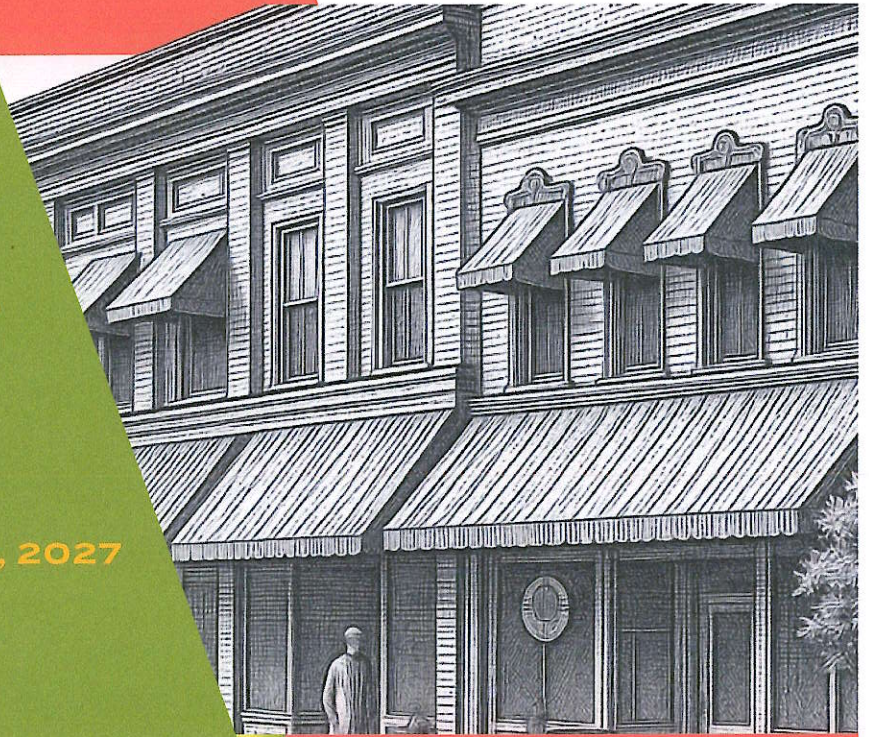


FY2027

**VILLAGE OF
BROOKLYN**

**Village Annual Budget
July 1st, 2026 - June 30th, 2027**



LIFE'S PERFECT PACE

Important Council Meetings

Budget Work Session - May 20 - 6pm

Council Meeting - June 8 - 6pm

See meeting notice for location



**THE VILLAGE OF
BROOKLYN
MICHIGAN**

VISIT WEBSITE FOR DIGITAL VERSION

VILLAGE COUNCIL

ELECTED OFFICIALS

Estella Roberts - President
Patti Robinson - President Pro-tem
Gabriella Bach - Trustee
Phil Bliven - Trustee
Stacy Hicks - Trustee
Bob Davis - Trustee
Ronda Kay - Trustee

VILLAGE STAFF

Matt Swartzlander - Village Manager
Whitney Harbowy - Clerk/Office Administrator
Marilyn Troyer - Treasurer
Dennis Spitler - Dept. Public Works Director
Aaron Dimick - Community & Economic Development



ORGANIZATIONAL CHART

Village Tax Payer
Residents, Businesses, and Property Owners



Village Council

Corridor Improvement Authority
Planning Commission
Parks Board
Walkability Committee

Village Manager

Clerk Treasurer

Contract Employees

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

Office Staff

- Office Administrator
- Administrative Assistant
- Com & Econ Dev Dir

Dept of Public Works

- DPW Director
- Water Operator
- DPW Technicians



THE VILLAGE OF
BROOKLYN
-MICHIGAN-

FY2027 Budget Resolution



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

See additional file.

RESOLUTION 2026-06-01
VILLAGE OF BROOKLYN
GENERAL APPROPRIATIONS MEASURE
FISCAL YEAR: July 1, 2026 – June 30, 2027
GENERAL AND SPECIAL FUNDS FY2027 BUDGET

Minutes of a regular meeting of the Village Council of the Village of Brooklyn, County of Jackson Michigan, held Brooklyn Library at 207 N. Main St. in said Village on the 8th day of June 2026 at 6:00 p.m., Eastern Daylight Time, reflect the following:

PRESENT: President Roberts, Trustee Bach, Trustee Bliven, Trustee Davis, Trustee Hicks, Trustee Robinson

ABSENT: Trustee R. Kay

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

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

NOW, THEREFORE, the Village of Brooklyn Council resolves:

SECTION 1. APPROPRIATION

The **Fiscal Year 2026-2027 (aka: FY2027 Budget) General Fund Budget**, comprised of revenues in the amount of \$890,313.00 and appropriations in the amount of \$889,385.00, the details of which are as specified in the attached **Village of Brooklyn Budget – FY2027 Budget Request** document, which is hereby adopted and made part of this resolution. Authorization for expenditure of the various appropriations is hereby granted; provided such expenditures are in compliance with this resolution, applicable Village policies, and state law.

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

Non-General Funds to which expenditures are incurred are also subject to the provisions of the Uniform Budgeting and Accounting Act. The total of these funds, the details of which are as specified in the attached **Village of Brooklyn Budget – FY2027 Budget Request** document which is hereby adopted and made part of this resolution, the summaries of which are as follows:

NON-GENERAL FUND NAME	REVENUES	APPROPRIATIONS
MAJOR STREETS	\$392,172	\$389,100
LOCAL STREETS	\$111,463	\$109,950
STREET TAX RECEIVING	\$195,000	\$192,810
CAPITAL STREET PROJECT	\$114,900	\$114,340
CORRIDOR IMPROVEMENT AUTHORITY	\$115,000	\$113,435
BUILDING FUND	\$46,500	\$45,535
INTERNAL SERVICE FUND	\$226,000	\$225,985
SEWER FUND	\$970,100	\$966,550
WATER FUND	\$586,600	\$585,295

SECTION 2. APPROPRIATION NOT A MANDATE TO SPEND

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

SECTION 3. ALLOTMENT OF APPROPRIATION

When financial circumstances warrant, the Village Council may adopt a schedule for allotting the annual appropriation contained within the budget on a periodic basis of no less than one calendar quarter. Under this provision, the authorization to spend the annual appropriation provided in the budget shall be limited to the time limits and amounts established in such schedule. No elected or appointed official shall cause obligations to be incurred against, and no payment shall be made from, an appropriation exceeding the limits provided in the schedule.

SECTION 4. LIMIT ON OBLIGATION AND PAYMENTS

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

SECTION 5. PROCEDURE FOR DISBURSEMENTS

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

SECTION 6. PURCHASES

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

SECTION 7. REVIEW OF FINANCIAL ACCOUNTS

On at least a monthly basis, the Village Manager shall review the status of expenditures and revenues as compared to the adopted budget, and shall report his or her findings to the Council, noting areas in which there are significant variations with the budget and provide recommendations where appropriate. A monthly budget status report shall be provided as appropriate to elected Village Officials by the Village Manager.

SECTION 8. APPROPRIATION ADJUSTMENTS

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

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

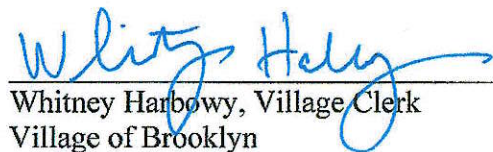
BE IT FURTHER RESOLVED that the Brooklyn Village Council does hereby direct the levy of **8.2810** mills for the General Fund and **3.5740** mills for the Street Fund on all real and personal property in the Village of Brooklyn; and

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

AYES: Trustee Bliven, Trustee Robinson, Trustee Bach, President Roberts

NAYS: Trustee Davis, Trustee Hicks

ABSENT/ABSTAIN: Trustee R. Kay


Whitney Harbowy, Village Clerk
Village of Brooklyn

STATE OF MICHIGAN)
)ss
COUNTY OF JACKSON)

I, THE UNDERSIGNED, THE DULY QUALIFIED Clerk of the Village of Brooklyn, Jackson County, Michigan (the "Village") do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Village Council at a regular meeting on June 8, 2026, the original of which is on file in my office. Public notice of said meeting was given pursuant to and in compliance with Act No. 267, Public Acts of Michigan, 1976, as amended, including in the case of a special or rescheduled meeting, notice by posting at least eighteen (18) hours prior to the time set for the meeting.

IN WITNESS WHEREOF, I have hereto affixed by official signature on this 8th day of June 2026.

