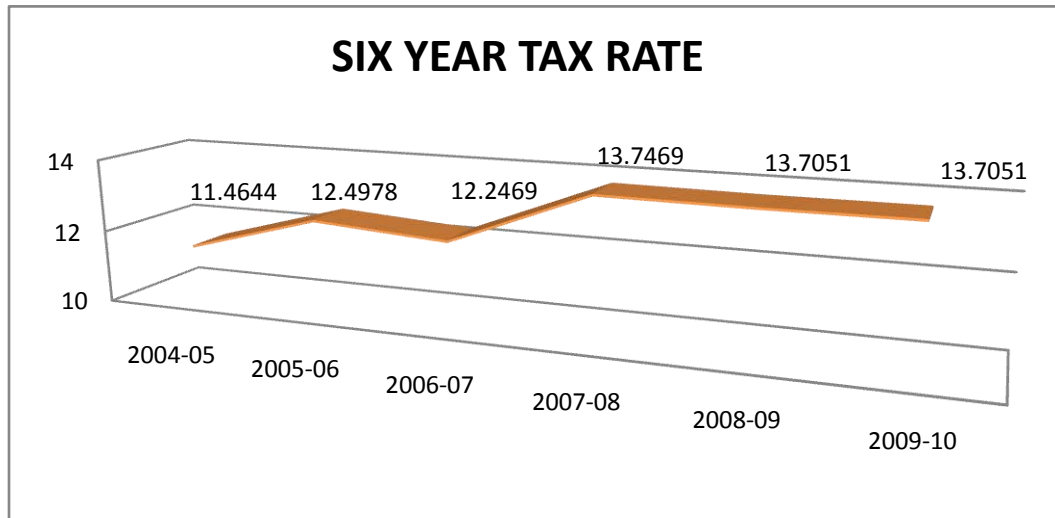
$$\frac{(\text{PRIOR YEARS TAXABLE VALUE} - \text{CURRENT YEARS LOSSES}) \times \text{CPI}}{\text{CURRENT YEARS TAXABLE VALUE} - \text{CURRENT YEARS TV ADDITIONS}} = \text{CURRENT YEARS MILLAGE RATE FACTOR (CAN'T EXCEED 1.00)}$$

<u>(2008 Total Taxable Value - Losses) x Inflation of 1.044</u>		<u>41,276,291</u>		<u>1.0000</u>
<u>(2009 Total Taxable Value based on SEV - Additions)</u>		<u>38,682,353</u>		(CAN'T EXCEED 1.00)

	<u>Maximum Authorized Millage</u>	x	<u>MILLAGE RATE FACTOR</u>	=	<u>HEADLEE MILLAGE</u>
General Fund Operating	9.1379	x	1		9.1379
Streets	3.6551	x	1		3.6551
Sewer					<u>3.55</u>
TOTAL					16.343 - HEADLEE CAPPED RATE

VILLAGE OF BROOKLYN
SIX YEAR TAX RATE SUMMARY
2009 - 2010 BUDGET

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
General Tax Levy	4.811	5.000	5.000	6.500	6.500	6.500
Streets	3.7662	3.9478	3.6969	3.6969	3.655	3.655
Sewer	2.8868	3.55	3.55	3.55	3.55	3.55
	11.4644	12.4978	12.2469	13.7469	13.7051	13.7051



TAXABLE VALUE

CLASSIFICATION	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
RESIDENTIAL	16,943,785	19,503,347	21,237,533	22,511,616	22,913,012	22,101,808
COMMERCIAL	10,244,335	10,574,191	12,602,580	12,696,276	13,547,860	13,834,735
INDUSTRIAL	276,596	282,954	291,732	248,584	254,296	466,378
DEVELOPMENT	60,980	62,381	164,155	77,989	79,782	40,416
AGRICULTURAL	0	0	0	0	0	0
PERSONAL PROPERTY	3,190,230	3,221,421	3,226,959	3,225,231	3,155,894	3,159,328
	30,715,926	33,644,294	37,522,959	38,759,696	39,950,844	39,602,665

PERCENT OF TOTAL

CLASSIFICATION	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
RESIDENTIAL	55.16%	57.97%	56.60%	58.08%	57.35%	55.81%
COMMERCIAL	33.35%	31.43%	33.59%	32.76%	33.91%	34.93%
INDUSTRIAL	0.90%	0.84%	0.78%	0.64%	0.64%	1.18%
DEVELOPMENT	0.20%	0.19%	0.44%	0.20%	0.20%	0.10%
AGRICULTURAL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PERSONAL PROPERTY	10.39%	9.57%	8.60%	8.32%	7.90%	7.98%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

VILLAGE OF BROOKLYN

General Fund

OVERVIEW

The Village's General Fund contains the budgetary and financial controls for all the Village's activities and functions which are not accounted for in other specialized funds, which contain restrictions on the usage of the fund's assets, mandated by State Statute or bond covenants. All operating funds not dedicated to roads or Enterprise accounts (water and sewer) fall underneath this fund. The General Fund has a slight surplus for the Fiscal Year of 2008-2009 – revenues are higher than anticipated expenditures. The Undesignated General Fund Balance is anticipated to be \$536,313.

REVENUE

The proposed budget recommends revenues in the General Fund of \$501,326, a increase of 5.47% from budgeted revenues of \$473,873 in FY 2008-2009.

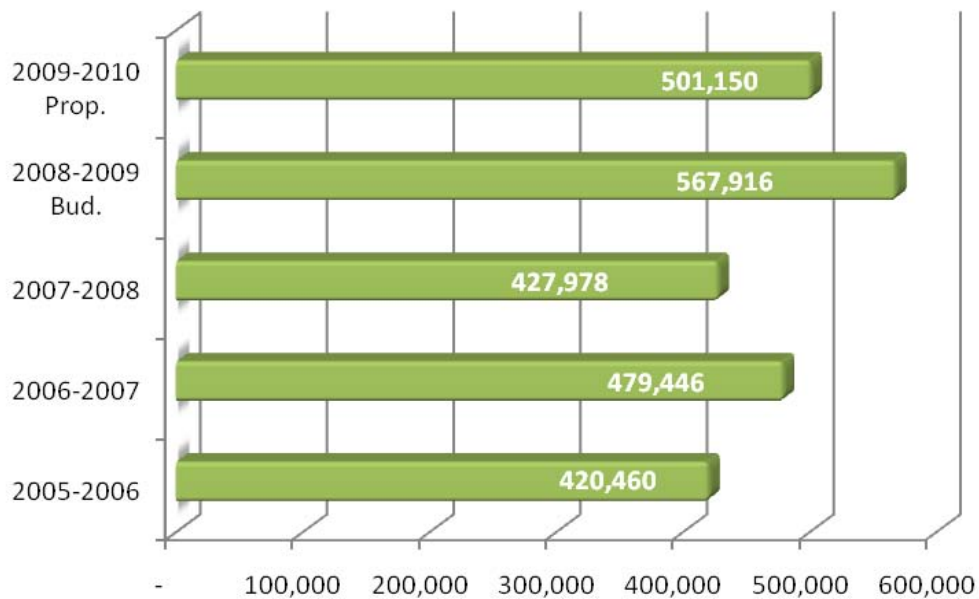
EXPENDITURES

The total appropriation for the General Fund is \$501,150 – a decrease of \$67,753 or 11.7% under the \$567,916 budget appropriation of FY 2008-2009.

FUND BALANCE

It is estimated that the Village's Undesignated General Fund Balance will be \$536,313 at the end of FY 2009-2010. This is projected to be 106% of operating revenues and 107% of operating expenditures.

