

**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Village of Brooklyn**

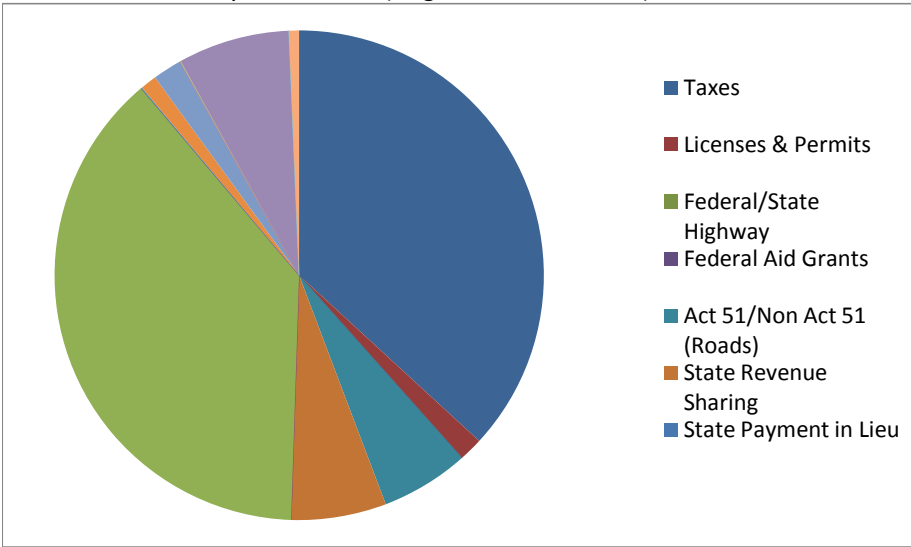
Per capita information

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>
<b>Statement of Revenues and Expenditures - All Governmental Funds</b>							
<b>Revenues</b>							
Taxes	421,694	473,140	538,787	558,829	554,449	463	460
Licenses & Permits	21,251	14,562	14,870	16,839	23,669	14	20
Federal/State Highway	-	201,517	-	-	-	-	-
Federal Aid Grants	-	-	101,667	-	-	-	-
Act 51/Non Act 51 (Roads)	89,691	89,740	88,248	97,796	87,701	81	73
State Revenue Sharing	118,918	115,458	115,414	104,713	94,509	87	78
State Payment in Lieu	-	4,866	-	-	-	-	-
State Aid Grants	-	-	-	26,446	-	22	-
Other Sales/Use Admin Fees	458,795	-	-	545,276	576,358	452	478
Sales of Fixed Assets	-	-	-	15,500	-	13	-
Fines, Penalties, & Forfeitures	732	1,016	861	359	700	0	1
Interest & Dividends	16,114	33,735	26,665	20,626	16,313	17	14
Rents & Royalties	29,840	29,378	31,781	32,398	28,957	27	24
Other Services Rendered	-	532,246	553,686	-	-	-	-
Other Refunds/Rebates	-	2,699	1,762	3,159	706	3	1
Net Interfund Transfers	-	64,000	-	26,000	111,100	22	92
Bonds/Notes Proceeds	-	-	-	228,965	-	190	-
Other Revenue	2,022	2,886	4,396	6,566	10,051	5	8
total revenue	1,159,057	1,565,243	1,478,137	1,683,472	1,504,513	1,396	1,248
<b>Expenditures</b>							
Legislative	31,814	23,459	20,082	30,819	28,357	26	24
Treasurer	28,420	30,288	24,952	28,146	25,450	23	21
Clerk	37,102	34,483	19,454	18,325	17,966	15	15
Chief Executive	-	-	72,287	83,782	79,709	69	66
Police	1,253	-	3,900	13,000	11,000	11	9
Fire	-	-	10,584	13,000	11,000	11	9
Other Public Safety	21,410	39,027	11,627	10,433	10,727	9	9
Buildings & Grounds	24,476	55,883	58,374	-	-	-	-
Bldg. Inspection	27,329	5,810	17,340	19,051	22,785	16	19
Public Works	26,131	21,360	42,184	96,196	109,004	80	90
Streets	184,572	171,485	190,129	245,683	203,891	204	169
Water & Sewer	407,447	415,661	573,294	651,359	376,708	540	312
Parks & Recreation	32,110	34,829	28,779	19,434	22,560	16	19
Other Dev. Activity	77,183	-	-	277,900	-	230	-
Fringes, Benefits & Insurance	66,024	77,618	65,208	69,729	56,725	58	47
Capital Outlay	-	386,118	38,119	36,685	65,581	30	54
Debt Service	79,949	91,138	-	89,424	82,233	74	68
Net Interfund Transfers	-	64,000	-	26,000	111,100	22	92
Extraordinary/ Special Items	70,150	-	-	-	-	-	-
Other Expenditures	-	41,107	26,907	-	-	-	-
total expenditures	1,115,370	1,492,266	1,203,220	1,728,966	1,234,796	1,434	1,024
Surplus (shortfall)	43,687	72,977	274,917	(45,494)	269,717	(38)	224
<b>Financial Position - All Governmental Funds</b>							
Undesignated fund balance	239,197	302,134	428,836	334,468	462,536	277	384
Designated	1,167,052	1,211,995	1,346,802	1,513,937	1,504,436	1,255	1,247
Reserved	-	-	-	-	-	-	-
Total fund balance	1,406,249	1,514,129	1,775,638	1,848,405	1,966,972	1,533	1,631
<b>Liabilities Not Counted on a Modified-Accrual Basis:</b>							
<b>Pensions</b>							
Date of Actuarial Valuation:	<u>12/31/2005</u>	<u>12/31/2006</u>	<u>12/31/2007</u>	<u>12/31/2008</u>	<u>12/31/2009</u>		
Assets	778,860	787,870	817,706	821,300	806,496		
Actuarial Liability	1,007,935	1,054,585	1,055,277	1,122,748	1,106,690		
Unfunded	229,075	266,715	237,571	301,448	300,194	250	249
Percent Funded	77%	75%	77%	73%	73%		