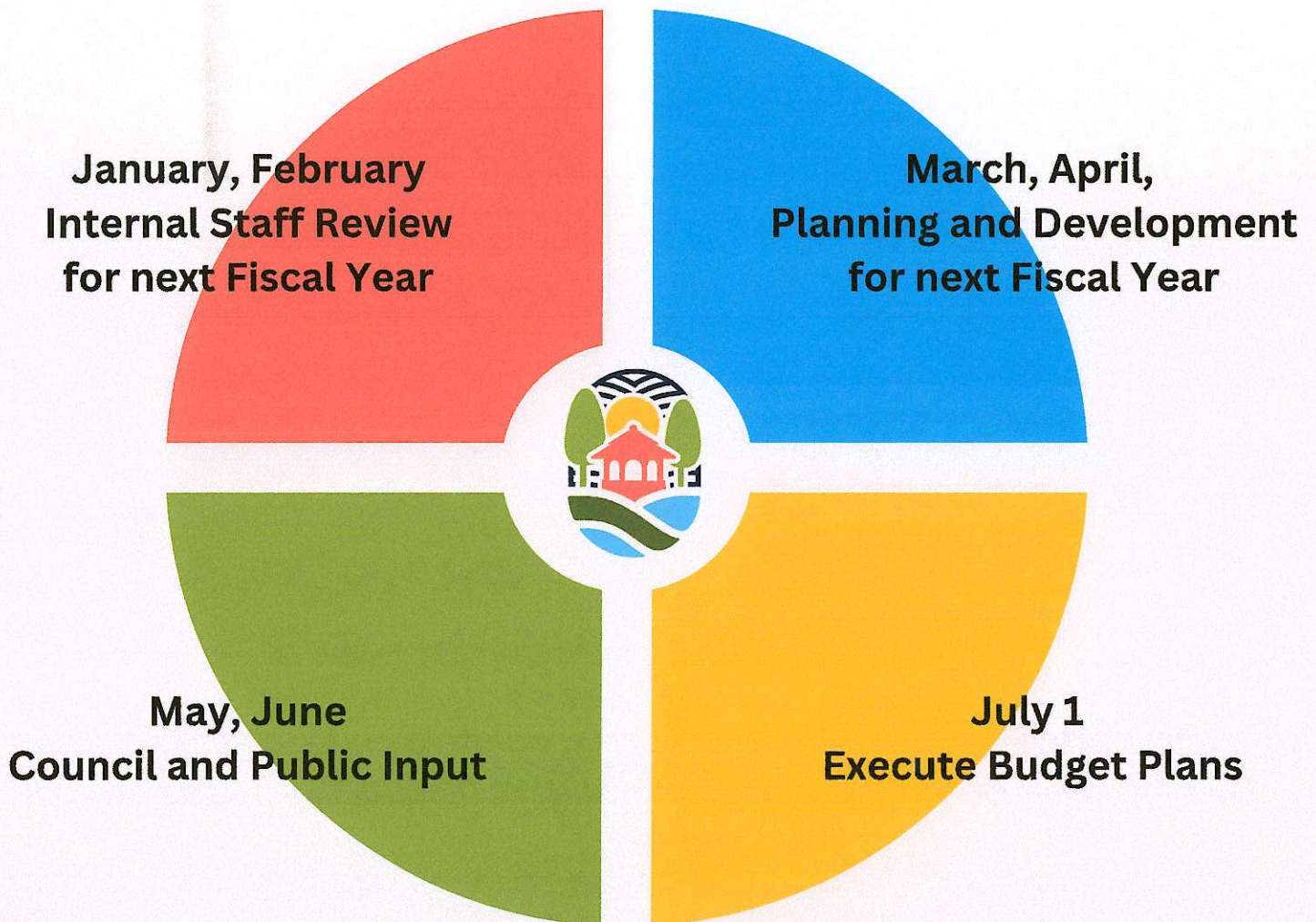


Whitney Harbowy, Village Clerk
Village of Brooklyn

BUDGET PROCESS

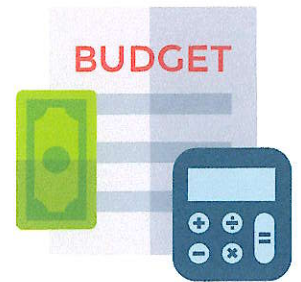
The Village Budget is a framework for financial transparency over the course of the year. The budget is a guide that helps the Village spend tax payer dollars responsibly and for purposes approved by the Village Council.

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



Budget Message from the Manager

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



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

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



Fund Budgeting

General Fund

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

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

All Other Funds

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





MICHIGAN DEPARTMENT OF TREASURY

UNIFORM CHART OF ACCOUNTS FOR LOCAL UNITS OF GOVERNMENT

Account Structure

All counties and local units of government in Michigan must use the Uniform Chart of Accounts. A full account number consists of 12-digits.

Sample 12 Digit Number 101 – 253 – 740.000

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

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

- c) The final six digits (740.000) represent the account number of the revenue, expenditure object, asset or liability. Materials and Supplies in this example.



THE VILLAGE OF

BROOKLYN

MICHIGAN

Fund Descriptions



General Fund - 101

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

Major Street Fund - 202

Funds used for Village streets designated as higher traveled roads

Local Street Fund - 203

Funds used for Village streets designated as lesser traveled roads

Street Tax Receiving Fund - 204

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

Capital Street Project Fund - 205

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

Corridor Improvement Authority - 247

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

Building Fund - 249

Building, Electrical, Plumbing, Mechanical Inspections and administrative costs

Sewer Fund - 590*

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

Water Fund - 591*

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

Internal Service Fund - 661

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

*Enterprise Funds



Debt Position

Drinking Water Revolving Fund 1

Start: 2006

Issuance: \$1,500,000

Remaining: \$90,000

End: 2027

Drinking Water Revolving Fund 2

Start: 2006

Issuance: \$328,165

Remaining: \$23,165

End: 2027

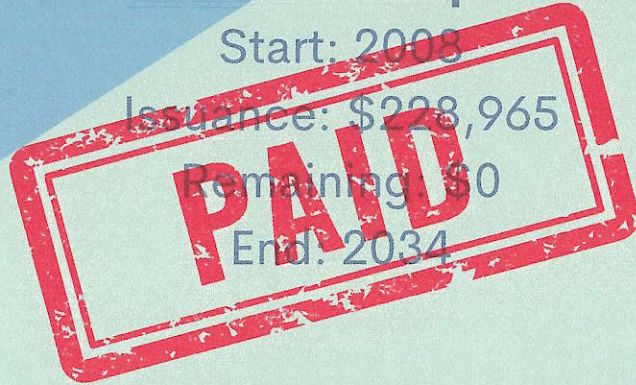
Brownfield Redevelopment Loan

Start: 2008

Issuance: \$228,965

Remaining: \$0

End: 2034



Village Street Bond

Start: 2021

Issuance: \$1,250,000

Remaining: \$756,000

End: 2033

DPW Facility Loan

Start: 2014

Issuance: \$630,000

Remaining: \$150,000

End: 2029

Budget Highlights



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

- Overall, this budget will look similar to last years budget and continues the initiatives and plans that are in process.
- Effective July 1st - Budget includes a 3% cost of living wage increase for full-time Village Staff.
 - Separate Action Required
- Healthcare plans will remain the same and will see an expected 14.7% annual cost increase. Other benefit costs will remain nearly the same with minimal increase in cost.
- Swain Park - Grant funds will be expended by June 30th to wrap up the ADA updates from the State funding received. We will work within the budget for minor upgrades to the pavillion and the addition of cameras to monitor the new equipment.
- Gazebo - CIA and Parks Board are working on raising the funds needed for the replacement and the ADA upgrades for the Gazebo. CIA will be contributing funds. Funding is also set aside in the Internal Service Fund should additional funding be needed to complete the project.
- BS&A - Our software package for all financial systems: We are starting to plug away funding for the inevitable change over to the cloud based system. Current annual costs for the local, getting outdated system, is roughly \$4000. The annual cost for the new system will be roughly \$12,000, with transition costs of nearly \$30,000. Along with many other communities across the State, we are assessing alternative options.

Budget Highlights

Continued

- Infrastructure
 - Streets -
 - The Mill St Bridge expense will appear on this budget as it is expected that the project will begin in February of 2027.
 - Major Street Fund - Between the bridge and Monroe St. we are going to stretch the fund to complete the mill and cap from Main to Broad. Monroe St from Broad St to the Village Limit will be mill and capped in the 2027 season in partnership with the Jackson County Dept of Transportation utilizing federal Rural Task Force road funding dollars.
 - Street Bond Payment - On the accounting side, the funds for the payment will be distributed differently than past years. This will lower the revenue and expenses of the Major and Local Street Funds by those payment amounts.
 - Sidewalks -
 - Funds will again be allocated to repair Village sidewalks to improve the walkability of our community. Funding will be used to continue to address high and medium priority fixes throughout the Village as determined by the Walkability Committee.
 - Beyond addressing the low hanging opportunities for fixes, the Walkability Committee will be working to the recommendation of an overall strategic plan for sidewalks to present to Council.

Budget Highlights

Continued

- Sewer - Funds have been allocated for the upgrades at the Lansing St Lift Station, expenses will show on budget.
 - Sewer Fee Increase: Action Required to increase Sewer fees only to equal the amount of increase from Leoni
 - Leoni Township - Increase of 4.3% per REU
 - Separate Action Required
- Wayfinding - Additional funding toward the overall wayfinding signage project will be included Street Funds. The majority of the project has already been funded through CIA.
- CIA will again focus on upgrades to the streetscape of Main St. in their budget. Benches and trash cans will be initial priority. The Facade Improvement Program will happen again this year.
- Water System: Smaller maintenance projects will take place during the year, such as washing of the water tower. The revolving loans will be paid off this fiscal year, allowing for larger projects in the coming years.
- Building Fund: Inspector fees will increase from \$65 per inspection to \$75 per inspection. 2022 was the last increase.
 - Separate Action Required
- Website - A new website provider will be recommended as there is pending federal regulations for ADA compliance for websites that our current provider can not meet.