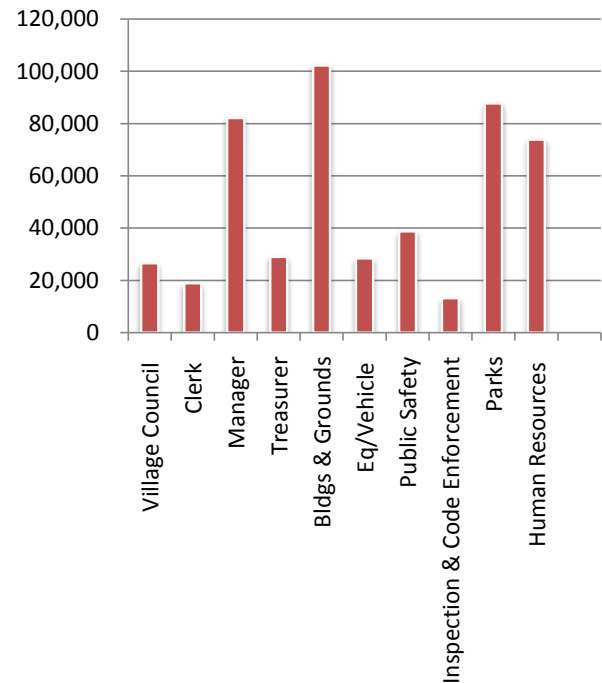
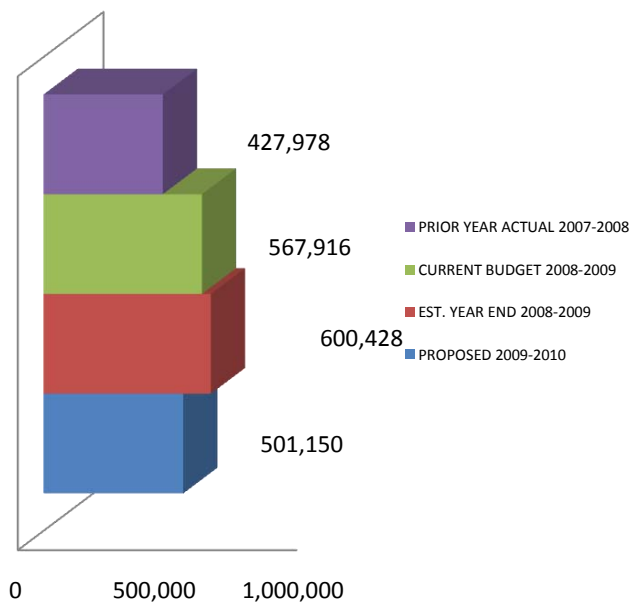
General Fund Expenditure History



General Fund

Department Summary

ACCT. NO. 101	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2007-2008	CURRENT BUDGET 2008-2009	ACTUAL AS OF 3/5/09 2008-2009	EST. YEAR END 2008-2009	PROPOSED 2009-2010	VILLAGE COUNCIL APPROVED 2009-2010
103	Village Council	20,082	22,950	21,475	25,550	26,570	26,570
215	Clerk	19,454	18,300	12,553	16,500	18,894	18,894
220	Manager	75,287	83,820	61,233	85,060	82,150	82,150
253	Treasurer	27,013	31,500	19,428	28,677	29,070	29,070
265	Bldgs & Grounds	89,347	119,200	51,594	192,534	102,270	102,270
269	Eq/Vehicle	45,643	108,500	91,897	97,800	28,500	28,500
345	Public Safety	26,111	38,848	22,799	38,547	38,848	38,848
380	Inspection & Code Enforcement	12,865	13,996	9,250	12,800	13,248	13,248
751	Parks	28,780	34,558	11,393	23,200	87,740	87,740
865	Human Resources	70,961	96,244	50,182	79,760	73,860	73,860
TOTAL		427,978	567,916	351,804	600,428	501,150	501,150



Village of Brooklyn	2009-2010 Annual Budget
<div>General Fund</div> <div>ACCOUNT NUMBER 101</div> <div>Village Council</div>	

ACCT. NO. 103	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2007-2008	CURRENT BUDGET 2008-2009	ACTUAL AS OF 3/5/09 2008-2009	EST. YEAR END 2008-2009	PROPOSED 2009-2010	VILLAGE COUNCIL APPROVED 2009-2010
702	Salaries & Wages	6,770	8,000	4,250	6,800	7,020	7,020
730	Office Equipment	178	50	438	500	550	550
735	Printing and Publishing	3,724	5,000	5,117	5,300	5,500	5,500
740	Materials & Supplies	2,499	3,500	2,973	3,500	3,500	3,500
920	Utilities - Telephone	6,404	5,650	6,610	7,300	9,000	9,000
957	Conferences and Workshops	0	150	50	50	0	-
999	Miscellaneous	507	600	2,037	2,100	1,000	1,000
TOTAL		20,082	22,950	21,475	25,550	26,570	26,570

BROOKLYN VILLAGE COUNCIL

		<u>Term Began</u>	<u>Term Expires</u>
President	Robert A. Sieghart	1994	Sunday, November 04, 2012
President Pro-Tem	Linda Weatherwax	1976	Tuesday, November 02, 2010
Trustee	Roger Bertke	1995	Sunday, November 04, 2012
Trustee	J.B. DeJeu	2001	Sunday, November 04, 2012
Trustee	John Neely	1998	Sunday, November 04, 2012
Trustee	Estella Roberts	2004	Tuesday, November 02, 2010
Trustee	Charles Sirola	1984	Tuesday, November 02, 2010

Village of Brooklyn	2009-2010 Annual Budget
<div>General Fund</div> <div>ACCOUNT NUMBER 101</div> <div>Clerk</div>	

ACCT. NO. 215	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2007-2008	CURRENT BUDGET 2008-2009	ACTUAL AS OF 3/5/09 2008-2009	EST. YEAR END 2008-2009	PROPOSED 2009-2010	VILLAGE COUNCIL APPROVED 2009-2010
702	Salaries & Wages	19,377	18,000	12,117	16,000	18,144	18,144
740	Materials & Supplies	78	300	436	500	750	750
804	Memberships	0	0	0	0	0	0
TOTAL		19,454	18,300	12,553	16,500	18,894	18,300

Village of Brooklyn	2009-2010 Annual Budget
General Fund ACCOUNT NUMBER 101 Manager	

ACCT. NO. 220	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2007-2008	CURRENT BUDGET 2008-2009	ACTUAL AS OF 3/5/09 2008-2009	EST. YEAR END 2008-2009	PROPOSED 2009-2010	VILLAGE COUNCIL APPROVED 2009-2010
702	Salaries & Wages	48,173	49,320	33,877	48,960	49,450	49,450
703	Attorney - Wages	790	3,000	1,606	3,000	3,000	3,000
730	Office Equipment	1,656	2,000	1,984	2,500	1,000	1,000
740	Materials & Supplies	866	1,000	302	1,100	1,100	1,100
801	Professional Services - Wages	6,335	6,000	3,705	4,500	6,000	6,000
804	Memberships	1,702	2,500	1,120	2,000	2,850	2,850
880	Cable Local Access - support	0	0	0	0	0	0
881	Community Promotion	6,598	5,000	9,273	9,500	3,000	3,000
882	Community Development	1,143	3,000	378	2,500	1,500	1,500
932	Maintenance/Support	4,148	7,000	6,459	7,000	6,000	6,000
957	Conferences and Workshops	2,827	3,000	1,279	2,000	6,000	6,000
998	Expenses	868	1,000	625	1,000	1,250	1,250
999	Miscellaneous	179	1,000	626	1,000	1,000	1,000
TOTAL		75,287	83,820	61,233	85,060	82,150	82,150

Village of Brooklyn	2009-2010 Annual Budget
General Fund ACCOUNT NUMBER 101 Treasurer	

ACCT. NO. 253	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2007-2008	CURRENT BUDGET 2008-2009	ACTUAL AS OF 3/5/09 2008-2009	EST. YEAR END 2008-2009	PROPOSED 2009-2010	VILLAGE COUNCIL APPROVED 2009-2010
702	Salaries & Wages	23,213	27,000	18,303	24,277	24,870	24,870
740	Materials & Supplies	1,739	2,000	535	2,000	2,000	2,000
887	Loan to Water Fund	0	0	0	0	0	0
888	Appropriation to Water Fund	0	0	0	0	0	0
963	Tax Refunds	2,062	2,500	591	2,400	2,200	2,200
TOTAL		27,013	31,500	19,428	28,677	29,070	31,500

Village of Brooklyn	2009-2010 Annual Budget
General Fund ACCOUNT NUMBER 101 Buildings and Grounds	

