

# **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**

## **2010-2011 Annual Budget**





To: Village Trustees

From: Victor Cardenas  
Village Manager

Date: May 21, 2010

Subject: 2010-2011 Proposed Budget Submittal

Following for your consideration is the 2010-2011 Proposed Budget. Public Hearings are scheduled for May 24, 2010 and June 14, 2010. You will be asked to take final action on June 14, 2010.

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 remains 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. The trend will continue to include 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.

### **2010-2011 Budget**

The recommended budget proposes expenditures at \$1,452,389, \$ 229,815 less than what was approved in the current budget of \$1,682,203. Recommended revenues are proposed at \$1,492,971 a decrease of \$197,414 from \$1,690,385. The largest sources of income for the Village are the charges for Water and Sewer. Water and Sewer rates are being recommended be held at current rates. It is expected that rates will need to be increased in the coming years to cover the construction of the new treatment facility in Leoni Township. With respect to debt retirement for Water and Sewer loans the Village will pay \$276,061 in principal and interest payments in 2010-2011.

Due the economic climate and anticipated revenue decreases the Village has proposed a very conservative budget. It is requested to provide a 1.7% increase in Village employee wages totaling \$282,102. It is expected that health insurance premiums will increase again. The proposed budget will be able to absorb a slight increase in health insurance premiums. If an increase proves to be too high changes in the current coverage will be recommended to match the budgeted amount. Budgeted capital expenditures have been placed on hold and no major projects have been scheduled.

### **Village of Brooklyn**

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121 N. Main St. • P.O. Box 90 • Brooklyn, MI • 49230  
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## 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 2010 property tax millage rates are as follows:

	2006-07 Levy	2007-08 Levy	2008-09 Levy	2009-10 Levy	2010-2011 Recommended
General Tax	5.00	6.500	6.500	6.500	6.500
Streets	3.6969	3.6969	3.655	3.655	3.655
Sewer	3.55	3.55	3.55	3.55	3.55
<b>Total</b>	<b>12.2469</b>	<b>13.7469</b>	<b>13.7051</b>	<b>13.7051</b>	<b>13.7051</b>

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

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### Village of Brooklyn

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## 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
401		Motor Pool Fund
	536	Administration/Everything
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 2010.06.01**

A resolution adopting the Fiscal Year 2010-2011 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 **Sirola** offered the following resolution and moved its adoption with support by Councilperson **DeJeu**.

Be it hereby resolved that the following budgeted expenditures and attached budgets be adopted for fiscal year 2010-2011 (July 1, 2010 to June 30, 2011)

<b>Fund</b>	<b>Expenditures</b>
General Fund	374,781
Major Street Fund	111,696
Local Street Fund	104,811
Sanitary Sewer Fund	428,138
Water Fund	265,326
Building Department	5,400
Motor Pool Fund	64,296
Street tax Receiving Fund	134,500

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 14th day of June, by the Council of the Village of Brooklyn at a regular meeting.

  
Craig Douglas, Village Clerk

VILLAGE OF BROOKLYN  
FISCAL YEAR 2010-2011 GENERAL FUND AND SPECIAL FUND BUDGET  
BUDGET RESOLUTION

	ACTUAL 2008-2009	ESTIMATED 2009-2010	APPROVED 2010-2011
<b>GENERAL FUND</b>			
<b><u>REVENUES:</u></b>			
TAXES, PENALTIES & INTEREST	270,023	263,355	251,180
REVENUE SHARING	104,713	95,127	89,000
MISCELLANEOUS INCOME	74	3,500	2,000
<b>TOTAL REVENUE</b>	<b>680,393</b>	<b>411,277</b>	<b>388,630</b>
<b><u>EXPENDITURES:</u></b>			
VILLAGE COUNCIL	30,819	22,234	28,577
CLERK	18,325	15,685	19,203
MANAGER	83,782	78,068	75,138
TREASURER	28,146	25,943	29,143
BLDGS & GROUNDS	101,530	101,229	90,965
EQ/VEHICLE	2,341	3,128	11,925
PUBLIC SAFETY	36,432	33,308	11,500
INSPECTION & CODE ENFORCEMENT	13,406	13,275	13,568
PARKS	19,434	23,816	29,676
HUMAN RESOURCES	69,729	72,990	65,085
<b>TOTAL EXPENDITURES</b>	<b>427,978</b>	<b>389,676</b>	<b>374,781</b>
FUND BALANCE BEGINNING OF YEAR	239,197	428,836	334,468
FUND BALANCE JUNE 30th	428,836	334,468	348,317



VILLAGE OF BROOKLYN  
FISCAL YEAR 2010-2011 GENERAL FUND AND SPECIAL FUND BUDGET  
BUDGET RESOLUTION

	ACTUAL 2008-2009	ESTIMATED 2009-2010	APPROVED 2010-2011
<b>LOCAL STREETS</b>			
<b>REVENUES:</b>			
REVENUE SHARING	21,977	19,819	18,500
TRANSFER - TAX RECEIVING	26,000	44,700	84,000
<b>TOTAL REVENUE</b>	<b>51,501</b>	<b>69,402</b>	<b>104,850</b>
<b>EXPENDITURES:</b>			
ROUTINE MAINTENANCE	121,578	66,414	95,714
TRAFFIC SERVICES	354	847	1,159
WINTER	8,244	3,917	5,338
ADMINISTRATION	11,513	2,690	2,600
<b>TOTAL EXPENDITURES</b>	<b>141,689</b>	<b>73,868</b>	<b>104,811</b>
FUND BALANCE BEGINNING OF YEAR	12,666	5,734	7,707
FUND BALANCE JUNE 30th	5,734	7,707	7,746

	ACTUAL 2008-2009	ESTIMATED 2009-2010	APPROVED 2010-2011
<b>MAJOR STREETS</b>			
<b>REVENUES:</b>			
STATE SHARED INCOME	89,385	63,000	66,000
TRANSFER - TAX RECEIVING	0	25,000	50,000
<b>TOTAL REVENUE</b>	<b>280</b>	<b>88,264</b>	<b>118,000</b>
<b>EXPENDITURES:</b>			
ROUTINE MAINTENANCE	97,276	85,395	97,660
BRIDGES	2,500	0	0
TRAFFIC SERVICES	2,544	2,875	2,342
WINTER	7,763	3,828	6,343
ADMINISTRATION	1,365	2,690	5,351
<b>TOTAL EXPENDITURES</b>	<b>111,448</b>	<b>94,788</b>	<b>111,696</b>
FUND BALANCE BEGINNING OF YEAR	40,021	1,670	1,367
FUND BALANCE JUNE 30th	1,670	1,367	7,671

VILLAGE OF BROOKLYN  
FISCAL YEAR 2010-2011 GENERAL FUND AND SPECIAL FUND BUDGET  
BUDGET RESOLUTION

	ACTUAL 2008-2009	ESTIMATED 2009-2010	APPROVED 2010-2011
<b>SEWER</b>			
<b><u>REVENUES:</u></b>			
TAXES, PENALTIES & INTEREST	140,143	126,984	134,725
CHARGES FOR SERVICE	286,152	275,000	280,000
<b>TOTAL REVENUE</b>	<b>436,078</b>	<b>409,325</b>	<b>421,875</b>

**EXPENDITURES:**

<b>TOTAL EXPENDITURES</b>	<b>437,766</b>	<b>403,054</b>	<b>428,138</b>
FUND BALANCE BEGINNING OF YEAR	197,594	262,100	277,292
FUND BALANCE JUNE 30th	262,100	277,292	271,029

	ACTUAL 2008-2009	ESTIMATED 2009-2010	APPROVED 2010-2011
<b>WATER</b>			
<b><u>REVENUES:</u></b>			
CHARGES FOR SERVICE	244,467	250,786	255,000
INTEREST/DIVIDENDS	7,423	3,028	6,000
<b>TOTAL REVENUE</b>	<b>263,488</b>	<b>265,626</b>	<b>272,800</b>

**EXPENDITURES:**

<b>TOTAL EXPENDITURES</b>	<b>254,213</b>	<b>324,750</b>	<b>265,326</b>
FUND BALANCE BEGINNING OF YEAR	869,493	895,843	825,043
FUND BALANCE JUNE 30th	895,843	825,043	832,517

VILLAGE OF BROOKLYN  
FISCAL YEAR 2010-2011 GENERAL FUND AND SPECIAL FUND BUDGET  
BUDGET RESOLUTION

	ACTUAL 2008-2009	ESTIMATED 2009-2010	APPROVED 2010-2011
<b>BUILDING DEPARTMENT</b>			
<b><u>REVENUES:</u></b>			
BUILDING PERMITS	3,705	9,673	3,800
ELECTRICAL PERMITS	1,555	2,710	1,550
INTEREST/DIVIDENDS	22	58	50
<b>TOTAL REVENUE</b>	<b>5,282</b>	<b>12,441</b>	<b>5,400</b>
<b><u>EXPENDITURES:</u></b>			
<b>TOTAL EXPENDITURES</b>	<b>5,645</b>	<b>8,365</b>	<b>5,400</b>
FUND BALANCE BEGINNING OF YEAR	4,882	4,237	8,309
FUND BALANCE JUNE 30th	4,237	8,309	8,309

	ACTUAL 2008-2009	ESTIMATED 2009-2010	APPROVED 2010-2011
<b>STREET TAX RECEIVING</b>			
<b><u>REVENUES:</u></b>			
TAXES, PENALTIES & INTEREST	147,397	146,016	137,866
<b>TOTAL REVENUE</b>	<b>147,397</b>	<b>146,016</b>	<b>138,366</b>
<b><u>EXPENDITURES:</u></b>			
CONTRIBUTION TO MAJOR STREET	0	25000	50,000
CONTRIBUTION TO LOCAL STREET	26,000	44700	84,000
CONTRIBUTION TO MISCELLANEOUS	0	500	500
OFFICE SUPPLIES	0	0	0
TAX REFUND	498	250	0
<b>TOTAL EXPENDITURES</b>	<b>26,498</b>	<b>70,450</b>	<b>134,500</b>
FUND BALANCE BEGINNING OF YEAR	42,532	177,218	240,122
FUND BALANCE JUNE 30th	177,218	240,122	243,988

VILLAGE OF BROOKLYN  
FISCAL YEAR 2010-2011 GENERAL FUND AND SPECIAL FUND BUDGET  
BUDGET RESOLUTION

	ACTUAL 2008-2009	ESTIMATED 2009-2010	APPROVED 2010-2011
<b>MOTOR POOL DEPARTMENT</b>			
<b><u>REVENUES:</u></b>			
EQUIPMENT RENTAL	0	32,744	48,950
TOTAL REVENUE	0	38,208	54,050
<b><u>EXPENDITURES:</u></b>			
<b>TOTAL EXPENDITURES</b>	0	21,180	64,296
FUND BALANCE BEGINNING OF YEAR		130,617	154,097
FUND BALANCE JUNE 30th		154,097	143,851