FY2027

Village of Brooklyn

July 1, 2026 - June 30, 2027



GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 06/30/26	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000 - 701					
101-000-402.000	REAL PROP TAX - CURRENT	407,906	380,784	407,905	430,000
101-000-402.001	REAL PROP TAX - SPECIAL ASSESSMENT	521	10,685	4,320	4,400
101-000-406.000	PAYMENT IN LIEU OF TAX - PILOT	4,679	3,794	4,700	4,700
101-000-410.000	PERSONAL TAX - CURRENT	28,573	24,164	30,000	30,000
101-000-420.000	PERSONAL TAX - DELINQUENT		20		
101-000-441.000	LOCAL COMMUNITY STABILIZATION	6,625	16,642	16,640	16,000
101-000-445.000	INTEREST / PENALTIES - TAX	1,883	1,823	1,800	1,500
101-000-452.000	LIQUOR LICENSE	1,579	2,063	2,500	2,500
101-000-463.000	MARIJUANA STATE SHARED REVENUE	54,017	58,229	54,000	52,000
101-000-478.000	MARIJUANA LICENSING				
101-000-500.000	METRO ACT PAYMENT				
101-000-539.010	MASTER PLAN GRANT - ST OF MI	37,699			
101-000-569.000	NON-QUAL HVY EQUIP RENTAL	103		100	100
101-000-573.000	LOCAL COMMUNITY STABILIZATION SHAI				
101-000-574.000	STATE SHARED REVENUE	115,084	162,113	160,000	150,000
101-000-576.000	OTHER STATE REVENUE		48		
101-000-608.000	CODE ENFORCEMENT				
101-000-610.000	LICENSE FEES		50		
101-000-610.003	MARIJUANA LICENSING FEES				
101-000-618.000	CODE ENF - ADMIN FEES				
101-000-618.010	CODE ENF CEMENT CITY ADMIN FEE	490	219	500	500
101-000-618.020	CODE ENF ADDISON ADMIN FEE	70	160	70	
101-000-626.010	CODE ENF CEMENT CITY CHGS FOR SVCS	3,265	1,463	3,310	5,000
101-000-626.020	CODE ENF ADDISON CHGS FOR SVCS	404	1,065	400	
101-000-626.465	ROUTINE/NON ROUTINE MAINT - LIBERTY				
101-000-626.466	ROUTINE/NON ROUTINE MAINT - HANOVER				
101-000-626.467	ROUTINE/NON ROUTINE MAINT - NAP TV				
101-000-655.000	FINES / FORFEITURES		50		
101-000-660.000	CHARGES FOR CODE VIOLATIONS				
101-000-664.000	INTEREST/DIVIDENDS	28,331	48,318	28,000	20,000
101-000-664.001	INTEREST-SAFE ROUTES TO SCHOOL GR	12,416	10,787	12,500	5,000
101-000-665.000	WATER TOWER LEASE	9,821	10,713	10,713	10,713
101-000-667.000	TOWER LEASE - VERIZON		(50)		
101-000-674.002	SPECIAL EVENT APPLICATION	100		100	100
101-000-676.000	PARK RESERVATIONS	620	500	500	300
101-000-688.000	REFUNDS / REBATES				
101-000-694.000	MISCELLANEOUS INCOME	2,094	4,950	2,085	2,000
101-000-694.001	BROWNFIELD REDEVELOPMENT CAPTURE	8,499	16,985	8,500	8,500
101-000-694.002	APPROPRIATION FROM RESERVES				
101-000-931.202	TRANSFER FROM MAJOR ST DPW BOND				
101-000-931.203	TRANSFER IN LOCAL ST DPW BOND				
Totals for dept 000 - 701		724,779	755,575	748,643	743,313
Dept 371 - CODE ENFORCEMENT					
101-371-626.000	CHARGES FOR CODE VIOLATIONS	100	500	75	
Totals for dept 371 - CODE ENFORCEMENT		100	500	75	
Dept 565 - O & M AGREEMENTS					
101-565-626.465	ROUTINE/NON ROUTINE MAINT - LIBERTY	9,851	12,037	11,200	14,000
101-565-626.466	ROUTINE/NON ROUTINE MAINT - HANOVER	34,594	41,100	39,600	43,000
101-565-626.467	ROUTINE/NON ROUTINE MAINT - NAP TV	69,034	77,189	79,000	85,000
Totals for dept 565 - O & M AGREEMENTS		113,479	130,326	129,800	142,000
Dept 634 - MARIJUANA					
101-634-478.000	MARIJUANA LICENSING	5,000	5,000	5,000	5,000
Totals for dept 634 - MARIJUANA		5,000	5,000	5,000	5,000
TOTAL ESTIMATED REVENUES		843,358	891,401	883,518	890,313

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 06/30/26	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 103 - COUNCIL					
101-103-702.000	SALARIES & WAGES	5,610	6,870	7,000	6,000
101-103-714.000	VILLAGE MEDICARE TAX	81	100	110	100
101-103-715.000	VILLAGE SOC. SEC. TAX	348	426	450	400
101-103-735.000	PRINTING & PUBLISHING	792	632	950	950
101-103-740.000	MATERIALS & SUPPLIES		298	50	100
101-103-801.000	PROFESSIONAL SERVICES	1,859	2,000	500	500
101-103-802.000	CONTRACT SERVICES	5,431	5,890	5,500	5,500
101-103-810.000	ATTORNEY	200	550	300	300
101-103-850.000	TELEPHONE	100	100	100	100
101-103-932.002	SOFTWARE MAINT / SUPPORT	583	628	580	580
101-103-955.000	MISCELLANEOUS	263	596	100	100
101-103-957.000	CONFERENCES/TRAINING		1,241	500	250
Totals for dept 103 - COUNCIL		15,267	19,331	16,140	14,880
Dept 200 - GENERAL OPERATIONS					
101-200-730.000	OFFICE SUPPLIES	976	759	650	750
101-200-732.000	OFFICE EQUIPMENT	1,221	132	1,500	200
101-200-735.000	PRINTING & PUBLISHING				
101-200-740.000	MATERIALS & SUPPLIES		968	1,350	1,500
101-200-804.000	MEMBERSHIPS	1,344			2,000
101-200-932.001	COPIER MAINT / SUPPORT	2,418	3,005	2,500	2,500
101-200-932.002	SOFTWARE MAINT / SUPPORT	24,901	26,868	27,000	27,000
101-200-954.000	BANK CHARGES	562	453	650	650
101-200-955.000	MISCELLANEOUS	79	424	1,900	1,450
Totals for dept 200 - GENERAL OPERATIONS		32,933	32,609	35,550	36,050
Dept 215 - CLERK					
101-215-702.000	SALARIES & WAGES	37,324	38,114	36,000	38,000
101-215-714.000	VILLAGE MEDICARE TAX	541	553	550	550
101-215-715.000	VILLAGE SOC. SEC. TAX	2,314	2,363	2,200	2,355
101-215-740.000	MATERIALS & SUPPLIES		70		50
101-215-804.000	MEMBERSHIPS	100		100	100
101-215-850.000	TELEPHONE	410			
101-215-932.000	EQUIPMENT MAINTENANCE/SUPPORT	1,480	420	1,900	250
101-215-932.002	SOFTWARE MAINT / SUPPORT	83	90	80	100
101-215-955.000	MISCELLANEOUS	100	15	100	50
101-215-957.000	CONFERENCES/TRAINING	1,556	1,510	1,500	1,500
101-215-959.000	CLOTHING	86	175	85	100
Totals for dept 215 - CLERK		43,994	43,310	42,515	43,055
Dept 220 - MANAGER					
101-220-702.000	SALARIES & WAGES	50,048	47,010	49,000	51,750
101-220-714.000	VILLAGE MEDICARE TAX	726	682	750	750
101-220-715.000	VILLAGE SOC. SEC. TAX	3,103	2,915	3,100	3,100
101-220-716.002	MANAGER HCSP MATCH	324		325	
101-220-718.002	MANAGER 457 PLAN MATCH	2,147		2,500	3,000
101-220-730.000	OFFICE SUPPLIES	60		100	
101-220-732.000	OFFICE EQUIPMENT		420	1,000	1,500
101-220-740.000	MATERIALS & SUPPLIES		420		250
101-220-801.000	PROFESSIONAL SERVICES				250
101-220-802.000	CONTRACT SERVICES		1,600	1,000	1,000
101-220-804.000	MEMBERSHIPS	2,702	3,443	2,800	3,000
101-220-810.000	ATTORNEY	600	1,100	1,000	1,000
101-220-850.000	TELEPHONE	894	969	900	1,040
101-220-881.000	COMMUNITY PROMOTION	2,387	1,138	2,500	1,250
101-220-882.000	COMMUNITY DEVELOPMENT	80	11,752	1,500	250
101-220-932.000	EQUIPMENT MAINTENANCE/SUPPORT	227	279	250	250
101-220-932.002	SOFTWARE MAINT / SUPPORT	124	90	125	125
101-220-955.000	MISCELLANEOUS	627	594	550	500
101-220-957.000	CONFERENCES/TRAINING	4,228	4,790	3,800	4,000
101-220-958.000	MANAGER EXPENSES	991	703	1,000	1,000
101-220-959.000	CLOTHING	140	202	150	150
Totals for dept 220 - MANAGER		69,408	78,107	72,350	74,165
Dept 225 - ADMINISTRATIVE SUPPORT					
101-225-702.000	SALARIES & WAGES	21,031	34,647	25,000	25,000
101-225-714.000	VILLAGE MEDICARE TAX	305	502	400	400
101-225-715.000	VILLAGE SOC. SEC. TAX	1,304	2,148	1,600	1,600
101-225-740.000	MATERIALS & SUPPLIES		105	100	
101-225-881.000	COMMUNITY PROMOTION	23		25	25
101-225-932.000	EQUIPMENT MAINTENANCE/SUPPORT	1,470	280	1,500	100
101-225-932.002	SOFTWARE MAINT / SUPPORT	83	90	100	100
101-225-957.000	CONFERENCES/TRAINING				250
101-225-959.000	CLOTHING	31	175	75	100
Totals for dept 225 - ADMINISTRATIVE SUPPORT		24,247	37,947	28,800	27,575