ACCT. NO. 265	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2007-2008	CURRENT BUDGET 2008-2009	ACTUAL AS OF 3/5/09 2008-2009	EST. YEAR END 2008-2009	PROPOSED 2009-2010	VILLAGE COUNCIL APPROVED 2009-2010
702	Salaries & Wages	24,728	25,000	15,185	24,000	25,000	25,000
740	Materials & Supplies	0	0	0	0	6,900	6,900
500	Urban Forestry	2,825	4,000	70	2,000	4,000	4,000
501	Sidewalks	1,240	23,800	0	22,000	11,500	11,500
505	Hydrant Rental	6,000	6,000	0	6,000	6,000	6,000
510	Village Cleanup	1,385	2,000	0	2,000	2,200	2,200
801	Professional Services	4,705	3,500	3,353	3,500	3,750	3,750
802	Contract Services	3,030	2,000	2,224	2,224	4,500	4,500
920	Utilities	13,895	18,400	13,580	17,500	14,500	14,500
920	Street Light - Utilities	24,242	23,000	20,220	24,000	23,000	23,000
930	Maintenance	6,017	6,600	3,698	6,200	0	0
930	Street Light - Maintenance	1,280	4,300	195	1,300	920	920
970	Capital	0	600	8,252	81,810	0	0

TOTAL	89,347	119,200	51,594	192,534	102,270	102,270
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Village of Brooklyn	2009-2010 Annual Budget
General Fund ACCOUNT NUMBER 101 Equipment /Vehicle	

ACCT. NO. 269	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2007-2008	CURRENT BUDGET 2008-2009	ACTUAL AS OF 3/5/09 2008-2009	EST. YEAR END 2008-2009	PROPOSED 2009-2010	VILLAGE COUNCIL APPROVED 2009-2010
702	Salaries & Wages	2,714	4,500	2,714	3,100	3,100	3,100
740	Materials & Supplies	15,755	20,000	13,721	16,000	15,000	15,000
930	Maintenance	10,713	15,000	9,552	10,700	10,400	10,400
970	Capital	16,461	69,000	65,910	68,000	0	0
991	Capital Lease Payments	0	0	0	0	0	0

TOTAL	45,643	108,500	91,897	97,800	28,500	28,500
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Village of Brooklyn	2009-2010 Annual Budget
General Fund ACCOUNT NUMBER 101 Public Safety	

ACCT. NO. 345	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2007-2008	CURRENT BUDGET 2008-2009	ACTUAL AS OF 3/5/09 2008-2009	EST. YEAR END 2008-2009	PROPOSED 2009-2010	VILLAGE COUNCIL APPROVED 2009-2010
702	Wages - Liquor Enforcement	1,155	2,000	0	1,200	2,000	2,000
803	Fire	10,584	12,000	8,000	12,000	12,000	12,000
806	Police	3,900	12,000	8,125	12,000	12,000	12,000
807	Crossing Guards	10,472	12,848	6,675	12,848	12,848	12,848
TOTAL		26,111	38,848	22,799	38,048	38,848	38,848

Village of Brooklyn	2009-2010 Annual Budget
General Fund ACCOUNT NUMBER 101 Inspection and Code Enforcement	

ACCT. NO. 380	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2007-2008	CURRENT BUDGET 2008-2009	ACTUAL AS OF 3/5/09 2008-2009	EST. YEAR END 2008-2009	PROPOSED 2009-2010	VILLAGE COUNCIL APPROVED 2009-2010
702	Salaries & Wages	12,436	12,721	9,014	12,500	12,948	12,948
802	Contract Services	0	0	0	0	0	0
957	Conferences and Workshops	0	400	0	0	0	0
998	Expenses	428	875	236	300	300	300
TOTAL		12,865	13,996	9,250	12,800	13,248	13,248

Village of Brooklyn	2009-2010 Annual Budget
General Fund ACCOUNT NUMBER 101 Parks	

ACCT. NO. 751	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2007-2008	CURRENT BUDGET 2008-2009	ACTUAL AS OF 3/5/09 2008-2009	EST. YEAR END 2008-2009	PROPOSED 2009-2010	VILLAGE COUNCIL APPROVED 2009-2010
702	Salaries & Wages	17,267	15,000	9,648	15,000	17,700	17,700
740	Materials & Supplies	1,780	15,908	673	5,000	8,090	8,090
801	Professional Services	0	0	0	0	4,070	4,070
802	Contract Services	0	0	0	0	3,580	3,580
920	Utilities	3,052	1,500	173	1,500	750	750
925	Special Project	1,695	150	0	200	0	0
930	Maintenance	4,092	2,000	760	1,500	3,600	3,600
940	Skate Park Construction	894	0	140	0	45,000	45,000
970	Capital	0	0	0	0	4,950	4,950
TOTAL		28,780	34,558	11,393	23,200	87,740	87,740

Village of Brooklyn	2009-2010 Annual Budget
General Fund ACCOUNT NUMBER 101 Human Resources	

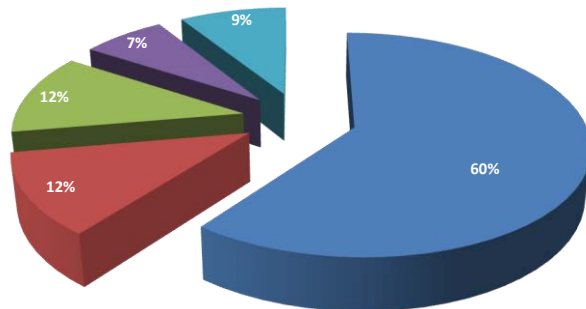
ACCT. NO. 865	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2007-2008	CURRENT BUDGET 2008-2009	ACTUAL AS OF 3/5/09 2008-2009	EST. YEAR END 2008-2009	PROPOSED 2009-2010	VILLAGE COUNCIL APPROVED 2009-2010
714	Medicare Tax	2,390	2,230	1,661	2,400	2,400	2,400
715	Social Security Tax	10,489	10,000	7,100	10,500	10,500	10,500
716	Hospitalization & Dental	34,796	52,000	25,190	35,000	33,000	33,000
718	MERS Pension	11,973	16,033	8,653	16,100	14,000	14,000
719	Unemployment	1,494	1,000	569	1,000	1,500	1,500
720	Workers Comp	2,121	2,000	0	2,000	2,200	2,200
721	Liife/Disability Insurance	3,408	3,700	2,882	3,700	3,600	3,600
722	Wage Garnishments	0	250	0	50	50	50
900	Health Costs - Reimbursed	708	5,310	708	5,310	5,610	5,610
910	Liablity & Property Insurance	3,582	3,721	3,419	3,700	1,000	1,000
TOTAL		70,961	96,244	50,182	79,760	73,860	73,860

**PERSONNEL COST SUMMARY
FISCAL YEAR 2009-2010
VILLAGE OF BROOKLYN**

POSITION	SENIORITY DATE	PAY GRADE	REG PAY	OT PAY	YEARLY PAY	OTHER PAY	PAY TOTAL	WORK COMP	RETIRE- MENT	HEALTH	LIFE INSURANCE	FICA / MEDICARE	CLOTHING	LTD	FRINGE BENEFIT TOTAL	GRAND TOTAL
Village Manager	04/01/07	E	49,450	0	0	360	49,810	1,000	6,909	14,104	250	722		1,240	24,226	74,035
Director of Public Works	09/28/04	F	43,382	6,530	250	360	50,521	1,000	7,070	16,926	784	733	195	625	27,333	77,854
Water System Operator	08/01/91	F	40,072	3,230	250		43,552	1,000	6,025	14,104	250	632	195	1,240	23,446	66,998
Office Manager	07/01/89	F	40,861	559	250		41,670	1,000	5,743	6,269	250	604		1,240	15,105	56,775
Public Works Technician	06/27/05	F	29,922	3,284	250		33,456	1,000	4,511	16,926	250	485	195	376	23,744	57,200
Public Works Technician		F	13,520	585	100		14,205	1,000	0	0	250	206	195		1,651	15,856
Financial Secretary	09/01/05	P	15,991	438	100		16,529					240			240	16,769
Code Enforcement Officer	07/01/06	P	12,848		100	300	13,248					192			192	13,440
Custodian		P	1,786		50		1,836					27			27	1,862
Crossing Guard		P	3,212		50		3,262					47			47	3,309
Crossing Guard		P	3,212		50		3,262					47				3,262
Crossing Guard		P	3,212		50		3,262					47				3,262
Crossing Guard		P	3,212		50		3,262					47				3,262
Total			260,679	14,626	1,550	720	277,875	6,000	30,257	68,329	2,034	4,029	780	4,721	116,010	393,885