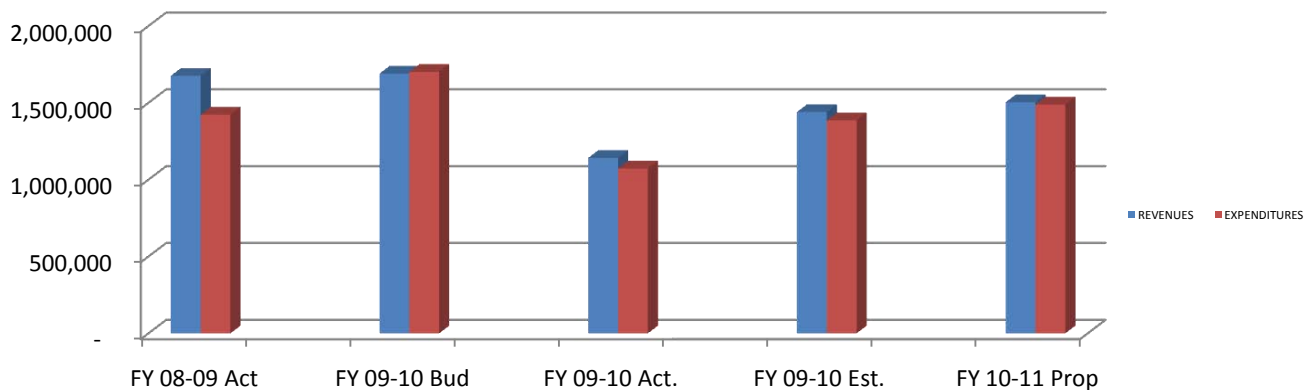
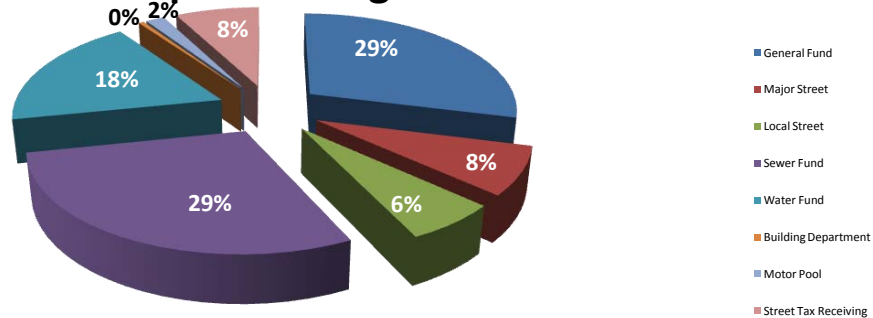
## ALL FUNDS

ACCT. NO.	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2008-2009	CURRENT BUDGET 2009-2010	ACTUAL AS OF 03/09/10 2009-2010	EST. YEAR END 2009-2010	PROPOSED 2010-2011	VILLAGE COUNCIL APPROVED 2010-2011
101	General Fund	427,978	492,757	265,858	389,676	374,781	374,781
202	Major Street	111,448	131,948	69,433	94,788	111,696	111,696
203	Local Street	141,689	104,811	51,165	73,868	104,811	104,811
590	Sewer Fund	437,766	492,211	331,846	403,054	428,138	428,138
591	Water Fund	254,213	312,477	273,026	324,750	265,326	265,326
249	Building Department	5,645	8,050	6,910	8,365	5,400	5,400
401	Motor Pool	17,781	29,160	12,987	21,180	64,296	64,296
204	Street Tax Receiving	26,498	130,750	61,500	70,450	134,500	134,500

TOTAL	1,423,019	1,702,165	1,072,724	1,386,131	1,488,948	1,488,948
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REVENUES	1,675,929	1,690,385	1,141,787	1,440,558	1,503,971	1,503,971
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## Proposed Budget Overview



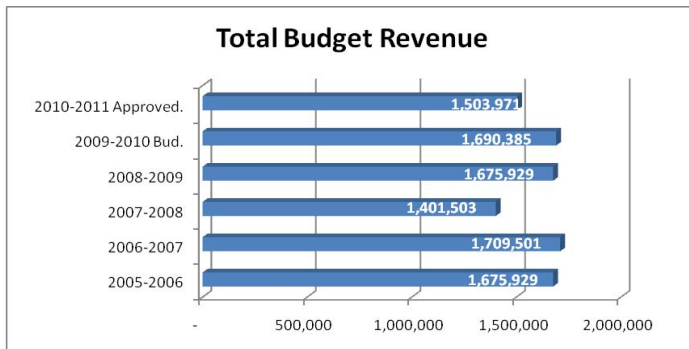


# VILLAGE OF BROOKLYN

## Revenue Trends

### REVENUE ASSUMPTIONS

The budget recommends revenues of \$1,503,971, a decrease of 11% from budgeted revenues of \$1,690,385 in FY 2009-2010.



### Property taxes

Property taxes represent 34% 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 2010 is expected to be -0.3%. 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 \$37,950,773. This is a reduction of \$1,651,892 from 2009's Taxable value of \$39,602,665. Real property taxes that are delinquent March 1, 2009 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.

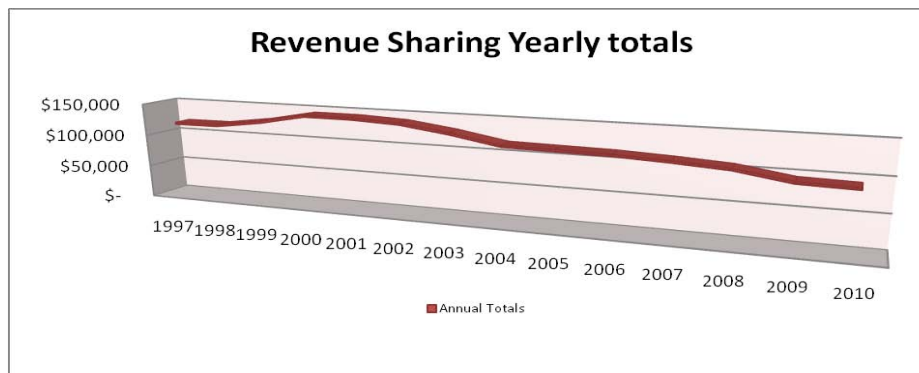
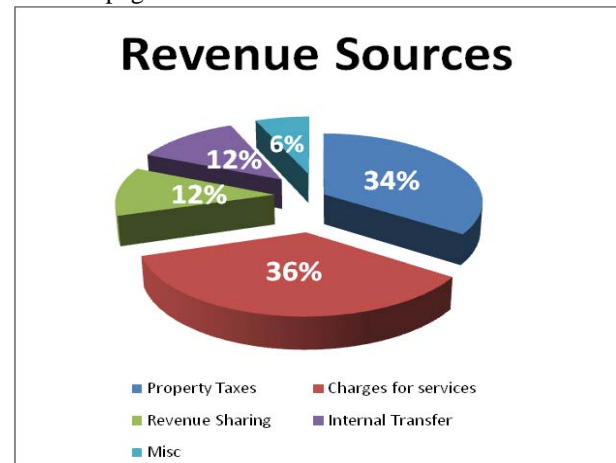
### State Shared Revenue Sharing

State Shared Revenues represent 12% of all Village revenues. The State of Michigan shares revenues that are collected in the Village by the State. These revenues include Sales Tax and Income Tax. A 6.5% decrease is expected for revenue sharing during FY 2010-2011. The amount of \$89,000 is the estimated year end of State revenue sharing to be received during FY 2010-2011 which is a \$15,713 decrease from the Actual FY of 2008-2009. 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 36% 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.



<b>Village of Brooklyn</b>	<b>2010-2011 Annual Budget</b>
<b>REVENUE</b> <b>FISCAL YEAR 2010-2011 BUDGET</b>	

ACCT. NO.	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2008-2009	CURRENT BUDGET 2009-2010	ACTUAL AS OF 3/5/09 2009-2010	EST. YEAR END 2009-2010	PROPOSED 2010-2011	VILLAGE COUNCIL APPROVED 2010-2011
101-0402	Property tax	0	257,417	0	0	246,680	246,680
101-0403	Real prop tax - current	217,578	2,000	213,154	213,154	2,000	2,000
101-0406	In Lieu of Tax	8,260	0	4,000	4,000	0	0
101-0407	Real prop tax - delinquent	22,170	0	840	840	0	0
101-0416	Personal tax - current	19,315	0	19,770	19,770	0	0
101-0417	Personal tax - delinquent	358	0	313	24,142	0	0
101-0446	Interest / penalties - tax	2,342	1,050	890	1,449	2,500	2,500
101-0450	Payment in lieu of tax	0	0	0	0	0	0
101-0451	Cable franchise fees	8,539	7,500	6,571	8,834	8,550	8,550
101-0455	Telecom Act 48	0	0	0	0	0	0
101-0500	Metro Act payment	5,382	4,100	0	0	5,350	5,350
101-0560	Liquor license	0	1,200	1,292	1,306	1,350	1,350
101-0569	State shared revenue	104,713	98,109	81,607	95,127	89,000	89,000
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	2,485	1,500	1,380	2,555	1,500	1,500
101-0610	License fees	555	100	0	0	100	100
101-0655	Fines / forfeitures	359	300	452	700	300	300
101-0664	Interest/Dividends	4,510	8,000	2,631	4,267	2,700	2,700
101-0665	Tower lease : Centennial	13,442	12,200	8,272	12,200	12,200	12,200
101-0666	Rent - 221 N. Main	3,900	0	875	1,125	0	0
101-0667	Lease - Nextel	15,056	13,400	10,308	13,400	13,400	13,400
101-0671	Equipment rental	0	37,400	0	0	0	0
101-0674	Skate Park Fundraising/Contrib	2,339	45,000	926	926	0	0
101-0688	Refunds / rebates	791	500	213	213	500	500
101-0690	Lighting project	0	0	0	0	0	0
101-0691	Sidewalk project	0	6,900	0	1,825	0	0
101-0692	Park contributions	180	250	115	195	250	250
101-0693	Recycling Income	74	400	0	0	250	250
101-0694	Miscellaneous income	1,829	4,000	3,319	3,500	2,000	2,000
101-0695	Retiree Insurance Payment	0	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	1,750	0	1,750	1,750	0	0
101-0699	Capital Lease Note	15,500	0	0	0	0	0
101-0800	Brownfield - Nex Gen	228,965	0	0	0	0	0
101-0698	Lightpost Christmas Decor		0	0	0	0	0
<b>TOTAL GENERAL FUND</b>		<b>680,393</b>	<b>501,326</b>	<b>358,676</b>	<b>411,277</b>	<b>388,630</b>	<b>388,630</b>



<b>Village of Brooklyn</b>	<b>2010-2011 Annual Budget</b>
<b>REVENUE</b> <b>FISCAL YEAR 2010-2011 BUDGET</b>	

204-0402	Property taxes		0	0	0	137,116	137,116
204-0403	Real prop tax - current	122,550	143,084	119,795	119,795	0	0
204-0406	In Lieu of Tax	219	1,625	431	431	0	0
204-0407	Real prop tax - delinq	12,467	0	475	13,575	0	0
204-0416	Personal tax - current	10,650	0	11,205	11,205	0	0
204-0417	Personal tax - delinq	208	0	184	197	0	0
204-0446	Tax - Interest & penalties	1,303	750	501	814	750	750
204-0664	Interest/Dividends	0	500	0	0	500	500
204-0694	Miscellaneous income		0	0	0	0	0
<b>TOTAL STREET TAX RECVG</b>		147,397	145,959	132,590	146,016	138,366	138,366

203-0576	State shared income	21,977	21,000	15,875	19,819	18,500	18,500
203-0577	State: special funds	0	0	0	0	0	0
203-0578	State: Streetscape Funds	0	0	0	0	0	0
203-0610	FEMA	0	0	0	0	0	0
203-0664	Interest/Dividends	3,281	2,500	2,122	2,653	2,000	2,000
203-0668	Miscellaneous	243	600	230	2,230	350	350
203-0676	Transfer - Tax Receiving	26,000	80,000	36,500	44,700	84,000	84,000
203-0695	State refund/interest		0	0	0	0	0
<b>TOTAL LOCAL STREETS</b>		51,501	104,100	54,727	69,402	104,850	104,850