User: MANAGER

Fund: 101 GENERAL FUND

DB: Brooklyn

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 06/30/26	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 253 - TREASURER					
101-253-702.000	SALARIES & WAGES	15,547	16,873	17,000	25,000
101-253-714.000	VILLAGE MEDICARE TAX	225	245	300	365
101-253-715.000	VILLAGE SOC. SEC. TAX	964	1,046	1,100	1,550
101-253-740.000	MATERIALS & SUPPLIES	55	206	100	100
101-253-802.000	CONTRACT SERVICES	35,350	29,000	35,350	36,000
101-253-802.005	T.I.F. CAPTURE	2,024	2,186	2,025	2,000
101-253-805.000	TECH EQUIPMENT/SUPPORT	992	1,435	1,250	100
101-253-932.002	SOFTWARE MAINT / SUPPORT	158	90	300	300
101-253-955.000	MISCELLANEOUS		29		100
101-253-957.000	CONFERENCES/TRAINING	1,569	798	1,475	500
101-253-959.000	CLOTHING	33		35	100
Totals for dept 253 - TREASURER		56,917	51,908	58,935	66,115
Dept 265 - BUILDING AND GROUNDS					
101-265-702.000	SALARIES & WAGES	23,307	20,449	26,250	26,500
101-265-714.000	VILLAGE MEDICARE TAX	338	297	390	400
101-265-715.000	VILLAGE SOC. SEC. TAX	1,445	1,268	1,625	1,650
101-265-740.000	MATERIALS & SUPPLIES	4,701	7,175	5,500	4,000
101-265-801.000	PROFESSIONAL SERVICES	1,648	601	2,000	1,000
101-265-801.001	2014 CAPITAL BOND PRIN- DPW GARAGE	27,000	27,000	27,000	30,000
101-265-801.002	DPW BUILDING BOND INTEREST 60%	3,701	4,577	3,800	2,900
101-265-802.000	CONTRACT SERVICES	13,867	18,763	15,000	15,000
101-265-850.000	TELEPHONE	1,754	1,796	1,750	1,750
101-265-920.000	UTILITIES	22,652	23,922	19,000	22,000
101-265-921.000	UTILITIES - STREET LIGHT	18,976	23,409	18,500	19,500
101-265-930.000	STREET LIGHT REPAIR/MAINTENANCE	3,272	3,634	3,000	3,000
101-265-932.000	EQUIPMENT MAINTENANCE/SUPPORT	250		250	250
101-265-960.000	URBAN FORESTRY	3,400		3,500	3,500
101-265-962.000	VILLAGE CLEANUP	3,037	2,063	2,500	3,000
101-265-970.000	CAPITAL OUTLAY		16,372	15,000	
Totals for dept 265 - BUILDING AND GROUNDS		129,348	151,326	145,065	134,450
Dept 345 - PUBLIC SAFETY					
101-345-803.000	COLUMBIA TWP FIRE	20,000	20,000	20,000	20,000
101-345-806.000	COLUMBIA TWP POLICE	21,579	22,063	22,000	22,000
Totals for dept 345 - PUBLIC SAFETY		41,579	42,063	42,000	42,000
Dept 371 - CODE ENFORCEMENT					
101-371-702.000	SALARIES & WAGES		10		
101-371-714.000	VILLAGE MEDICARE TAX				
101-371-715.000	VILLAGE SOC. SEC. TAX		1		
101-371-802.000	CONTRACT SERVICES	8,997	6,501	9,500	7,500
101-371-850.000	TELEPHONE	216	335	200	200
101-371-932.002	SOFTWARE MAINT / SUPPORT	83	90	125	125
101-371-955.000	MISCELLANEOUS	468	493	250	250
101-371-958.000	CODE ENF EXPENSES		173		
Totals for dept 371 - CODE ENFORCEMENT		9,764	7,603	10,075	8,075
Dept 441 - DEPARTMENT OF PUBLIC WORKS					
101-441-444.000	SIDEWALK	8,583		10,000	20,000
101-441-702.000	SALARIES & WAGES	68,694	64,154	76,650	80,000
101-441-714.000	VILLAGE MEDICARE TAX	981	930	1,100	1,200
101-441-715.000	VILLAGE SOC. SEC. TAX	4,197	3,978	4,750	5,000
101-441-730.000	OFFICE SUPPLIES	39	134	500	250
101-441-740.000	MATERIALS & SUPPLIES	2,626	3,170	3,000	2,500
101-441-805.000	TECH EQUIPMENT/SUPPORT	1,075	3,802	2,000	1,500
101-441-850.000	TELEPHONE	1,818	1,994	1,945	2,000
101-441-932.000	EQUIPMENT MAINTENANCE/SUPPORT	363	413	400	400
101-441-932.002	SOFTWARE MAINT / SUPPORT	250	269	300	300
101-441-940.000	RENTALS	22,500	30,000	30,000	30,000
101-441-955.000	MISCELLANEOUS	120	60	100	100
101-441-957.000	CONFERENCES/TRAINING	1,768	570	1,500	1,500
101-441-959.000	CLOTHING	1,726	3,321	2,500	2,500
Totals for dept 441 - DEPARTMENT OF PUBLIC WORKS		114,740	112,795	134,745	147,250
Dept 565 - O & M AGREEMENTS					
101-565-702.000	SALARIES & WAGES - ON CALL	9,200	10,400	10,000	10,000
101-565-702.365	ROUTINE MAINT - LIBERTY TWP	2,024	6,671	2,500	2,000
101-565-702.366	ROUTINE MAINT - HANOVER TWP	8,956	12,491	12,000	11,000
101-565-702.367	ROUTINE MAINT - NAPOLEON TWP	17,103	19,779	17,000	16,000
101-565-702.465	NON-ROUTINE MAINT - LIBERTY	104	459	250	250
101-565-702.466	NON-ROUTINE MAINT - HANOVER	403	1,140	500	500
101-565-702.467	NON-ROUTINE MAINT - NAPOLEON	3,294	4,256	3,500	2,500
101-565-714.000	VILLAGE MEDICARE TAX	622	800	665	615
101-565-715.000	VILLAGE SOC. SEC. TAX	2,658	3,422	3,000	2,620

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 06/30/26	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 565 - O & M AGREEMENTS					
101-565-740.000	MATERIALS & SUPPLIES	1,688	2,813	2,000	1,000
101-565-801.001	2014 CAPITAL BOND PRIN- DPW GARAGE	9,000	9,000	9,000	10,000
101-565-801.002	DPW BUILDING BOND INTEREST 20%	1,234	1,526	1,250	960
101-565-802.000	CONTRACT SERVICES				
101-565-805.465	TECH EQUIPMENT/SUPPORT - LIBERTY 1				
101-565-805.466	TECH EQUIPMENT/SUPPORT - HANOVER 1				
101-565-805.467	TECH EQUIPMENT/SUPPORT - NAP TWP		(30)		
101-565-940.000	EQUIPMENT RENTALS	18,750	25,000	25,000	25,000
Totals for dept 565 - O & M AGREEMENTS		75,036	97,727	86,665	82,445
Dept 725 - COMMUNITY DEVELOPMENT					
101-725-702.000	SALARIES & WAGES	892		10,000	25,000
101-725-714.000	VILLAGE MEDICARE TAX	13		145	365
101-725-715.000	VILLAGE SOC. SEC. TAX	55		650	1,550
101-725-730.000	OFFICE SUPPLIES			250	500
101-725-740.000	MATERIALS & SUPPLIES	70		500	500
101-725-804.000	MEMBERSHIPS			100	500
101-725-805.000	TECH EQUIPMENT/SUPPORT	83		100	100
101-725-850.000	TELEPHONE	60			720
101-725-955.000	MISCELLANEOUS	75		150	500
101-725-957.000	CONFERENCES/TRAINING			500	1,500
101-725-959.000	CLOTHING			150	200
Totals for dept 725 - COMMUNITY DEVELOPMENT		1,248		12,545	31,435
Dept 751 - PARKS AND RECREATION					
101-751-702.000	SALARIES & WAGES	25,303	30,515	20,500	15,000
101-751-714.000	VILLAGE MEDICARE TAX	367	442	300	220
101-751-715.000	VILLAGE SOC. SEC. TAX	1,569	1,892	1,275	930
101-751-740.000	MATERIALS & SUPPLIES	826	693	1,000	500
101-751-750.000	SWAIN PARK	276	120		500
101-751-751.000	WEATHERWAX PARK	8,587			500
101-751-752.000	VILLAGE SQUARE		302		500
101-751-754.000	PROGRAMS/EVENTS				500
101-751-802.000	CONTRACT SERVICES	3,781	11,536	5,000	1,000
101-751-930.000	REPAIR/MAINTENANCE	48	189	1,000	1,000
101-751-960.000	URBAN FORESTRY	11,220	1,900	12,000	4,000
Totals for dept 751 - PARKS AND RECREATION		51,977	47,589	41,075	24,650
Dept 810 - PLANNING COMMISSION					
101-810-702.001	WAGES (APPOINTED OFFICIALS)	1,050	1,550	2,100	1,250
101-810-714.000	VILLAGE MEDICARE TAX	23	22	20	20
101-810-715.000	VILLAGE SOC. SEC. TAX	100	96	90	80
101-810-735.000	PRINTING & PUBLISHING		210		250
101-810-740.000	MATERIALS & SUPPLIES	150	263		100
101-810-802.000	CONTRACT SERVICES		43,000		
101-810-932.002	SOFTWARE MAINT / SUPPORT	583	628	650	650
101-810-955.000	MISCELLANEOUS	1,694	750	650	650
Totals for dept 810 - PLANNING COMMISSION		3,600	46,519	3,510	3,000
Dept 865 - PAYROLL					
101-865-714.000	VILLAGE MEDICARE TAX	25	72	40	40
101-865-715.000	VILLAGE SOC. SEC. TAX	109	310	150	150
101-865-716.000	HOSPITALIZATION & DENTAL	69,386	60,434	72,500	75,000
101-865-716.001	MERS VESTED HEALTH CARE SAVINGS PF	3,400		5,000	5,000
101-865-718.000	MERS PENSION	36,137	38,889	61,350	45,000
101-865-719.000	UNEMPLOYMENT	46	65	10	50
101-865-720.000	WORKERS COMP	213	8,769		500
101-865-721.000	LIFE/DISABILITY INSURANCE	2,479	2,864	2,500	2,500
101-865-722.000	HEALTH COSTS - REIMBURSED	2,600	6,700	4,000	3,000
101-865-910.000	LIABILTY & PROPERTY INSURANCE	21,955	21,121	22,000	23,000
Totals for dept 865 - PAYROLL		136,350	139,224	167,550	154,240
Dept 906 - PRINCIPAL DEBT RETIREMENT					
101-906-994.000	BROWNFIELD REDEVELOPMENT LOAN PRIN		110,821		
101-906-995.000	INTEREST DEBT RETIREMENT		2,240		
Totals for dept 906 - PRINCIPAL DEBT RETIREMENT			113,061		
Dept 941 - CONTRIBUTION TO OTHER FUNDS					
101-941-999.202	TRANSFER TO MAJOR STREETS				
101-941-999.203	TRANSFER TO LOCAL STREETS				
101-941-999.205	TRANSFER TO CAPITAL STREET PROJECT				
101-941-999.247	TRANSFER TO C.I.A.				
101-941-999.249	TRANSFER TO BUILDING INSPECTION FUND				
101-941-999.401	TRANSFER TO CAPITAL IMPROVEMENT FUND				
101-941-999.590	TRANSFER TO SEWER FUND				