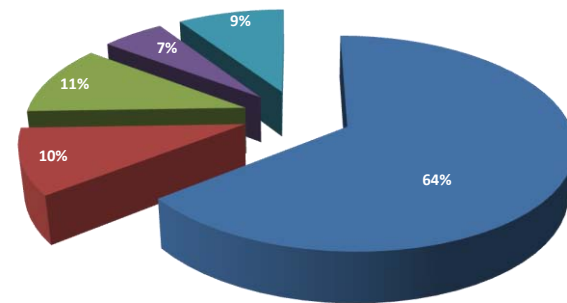
**2008 - 2009
Personnel Costs**

■ General ■ Major St. ■ Local St. ■ Sewer ■ Water



**2009 - 2010
Personnel Costs**

■ General ■ Major St. ■ Local St. ■ Sewer ■ Water



VILLAGE OF BROOKLYN

Local Street Fund

OVERVIEW

The Village's Local Street Fund is a Special Revenue Fund and is used to control the expenditure of motor fuel taxes. The motor fuel taxes are earmarked, by law and the State Constitution, for streets and highway purposes which are described in detail by the Michigan Department of Transportation.

The fund receives Act-51 revenues paid to Brooklyn and accounts for the construction, maintenance, and other authorized operations pertaining to all streets classified as local streets within the Village. In addition this fund receives moneys paid to Brooklyn for trunkline contracts and accounts for moneys transferred to other funds.

This Fund has been established to make it possible to show that the Village has complied with all legal provisions of Act-51.

The Village Manager is appointed Street Administrator and is responsible for street improvements, maintenance and traffic operations, and the development, construction, or repair of off-street parking facilities and construction or repair of street lighting. The Manager represents the Village in transactions involved with the Michigan Department of Transportation.

The Department of Public Works is responsible for the actual upkeep of the Local Streets which includes winter maintenance, sweeping, routine maintenance, and traffic services.

Streets in the Village classified as local are: N. Constitution, Ashley, Nicole, Stephanie Ct., Emill, Ernest, Helen, Raynor, Delamater, Michigan, River, Tecumseh, Water, Sherman, Sheridan, Detroit, Lansing, Jackson, Lane, West, Julian, N. King, Potter, W. Lowery, E. Lowery, St. Clair Cir, Charlevoix, Lighthouse Ln. these streets equate to 4.93 miles.

REVENUE ASSUMPTIONS

The proposed budget recommends revenues in the Local Street Fund of \$104,100 for FY 2009-2010. This is an decrease of 2.02% from Fiscal Year 2008-2009.

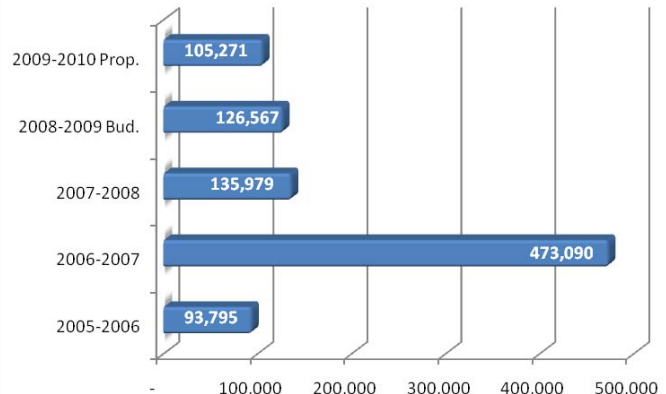
EXPENDITURES

The total appropriation for the Local Street Fund is \$105,271. This is a decrease of \$21,296 or 16.83% over the budgeted expenditures of \$126,567 in Fiscal Year 2008-2009.

FUND BALANCE

It is estimated that the Village 's Undesignated Local Street Fund Balance will have a surplus of \$8,686 at the end of Fiscal Year 2008-2009.

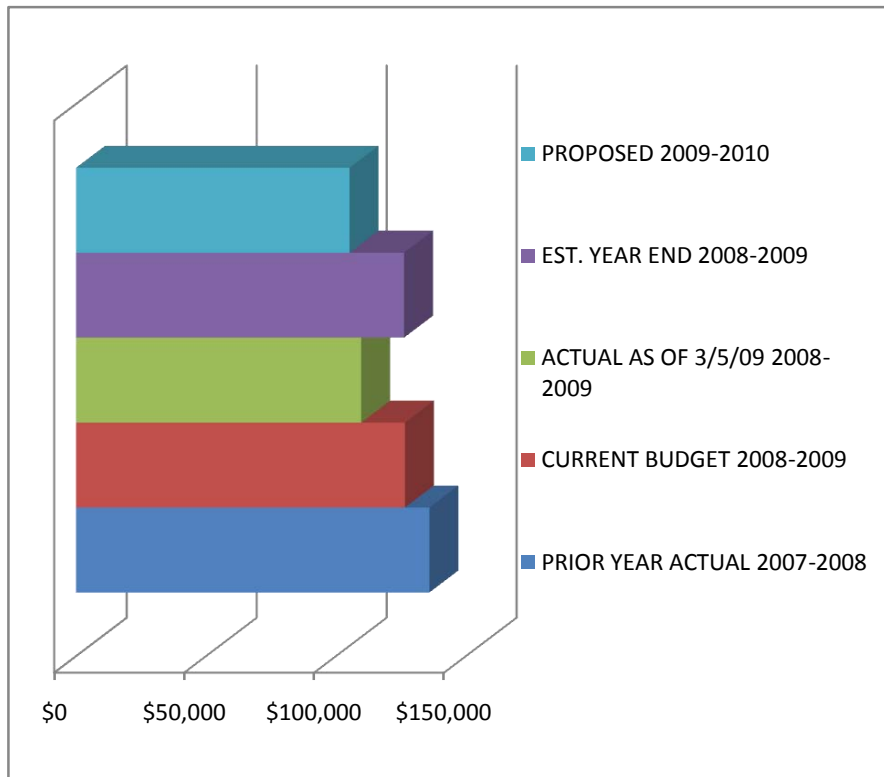
Local St. Expenditure History



Local Street

Department Summary

ACCT. NO. 203	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2007-2008	CURRENT BUDGET 2008-2009	ACTUAL AS OF 3/5/09 2008-2009	EST. YEAR END 2008-2009	PROPOSED 2009-2010	VILLAGE COUNCIL APPROVED 2009-2010
463	Routine Maintenance	89,330	107,624	89,690	104,847	97,063	97,063
474	Traffic Services	612	850	1,011	1,066	1,085	1,085
478	Winter	6,417	7,593	7,529	8,450	5,623	5,623
482	Administration	39,620	10,500	11,513	11,882	1,500	1,500
TOTAL		135,979	126,567	109,744	126,245	105,271	105,271



Village of Brooklyn

2009-2010 Annual Budget

Local Street
ACCOUNT NUMBER 203
Routine Maintenance

ACCT. NO. 463	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2007-2008	CURRENT BUDGET 2008-2009	ACTUAL AS OF 3/5/09 2008-2009	EST. YEAR END 2008-2009	PROPOSED 2009-2010	VILLAGE COUNCIL APPROVED 2009-2010
702	Salaries & Wages	34,637	32,255	23,496	30,000	32,481	32,481
715	Employee Benefits	10,589	8,570	6,208	8,250	11,632	11,632
716	Hospitalization & Dental	11,729	12,558	10,975	12,558	14,000	14,000
801	Professional Services	2,393	3,000	2,418	3,000	20,800	20,800
910	Liability & Property Insurance	2,688	2,268	2,566	2,566	1,000	1,000
930	Maintenance	9,937	34,473	33,085	34,473	2,650	2,650
940	Rental	17,356	14,500	10,942	14,000	14,500	14,500
TOTAL		89,330	107,624	89,690	104,847	97,063	97,063