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>		<u>2009</u>	<u>2010</u>
Other Post Employment Benefits (OPEB)								
Date of Actuarial Valuation:	<u>12/31/2005</u>	<u>12/31/2006</u>	<u>12/31/2007</u>	<u>12/31/2008</u>	<u>12/31/2009</u>			
Assets	-	-	-	-	-			
Actuarial Liability	-	-	-	-	176,402			
Unfunded	-	-	-	-	176,402		-	146
Percent Funded					0%			
Sum of All Pension & OPEB Plans								
Assets	778,860	787,870	817,706	821,300	806,496			
Actuarial Liability	1,007,935	1,054,585	1,055,277	1,122,748	1,283,092			
Unfunded	229,075	266,715	237,571	301,448	476,596		250	395
Percent funded	77%	75%	77%	73%	63%			
Debt (annual):								
Bonds	155,208	251,336	252,484	276,368	273,679			
Structured Debt	155,208	251,336	252,484	276,368	273,679		229	227
Total Long Term Debt	155,208	251,336	252,484	276,368	273,679		229	227
<b><u>Population information</u></b>	1,176	1,176	1,176	1,176	1,206			

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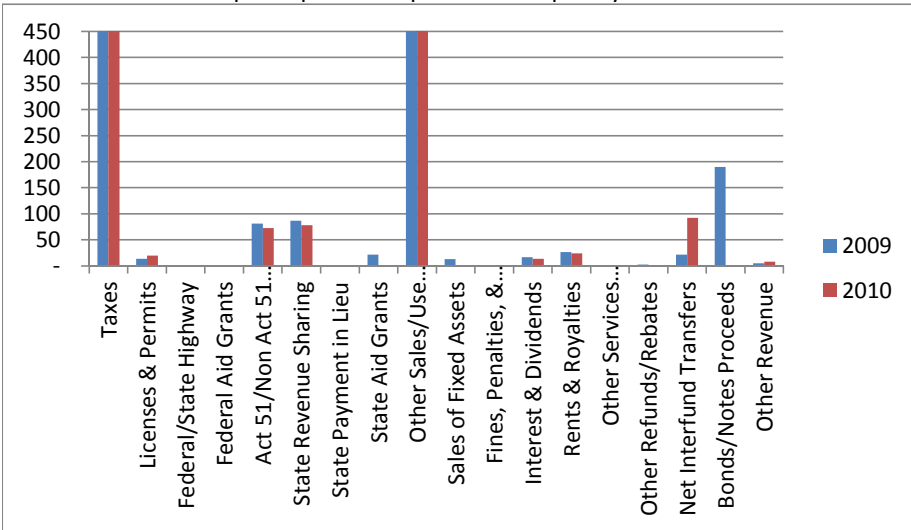
1. Where our money comes from (all governmental funds)