590-0403	Real prop tax - current	116,923	140,589	113,467	113,589	134,725	134,725
590-0406	In Lieu of Tax	210	210	430	210	0	0
590-0407	Real prop tax - delinq	11,963	0	459	13,185	0	0
590-0416	Personal tax - current	10,848	0	12,092	0	0	0
590-0417	Personal tax - delinq	199	0	213	0	0	0
590-0446	Taxes: Interest/ penalties	1,266	600	470	791	600	600
590-0626	Charges for services	286,152	325,000	205,340	275,000	280,000	280,000
590-0640	Connection fees	852	1,000	2,000	1,000	1,000	1,000
590-0642	Extensions paid	0	0	0	0	0	0
590-0661	Penalties	2,208	2,000	1,798	2,000	2,000	2,000
590-0664	Interest / dividends	5,066	3,450	2,243	3,450	3,450	3,450
590-0665	Miscellaneous revenue	11	100	22	100	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	381	0	0	0	0	0
590-0693	Disposal of Depreciable Fixed		0	0	0	0	0
<b>TOTAL SEWER</b>		436,078	472,949	338,534	409,325	421,875	421,875

249-0480	Building permits	3,705	6,000	9,093	9,673	3,800	3,800
249-0481	Electrical permits	1,555	6,000	2,290	2,710	1,550	1,550
249-0664	Interest/Dividends	22	50	42	58	50	50
<b>TOTAL BUILDING DEPT.</b>		5,282	12,050	11,425	12,441	5,400	5,400

<b>Village of Brooklyn</b>	<b>2010-2011 Annual Budget</b>
<b>REVENUE</b> <b>FISCAL YEAR 2010-2011 BUDGET</b>	

591-0626	Charges for Services	244,467	315,000	167,296	250,786	255,000	255,000
591-0627	Hydrant Rental	6,000	6,000	0	6,000	6,000	6,000
591-0640	Connection Fees	2,000	3,000	2,000	2,000	2,000	2,000
591-0642	Extensions Paid	0	0	0	0	0	0
591-0643	Hydrants, Meters, etc.	1,355	1,450	512	512	1,250	1,250
591-0645	Scrap Metal Sales	84	100	989	989	100	100
591-0655	Late Payment Penalties	1,940	1,500	1,560	1,945	2,000	2,000
591-0664	Interest/Dividends	7,423	6,000	2,446	3,028	6,000	6,000
591-0693	General Fund Appropriation	0	0	0	0	0	0
591-0694	Miscellaneous	219	450	318	366	450	450
<b>TOTAL WATER</b>		263,488	333,500	175,122	265,626	272,800	272,800

202-0576	State shared income	89,385	66,500	45,450	63,000	66,000	66,000
202-0580	Transfer - Tax Receiving	0	50,000	25,000	25,000	50,000	50,000
202-0610	FEMA	0	0	0	0	1,000	1,000
202-0664	Interest/Dividends	280	3,000	0	0	0	0
202-0668	Miscellaneous	2,125	1,000	264	264	1,000	1,000
<b>TOTAL MAJOR STREETS</b>		91,790	120,500	70,713	88,264	118,000	118,000

401-0664	Interest/Dividends	0	0	0	86	100	100
401-0671	Equipment rental	0	0	0	32,744	48,950	48,950
401-0681	Sale of Equip	0	0	0	5,377	5,000	5,000
<b>TOTAL MOTOR POOL</b>		0	0	0	38,208	54,050	54,050

<b>TOTAL</b>		1,675,929	1,690,385	1,141,787	1,440,558	1,503,971	1,503,971
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VILLAGE OF BROOKLYN  
PROJECTION OF 2010 HEADLEE REDUCTION FACTOR

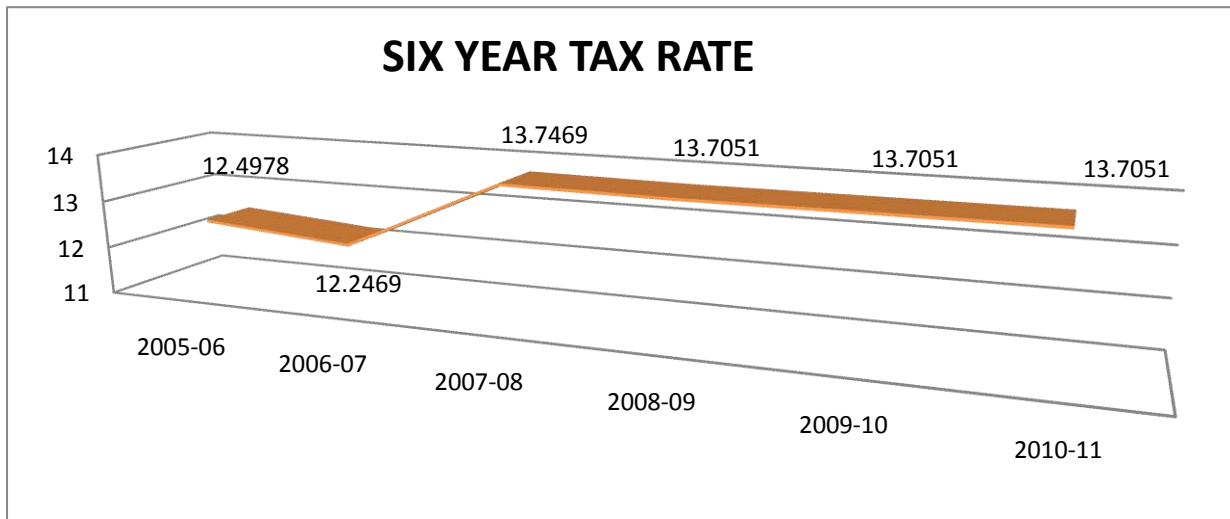
$$\frac{(\text{PRIOR YEARS TAXABLE VALUE} - \text{CURRENT YEARS LOSSES}) \times \text{CPI}}{\text{CURRENT YEARS TAXABLE VALUE} - \text{CURRENT YEARS TV ADDITIONS}} = \text{CURRENT YEARS MILLAGE RATE FACTOR (CAN'T EXCEED 1.00)}$$

<u>(2009 Total Taxable Value - Losses) x Inflation of 1.044</u>		<u>39,483,857</u>		<u>1.0000</u>
<u>(2010 Total Taxable Value based on SEV - Additions)</u>		<u>37,950,773</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  
2010 - 2011 BUDGET

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
General Tax Levy	5.000	5.000	6.500	6.500	6.500	6.500
Streets	3.9478	3.6969	3.6969	3.655	3.655	3.655
Sewer	3.55	3.55	3.55	3.55	3.55	3.55
	12.4978	12.2469	13.7469	13.7051	13.7051	13.7051



TAXABLE VALUE

CLASSIFICATION	2005-06	2006-07	2007-08	2008-09	2009-10	2010-2011
RESIDENTIAL	19,503,347	21,237,533	22,511,616	22,913,012	22,101,808	19,654,501
COMMERCIAL	10,574,191	12,602,580	12,696,276	13,547,860	13,834,735	14,235,192
INDUSTRIAL	282,954	291,732	248,584	254,296	466,378	461,164
DEVELOPMENT	62,381	164,155	77,989	79,782	40,416	40,293
AGRICULTURAL	0	0	0	0	0	0
PERSONAL PROPERTY	3,221,421	3,226,959	3,225,231	3,155,894	3,159,328	3,559,623
	33,644,294	37,522,959	38,759,696	39,950,844	39,602,665	37,950,773

PERCENT OF TOTAL

CLASSIFICATION	2005-06	2006-07	2007-08	2008-09	2009-10	2010-2011
RESIDENTIAL	57.97%	56.60%	58.08%	57.35%	55.81%	51.79%
COMMERCIAL	31.43%	33.59%	32.76%	33.91%	34.93%	37.51%
INDUSTRIAL	0.84%	0.78%	0.64%	0.64%	1.18%	1.22%
DEVELOPMENT	0.19%	0.44%	0.20%	0.20%	0.10%	0.11%
AGRICULTURAL	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PERSONAL PROPERTY	9.57%	8.60%	8.32%	7.90%	7.98%	9.38%
	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 2009-2010 – revenues are higher than anticipated expenditures. The Undesignated General Fund Balance is anticipated to be \$348,317. This is significantly lower than previous years as the Motor Pool fund has been created. The Fund Balance for Motor Pool activities have been moved from the General Fund to its own account.

### REVENUE

The proposed budget recommends revenues in the General Fund of \$388,630, a decrease of 22.4% from budgeted revenues of \$501,326 in FY 2010-2011. Again this is result of the creation of the Motor Pool fund along with decreases in property tax dollars and state shared revenue sharing.

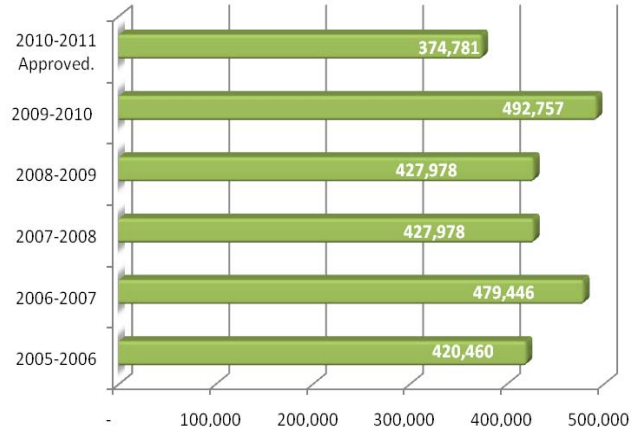
### EXPENDITURES

The total appropriation for the General Fund is \$374,781 – a decrease of \$53,197 or 12% under the \$427,978 budget appropriation of in FY 2008-2009.

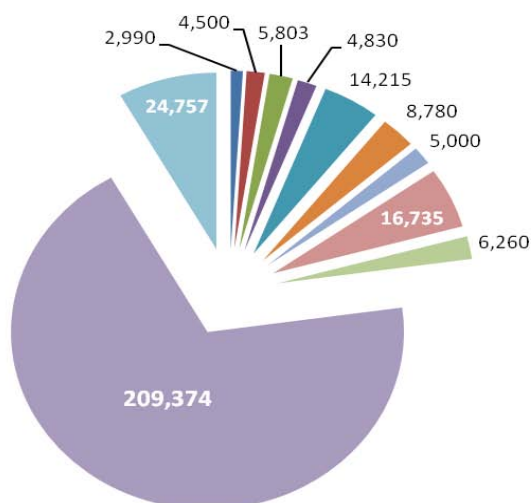
### FUND BALANCE

It is estimated that the Village's Undesignated General Fund Balance will be \$348,317 at the end of FY 2010-2011. This is projected to be 89.6% of operating revenues and 92.9% of operating expenditures.