Village of Brooklyn

2009-2010 Annual Budget

Local Street
ACCOUNT NUMBER 203
Traffic Services

ACCT. NO. 474	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2007-2008	CURRENT BUDGET 2008-2009	ACTUAL AS OF 3/5/09 2008-2009	EST. YEAR END 2008-2009	PROPOSED 2009-2010	VILLAGE COUNCIL APPROVED 2009-2010
702	Salaries & Wages	129	250	195	250	250	250
716	Employee Benefits	10	100	15	15	10	10
930	Maintenance	474	500	801	801	825	825
TOTAL		612	850	1,011	1,066	1,085	1,085

Village of Brooklyn	2009-2010 Annual Budget									
<div>Local Street</div> <div>ACCOUNT NUMBER 203</div> <div>Winter</div>										

ACCT. NO. 478	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2007-2008	CURRENT BUDGET 2008-2009	ACTUAL AS OF 3/5/09 2008-2009	EST. YEAR END 2008-2009	PROPOSED 2009-2010	VILLAGE COUNCIL APPROVED 2009-2010
702	Salaries & Wages	4,246	3,393	4,496	4,500	3,393	3,393
716	Employee Benefits	325	500	344	450	330	330
740	Materials & Supplies	1,339	3,600	2,689	3,500	1,800	1,800
930	Maintenance	507	100	0	0	100	100
TOTAL		6,417	7,593	7,529	8,450	5,623	5,623

Village of Brooklyn	2009-2010 Annual Budget									
<div>Local Street</div> <div>ACCOUNT NUMBER 203</div> <div>Administration</div>										

ACCT. NO. 482	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2007-2008	CURRENT BUDGET 2008-2009	ACTUAL AS OF 3/5/09 2008-2009	EST. YEAR END 2008-2009	PROPOSED 2009-2010	VILLAGE COUNCIL APPROVED 2009-2010
160	Streetscape Construction 06	38,119	9,000	10,382	10,382	0	0
801	Professional Services	1,501	1,500	1,131	1,500	1,500	1,500
TOTAL		39,620	10,500	11,513	11,882	1,500	1,500

VILLAGE OF BROOKLYN

Major Street Fund

OVERVIEW

The Village's Major Street Fund is a Special Revenue Fund and is used to control the expenditure of motor fuel taxes. The motor fuel taxes are earmarked, by law and the State Constitution, for streets and highway purposes which are described in detail by the Michigan Department of Transportation.

The fund receives Act-51 revenues paid to Brooklyn and accounts for the construction, maintenance, and other authorized operations pertaining to all streets classified as major streets within the Village. In addition this fund receives moneys paid to Brooklyn for trunkline contracts and accounts for moneys transferred to other funds.

This Fund has been established to make it possible to show that the Village has complied with all legal provisions of Act-51.

The Village Manager is appointed Street Administrator and is responsible for street improvements, maintenance and traffic operations, and the development, construction, or repair of off-street parking facilities and construction or repair of street lighting. The Manager represents the Village in transactions involved with the Michigan Department of Transportation.

The Department of Public Works is responsible for the actual upkeep of the Major Streets which includes winter maintenance, sweeping, routine maintenance, and traffic services.

Streets in the Village classified as Major are: Constitution, Case, Marshall, Tiffany, School, Broad, Monroe, these streets equate to 3.56 miles.

REVENUE ASSUMPTIONS

The proposed budget recommends revenues in the Major Street Fund of \$120,500 for FY 2009-2010. This is same as Fiscal Year 2008-2009.

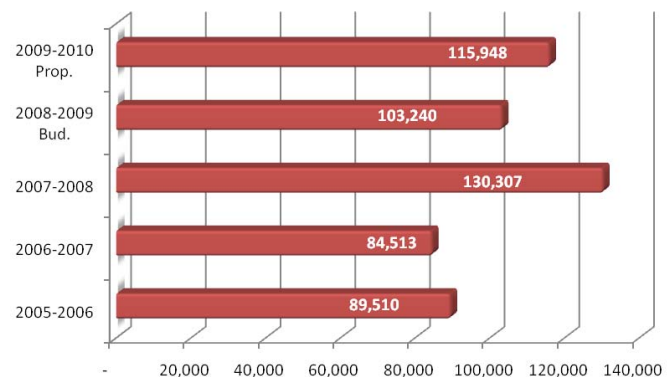
EXPENDITURES

The total appropriation for the Major Street Fund is \$115,948. This is an increase of \$12,708 or 10.96% over the budgeted expenditures of \$103,240 in Fiscal Year 2008-2009.

FUND BALANCE

It is estimated that the Village 's Undesignated Major Street Fund Balance will have a surplus of \$21,817 at the end of Fiscal Year 2008-2009.

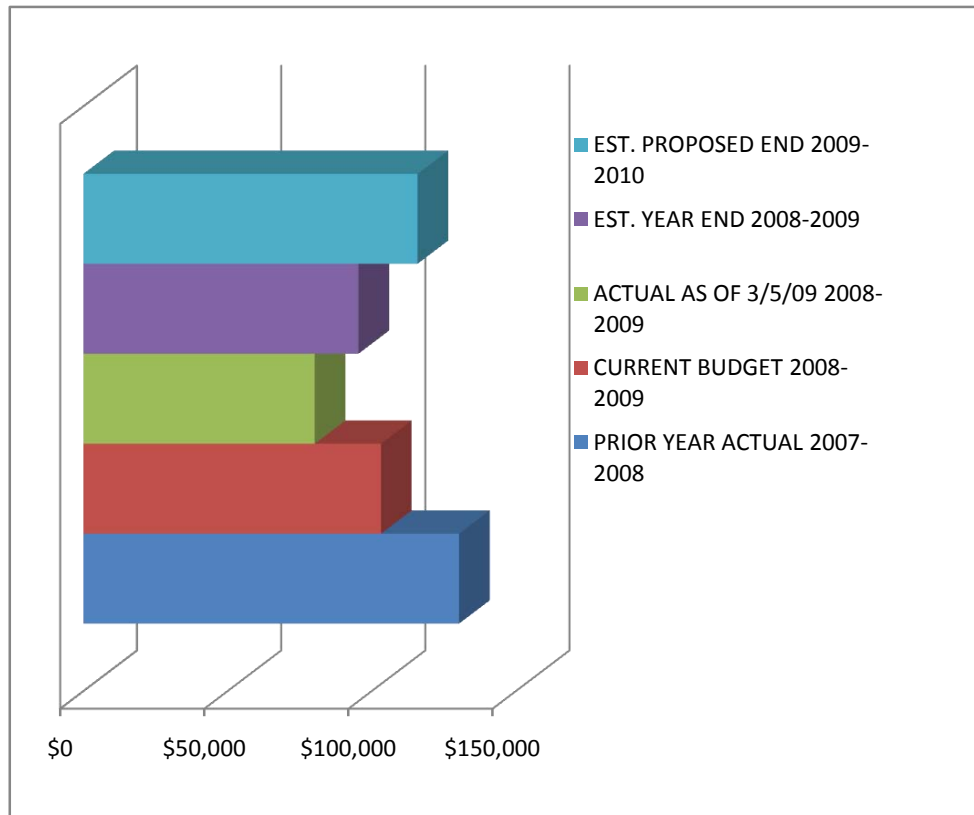
Major Streets Expenditure History



Major Streets

Department Summary

ACCT. NO. 202	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2007-2008	CURRENT BUDGET 2008-2009	ACTUAL AS OF 3/5/09 2008-2009	EST. YEAR END 2008-2009	PROPOSED 2009-2010	VILLAGE COUNCIL APPROVED 2009-2010
463	Routine Maintenance	118,736	91,450	69,337	82,750	104,535	104,535
473	Bridges	525	100	0	0	0	0
474	Traffic Services	1,652	1,370	1,544	1,676	1,734	1,734
478	Winter	7,468	8,560	7,662	9,260	7,919	7,919
482	Administration	1,926	1,760	1,725	1,760	1,760	1,760
TOTAL		130,307	103,240	80,269	95,446	115,948	115,948