BUDGET REPORT
 Fund: 101 GENERAL FUND
 Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 06/30/26	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 941 - CONTRIBUTION TO OTHER FUNDS					
101-941-999.591	TRANSFER TO WATER FUND		78,000		
Totals for dept 941 - CONTRIBUTION TO OTHER FUNDS			78,000		
TOTAL APPROPRIATIONS		806,408	1,099,119	897,520	889,385
NET OF REVENUES/APPROPRIATIONS - FUND 101		36,950	(207,718)	(14,002)	928
BEGINNING FUND BALANCE		415,606	492,508	415,606	452,556
FUND BALANCE ADJUSTMENTS			130,813		
ENDING FUND BALANCE		452,556	415,603	401,604	453,484

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 06/30/26	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000 - 701					
202-000-391.000	APPROPRIATION FROM RESERVES			150,000	200,000
202-000-406.000	PAYMENT IN LIEU OF TAX - PILOT	848	688	600	750
202-000-420.000	PERSONAL TAX - DELINQUENT				
202-000-441.000	LOCAL COMMUNITY STABILIZATION	1,201	5,979		1,200
202-000-502.000	FEDERAL GRANTS				
202-000-574.000	STATE SHARED REVENUE	116,464	158,262	135,000	150,000
202-000-575.000	OTHER STATE REVENUE			862,000	
202-000-580.000	TRANSFER - TAX RECEIVING	79,618	73,789	70,000	32,722
202-000-664.000	INTEREST/DIVIDENDS	7,824	10,002	7,250	7,500
Totals for dept 000 - 701		205,955	248,720	1,224,850	392,172
TOTAL ESTIMATED REVENUES		205,955	248,720	1,224,850	392,172

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 06/30/26	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 463 - ROUTINE MAINTENANCE					
202-463-444.000	SIDEWALK - REPLACEMENT	5,000	12,750	25,000	20,000
202-463-702.000	SALARIES & WAGES	29,230	30,216	25,000	25,000
202-463-714.000	VILLAGE MEDICARE TAX	400	438	375	375
202-463-715.000	VILLAGE SOC. SEC. TAX	1,710	1,873	1,600	1,450
202-463-716.000	HOSPITALIZATION & DENTAL	7,713	4,816	5,500	6,500
202-463-718.000	MERS PENSION	6,607	6,010	5,500	6,000
202-463-720.000	WORKERS COMP			500	
202-463-740.000	MATERIALS & SUPPLIES	946	1,049	750	500
202-463-801.000	PROFESSIONAL SERVICES				
202-463-801.001	2014 CAPITAL BOND PRIN- DPW GARAGE	4,500	4,500	4,500	4,500
202-463-801.002	DPW BUILDING BOND INTEREST 10%	617	763	650	650
202-463-802.000	CONTRACT SERVICES	3,952	4,546	2,500	1,500
202-463-802.005	T.I.F. CAPTURE	373	406	800	800
202-463-805.000	TECH EQUIPMENT/SUPPORT			1,000	250
202-463-930.000	REPAIR/MAINTENANCE		8,124	35,000	5,000
202-463-940.000	EQUIPMENT RENTALS	26,250	35,000	35,000	25,000
202-463-954.000	BANK CHARGES	38			50
202-463-955.000	MISCELLANEOUS		5	100	100
202-463-999.205	TRANSFER TO CAPITAL STREET PROJECT	48,245	48,038	48,500	
Totals for dept 463 - ROUTINE MAINTENANCE		135,581	158,534	192,275	97,675
Dept 473 - BRIDGE APPROPRIATION					
202-473-801.000	PROFESSIONAL SERVICES	68,082	43,449	75,000	8,000
202-473-802.000	CONTRACT SERVICES			920,000	100,000
202-473-930.000	REPAIR/MAINTENANCE		800	2,500	1,000
Totals for dept 473 - BRIDGE APPROPRIATION		68,082	44,249	997,500	109,000
Dept 474 - TRAFFIC SERVICES					
202-474-702.000	SALARIES & WAGES	3,427	3,823	3,500	3,500
202-474-714.000	VILLAGE MEDICARE TAX	50	55	55	50
202-474-715.000	VILLAGE SOC. SEC. TAX	213	237	225	225
202-474-716.000	HOSPITALIZATION & DENTAL	655	794	800	800
202-474-718.000	MERS PENSION	572	1,524	1,350	1,000
202-474-740.000	MATERIALS & SUPPLIES	6,479	2,558	2,500	1,000
202-474-999.205	TRANSFER TO CAPITAL STREET PROJECT				
Totals for dept 474 - TRAFFIC SERVICES		11,396	8,991	8,430	6,575
Dept 478 - WINTER					
202-478-702.000	SALARIES & WAGES	6,307	3,313	4,000	6,000
202-478-714.000	VILLAGE MEDICARE TAX	91	48	75	100
202-478-715.000	VILLAGE SOC. SEC. TAX	391	205	250	400
202-478-716.000	HOSPITALIZATION & DENTAL	1,254	1,372	1,200	1,250
202-478-718.000	MERS PENSION	1,060	1,781	1,300	1,100
202-478-740.000	MATERIALS & SUPPLIES	9,006	7,450	7,500	1,000
Totals for dept 478 - WINTER		18,109	14,169	14,325	9,850
Dept 482 - STREET CONSTRUCTION					
202-482-702.000	SALARIES & WAGES	1,020	621	500	1,500
202-482-714.000	VILLAGE MEDICARE TAX	15	9	25	50
202-482-715.000	VILLAGE SOC. SEC. TAX	63	39	50	250
202-482-716.000	HOSPITALIZATION & DENTAL	238			300
202-482-718.000	MERS PENSION	191			200
202-482-801.000	PROFESSIONAL SERVICES	900		5,000	155,000
Totals for dept 482 - STREET CONSTRUCTION		2,427	669	5,575	157,300
Dept 483 - STREET ADMIN					
202-483-702.000	SALARIES & WAGES	4,501	6,466	6,000	6,000
202-483-714.000	VILLAGE MEDICARE TAX	65	94	100	75
202-483-715.000	VILLAGE SOC. SEC. TAX	279	401	400	275
202-483-716.000	HOSPITALIZATION & DENTAL	1,280			1,100
202-483-718.000	MERS PENSION	1,080			1,000
202-483-718.002	MANAGER 457 PLAN MATCH	179			250
Totals for dept 483 - STREET ADMIN		7,384	6,961	6,500	8,700
TOTAL APPROPRIATIONS		242,979	233,573	1,224,605	389,100
NET OF REVENUES/APPROPRIATIONS - FUND 202		(37,024)	15,147	245	3,072
BEGINNING FUND BALANCE		308,783	269,637	308,783	271,759
FUND BALANCE ADJUSTMENTS			24,000		
ENDING FUND BALANCE		271,759	308,784	309,028	274,831

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 06/30/26	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000 - 701					
203-000-391.000	APPROPRIATION FROM RESERVES			20,000	10,000
203-000-406.000	PAYMENT IN LIEU OF TAX - PILOT	1,171	950	1,000	1,000
203-000-410.001	SAD #1 LIGHTHOUSE VILLAGE			500	
203-000-420.000	PERSONAL TAX - DELINQUENT				
203-000-441.000	LOCAL COMMUNITY STABILIZATION	1,658	8,257		1,600
203-000-574.000	STATE SHARED REVENUE	41,088	54,983	45,000	50,000
203-000-580.000	TRANSFER - TAX RECEIVING	109,948	101,899	98,000	45,188
203-000-664.000	INTEREST/DIVIDENDS	3,501	5,739	4,500	3,675
203-000-694.000	MISCELLANEOUS INCOME		312		
203-000-699.000	TRANSFER IN FROM GENERAL FUND				
Totals for dept 000 - 701		157,366	172,140	169,000	111,463
TOTAL ESTIMATED REVENUES		157,366	172,140	169,000	111,463