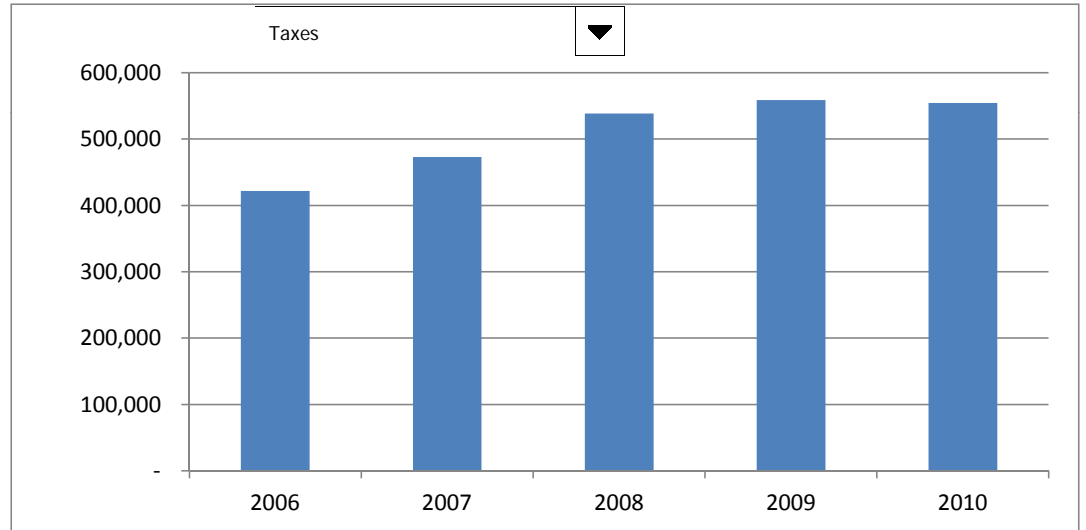
2. Compared to the prior year

	2009	2010	% change
Taxes	\$ 558,829	\$ 554,449	-1%
Licenses & permits	16,839	23,669	41%
from Federal Govt.	-	-	n/a
from State Govt.	104,713	94,509	-10%
Local contributions	545,276	576,358	6%
Charges for services	15,500	-	-100%
Fines & forfeitures	359	700	1
Interest & rent	20,626	16,313	(0)
Other revenue	6,566	10,051	53%
<b>Total</b>	<b>\$ 1,268,708</b>	<b>\$ 1,276,049</b>	<b>1%</b>

3. Revenue sources per capita - compared to the prior year



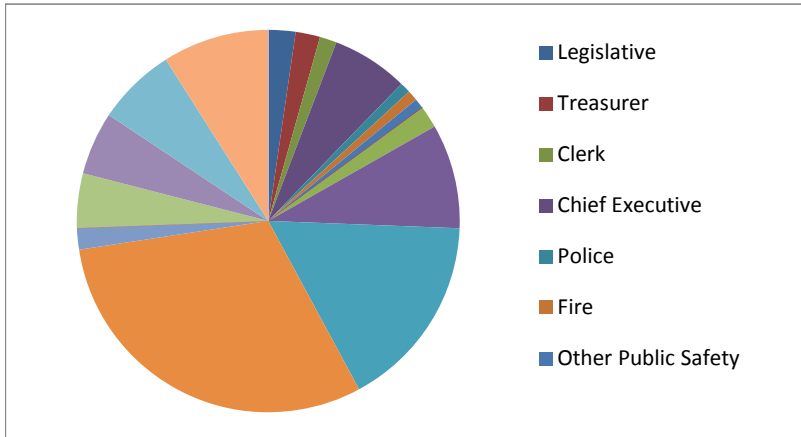
4. Historical trends of individual sources



For more information on our unit's finances, contact Jennifer Morris Coe at (517) 592-2591.