#### General Fund Expenditure History



- Capital
- Community Promotion/Development
- Conferences/Education & Memberships
- Maintenance
- Materials & Supplies
- Miscellaneous
- Printing and Publishing
- Professional, Contract Services, Tech Support
- Property Insurance
- Employee Costs (Benefits, Health, & Salaries)
- Utilities

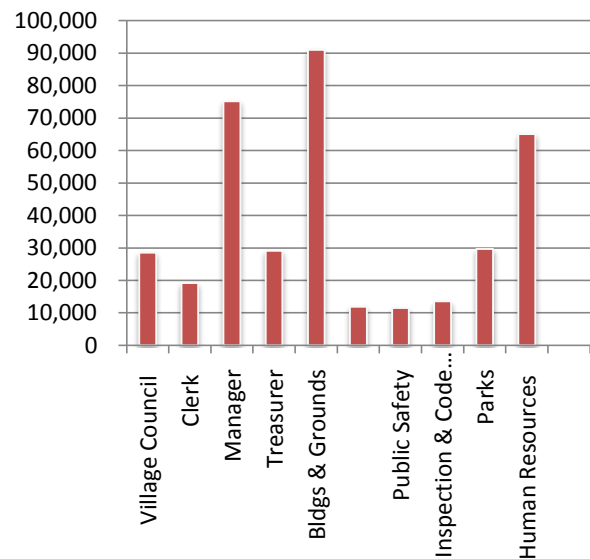
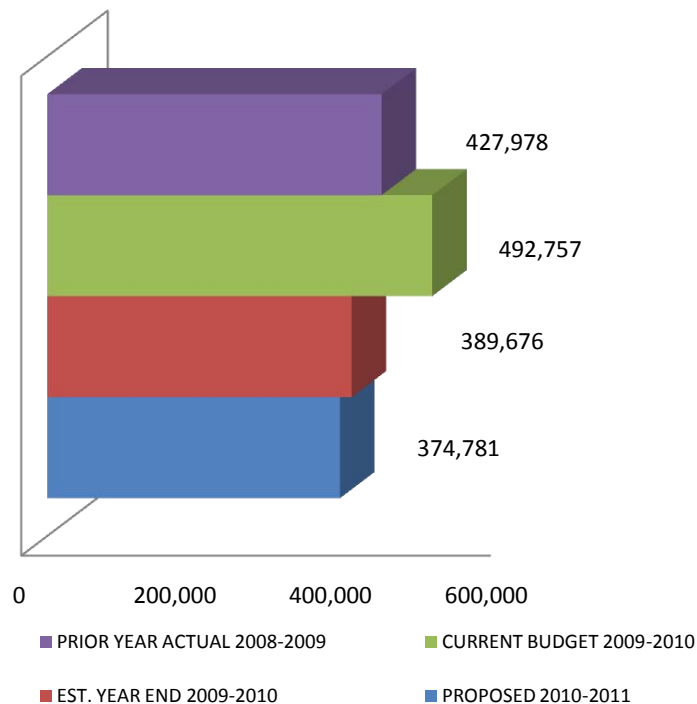


## General Fund

## General Fund

## Department Summary

ACCT. NO. 101	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2008-2009	CURRENT BUDGET 2009-2010	ACTUAL AS OF 03/05/10 2009-2010	EST. YEAR END 2009-2010	PROPOSED 2010-2011	VILLAGE COUNCIL APPROVED 2010-2011
103	Village Council	30,819	28,577	18,394	22,234	28,577	28,577
215	Clerk	18,325	18,894	12,714	15,685	19,203	19,203
220	Manager	83,782	82,150	56,450	78,068	75,138	75,138
253	Treasurer	28,146	29,070	17,931	25,943	29,143	29,143
265	Bldgs & Grounds	101,530	102,270	62,142	101,229	90,965	90,965
267	Eq/Vehicle/Department of Public	2,341	18,100	2,503	3,128	11,925	11,925
345	Public Safety	36,432	38,848	24,805	33,308	11,500	11,500
380	Inspection & Code Enforcement	13,406	13,248	9,939	13,275	13,568	13,568
751	Parks	19,434	87,740	12,728	23,816	29,676	29,676
865	Human Resources	69,729	73,860	48,252	72,990	65,085	65,085
TOTAL		427,978	492,757	265,858	389,676	374,781	374,781



<b>Village of Brooklyn</b>	<b>2010-2011 Annual Budget</b>
<b>General Fund</b> <b>ACCOUNT NUMBER 101</b> <b>Village Council</b>	

ACCT. NO. 103	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2008-2009	CURRENT BUDGET 2009-2010	ACTUAL AS OF 03/05/10 2009-2010	EST. YEAR END 2009-2010	PROPOSED 2010-2011	VILLAGE COUNCIL APPROVED 2010-2011
702	Salaries & Wages	6,855	7,020	5,712	7,750	9,720	9,720
730	Office Equipment	671	550	0	22	2,750	2,750
735	Printing and Publishing	7,179	5,500	3,375	3,310	5,000	5,000
740	Materials & Supplies	3,643	3,500	1,971	2,202	3,700	3,700
802	Contract Services				853	1,000	1,000
920	Utilities - Telephone	9,887	9,000	6,530	8,098	4,907	4,907
957	Conferences and Workshops	430	0	0	0	0	0
999	Miscellaneous	2,155	1,000	806	0	1,500	1,500

TOTAL	30,819	28,577	18,394	22,234	28,577	28,577
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**BROOKLYN VILLAGE COUNCIL**

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

<b>Village of Brooklyn</b>	<b>2010-2011 Annual Budget</b>
<b>General Fund</b> <b>ACCOUNT NUMBER 101</b> <b>Clerk</b>	

ACCT. NO. 215	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2008-2009	CURRENT BUDGET 2009-2010	ACTUAL AS OF 03/05/10 2009-2010	EST. YEAR END 2009-2010	PROPOSED 2010-2011	VILLAGE COUNCIL APPROVED 2010-2011
702	Salaries & Wages	17,889	18,144	12,714	15,685	18,453	18,453
740	Materials & Supplies	436	750	0	0	750	750
804	Memberships	0	0	0	0	0	0

TOTAL	18,325	18,894	12,714	15,685	19,203	19,203
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<b>Village of Brooklyn</b>	<b>2010-2011 Annual Budget</b>
<b>General Fund</b> <b>ACCOUNT NUMBER 101</b> <b>Manager</b>	

ACCT. NO. 220	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2008-2009	CURRENT BUDGET 2009-2010	ACTUAL AS OF 03/05/10 2009-2010	EST. YEAR END 2009-2010	PROPOSED 2010-2011	VILLAGE COUNCIL APPROVED 2010-2011
702	Salaries & Wages	49,525	49,450	34,229	49,450	50,650	50,650
703	Attorney - Wages	3,042	3,000	2,656	3,958	4,000	4,000
730	Office Equipment	3,651	1,000	1,682	2,041	1,500	1,500
740	Materials & Supplies	366	1,100	325	402	1,200	1,200
801	Professional Services - Wages	3,705	6,000	3,065	7,465	2,000	2,000
802	Contract Services	0	0	0	0	1,125	1,125
804	Memberships	2,127	2,850	2,243	2,490	2,903	2,903
880	Cable Local Access - support	0	0	0	0	0	0
881	Community Promotion	10,054	3,000	4,944	4,588	3,000	3,000
882	Community Development	544	1,500	1,178	1,178	1,500	1,500
932	Maintenance/Support	7,359	6,000	2,239	2,239	3,080	3,080
957	Conferences and Workshops	1,925	6,000	3,623	3,623	2,900	2,900
998	Expenses	1,042	1,250	267	634	780	780
999	Miscellaneous	442	1,000	0	0	500	500

TOTAL	83,782	82,150	56,450	78,068	75,138	75,138
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<b>Village of Brooklyn</b>	<b>2010-2011 Annual Budget</b>
<b>General Fund</b> <b>ACCOUNT NUMBER 101</b> <b>Treasurer</b>	

ACCT. NO. 253	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2008-2009	CURRENT BUDGET 2009-2010	ACTUAL AS OF 03/05/10 2010-2011	EST. YEAR END 2010-2011	PROPOSED 2010-2011	VILLAGE COUNCIL APPROVED 2010-2011
702	Salaries & Wages	26,418	24,870	17,048	24,870	25,293	25,293
740	Materials & Supplies	1,137	2,000	883	1,073	1,850	1,850
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	591	2,200	0	0	2,000	2,000

TOTAL	28,146	29,070	17,931	25,943	29,143	29,143
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<b>Village of Brooklyn</b>	<b>2010-2011 Annual Budget</b>
<b>General Fund</b> <b>ACCOUNT NUMBER 101</b> <b>Buildings and Grounds</b>	

ACCT. NO. 265	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2008-2009	CURRENT BUDGET 2009-2010	ACTUAL AS OF 03/05/10 2009-2010	EST. YEAR END 2009-2010	PROPOSED 2010-2011	VILLAGE COUNCIL APPROVED 2010-2011
702	Salaries & Wages	21,236	25,000	15,079	25,000	25,425	25,425
740	Materials & Supplies	53	6,900	1,711	2,444	2,940	2,940
500	Urban Forestry	920	4,000	875	875	2,000	2,000
501	Sidewalks	0	11,500	0	11,500	0	0
505	Hydrant Rental	6,000	6,000	0	6,000	6,000	6,000
510	Village Cleanup	1,901	2,200	0	2,200	2,400	2,400
801	Professional Services	0	3,750	0	143	0	0
802	Contract Services	12,474	4,500	4,432	4,432	3,200	3,200
920	Utilities	19,531	14,500	15,315	17,805	19,500	19,500
921	Street Light - Utilities	27,898	23,000	23,136	29,225	27,750	27,750
930	Maintenance	2,357	0	0	0	0	0
930	Street Light - Maintenance	638	920	1,594	1,606	1,750	1,750
970	Capital	8,522	0	0	0	0	0

TOTAL	101,530	102,270	62,142	101,229	90,965	90,965
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<b>Village of Brooklyn</b>	<b>2010-2011 Annual Budget</b>
<b>General Fund</b> <b>ACCOUNT NUMBER 101</b> <b>Department of Public Works</b>	

ACCT. NO. 267	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2008-2009	CURRENT BUDGET 2009-2010	ACTUAL AS OF 03/05/10 2009-2010	EST. YEAR END 2009-2010	PROPOSED 2010-2011	VILLAGE COUNCIL APPROVED 2010-2011
702	Temporary Employees	240	3,100	586	586	0	0
730	Office Supplies	462	0	104	181	450	450
740	Materials & Supplies	80	15,000	452	726	575	575
804	Memberships	196	0	196	273	0	0
940	Equipment Rental					10,000	10,000
970	Capital	0	0	850	196	0	0
991	Capital Lease Payments	0	0	0	850	0	0
998	Clothing	1,364	0	316	316	900	900

TOTAL	2,341	18,100	2,503	3,128	11,925	11,925
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Village of Brooklyn	2010-2011 Annual Budget
<b>General Fund</b> <b>ACCOUNT NUMBER 101</b> <b>Public Safety</b>	

ACCT. NO. 345	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2008-2009	CURRENT BUDGET 2009-2010	ACTUAL AS OF 03/05/10 2009-2010	EST. YEAR END 2009-2010	PROPOSED 2010-2011	VILLAGE COUNCIL APPROVED 2010-2011
702	Wages - Liquor Enforcement	0	2,000	0	0	0	0
803	Fire	13,000	12,000	9,000	12,000	0	0
806	Police	13,000	12,000	9,000	12,000	0	0
807	Crossing Guards	10,432	12,848	6,805	9,308	11,500	11,500
<b>TOTAL</b>		<b>36,432</b>	<b>38,848</b>	<b>24,805</b>	<b>33,308</b>	<b>11,500</b>	<b>11,500</b>

Village of Brooklyn	2010-2011 Annual Budget
<b>General Fund</b> <b>ACCOUNT NUMBER 101</b> <b>Inspection and Code Enforcement</b>	