Village of Brooklyn

2009-2010 Annual Budget

Major Streets
ACCOUNT NUMBER 202
Routine Maintenance

ACCT. NO. 463	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2007-2008	CURRENT BUDGET 2008-2009	ACTUAL AS OF 3/5/09 2008-2009	EST. YEAR END 2008-2009	PROPOSED 2009-2010	VILLAGE COUNCIL APPROVED 2009-2010
702	Salaries & Wages	35,183	30,468	23,735	30,468	34,830	34,830
715	Employee Benefits	10,567	8,900	6,009	8,000	10,630	10,630
716	Hospitalization & Dental	11,243	12,724	10,435	12,724	15,000	15,000
801	Professional Services	33,120	100	0	100	23,000	23,000
910	Liability & Property Insurance	3,099	2,258	2,958	2,958	1,000	1,000
930	Maintenance	7,801	22,000	15,339	15,500	4,075	4,075
940	Rental	17,722	15,000	10,861	13,000	16,000	16,000

TOTAL		118,736	91,450	69,337	82,750	104,535	104,535
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Village of Brooklyn

2009-2010 Annual Budget

Major Streets
ACCOUNT NUMBER 202
Bridge

ACCT. NO. 473	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2007-2008	CURRENT BUDGET 2008-2009	ACTUAL AS OF 3/5/09 2008-2009	EST. YEAR END 2008-2009	PROPOSED 2009-2010	VILLAGE COUNCIL APPROVED 2009-2010
801	Professional Services	525	100	0	0	0	0

TOTAL		525	100	0	0	0	0
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Village of Brooklyn	2009-2010 Annual Budget
<div>Major Streets</div> <div>ACCOUNT NUMBER 202</div> <div>Traffic Services</div>	

ACCT. NO. 474	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2007-2008	CURRENT BUDGET 2008-2009	ACTUAL AS OF 3/5/09 2008-2009	EST. YEAR END 2008-2009	PROPOSED 2009-2010	VILLAGE COUNCIL APPROVED 2009-2010
702	Salaries & Wages	781	570	500	570	823	823
716	Employee Benefits	60	50	38	50	61	61
920	Utilities	350	400	350	400	400	400
930	Maintenance	460	350	656	656	450	450

TOTAL		1,652	1,370	1,544	1,676	1,734	1,734
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Village of Brooklyn	2009-2010 Annual Budget
<div>Major Streets</div> <div>ACCOUNT NUMBER 202</div> <div>Winter</div>	

ACCT. NO. 478	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2007-2008	CURRENT BUDGET 2008-2009	ACTUAL AS OF 3/5/09 2008-2009	EST. YEAR END 2008-2009	PROPOSED 2009-2010	VILLAGE COUNCIL APPROVED 2009-2010
702	Salaries & Wages	4,705	4,860	4,685	4,860	3,250	3,250
715	Employee Benefits	360	600	358	600	369	369
727	Materials & Supplies	1,024	1,800	1,999	2,500	3,000	3,000
801	Professional Services	1,013	1,000	320	1,000	1,000	1,000
930	Maintenance	367	300	300	300	300	300

TOTAL		7,468	8,560	7,662	9,260	7,919	7,919
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Village of Brooklyn	2009-2010 Annual Budget
Major Streets ACCOUNT NUMBER 202 Administration	

ACCT. NO. 482	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2007-2008	CURRENT BUDGET 2008-2009	ACTUAL AS OF 3/5/09 2008-2009	EST. YEAR END 2008-2009	PROPOSED 2009-2010	VILLAGE COUNCIL APPROVED 2009-2010
702	Salaries & Wages	0	0	0	0	0	0
740	Office Supplies	28	200	200	200	200	200
801	Professional Services	1,811	1,950	1,365	1,400	1,400	1,400
999	Miscellaneous	87	50	160	160	160	160
TOTAL		1,926	2,200	1,725	1,760	1,760	1,760

VILLAGE OF BROOKLYN

Water and Sewer Fund

OVERVIEW

The Water and Sewer Fund is an Enterprise Fund. The Village operates two Enterprise Funds which accounts for the operation of the Water and Sewer Systems. The funds are financed and operated in a manner similar to a private enterprise. The intent is that costs (expenses, including depreciation) of providing water and sewer services to the general public are recovered through user charges.

Village sewage is transmitted through Columbia Township to Leoni Township for treatment. The Village is a member of the Leoni Regional Utility Authority who will oversee the operation of a new treatment facility.

Five activities comprise the Water and Sewer Fund Services: Billing and Collection, administered by Village administrative staff, Water and Sewer Administration, Transmission and Distribution, Pump Operations, and Maintenance and Repair, all of which are administered by the Department of Public Works. Taxes dollars are also collected to retire bond debt for sewer construction.

REVENUE ASSUMPTIONS

The proposed budget recommends revenues in the Water and Sewer Fund of \$806,499 a decrease of \$50,463 or 5.88% of the budgeted FY 2008-2009.

Water and Sewer Sales

The Village is actively monitoring residential and commercial water sales and hoping to generate a trend for future years. To date the Village only has a year of usage data. In years to come the Village will be able to anticipate the increase of sales for a coming year.

EXPENDITURES

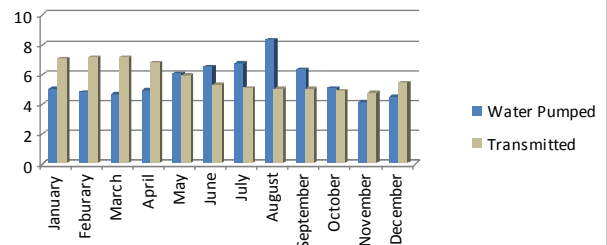
The total appropriation for the Water and Sewer Fund is \$804,688, an increase of \$22,502 or 2.80% from Fiscal Year 2008-2009.

Water & Sewage Disposal

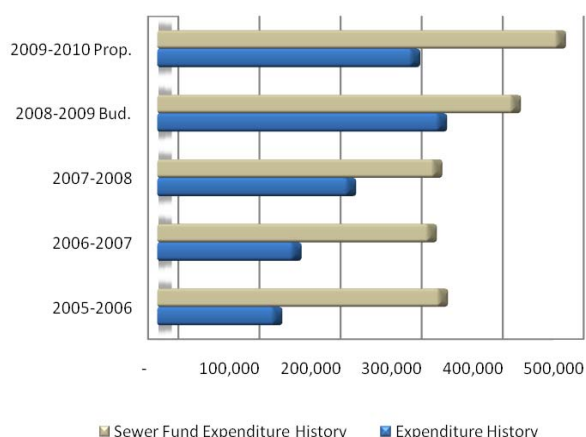
In 2008 Leoni Township increased their treatment fees by 100% in order to assist the financing of the new treatment facility. The Village is charged \$17.45 per Residential Equivalent Unit (REU); in 2007 the Village averaged 890 REUs throughout the Village and 36 REUs for the Colbrook Development.

Transmission rates charged to the Village from Columbia Township have decreased. The Village is now being charged \$ 5.25 per REU.

Water Pumped Compared to Transmitted



Expenditure History



Capital Outlay

It is estimated that the Village's Undesignated Water and Sewer Fund Balance will have a total surplus of \$1,147,584 at the end of Fiscal Year 2009-2010.