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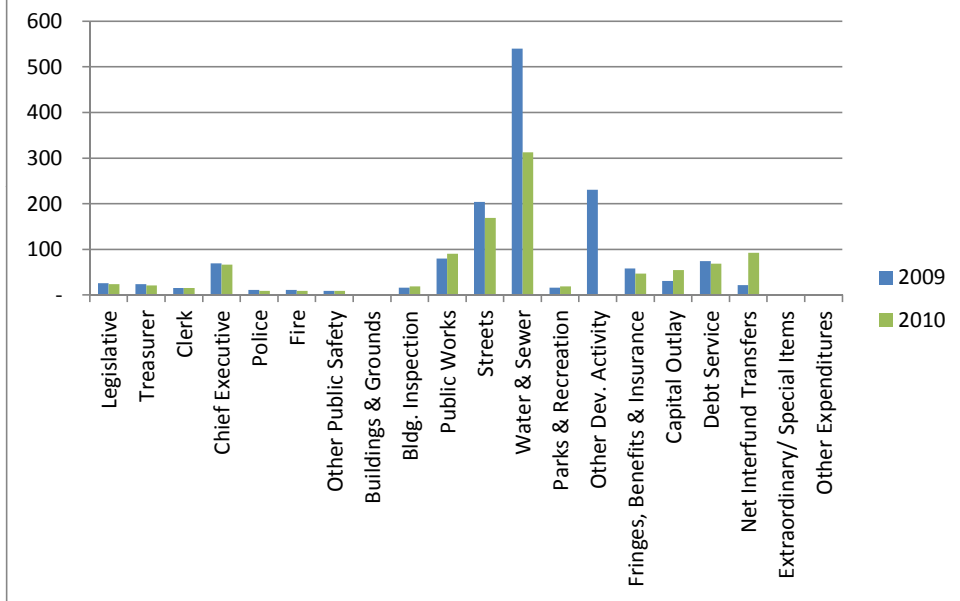
1. Where we spend our money (all governmental funds)



2. Compared to the prior year

	2009	2010	% change
General government	\$ 30,819	\$ 28,357	-8%
Police & fire	13,000	11,000	-15%
Other public safety	10,433	10,727	3%
Other public works	19,051	22,785	20%
Health & welfare	96,196	109,004	13%
Community & economic develop	245,683	203,891	-17%
Recreation & culture	651,359	376,708	-42%
Capital outlay	19,434	22,560	16%
Debt service	89,424	82,233	-8%
Interfund transfers (net)	26,000	111,100	327%
Extraordinary/ Special items	-	-	n/a

3. Spending per capita - compared to the prior year



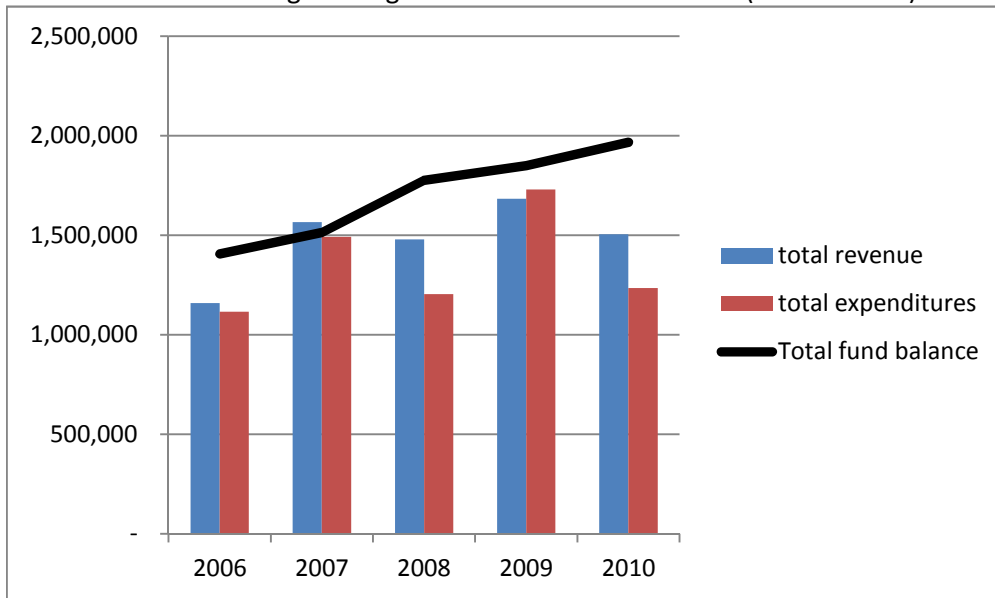
4. Historical trends of individual departments:



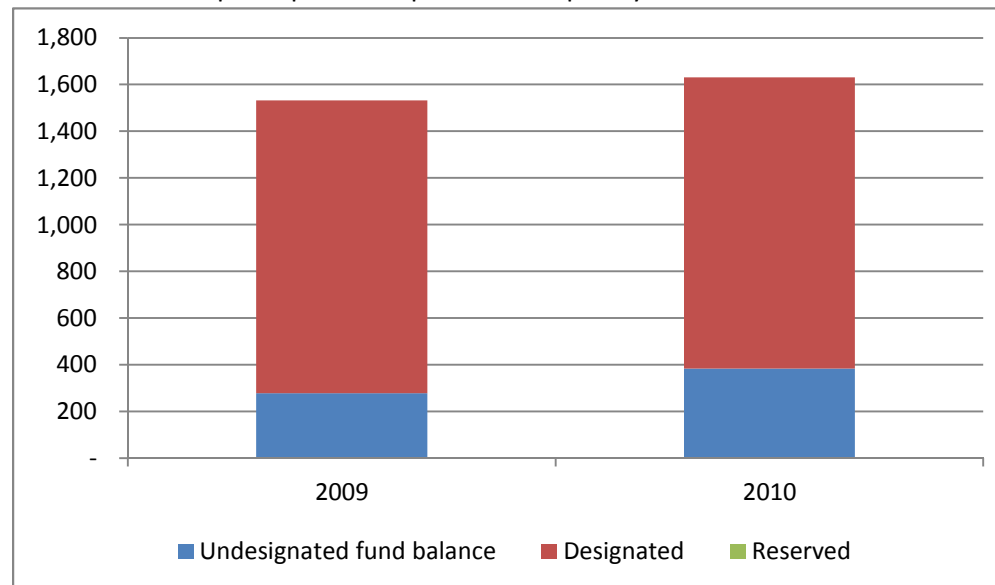
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1. How have we managed our governmental fund resources (fund balance)?



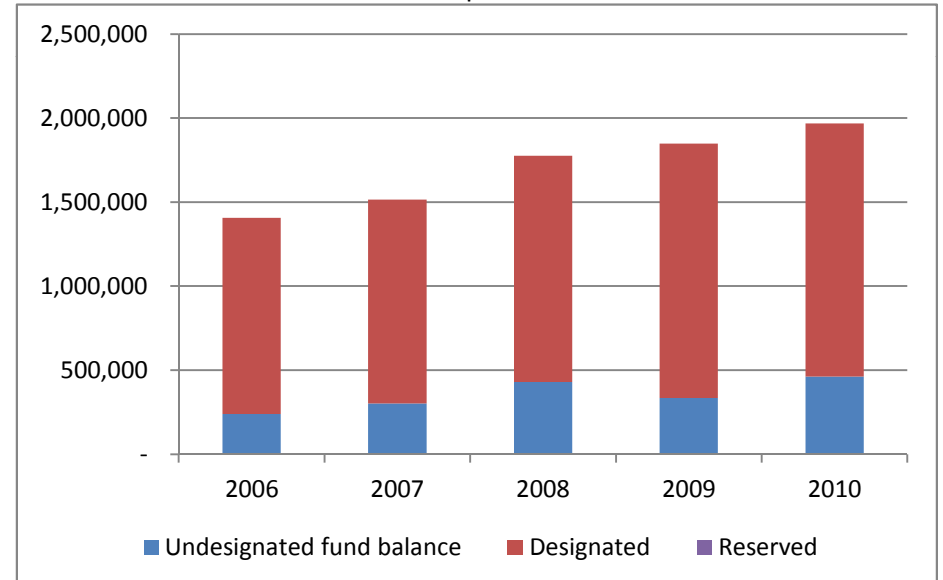
3. Fund balance per capita - compared to the prior year



2. Compared to the prior year

	2009	2010	% change
Revenue	1,683,472	1,504,513	-11%
Expenditures	1,728,966	1,234,796	-29%
Surplus (shortfall)	(45,494)	269,717	-693%
Fund balance, by component:			
Designated	1,513,937	1,504,436	0%
Undesignated	334,468	462,536	38%
total fund balance	1,848,405	1,966,972	6%

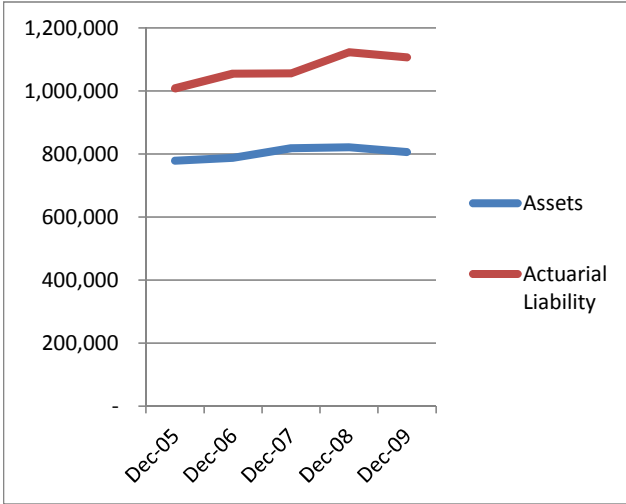
4. Historical trends of individual components