ACCT. NO. 380	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2008-2009	CURRENT BUDGET 2009-2010	ACTUAL AS OF 03/05/10 2009-2010	EST. YEAR END 2009-2010	PROPOSED 2010-2011	VILLAGE COUNCIL APPROVED 2010-2011
702	Salaries & Wages	13,196	12,948	9,619	12,948	13,168	13,168
957	Conferences and Workshops	0	0	0	0	0	0
998	Expenses	210	300	319	327	400	400
<b>TOTAL</b>		<b>13,406</b>	<b>13,248</b>	<b>9,939</b>	<b>13,275</b>	<b>13,568</b>	<b>13,568</b>

## Village of Brooklyn

2010-2011 Annual Budget

**General Fund**  
**ACCOUNT NUMBER 101**  
**Parks**

ACCT. NO. 751	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2008-2009	CURRENT BUDGET 2009-2010	ACTUAL AS OF 03/05/10 2009-2010	EST. YEAR END 2009-2010	PROPOSED 2010-2011	VILLAGE COUNCIL APPROVED 2010-2011
702	Salaries & Wages	14,146	17,700	9,239	15,000	18,001	18,001
740	Materials & Supplies	4,689	8,090	1,159	5,000	1,700	1,700
801	Professional Services	0	4,070	0	0	0	0
802	Contract Services	98	3,580	40	40	5,135	5,135
920	Utilities	344	750	205	881	350	350
925	Special Project	0	0	0	0	0	0
930	Maintenance	17	3,600	189	1,000	1,500	1,500
940	Skate Park Construction	140	45,000	0	0	0	0
970	Capital	0	4,950	1,895	1,895	2,990	2,990
<b>TOTAL</b>		<b>19,434</b>	<b>87,740</b>	<b>12,728</b>	<b>23,816</b>	<b>29,676</b>	<b>29,676</b>

## Village of Brooklyn

2010-2011 Annual Budget

**General Fund**  
**ACCOUNT NUMBER 101**  
**Human Resources**

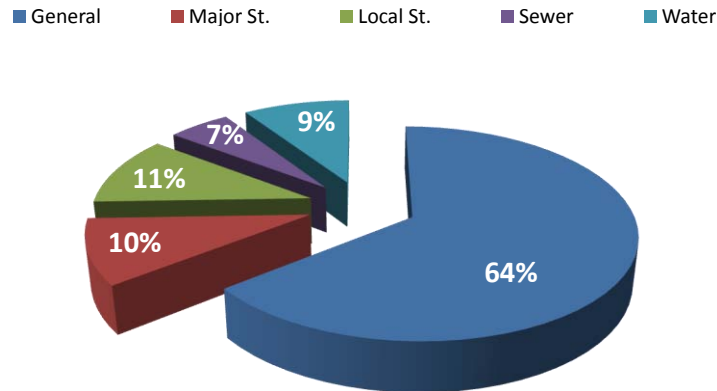
ACCT. NO. 865	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2008-2009	CURRENT BUDGET 2009-2010	ACTUAL AS OF 03/05/10 2009-2010	EST. YEAR END 2009-2010	PROPOSED 2010-2011	VILLAGE COUNCIL APPROVED 2010-2011
714	Medicare Tax	2,399	2,400	1,696	2,400	2,400	2,400
715	Social Security Tax	10,256	10,500	7,249	10,500	10,500	10,500
716	Hospitalization & Dental	28,043	33,000	20,994	33,000	21,000	21,000
718	MERS Pension	12,689	14,000	7,108	12,000	13,000	13,000
719	Unemployment	606	1,500	1,277	3,140	1,500	1,500
720	Workers Comp	2,116	2,200	0	1,308	2,165	2,165
721	Liife/Disability Insurance	4,454	3,600	3,154	3,248	4,600	4,600
722	Wage Garnishments	0	50	0	0	50	50
900	Health Costs - Reimbursed	5,576	5,610	3,141	3,618	2,860	2,860
910	Liability & Property Insurance	3,411	1,000	3,222	3,222	6,260	6,260
911	Bank Service Charges	180	0	409	554	750	750
<b>TOTAL</b>		<b>69,729</b>	<b>73,860</b>	<b>48,252</b>	<b>72,990</b>	<b>65,085</b>	<b>65,085</b>

**PERSONNEL COST SUMMARY  
FISCAL YEAR 2010-2011  
VILLAGE OF BROOKLYN**

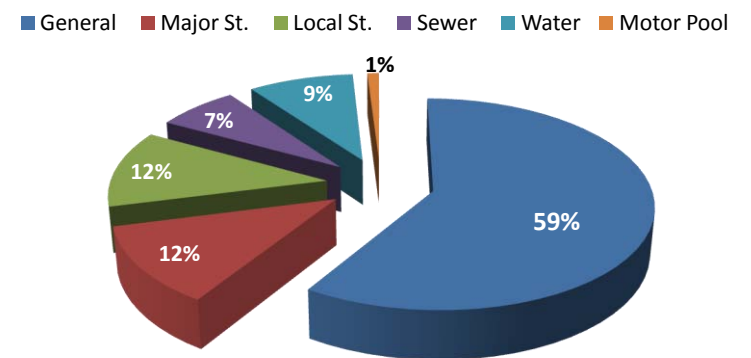
POSITION	SENIORITY DATE	PAY GRADE	Reg PAY	OT PAY	YEARLY PAY	OTHER PAY	PAY TOTAL	WORK COMP	RETIRE- MENT	HEALTH	LIFE INSURANCE	FICA / MEDICARE	CLOTHING	LTD	FRINGE BENEFIT TOTAL	GRAND TOTAL
Village Manager	04/01/07	E	50,290	0	0	360	50,650	1,000	6,909	16,926	250	734		1,240	27,060	77,710
Director of Public Works	09/28/04	F	44,119	6,530	250	360	51,259	1,000	5,984	16,926	784	743	195	625	26,258	77,516
Water System Operator	08/01/91	F	40,753	3,230	250		44,233	1,000	5,479	16,926	250	641	195	1,240	25,732	69,965
Office Manager	07/01/89	F	41,555	559	250		42,364	1,000	5,600	6,269	250	614		1,240	14,972	57,337
Public Works Technician	06/27/05	F	30,431	3,284	250		33,964	1,000	3,932	16,926	250	492	195	376	23,172	57,136
Public Works Technician		P	13,750	585	100		14,435	1,000	0	0	250	209	195		1,654	16,089
Financial Secretary	09/01/05	P	16,263	438	100		16,801					244			244	17,045
Code Enforcement Officer	07/01/06	P	13,067		100	300	13,467					195			195	13,662
Custodian		P	1,830		50		1,880					27			27	1,908
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			264,907	14,626	1,550	720	282,102	6,000	27,904	73,973	2,034	4,090	780	4,721	119,361	401,463
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**2009 - 2010  
Personnel Costs**



**2010 - 2011  
Personnel Costs**



# 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 \$104,850 for FY 2010-2011. This is a increase of 103% from Fiscal Year 2008-2009.

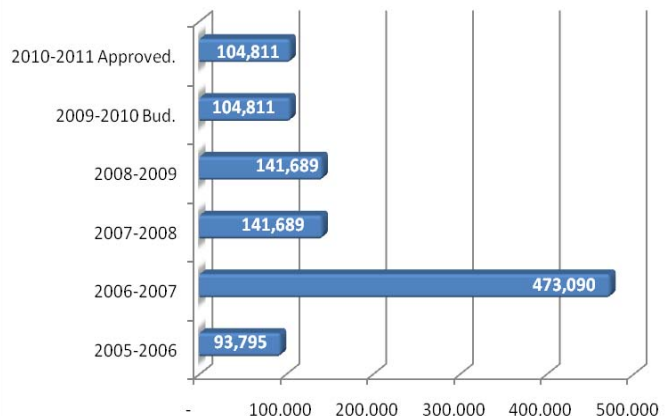
### EXPENDITURES

The total appropriation for the Local Street Fund is \$104,811. This is a decrease of \$36,878 or 26% over the actual expenditures of \$141,689 in Fiscal Year 2008-2009.

### FUND BALANCE

It is estimated that the Village 's Undesignated Local Street Fund Balance will have a surplus of \$7,746 at the end of Fiscal Year 2009-2010.

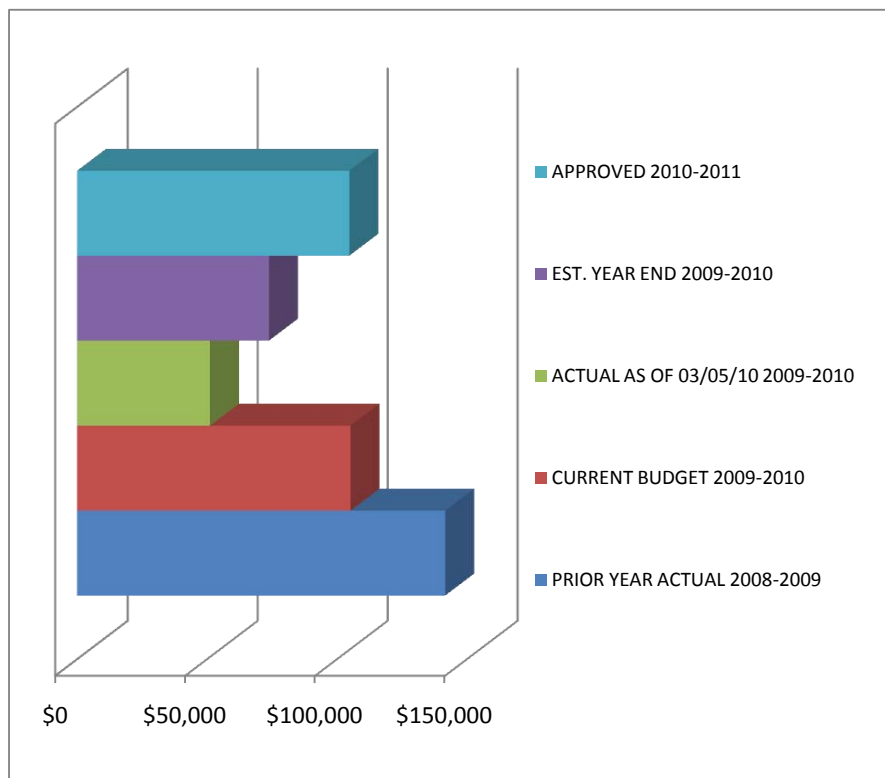
Local St. Expenditure History



## Local Street

## Department Summary

ACCT. NO. 203	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2008-2009	CURRENT BUDGET 2009-2010	ACTUAL AS OF 03/05/10 2009-2010	EST. YEAR END 2009-2010	PROPOSED 2010-2011	VILLAGE COUNCIL APPROVED 2010-2011
463	Routine Maintenance	121,578	97,063	45,155	66,414	95,714	95,714
474	Traffic Services	354	1,085	713	847	1,159	1,159
478	Winter	8,244	5,623	2,607	3,917	5,338	5,338
482	Administration	11,513	1,500	2,690	2,690	2,600	2,600
TOTAL		141,689	105,271	51,165	73,868	104,811	104,811



<b>Village of Brooklyn</b>	<b>2010-2011 Annual Budget</b>
<b>Local Street</b> <b>ACCOUNT NUMBER 203</b> <b>Routine Maintenance</b>	