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 06/30/26	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 463 - ROUTINE MAINTENANCE					
203-463-444.000	SIDEWALK - REPLACEMENT	5,000	10,000	25,000	20,000
203-463-702.000	SALARIES & WAGES	32,221	32,625	25,000	25,000
203-463-714.000	VILLAGE MEDICARE TAX	443	473	400	400
203-463-715.000	VILLAGE SOC. SEC. TAX	1,896	2,023	1,500	1,500
203-463-716.000	HOSPITALIZATION & DENTAL	9,328	4,541	5,000	9,000
203-463-718.000	MERS PENSION	8,053	5,384	5,000	7,500
203-463-720.000	WORKERS COMP			250	
203-463-740.000	MATERIALS & SUPPLIES	366	309	750	250
203-463-801.000	PROFESSIONAL SERVICES			500	
203-463-801.001	2014 CAPITAL BOND PRIN - DPW GARAC	4,500	4,500	4,500	5,000
203-463-801.002	DPW BUILDING BOND INTEREST 10%	617	763	650	480
203-463-802.000	CONTRACT SERVICES	3,663	3,654	1,000	500
203-463-802.005	T.I.F. CAPTURE	494	531	600	500
203-463-805.000	TECH EQUIPMENT/SUPPORT			1,000	100
203-463-930.000	REPAIR/MAINTENANCE	1,090	15,000	14,000	1,000
203-463-940.000	EQUIPMENT RENTALS	16,250	25,000	15,000	10,000
203-463-954.000	BANK CHARGES	38			35
203-463-955.000	MISCELLANEOUS		5		
203-463-999.205	TRANSFER TO CAPITAL STREET PROJECT	66,625	66,332	66,400	
Totals for dept 463 - ROUTINE MAINTENANCE		150,584	171,140	166,550	81,265
Dept 474 - TRAFFIC SERVICES					
203-474-702.000	SALARIES & WAGES	1,721	2,649	2,000	2,000
203-474-714.000	VILLAGE MEDICARE TAX	25	38	75	30
203-474-715.000	VILLAGE SOC. SEC. TAX	107	164	400	125
203-474-716.000	HOSPITALIZATION & DENTAL	327	794	900	450
203-474-718.000	MERS PENSION	292	2,150	2,000	350
203-474-740.000	MATERIALS & SUPPLIES	9,480	2,816	1,500	2,500
203-474-930.000	REPAIR/MAINTENANCE				
Totals for dept 474 - TRAFFIC SERVICES		11,952	8,611	6,875	5,455
Dept 478 - WINTER					
203-478-702.000	SALARIES & WAGES	7,242	3,556	4,000	6,500
203-478-714.000	VILLAGE MEDICARE TAX	105	52	75	100
203-478-715.000	VILLAGE SOC. SEC. TAX	449	220	400	450
203-478-716.000	HOSPITALIZATION & DENTAL	1,433	1,372	1,250	1,500
203-478-718.000	MERS PENSION	1,195	1,781	1,250	1,200
203-478-740.000	MATERIALS & SUPPLIES	8,972	8,010	7,500	5,000
203-478-801.000	PROFESSIONAL SERVICES				
203-478-930.000	REPAIR/MAINTENANCE				
Totals for dept 478 - WINTER		19,396	14,991	14,475	14,750
Dept 482 - STREET CONSTRUCTION					
203-482-702.000	SALARIES & WAGES	329	673		500
203-482-714.000	VILLAGE MEDICARE TAX	5	10		10
203-482-715.000	VILLAGE SOC. SEC. TAX	20	42		35
203-482-716.000	HOSPITALIZATION & DENTAL	46			50
203-482-718.000	MERS PENSION	36			50
Totals for dept 482 - STREET CONSTRUCTION		436	725		645
Dept 483 - STREET ADMIN					
203-483-702.000	SALARIES & WAGES	4,546	4,935	4,500	5,000
203-483-714.000	VILLAGE MEDICARE TAX	66	72	100	75
203-483-715.000	VILLAGE SOC. SEC. TAX	282	306	350	310
203-483-716.000	HOSPITALIZATION & DENTAL	1,270			1,200
203-483-718.000	MERS PENSION	1,070			1,000
203-483-718.002	MANAGER 457 PLAN MATCH	183			250
Totals for dept 483 - STREET ADMIN		7,417	5,313	4,950	7,835
TOTAL APPROPRIATIONS		189,785	200,780	192,850	109,950
NET OF REVENUES/APPROPRIATIONS - FUND 203		(32,419)	(28,640)	(23,850)	1,513
BEGINNING FUND BALANCE		78,193	82,833	78,193	45,774
FUND BALANCE ADJUSTMENTS			24,000		
ENDING FUND BALANCE		45,774	78,193	54,343	47,287

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 06/30/26	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000 - 701					
204-000-402.000	REAL PROP TAX - CURRENT	176,398	164,578	156,000	180,000
204-000-410.000	PERSONAL TAX - CURRENT	12,348	10,443	10,000	12,000
204-000-411.000	REAL PROP TAX - DELINQUENT			7,000	
204-000-420.000	PERSONAL TAX - DELINQUENT		9		
204-000-445.000	INTEREST / PENALTIES - TAX	813	664	500	500
204-000-664.000	INTEREST/DIVIDENDS				2,500
Totals for dept 000 - 701		189,559	175,694	173,500	195,000
TOTAL ESTIMATED REVENUES		189,559	175,694	173,500	195,000

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 06/30/26	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 000 - 701					
204-000-999.205	TRANSFER TO CAPITAL STREET PROJECT				114,900
Totals for dept 000 - 701					114,900
Dept 483 - STREET ADMIN					
204-483-999.202	TRANSFER TO MAJOR STREETS	79,618	73,789	71,000	32,722
204-483-999.203	TRANSFER TO LOCAL STREETS	109,948	101,899	98,000	45,188
Totals for dept 483 - STREET ADMIN					77,910
TOTAL APPROPRIATIONS		189,566	175,688	169,000	192,810
NET OF REVENUES/APPROPRIATIONS - FUND 204		(7)	6	4,500	2,190
BEGINNING FUND BALANCE		7		7	
ENDING FUND BALANCE			6	4,507	2,190

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 06/30/26	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000 - 701					
205-000-580.001	TAX RECEIVING FROM GENERAL FUND				
205-000-580.202	TRANSFER FROM MAJOR STREET	48,245	48,038	48,500	
205-000-580.203	TRANSFER FROM LOCAL STREETS	66,625	66,332	66,400	
205-000-580.204	TRANSFER FROM TAX RECEIVING				114,900
Totals for dept 000 - 701		114,870	114,370	114,900	114,900
TOTAL ESTIMATED REVENUES		114,870	114,370	114,900	114,900

BUDGET REPORT
 Fund: 205 CAPITAL STREET PROJECTS
 Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 06/30/26	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 483 - STREET ADMIN					
205-483-970.000	CAPITAL OUTLAY				
205-483-993.000	STREET BOND ISSUANCEE COST				
205-483-995.000	BOND DEBT RETIREMENT	102,000	100,000	102,000	103,000
205-483-996.000	BOND INTEREST	12,870	14,370	14,370	11,340
205-483-999.202	TRANSFER TO MAJOR STREETS				
205-483-999.203	TRANSFER TO LOCAL STREETS				
Totals for dept 483 - STREET ADMIN		114,870	114,370	116,370	114,340
TOTAL APPROPRIATIONS		114,870	114,370	116,370	114,340
NET OF REVENUES/APPROPRIATIONS - FUND 205				(1,470)	560
BEGINNING FUND BALANCE			(958,000)		
FUND BALANCE ADJUSTMENTS			958,000		
ENDING FUND BALANCE				(1,470)	560

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 06/30/26	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000 - 701					
247-000-403.000	TAX INCREMENT FINANCING (TIF)	36,407	31,015	32,500	42,000
247-000-403.001	TAX INCREMENT FINANCING (TIF) STRI	15,603	13,167	14,000	17,000
247-000-406.000	PAYMENT IN LIEU OF TAX - PILOT	970	786	800	1,000
247-000-539.000	STATE GRANTS				
247-000-664.000	INTEREST/DIVIDENDS	3,635	5,709	4,000	3,000
247-000-674.000	CONTRIBUTIONS AND DONATIONS				
247-000-674.001	ART IN THE PARK	4,570	2,000		6,000
247-000-694.002	APPROPRIATION FROM RESERVES			75,000	46,000
Totals for dept 000 - 701		61,185	52,677	126,300	115,000
TOTAL ESTIMATED REVENUES		61,185	52,677	126,300	115,000