PERFORMANCE OBJECTIVES

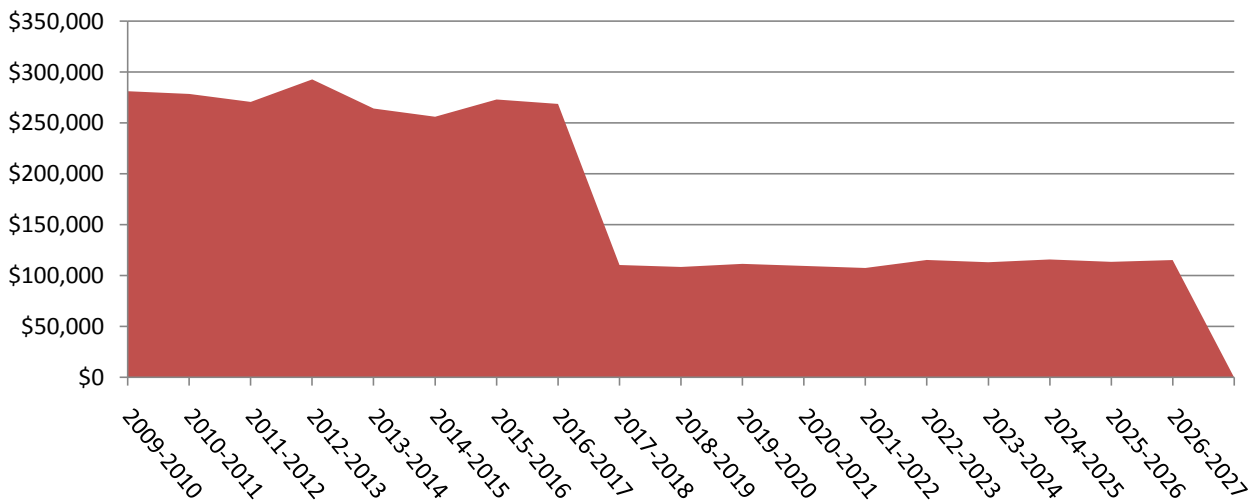
- To continue to televise sewer lines to give us an accurate inspection of our sewer infrastructure, for viewing normal routine sewer cleaning, in order to respond to residents quickly.
- To continue in the repair and replacement of fire hydrants.
- To reduce the accounts receivable balance by improved collection methods through a more efficient shut-off program.
- To reduce accounts receivable by placing charges that have been delinquent at six months on the next available tax roll. Delinquent balances would thus attach to the Summer tax bill.

WATER & SEWER DEBT RETIREMENT SCHEDULE

	PRIOR YEAR ACTUAL 2007-2008	CURRENT BUDGET 2008-2009	ACTUAL AS OF 3/5/09 2008-2009	EST. YEAR END 2008-2009	PROPOSED 2009-2010	VILLAGE COUNCIL APPROVED 2009-2010
Drinking Water Revolving Fund						
Principal	60,000	60,000	60,000	60,000	65,000	65,000
Interest	24,564	34,987	34,987	34,987	28,634	28,634
TOTAL	84,564	94,987	94,987	94,987	93,634	93,634
Drinking Water Revolving Fund 2						
Principal	15,000	15,000	15,000	15,000	15,000	15,000
Interest	7,597	9,257	1,802	6,495	6,177	6,177
TOTAL	22,597	24,257	16,802	21,495	21,177	21,177
Sewer Bond 1996						
Principal	0	75,000	75,000	75,000	100,000	100,000
Interest	51,300	53,100	53,100	53,100	47,625	47,625
TOTAL	51,300	128,100	128,100	128,100	147,625	147,625
Water Loan 1993						
Principal	0	15,000	10,000	17,543	17,119	17,119
Interest	6,016	5,486	238	2,119	1,695	1,695
TOTAL	6,016	6,016	20,486	19,661	18,814	18,814

Total Water & Sewer Debt

Principal	75,000	165,000	160,000	167,543	197,119	197,119
Interest	89,477	102,830	90,126	96,701	84,131	84,131
TOTAL	164,477	267,830	250,126	264,244	281,250	281,250

DEBT OBLIGATION BY YEAR

Sewer Department

ACCT. NO. 590	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2007-2008	CURRENT BUDGET 2008-2009	ACTUAL AS OF 3/5/09 2008-2009	EST. YEAR END 2008-2009	PROPOSED 2009-2010	VILLAGE COUNCIL APPROVED 2009-2010
702	Salaries & Wages	20,657	16,753	14,313	16,753	19,451	19,451
715	Employee Benefits	5,715	4,437	3,884	4,400	5,770	5,770
716	Hospitalization & Dental	8,097	6,211	6,941	6,950	9,500	9,500
728	Tech Equipment/Support	1,863	1,300	1,713	1,750	3,100	3,100
740	Materials & Supplies	0	3,000	2,902	3,000	5,570	5,570
745	Treatment Fees	105,070	125,000	85,452	120,000	155,500	155,500
746	Transmission Fees	62,154	63,000	27,000	34,244	45,000	45,000
781	Depreciation	43,976	44,500	0	44,500	44,500	44,500
801	Professional Services	7,923	10,000	8,010	10,000	0	0
802	Contract Services	0	0	0	0	27,270	27,270
805	Regional Authority	891	900	1,233	1,233	1,400	1,400
850	Telephone	847	900	629	900	900	900
910	Insurance - Liab/Property	235	1,090	225	300	1,000	1,000
920	Public Utilities	10,187	9,500	6,000	9,500	9,500	9,500
930	Repair/Maintenance	11,792	12,000	41,989	42,000	7,100	7,100
940	Equipment Rental	2,055	2,000	2,026	2,100	2,400	2,400
957	Conferences and Workshops	428	1,500	325	325	500	500
963	Tax Refund	1,132	1,750	298	300	1,125	1,125
965	Refunds	0	1,000	0	0	500	500
970	Capital Outlay	0	5,700	5,610	5,610	3,200	3,200
980	Bond Issue Costs	3,634	0	0	0	0	0
991	Bond - 2 Principal	0	75,000	75,000	75,000	100,000	100,000
996	Bond - 2 Interest	52,200	49,463	49,463	49,463	47,625	47,625
997	Jxn Co Service Fee	300	600	300	300	300	300
999	Miscellaneous	642	1,000	0	0	1,000	1,000
TOTAL		339,799	436,604	333,312	428,628	492,211	492,211

Water Department

ACCT. NO. 591	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2007-2008	CURRENT BUDGET 2008-2009	ACTUAL AS OF 3/5/09 2008-2009	EST. YEAR END 2008-2009	PROPOSED 2009-2010	VILLAGE COUNCIL APPROVED 2009-2010
702	Salaries & Wages	33,901	30,000	20,370	30,000	35,163	35,163
715	Employee Benefits	9,705	7,426	5,771	7,426	9,948	9,948
716	Hospitalization & Dental	11,560	10,397	10,787	10,787	14,500	14,500
728	Tech Equipment/Support	1,406	1,500	1,215	1,500	1,500	1,500
740	Materials & Supplies	4,262	5,000	2,386	3,000	6,500	6,500
801	Professional services	6,528	8,750	7,533	8,000	6,641	6,641
804	Memberships	0	0	0	0	505	505
805	Mdestate MD/MDEQ fees	1,311	1,700	1,278	1,450	1,500	1,500
850	Utilities - Telephone	546	700	378	700	700	700
900	Printing and Publishing	984	500	646	1,000	1,000	1,000
910	Insurance/Liab&Property	1,503	1,662	1,434	1,503	1,000	1,000
920	Public Utilities	12,904	13,500	10,449	13,000	13,500	13,500
930	Repair/Maintenance	11,647	36,150	57,186	58,000	8,200	8,200
936	Hydrants, Meters, Etc	1,247	5,000	2,638	3,000	5,000	5,000
940	Equipment Rental	4,752	4,000	2,327	4,000	6,000	6,000
957	Conferences and Workshops	2,419	2,100	1,590	1,600	3,670	3,670
965	Refunds	0	1,000	0	0	500	500
970	Capital Outlay	0	0	0	0	15,225	15,225
972	Water Project - Construction	0	38,100	38,015	38,015	0	0
973	Bond Issuance Cost	3,942	250	0	0	0	0
974	DWRF Bond - Principal	0	60,000	60,000	60,000	65,000	65,000
975	DWRF Bond - Interest	31,194	23,289	29,963	29,963	28,634	28,634
976	DWRF 2 - Principal	0	15,000	15,000	15,000	15,000	15,000
977	DWRF 2 - Interest	10,342	7,597	6,336	6,336	6,177	6,177
994	1993 B Bond - Principal	0	17,543	15,000	17,543	17,119	17,119
995	1993 B Bond - Interest	5,486	2,119	2,543	2,543	1,695	1,695
996	Depreciation	77,688	47,300	0	47,300	47,300	47,300
999	Miscellaneous	12	5,000	800	800	500	500
TOTAL		233,339	345,582	293,643	362,466	312,477	312,477

VILLAGE OF BROOKLYN

Building Department

OVERVIEW

The Village's Building Department is responsible for the issuance of all permits, inspection of all work relating to building construction of all buildings or structures in the Village and enforces building code. The Building Department works in conjunction with State Inspectors who are responsible for all work done under the provisions of plumbing and mechanical codes of the Village and State.