ACCT. NO. 463	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2008-2009	CURRENT BUDGET 2009-2010	ACTUAL AS OF 03/05/10 2009-2010	EST. YEAR END 2009-2010	PROPOSED 2010-2011	VILLAGE COUNCIL APPROVED 2010-2011
702	Salaries & Wages	34,008	32,481	18,726	32,481	33,033	33,033
715	Employee Benefits	7,546	11,632	4,716	7,351	10,420	10,420
716	Hospitalization & Dental	14,318	14,000	9,210	11,894	14,961	14,961
801	Professional Services	2,574	20,800	271	271	2,300	2,300
802	Contract Services	39,765		499	499	15,600	15,600
910	Liability & Property Insurance	2,560	1,000	2,418	2,418	2,500	2,500
930	Maintenance	3,682	2,650	1,315	1,552	1,900	1,900
940	Rental	17,126	14,500	8,001	9,948	15,000	15,000
<b>TOTAL</b>		<b>121,578</b>	<b>97,063</b>	<b>45,155</b>	<b>66,414</b>	<b>95,714</b>	<b>95,714</b>

<b>Village of Brooklyn</b>	<b>2010-2011 Annual Budget</b>
<b>Local Street</b> <b>ACCOUNT NUMBER 203</b> <b>Traffic Services</b>	

ACCT. NO. 474	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2008-2009	CURRENT BUDGET 2009-2010	ACTUAL AS OF 03/05/10 2009-2010	EST. YEAR END 2009-2010	PROPOSED 2010-2011	VILLAGE COUNCIL APPROVED 2010-2011
702	Salaries & Wages	329	250	514	638	254	254
716	Employee Benefits	25	10	39	49	55	55
930	Maintenance	0	825	160	160	850	850
<b>TOTAL</b>		<b>354</b>	<b>1,085</b>	<b>713</b>	<b>847</b>	<b>1,159</b>	<b>1,159</b>

Village of Brooklyn		2010-2011 Annual Budget					
		<b>Local Street</b> <b>ACCOUNT NUMBER 203</b> <b>Winter</b>					

ACCT. NO. 478	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2008-2009	CURRENT BUDGET 2009-2010	ACTUAL AS OF 03/05/10 2009-2010	EST. YEAR END 2009-2010	PROPOSED 2010-2011	VILLAGE COUNCIL APPROVED 2010-2011
702	Salaries & Wages	4,584	3,393	1,526	2,135	3,451	3,451
716	Employee Benefits	351	330	117	163	337	337
740	Materials & Supplies	3,036	1,800	964	1,619	1,400	1,400
930	Maintenance	274	100	0	0	150	150
TOTAL		8,244	5,623	2,607	3,917	5,338	5,338

Village of Brooklyn		2010-2011 Annual Budget					
		<b>Local Street</b> <b>ACCOUNT NUMBER 203</b> <b>Administration</b>					

ACCT. NO. 482	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2008-2009	CURRENT BUDGET 2009-2010	ACTUAL AS OF 03/05/10 2009-2010	EST. YEAR END 2009-2010	PROPOSED 2010-2011	VILLAGE COUNCIL APPROVED 2010-2011
160	Streetscape Construction 06	10,382	0	0	0	0	0
801	Professional Services	1,131	1,500	2,690	2,690	2,600	2,600
TOTAL		11,513	1,500	2,690	2,690	2,600	2,600



# 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

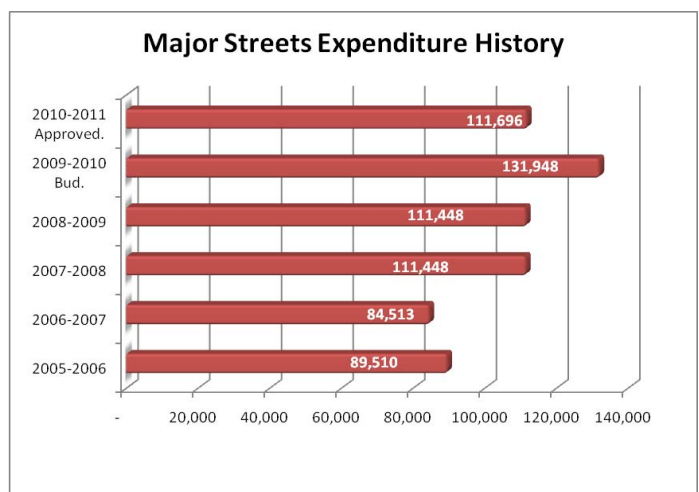
The proposed budget recommends revenues in the Major Street Fund of \$118,000 for FY 2010-2011. This is a 22% increase from Fiscal Year 2008-2009.

### EXPENDITURES

The total appropriation for the Major Street Fund is \$111,696. This is a decrease of \$249 or .22% over the actual expenditures of \$111,448 in Fiscal Year 2008-2009.

### FUND BALANCE

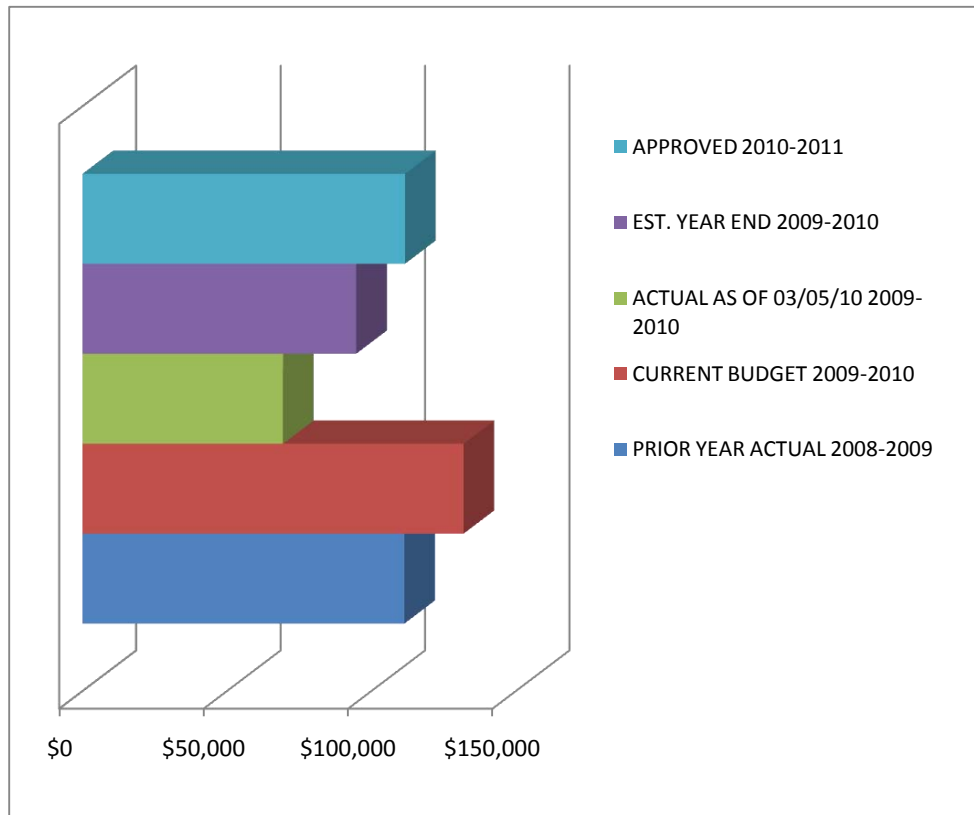
It is estimated that the Village 's Undesignated Major Street Fund Balance will have a surplus of \$7,671 at the end of Fiscal Year 2009-2010.



## Major Streets

## Department Summary

ACCT. NO. 202	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2008-2009	CURRENT BUDGET 2009-2010	ACTUAL AS OF 03/05/10 2009-2010	EST. YEAR END 2009-2010	PROPOSED 2010-2011	VILLAGE COUNCIL APPROVED 2010-2011
463	Routine Maintenance	97,276	120,535	61,996	85,395	97,660	97,660
473	Bridges	2,500	0	0	0	0	0
474	Traffic Services	2,544	1,734	2,106	2,875	2,342	2,342
478	Winter	7,763	7,919	2,640	3,828	6,343	6,343
482	Administration	1,365	1,760	2,690	2,690	5,351	5,351
<b>TOTAL</b>		<b>111,448</b>	<b>131,948</b>	<b>69,433</b>	<b>94,788</b>	<b>111,696</b>	<b>111,696</b>



<b>Village of Brooklyn</b>	<b>Major Streets</b> <b>ACCOUNT NUMBER 202</b> <b>Routine Maintenance</b>	<b>2010-2011 Annual Budget</b>
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ACCT. NO. 463	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2008-2009	CURRENT BUDGET 2009-2010	ACTUAL AS OF 03/05/10 2009-2010	EST. YEAR END 2009-2010	PROPOSED 2010-2011	VILLAGE COUNCIL APPROVED 2010-2011
702	Salaries & Wages	34,617	34,830	18,876	34,830	35,422	35,422
715	Employee Benefits	10,117	10,630	4,209	6,901	10,277	10,277
716	Hospitalization & Dental	13,613	15,000	8,641	11,193	14,961	14,961
801	Professional Services	0	23,000	0	0	4,500	4,500
802	Contract Services	12,550	1,000	16,559	16,559	10,400	10,400
910	Liability & Property Insurance	2,951	4,075	2,787	2,787	2,800	2,800
930	Maintenance	6,223	16,000	1,706	1,878	2,800	2,800
940	Rental	17,205	16,000	9,218	11,247	16,500	16,500
<b>TOTAL</b>		<b>97,276</b>	<b>120,535</b>	<b>61,996</b>	<b>85,395</b>	<b>97,660</b>	<b>97,660</b>

<b>Village of Brooklyn</b>	<b>Major Streets</b> <b>ACCOUNT NUMBER 202</b> <b>Bridge</b>	<b>2010-2011 Annual Budget</b>
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ACCT. NO. 473	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2008-2009	CURRENT BUDGET 2009-2010	ACTUAL AS OF 03/05/10 2009-2010	EST. YEAR END 2009-2010	PROPOSED 2010-2011	VILLAGE COUNCIL APPROVED 2010-2011
802	Contract Services	2,500	0	0	0	0	0
<b>TOTAL</b>		<b>2,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Village of Brooklyn</b>	<b>Major Streets</b> <b>ACCOUNT NUMBER 202</b> <b>Traffic Services</b>	<b>2010-2011 Annual Budget</b>
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ACCT. NO. 474	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2008-2009	CURRENT BUDGET 2009-2010	ACTUAL AS OF 03/05/10 2009-2010	EST. YEAR END 2009-2010	PROPOSED 2010-2011	VILLAGE COUNCIL APPROVED 2010-2011
702	Salaries & Wages	1,184	823	1,367	1,583	837	837
716	Employee Benefits	91	61	105	121	105	105
920	Utilities	843	400	539	539	950	950
930	Maintenance	427	450	96	632	450	450

TOTAL	2,544	1,734	2,106	2,875	2,342	2,342
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<b>Village of Brooklyn</b>	<b>Major Streets</b> <b>ACCOUNT NUMBER 202</b> <b>Winter</b>	<b>2010-2011 Annual Budget</b>
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ACCT. NO. 478	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2008-2009	CURRENT BUDGET 2009-2010	ACTUAL AS OF 03/05/10 2009-2010	EST. YEAR END 2009-2010	PROPOSED 2010-2011	VILLAGE COUNCIL APPROVED 2010-2011
702	Salaries & Wages	4,824	3,250	1,804	2,467	3,305	3,305
715	Employee Benefits	369	369	138	189	138	138
727	Materials & Supplies	2,250	3,000	698	1,172	2,200	2,200
802	Contract Services	320	1,000	0	0	500	500
930	Maintenance	0	300	0	0	200	200