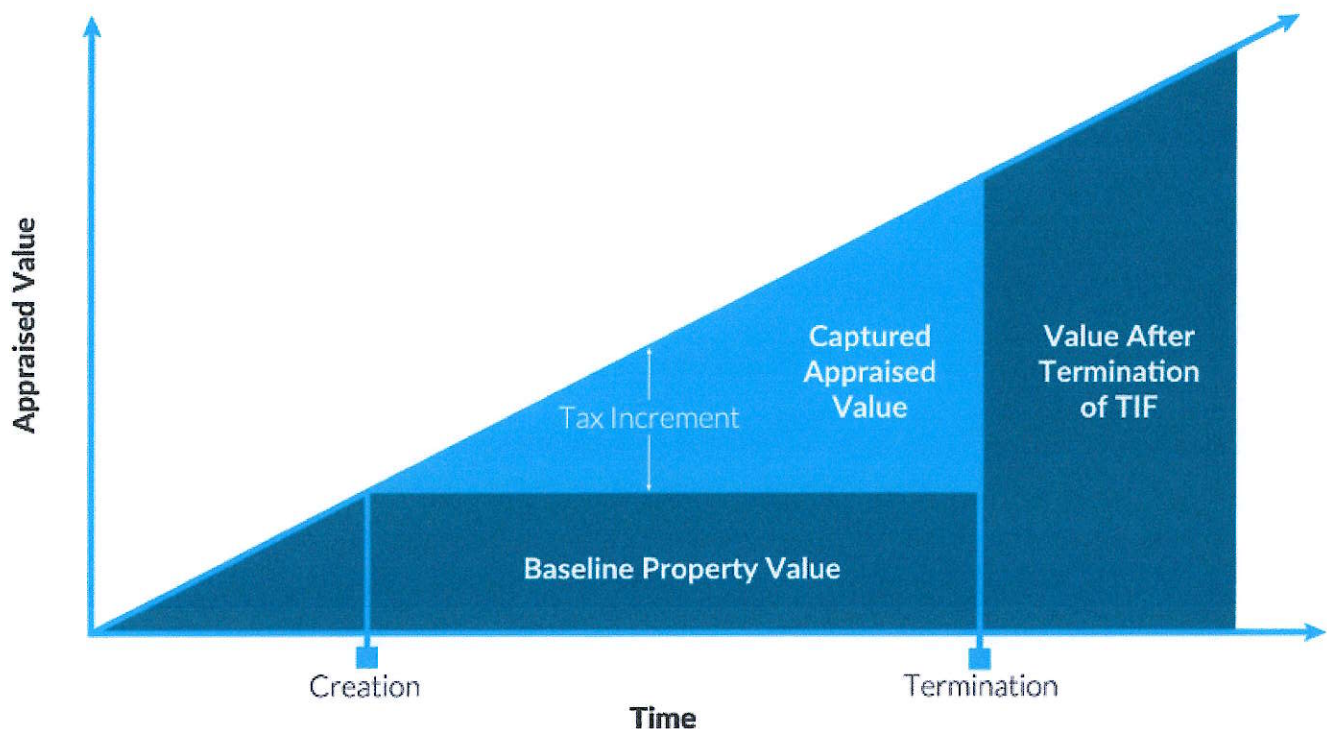
Corridor Improvement Authority - 247

Revenues

What is TIF?

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

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



User: MANAGER

Fund: 247 CORRIDOR IMPROVEMENT AUTHORITY

DB: Brooklyn

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 06/30/26	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 728 - CIA	ECONOMIC DEVELOPMENT				
247-728-444.001	STREET SCAPE - NEW	67,703	132	75,000	50,000
247-728-698.000	VILLAGE BRANDING		18,037	500	500
247-728-702.000	SALARIES & WAGES	6,857	7,350	30,000	30,000
247-728-714.000	VILLAGE MEDICARE TAX	99	107	450	500
247-728-715.000	VILLAGE SOC. SEC. TAX	425	456	1,900	1,900
247-728-716.000	HOSPITALIZATION & DENTAL	1,716		600	2,000
247-728-718.000	MERS PENSION	1,447		1,500	1,500
247-728-718.002	MANAGER 457 PLAN MATCH	221			250
247-728-730.000	OFFICE SUPPLIES			500	250
247-728-732.000	OFFICE EQUIPMENT		133	1,000	250
247-728-735.000	PRINTING & PUBLISHING	660	73	500	100
247-728-740.000	MATERIALS & SUPPLIES	30	352	500	500
247-728-801.000	PROFESSIONAL SERVICES		(12,990)	500	
247-728-804.000	MEMBERSHIPS			500	1,000
247-728-881.000	COMMUNITY PROMOTION	290	1,935	3,000	10,000
247-728-883.000	ART IN THE PARK	4,275	425		6,000
247-728-884.000	FACADE IMPROVEMENT PROGRAM	3,000		5,500	5,500
247-728-930.001	STREET SCAPE - MAINT			1,000	1,000
247-728-954.000	BANK CHARGES	25			35
247-728-955.000	MISCELLANEOUS		1,196	250	
247-728-957.000	CONFERENCES/TRAINING		225	1,000	2,000
247-728-959.000	CLOTHING			150	150
Totals for dept 728 - CIA ECONOMIC DEVELOPMENT		86,748	17,431	124,350	113,435
TOTAL APPROPRIATIONS		86,748	17,431	124,350	113,435
NET OF REVENUES/APPROPRIATIONS - FUND 247		(25,563)	35,246	1,950	1,565
BEGINNING FUND BALANCE		123,865	88,616	123,865	98,302
ENDING FUND BALANCE		98,302	123,862	125,815	99,867

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 06/30/26	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000 - 701					
249-000-480.000	BUILDING PERMITS	7,800	10,745	12,500	12,500
249-000-481.000	ELECTRICAL PERMITS	5,200	5,265	5,500	5,500
249-000-482.000	PLUMBING PERMITS	5,590	4,940	4,500	4,500
249-000-483.000	MECHANICAL PERMITS	3,315	4,420	3,500	3,500
249-000-610.001	PLANNING REVIEW COST/FEES			3,500	5,000
249-000-618.000	ADMINISTRATIVE FEES	12,044	14,973	15,000	15,000
249-000-664.000	INTEREST/DIVIDENDS	879	1,238	850	500
249-000-694.000	MISCELLANEOUS INCOME				
Totals for dept 000 - 701		34,828	41,581	45,350	46,500
TOTAL ESTIMATED REVENUES		34,828	41,581	45,350	46,500

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 06/30/26	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 000 - 701					
249-000-714.000	VILLAGE MEDICARE TAX				
249-000-715.000	VILLAGE SOC. SEC. TAX				
Totals for dept 000 - 701					
Dept 701 - BUILDING FUND					
249-701-702.000	SALARIES & WAGES	9,804	9,892	20,000	18,000
249-701-714.000	VILLAGE MEDICARE TAX	142	143	300	300
249-701-715.000	VILLAGE SOC. SEC. TAX	608	613	1,250	1,250
249-701-716.000	HOSPITALIZATION & DENTAL	2,143		1,000	2,000
249-701-718.000	MERS PENSION	1,747			1,500
249-701-718.002	MANAGER 457 PLAN MATCH	312			250
249-701-740.000	MATERIALS & SUPPLIES		70	500	250
249-701-801.000	PROFESSIONAL SERVICES	975		500	1,000
249-701-802.000	CONTRACT SERVICES			500	250
249-701-802.001	BUILDING INSPECTOR	7,045	10,325	6,500	7,000
249-701-802.002	ELECTRICAL INSPECTOR	4,615	6,890	5,500	5,000
249-701-802.003	PLUMBING INSPECTOR	5,785	6,435	4,500	4,500
249-701-802.004	MECHANICAL INSPECTOR	2,210	3,835	4,000	3,000
249-701-932.002	SOFTWARE MAINT / SUPPORT	1,156	731	500	1,200
249-701-954.000	BANK CHARGES	25			35
249-701-955.000	MISCELLANEOUS		30	500	
Totals for dept 701 - BUILDING FUND		36,567	38,964	45,550	45,535
TOTAL APPROPRIATIONS		36,567	38,964	45,550	45,535
NET OF REVENUES/APPROPRIATIONS - FUND 249		(1,739)	2,617	(200)	965
BEGINNING FUND BALANCE		32,024	29,408	32,024	30,285
ENDING FUND BALANCE		30,285	32,025	31,824	31,250

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 06/30/26	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000 - 701					
590-000-626.000	CHARGES FOR SERVICES	639,320	763,116	700,000	765,000
590-000-640.000	CONNECTION FEES	8,000	26,000	10,000	10,000
590-000-651.000	LATE PAYMENT PENALTIES	7,449	9,958	5,000	5,000
590-000-664.000	INTEREST/DIVIDENDS	22,828	23,589	1,000	10,000
590-000-694.000	MISCELLANEOUS INCOME	139			100
590-000-694.002	APPROPRIATION FROM RESERVES				180,000
Totals for dept 000 - 701		<u>677,736</u>	<u>822,663</u>	<u>716,000</u>	<u>970,100</u>
TOTAL ESTIMATED REVENUES		677,736	822,663	716,000	970,100