REVENUE

The proposed budget recommends revenues in the Building Department Fund of \$12,050, an increase of 50% from budgeted revenues of \$6,050 in FY 2008-2009. This is due to the planned construction of two commercial projects during FY 2009-2010.

EXPENDITURES

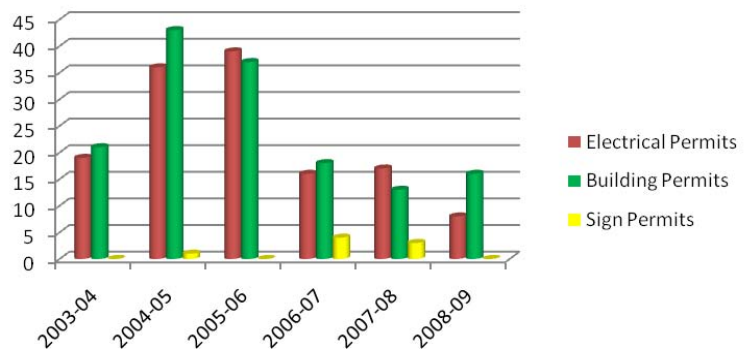
The total appropriation for the Building Department Fund is \$7,050 – an increase of \$1,000 or 14.2% over the budget appropriation of \$6,050 in FY 2008-2009.

FUND BALANCE

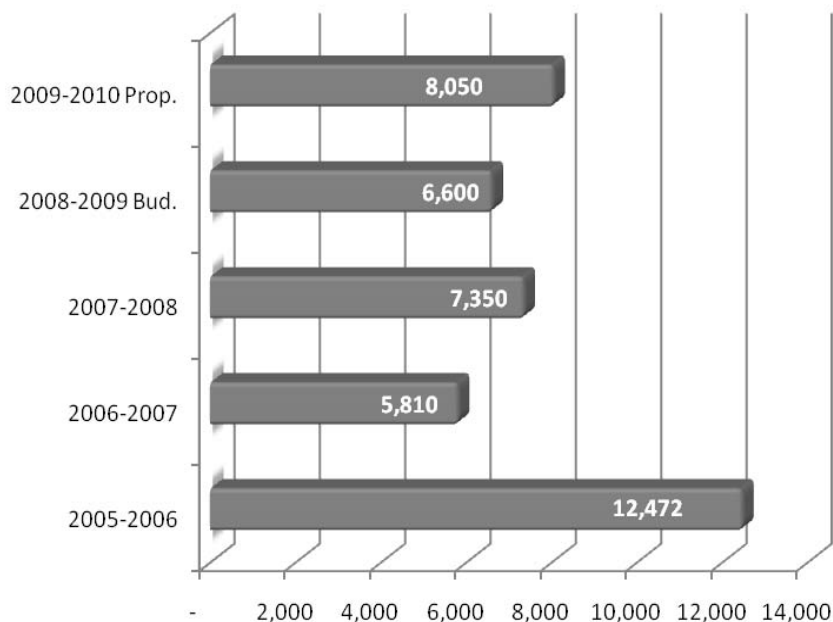
It is estimated that the Village's Undesignated Building Department Fund Balance will be \$7,463 at the end of FY 2009-2010.

This is projected to be 62% of operating revenues and 92% of operating expenditures.

Permits Issued



Building Fund Expenditure History



Village of Brooklyn					2009-2010 Annual Budget		
Building Department							
ACCT. NO.	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2007-2008	CURRENT BUDGET 2008-2009	ACTUAL AS OF 3/5/09 2008-2009	EST. YEAR END 2008-2009	PROPOSED 2009-2010	VILLAGE COUNCIL APPROVED 2009-2010
249							
740	Materials & Supplies	0	50	0	0	0	0
802	Contractual Services	4,475	6,500	5,070	6,480	8,050	8,050
861	Transportation	0	50	0	0	0	0
TOTAL		4,475	6,600	5,070	6,480	8,050	8,050

VILLAGE OF BROOKLYN

Street Tax Receiving Fund

OVERVIEW

The Village's Street Tax Receiving Fund is the clearing house for all revenues for the Local and Major Street funds. Dollars are then allocated out to both street funds as part of their operating budget.

REVENUE

The proposed budget recommends revenues in the Street Tax Receiving Fund of \$146,399, an increase of 1% from budgeted revenues of \$145,916 in FY 2008-2009.

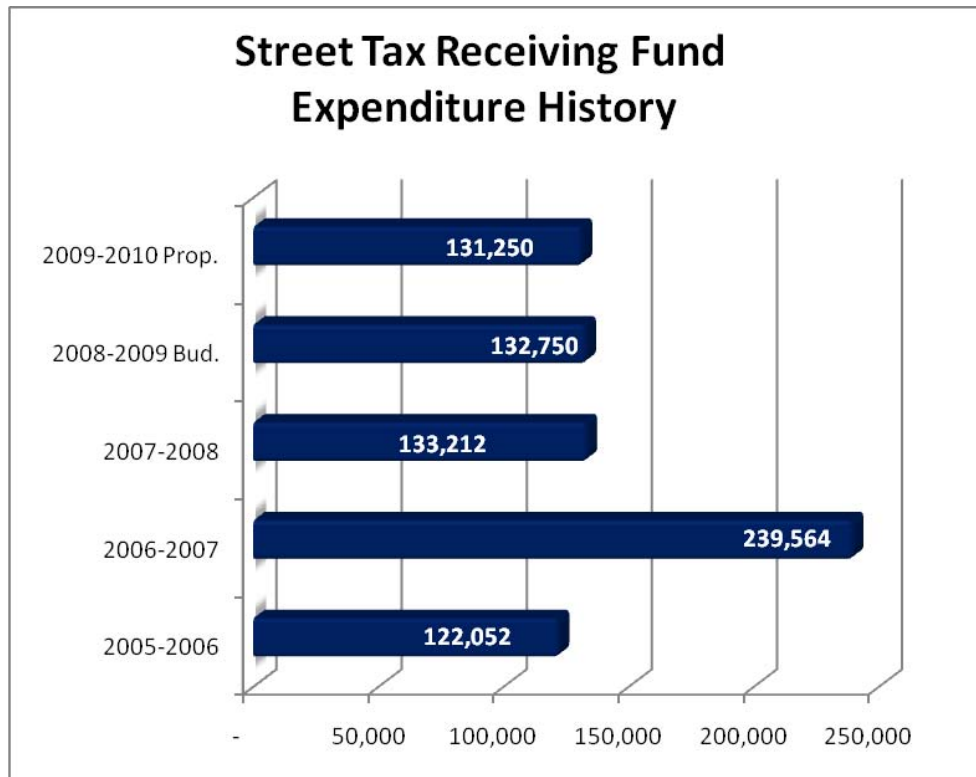
EXPENDITURES

The total appropriation for the Street Tax Receiving Fund is \$131,250 – a decrease of \$1,500 or 1.13% over the budget appropriation of \$132,750 in FY 2008-2009.

FUND BALANCE

It is estimated that the Village's Undesignated Street Tax Receiving Fund Balance will be \$204,689 at the end of FY 2008-2009.

This is projected to be 140% of operating revenues and 155% of operating expenditures.



Street Tax Receiving

ACCT. NO. 204	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2007-2008	CURRENT BUDGET 2008-2009	ACTUAL AS OF 3/5/09 2008-2009	EST. YEAR END 2008-2009	PROPOSED 2009-2010	VILLAGE COUNCIL APPROVED 2009-2010
441-965	Transfer to Major Street	45,000	50,000	0	0	50,000	50,000
441-966	Transfer to Local Street	86,668	80,000	0	11,000	80,000	80,000
441-977	Transfer to Miscellaneous	0	0	498	750	500	500
482-740	Materials & Supplies	82	250	0	0	250	250
898-963	Tax Refund	1,462	2,500	307	400	500	500
TOTAL		133,212	132,750	805	12,150	131,250	131,250

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.