TOTAL	7,763	7,919	2,640	3,828	6,343	6,343
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**Major Streets**  
**ACCOUNT NUMBER 202**  
**Administration**

ACCT. NO. 482	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2008-2009	CURRENT BUDGET 2009-2010	ACTUAL AS OF 03/05/10 2009-2010	EST. YEAR END 2009-2010	PROPOSED 2010-2011	VILLAGE COUNCIL APPROVED 2010-2011
702	Salaries & Wages	0	0	0	0	3,451	3,451
740	Office Supplies	0	200	0	0	200	200
801	Professional Services	1,365	1,400	2,690	2,690	1,500	1,500
999	Miscellaneous	0	160	0	0	200	200
<b>TOTAL</b>		<b>1,365</b>	<b>1,760</b>	<b>2,690</b>	<b>2,690</b>	<b>5,351</b>	<b>5,351</b>

# 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.

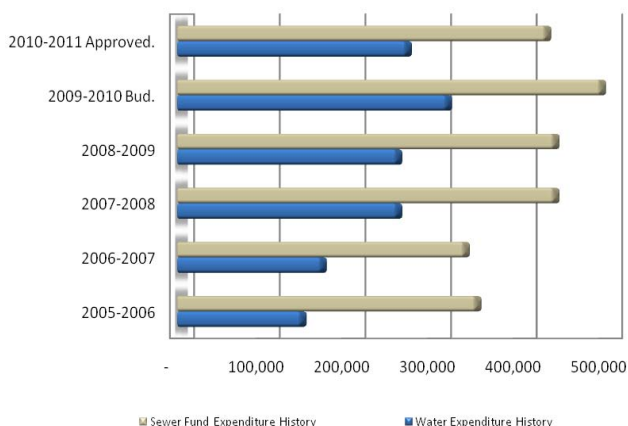
### REVENUE ASSUMPTIONS

The proposed budget recommends revenues in the Water and Sewer Fund of \$694,675 a decrease of \$4,891 or .28% of the actual revenues from 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 now has two years of usage data. In years to come the Village will be able to anticipate the increase of sales for a coming year.

#### Water - Sewer Expenditure History



### EXPENDITURES

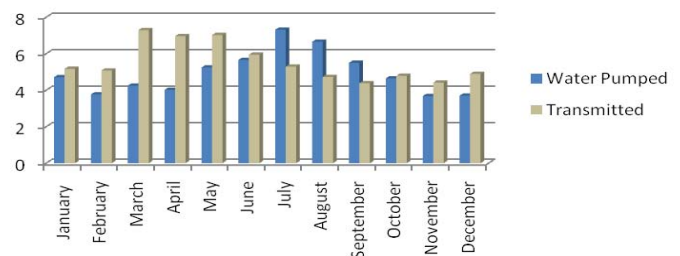
The total appropriation for the Water and Sewer Fund is \$693,463, an increase of \$1,484 or 2.17% from Fiscal Year 2008-2009.

#### 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); a three year average shows 894 REUs throughout the Village and 42 REUs for the Colbrook Development.

Transmission rates charged to the Village from Columbia Township have decreased. The Village is now being charged \$ 3.65 per REU.

#### Water Pumped Compared to Transmitted



### PERFORMANCE OBJECTIVES

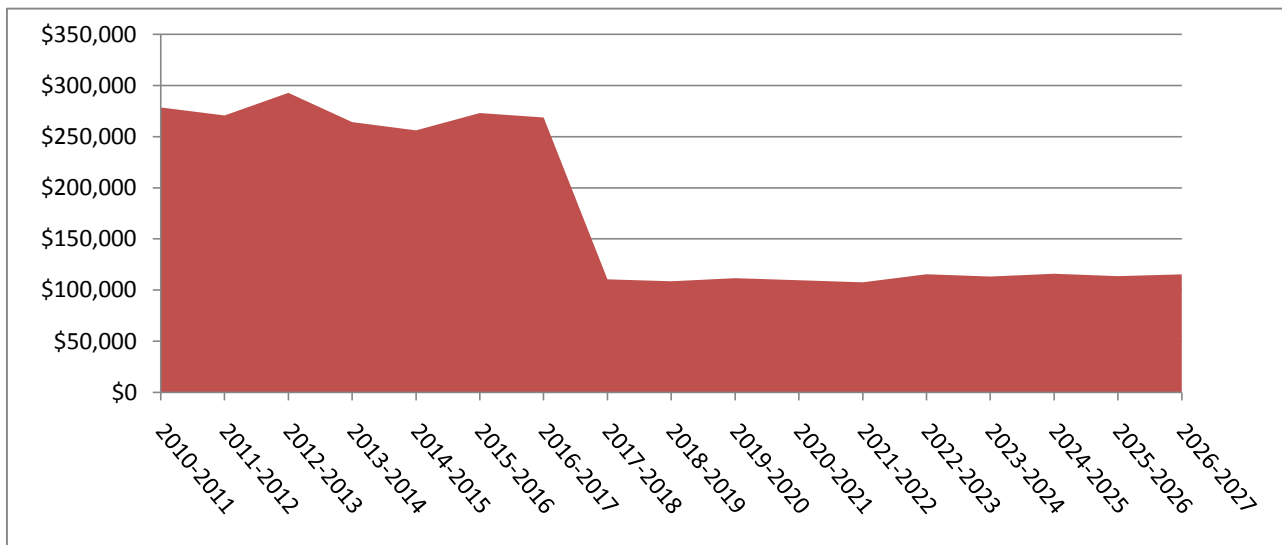
- To continue to televise sewer lines to give us an accurate inspection of our sewer infrastructure, for viewing normal routine sewer cleaning, in order to respond to residents quickly.
- To continue in the repair and replacement of fire hydrants.
- To reduce the accounts receivable balance by improved 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 2008-2009	CURRENT BUDGET 2009-2010	ACTUAL AS OF 3/5/09 2009-2010	EST. YEAR END 2009-2010	PROPOSED 2010-2011	VILLAGE COUNCIL APPROVED 2010-2011
Drinking Water Revolving Fund						
Principal	60,000	65,000	65,000	60,000	65,000	65,000
Interest	29,644	27,253	28,634	28,634	28,634	28,634
<b>TOTAL</b>	<b>89,644</b>	<b>92,253</b>	<b>93,634</b>	<b>88,634</b>	<b>93,634</b>	<b>93,634</b>
Drinking Water Revolving Fund 2						
Principal	15,000	15,000	15,000	15,000	15,000	15,000
Interest	6,415	6,177	6,177	6,177	5,858	5,858
<b>TOTAL</b>	<b>21,415</b>	<b>21,177</b>	<b>21,177</b>	<b>21,177</b>	<b>20,858</b>	<b>20,858</b>
Sewer Bond 1996						
Principal	75,000	100,000	100,000	100,000	100,000	100,000
Interest	49,544	47,625	45,125	45,125	40,125	40,125
<b>TOTAL</b>	<b>124,544</b>	<b>147,625</b>	<b>145,125</b>	<b>145,125</b>	<b>140,125</b>	<b>140,125</b>
Water Loan 1993						
Principal	15,000	15,000	15,000	15,000	20,000	20,000
Interest	4,521	3,814	3,814	3,814	2,825	2,825
<b>TOTAL</b>	<b>19,521</b>	<b>18,814</b>	<b>18,814</b>	<b>18,814</b>	<b>22,825</b>	<b>22,825</b>

**Total Water & Sewer Debt**

Principal	165,000	195,000	195,000	190,000	200,000	200,000
Interest	90,124	84,869	83,750	83,750	77,442	77,442
<b>TOTAL</b>	<b>255,124</b>	<b>279,869</b>	<b>278,750</b>	<b>273,750</b>	<b>277,442</b>	<b>277,442</b>

**DEBT OBLIGATION BY YEAR**

## Sewer Department

ACCT. NO. 590	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2008-2009	CURRENT BUDGET 2009-2010	ACTUAL AS OF 2009-2010	EST. YEAR END 2009-2010	PROPOSED 2010-2011	VILLAGE COUNCIL APPROVED 2010-2011
702	Salaries & Wages	20,862	19,451	16,132	20,826	19,747	19,747
715	Employee Benefits	5,498	5,770	3,135	105	5,954	5,954
716	Hospitalization & Dental	9,054	9,500	5,767	7,465	10,687	10,687
728	Tech Equipment/Support	1,713	3,100	1,215	1,215	1,600	1,600
740	Materials & Supplies	2,933	5,570	2,157	3,356	2,800	2,800
745	Treatment Fees	166,737	155,500	106,630	165,000	165,000	165,000
746	Transmission Fees	41,271	45,000	22,343	27,883	45,000	45,000
781	Depreciation	43,976	44,500	0	0	44,500	44,500
801	Professional Services	5,173	0	3,485	3,485	1,500	1,500
802	Contract Services	69,188	27,270	11,354	11,867	14,150	14,150
805	Regional Authority	1,233	1,400	697	697	1,400	1,400
850	Telephone	888	900	630	833	1,000	1,000
910	Insurance - Liab/Property	224	1,000	212	212	200	200
920	Public Utilities	8,678	9,500	6,375	7,817	9,000	9,000
930	Repair/Maintenance	3,917	7,100	4,215	4,343	5,100	5,100
940	Equipment Rental	2,875	2,400	1,260	1,713	2,950	2,950
957	Conferences and Workshops	325	500	0	0	0	0
963	Tax Refund	298	1,125	0	0	1,125	1,125
965	Refunds	0	500	0	0	500	500
970	Capital Outlay	910	3,200	0	0	0	0
980	Bond Issue Costs	3,167	0	0	0	0	0
991	Bond - 2 Principal	0	100,000	100,000	100,000	100,000	100,000
996	Bond - 2 Interest	48,544	47,625	45,125	45,125	40,125	40,125
997	Jxn Co Service Fee	300	300	300	300	300	300
999	Miscellaneous	0	1,000	814	814	0	0
TOTAL		437,766	492,211	331,846	403,054	428,138	428,138



## Water Department

ACCT. NO. 591	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2008-2009	CURRENT BUDGET 2009-2010	ACTUAL AS OF 2009-2010	EST. YEAR END 2009-2010	PROPOSED 2010-2011	VILLAGE COUNCIL APPROVED 2010-2011
702	Salaries & Wages	30,118	35,163	20,674	35,163	30,208	30,208
715	Employee Benefits	9,024	9,948	4,519	6,537	6,420	6,420
716	Hospitalization & Dental	14,072	14,500	8,958	11,596	14,961	14,961
728	Tech Equipment/Support	1,215	1,500	1,215	3,415	1,500	1,500
740	Materials & Supplies	3,507	6,500	4,357	5,356	5,150	5,150
801	Professional services	10,089	6,641	5,969	6,228	12,275	12,275
802	Contract services	25,995		2,236	27,270	3,460	3,460
804	Memberships	658	505	75	143	750	750
805	Mdestate MD/MDEQ fees	1,278	1,500	1,233	1,233	1,500	1,500
850	Utilities - Telephone	492	700	377	422	600	600
900	Printing and Publishing	701	1,000	639	676	800	800
910	Insurance/Liab&Property	1,431	1,000	1,352	1,352	1,500	1,500
920	Public Utilities	13,262	13,500	10,692	11,602	13,500	13,500
930	Repair/Maintenance	13,157	8,200	2,137	2,188	7,000	7,000
936	Hydrants, Meters, Etc	4,060	5,000	1,458	1,458	5,000	5,000
940	Equipment Rental	3,807	6,000	2,080	2,614	4,500	4,500
957	Conferences and Workshops	1,322	3,670	1,909	2,657	2,515	2,515
965	Refunds	0	500	0	0	250	250
970	Capital Outlay	0	15,225	70,998	70,998	16,500	16,500
972	Water Project - Construction	1,751	0	0	0	0	0
973	Bond Issuance Cost	3,942	0	0	0	0	0
974	DWRF Bond - Principal	0	65,000	65,000	65,000	65,000	65,000
975	DWRF Bond - Interest	29,644	28,634	28,634	28,634	27,253	27,253
976	DWRF 2 - Principal	0	15,000	15,000	15,000	15,000	15,000
977	DWRF 2 - Interest	6,415	6,177	6,177	6,177	5,858	5,858
994	1993 B Bond - Principal	0	17,119	15,000	15,000	20,000	20,000
995	1993 B Bond - Interest	4,521	1,695	2,119	3,814	2,825	2,825
996	Depreciation	72,849	47,300	0	0	73,000	73,000
999	Miscellaneous	902	500	219	219	1,000	1,000
TOTAL		254,213	312,477	273,026	324,750	265,326	265,326

# 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 \$5,400, a decrease of 66% from budgeted revenues of \$12,050 in FY 2009-2010. This is due to the drop in construction planned during FY 2010-2011.