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 06/30/26	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 536 - WATER AND/OR SEWER SYSTEMS					
590-536-702.000	SALARIES & WAGES	18,570	11,448	15,000	20,000
590-536-714.000	VILLAGE MEDICARE TAX	269	147	225	300
590-536-715.000	VILLAGE SOC. SEC. TAX	1,151	629	1,000	1,300
590-536-716.000	HOSPITALIZATION & DENTAL	3,588	4,414	5,000	3,000
590-536-718.000	MERS PENSION	2,835	6,831	7,000	2,500
590-536-720.000	WORKERS COMP			15,000	2,500
590-536-735.000	PRINTING & PUBLISHING			150	100
590-536-740.000	MATERIALS & SUPPLIES	4,788	7,776	6,500	6,500
590-536-745.000	TREATMENT FEES	287,620	362,561	384,000	384,000
590-536-746.000	TRANSMISSION FEES	72,920	86,301	90,000	90,000
590-536-781.000	DEPRECIATION	54,833	59,817	55,000	55,000
590-536-801.000	PROFESSIONAL SERVICES	3,686	9,400	5,000	5,000
590-536-802.000	CONTRACT SERVICES	14,712	11,787	13,500	25,000
590-536-804.000	MEMBERSHIPS		887	900	900
590-536-805.000	TECH EQUIPMENT/SUPPORT	914		1,000	500
590-536-850.000	TELEPHONE	3,278	3,711	3,500	3,500
590-536-920.000	UTILITIES	14,943	17,305	14,000	16,000
590-536-930.000	REPAIR/MAINTENANCE	53,903	10,310	20,000	50,000
590-536-932.000	EQUIPMENT MAINTENANCE/SUPPORT			300	300
590-536-940.000	RENTALS	15,000	20,000	20,000	25,000
590-536-955.000	MISCELLANEOUS			1,000	250
590-536-957.000	CONFERENCES/TRAINING	2,592	415	1,500	1,500
590-536-971.000	CAPITAL OUTLAY			20,000	250,000
Totals for dept 536 - WATER AND/OR SEWER SYSTEMS		555,602	613,739	679,575	943,150
Dept 537 - WATER/SEWER ADMINISTRATION					
590-537-702.000	SALARIES & WAGES	13,564	18,951	22,000	15,000
590-537-714.000	VILLAGE MEDICARE TAX	197	275	350	225
590-537-715.000	VILLAGE SOC. SEC. TAX	841	1,175	1,400	1,000
590-537-716.000	HOSPITALIZATION & DENTAL	3,405	2,681	3,000	3,500
590-537-718.000	MERS PENSION	2,848	1,646	2,000	3,000
590-537-718.002	MANAGER 457 PLAN MATCH	363			500
590-537-727.000	PENSION EXP ADJ GASB 68		(12,192)		
590-537-954.000	BANK CHARGES	150			175
Totals for dept 537 - WATER/SEWER ADMINISTRATION		21,368	12,536	28,750	23,400
TOTAL APPROPRIATIONS		576,970	626,275	708,325	966,550
NET OF REVENUES/APPROPRIATIONS - FUND 590		100,766	196,388	7,675	3,550
BEGINNING FUND BALANCE		2,033,633	1,842,381	2,033,633	2,134,399
FUND BALANCE ADJUSTMENTS			(5,134)		
ENDING FUND BALANCE		2,134,399	2,033,635	2,041,308	2,137,949

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 06/30/26	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000 - 701					
591-000-626.000	CHARGES FOR SERVICES	473,871	447,104	500,000	563,000
591-000-640.000	CONNECTION FEES	15,600	40,304	43,000	20,000
591-000-643.000	HYDRANTS, METERS, ETC.		1,006	1,422	1,000
591-000-651.000	LATE PAYMENT PENALTIES	4,658	4,116	1,000	2,500
591-000-664.000	INTEREST/DIVIDENDS	433	157		100
591-000-673.000	GAIN (LOSS) SALE OF FIXED ASSETS	(30,546)			
591-000-693.000	SALE OF PROPERTY & EQUIPMENT	10,132			
591-000-699.000	TRANSFER IN FROM GENERAL FUND		78,000		
Totals for dept 000 - 701		474,148	570,687	545,422	586,600
Dept 536 - WATER AND/OR SEWER SYSTEMS					
591-536-673.000	GAIN (LOSS) SALE OF FIXED ASSETS				
Totals for dept 536 - WATER AND/OR SEWER SYSTEMS					
TOTAL ESTIMATED REVENUES		474,148	570,687	545,422	586,600

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 06/30/26	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 000 - 701					
591-000-727.000	PENSION EXP ADJ GASB 68				
Totals for dept 000 - 701					
Dept 536 - WATER AND/OR SEWER SYSTEMS					
591-536-702.000	SALARIES & WAGES	28,519	49,232	44,000	30,000
591-536-714.000	VILLAGE MEDICARE TAX	414	682	700	500
591-536-715.000	VILLAGE SOC. SEC. TAX	1,768	2,915	2,900	2,000
591-536-716.000	HOSPITALIZATION & DENTAL	5,460	7,867	6,000	5,000
591-536-718.000	MERS PENSION	4,506	3,796	3,000	4,000
591-536-720.000	WORKERS COMP			250	
591-536-740.000	MATERIALS & SUPPLIES	8,706	10,138	10,445	10,000
591-536-781.000	DEPRECIATION	81,381	94,305	94,305	94,305
591-536-801.000	PROFESSIONAL SERVICES	1,791	893	1,000	1,000
591-536-802.000	CONTRACT SERVICES	249,557	319,345	264,628	250,000
591-536-804.000	MEMBERSHIPS	943	916	1,000	1,000
591-536-805.000	TECH EQUIPMENT/SUPPORT	914			
591-536-809.000	EGLE FEES	2,042	1,443	1,500	2,000
591-536-850.000	TELEPHONE	1,912	1,761	1,750	1,750
591-536-920.000	UTILITIES	17,780	22,123	21,870	22,000
591-536-930.000	REPAIR/MAINTENANCE	8,201	600	250	7,500
591-536-932.000	EQUIPMENT MAINTENANCE/SUPPORT			250	250
591-536-936.000	HYDRANTS, METERS, ETC.	36,906	3,238	1,000	15,000
591-536-940.000	EQUIPMENT RENTALS	6,250	10,002	5,000	10,000
591-536-955.000	MISCELLANEOUS	21	32		100
591-536-957.000	CONFERENCES/TRAINING	834	2,446		1,000
591-536-961.000	SALE OF EQUIP				
591-536-971.000	CAPITAL OUTLAY				
591-536-992.000	DWRP BOND - PRINCIPAL	90,000		90,000	90,000
591-536-992.001	DWRP 2 - PRINCIPAL	20,000		20,000	23,165
591-536-997.000	DWRP BOND - INTEREST	2,869	4,307	4,781	1,000
591-536-997.001	DWRP 2 - INTEREST	705	1,019	1,130	250
Totals for dept 536 - WATER AND/OR SEWER SYSTEMS		571,479	537,060	575,759	571,820
Dept 537 - WATER/SEWER ADMINISTRATION					
591-537-702.000	SALARIES & WAGES	8,059	11,179	10,000	9,000
591-537-714.000	VILLAGE MEDICARE TAX	117	166	145	130
591-537-715.000	VILLAGE SOC. SEC. TAX	500	689	620	560
591-537-716.000	HOSPITALIZATION & DENTAL	2,135	2,395	2,000	2,000
591-537-718.000	MERS PENSION	1,806	595	750	1,500
591-537-718.002	MANAGER 457 PLAN MATCH	147			150
591-537-727.000	PENSION EXP ADJ GASB 68		(4,776)		
591-537-954.000	BANK CHARGES3	150			135
Totals for dept 537 - WATER/SEWER ADMINISTRATION		12,914	10,248	13,515	13,475
TOTAL APPROPRIATIONS		584,393	547,308	589,274	585,295
NET OF REVENUES/APPROPRIATIONS - FUND 591		(110,245)	23,379	(43,852)	1,305
BEGINNING FUND BALANCE		1,420,147	1,401,989	1,420,147	1,309,902
FUND BALANCE ADJUSTMENTS			(5,224)		
ENDING FUND BALANCE		1,309,902	1,420,144	1,376,295	1,311,207

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 06/30/26	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES					
Dept 000 - 701					
661-000-664.000	INTEREST/DIVIDENDS	11,435		8,500	8,500
661-000-670.000	EQUIPMENT RENTAL	105,000		132,500	130,000
661-000-693.000	SALE OF PROPERTY & EQUIPMENT	685			
661-000-694.000	MISCELLANEOUS INCOME			85,000	
661-000-694.002	APPROPRIATION FROM RESERVES				100,000
Totals for dept 000 - 701		117,120		226,000	238,500
TOTAL ESTIMATED REVENUES		117,120		226,000	238,500

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 06/30/26	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS					
Dept 265 - BUILDING AND GROUNDS					
661-265-801.000	PROFESSIONAL SERVICES			1,000	
Totals for dept 265 - BUILDING AND GROUNDS				1,000	
Dept 269 - MOTOR POOL					
661-269-702.000	SALARIES & WAGES			1,000	
661-269-714.000	VILLAGE MEDICARE TAX			15	
661-269-715.000	VILLAGE SOC. SEC. TAX			70	
661-269-740.000	MATERIALS & SUPPLIES	28,857		15,000	20,000
661-269-781.000	DEPRECIATION	58,851		47,400	53,501
661-269-802.000	CONTRACT SERVICES	3,368		1,000	1,000
661-269-930.000	REPAIR/MAINTENANCE	9,397		10,500	7,500
661-269-954.000	BANK CHARGES	25			35
661-269-971.000	CAPITAL OUTLAY	46,610		125,000	130,000
Totals for dept 269 - MOTOR POOL				199,985	212,036
Dept 751 - PARKS AND RECREATION					
661-751-930.000	REPAIR/MAINTENANCE			25,000	25,000
Totals for dept 751 - PARKS AND RECREATION				25,000	25,000
TOTAL APPROPRIATIONS		147,108		225,985	237,036
NET OF REVENUES/APPROPRIATIONS - FUND 661		(29,988)		15	1,464
BEGINNING FUND BALANCE					604,177
FUND BALANCE ADJUSTMENTS		634,165		634,165	
ENDING FUND BALANCE		604,177		634,180	605,641
ESTIMATED REVENUES - ALL FUNDS		2,876,125	3,089,933	4,224,840	3,660,548
APPROPRIATIONS - ALL FUNDS		2,975,394	3,053,508	4,293,829	3,643,436
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(99,269)	36,425	(68,989)	17,112
BEGINNING FUND BALANCE - ALL FUNDS		4,412,257	3,249,371	4,412,257	4,947,153
FUND BALANCE ADJUSTMENTS - ALL FUNDS		634,165	1,126,455	634,165	
ENDING FUND BALANCE - ALL FUNDS		4,947,153	4,412,251	4,977,433	4,964,265



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