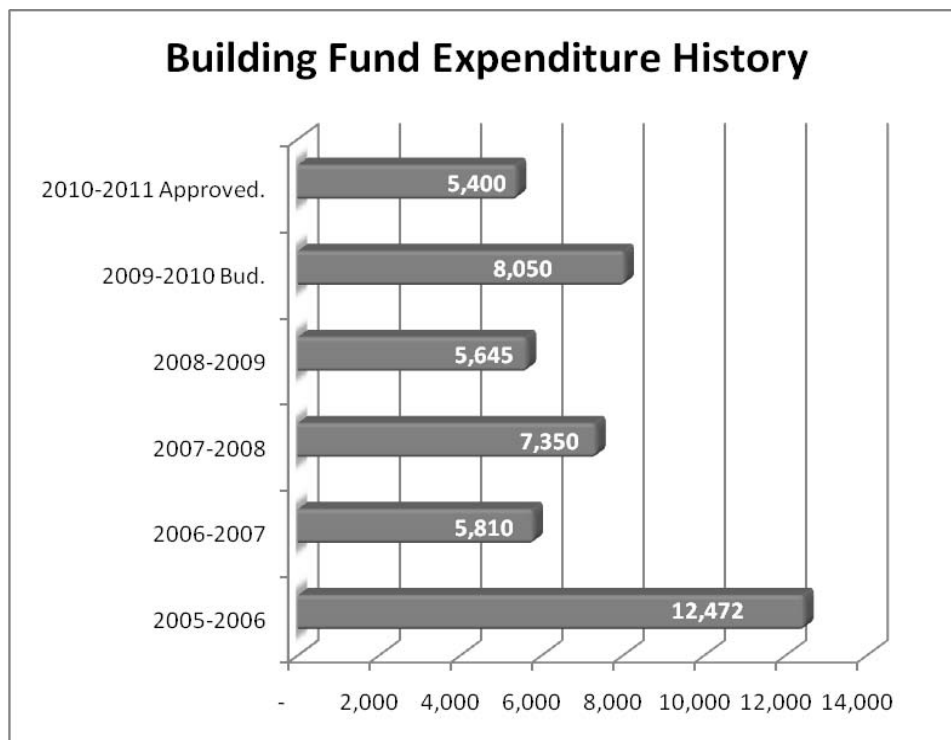
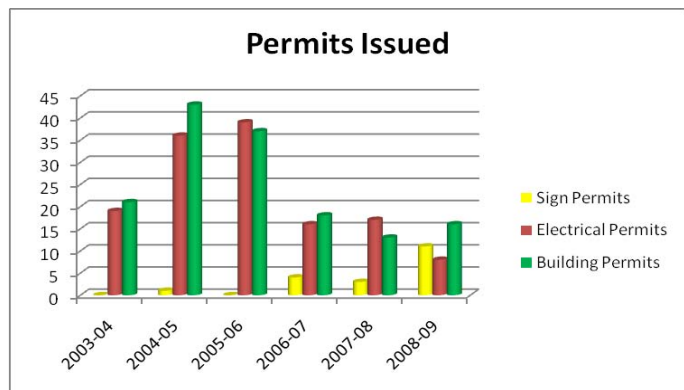
### EXPENDITURES

The total appropriation for the Building Department Fund is \$5,400 – a decrease of \$2,650 or 33% over the budget appropriation of \$8,050 in FY 2009-2010.

### FUND BALANCE

It is estimated that the Village's Undesignated Building Department Fund Balance will be \$12,309 at the end of FY 2010-2011.

This is projected to be 156% of operating revenues and 156% of operating expenditures.



Village of Brooklyn					2010-2011 Annual Budget		
Building Department							
ACCT. NO. 249	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2008-2009	CURRENT BUDGET 2009-2010	ACTUAL AS OF 03/05/10 2009-2010	EST. YEAR END 2009-2010	PROPOSED 2010-2011	VILLAGE COUNCIL APPROVED 2010-2011
740	Materials & Supplies	0	0	0	0	0	0
802	Contractual Services	5,645	8,050	6,910	8,365	5,400	5,400
861	Transportation	0	0	0	0	0	0
TOTAL		5,645	8,050	6,910	8,365	5,400	5,400

# VILLAGE OF BROOKLYN

## Motor Pool Fund

### OVERVIEW

The Motor Pool fund is responsible for the acquisition and maintenance of all vehicles and licensed equipment for the Village. The Motor Pool is a special revenue fund and uses the modified accrual basis of accounting for budget purposes. All vehicles within the Village Fleet are budgeted, purchased, and expended through this fund. The Village fleet is comprised of all vehicles which are used for Village business on a daily basis.

### REVENUE ASSUMPTIONS

The proposed 2010-2011 budget recommends revenues of \$44,050 from rents charged to other funds, sales of fixed assets, and interest income.

### EXPENDITURES

A total appropriation of \$49,361 is recommended for FY 2010-2011. Included in this amount is the proposed purchase of a new "dump box" to install on the Village's main plow truck.

### Vehicle Replacement

For a complete listing of all vehicle and equipment descriptions, please refer to the Vehicle and Equipment Schedule on the following page. This schedule includes a five year plan to be used as a guide only, to insure vehicles and equipment will be replaced as deemed appropriate. Vehicles and equipment are approved on a yearly basis and in no way does this schedule represent a commitment of future funds.

<b>Village of Brooklyn</b>		<b>2010-2011 Annual Budget</b>
<b>Motor Pool</b>		

ACCT. NO. 401	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2008-2009	CURRENT BUDGET 2009-2010	ACTUAL AS OF 03/09/10 2009-2010	EST. YEAR END 2009-2010	PROPOSED 2010-2011	VILLAGE COUNCIL APPROVED 2010-2011
702	Salaries & Wages	0	3,100	1,641	3,100	2,821	2,821
715	Employee Benefits	0	0	51	83	514	514
716	Hospitalization & Dental	0	0	0	0	14,961	14,961
740	Eq/Vehicle-Materials & Supplie	0	15,000	7,195	14,000	9,000	9,000
781	Depreciation	0	0	0	0	0	0
910	Liability & Property Insurance	0	0	0	0	2,750	2,750
930	Eq/Vehicle - Maintenance	0	10,400	3,391	3,503	33,800	33,800
950	Sale of Equip - Commission Fe	0	360	279	279	0	0
970	Eq/Vehicle - Capital	17,781	0	215	0	0	0
999	Miscellaneous	0	300	215	215	450	450

TOTAL	17,781	29,160	12,987	21,180	64,296	64,296
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YEAR	Make/Model/Body Type	Mileage	Use	Expected Replacement Date
1996	International 4700 Dump	43,808	Plow and Salt Vehicle	2016
2000	Ford F250 Pick-up	115,295	All Purpose truck	2012
1999	Ford F5d Super Duty Pick-up	19,556	Bucket truck	2010
2009	Ford F557 4x4 Dump	11,149	Utility Dump-Truck	2019
2007	Case Frontend Loader	1,071 Hrs	Earth Mover	2017

# 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 \$138,366, a decrease of 6.1% from actual revenues of \$147,397 in FY 2008-2009.

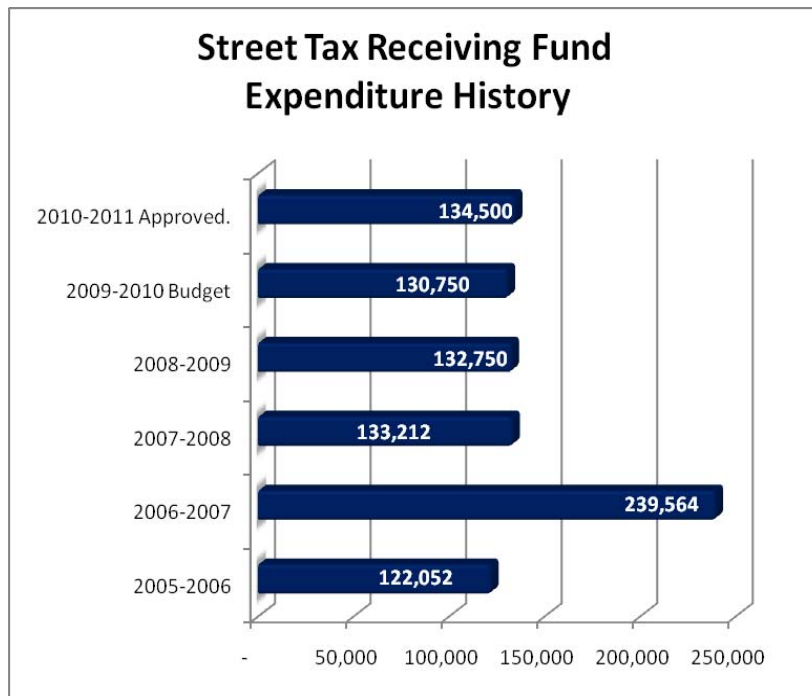
### EXPENDITURES

The total appropriation for the Street Tax Receiving Fund is \$134,500 – an increase of \$3,250 or 2.4% over the budget appropriation of \$131,250 in FY 2009-2010.

### FUND BALANCE

It is estimated that the Village's Undesignated Street Tax Receiving Fund Balance will be \$243,988 at the end of FY 2010-2011.

This is projected to be 160% of operating revenues and 155% of operating expenditures.



## Street Tax Receiving

ACCT. NO. 204	ACCOUNT CLASSIFICATION	PRIOR YEAR ACTUAL 2008-2009	CURRENT BUDGET 2009-2010	ACTUAL AS OF 03/05/10 2009-2010	EST. YEAR END 2009-2010	PROPOSED 2010-2011	VILLAGE COUNCIL APPROVED 2010-2011
441-965	Transfer to Major Street	0	50,000	25,000	25,000	50,000	50,000
441-966	Transfer to Local Street	26,000	80,000	36,500	44,700	84,000	84,000
441-977	Transfer to Miscellaneous	0	500	0	500	500	500
482-740	Materials & Supplies	0	250	0	0	0	0
898-963	Tax Refund	498	0	0	250	0	0
TOTAL		26,498	130,750	61,500	70,450	134,500	134,500

## **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.