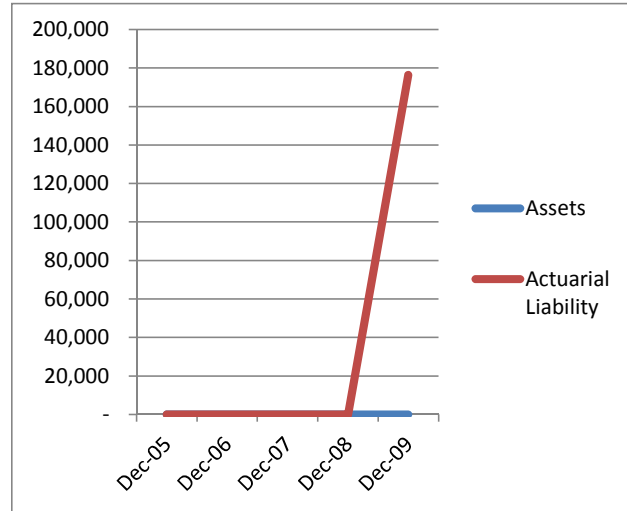
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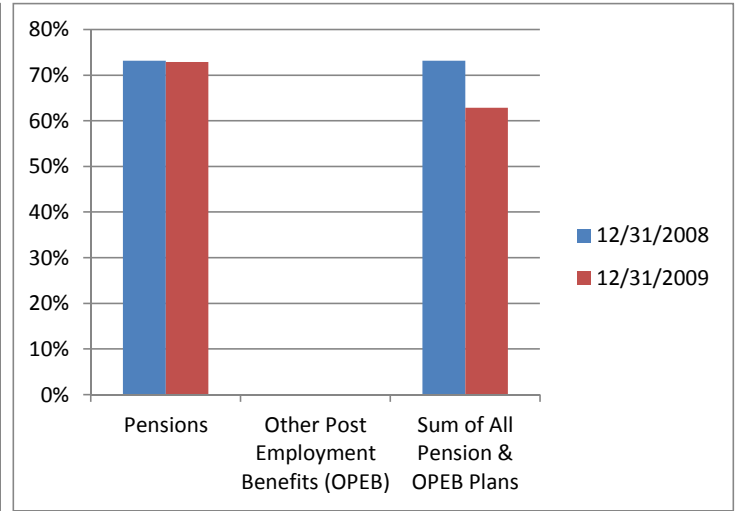
1. Pension funding status



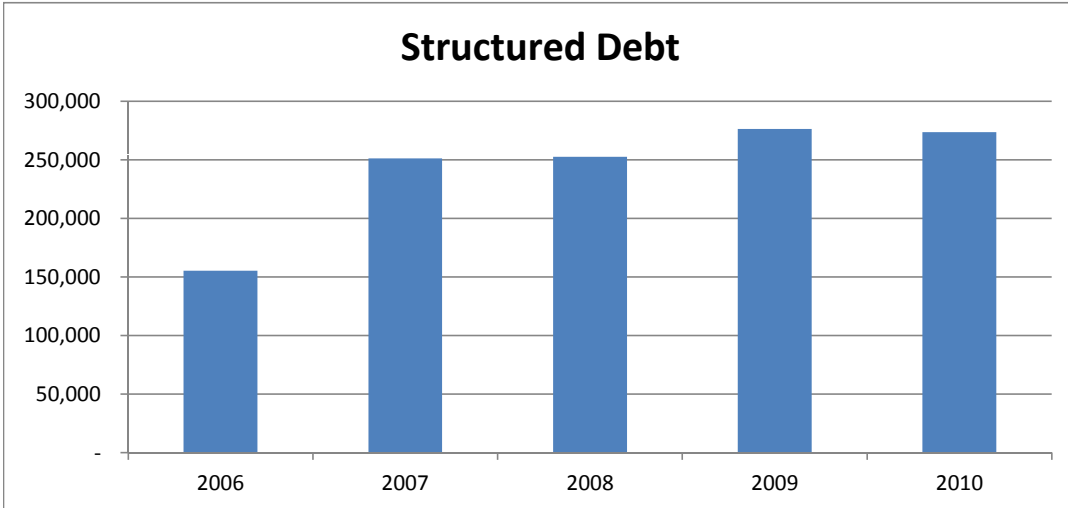
2. Retiree Health care funding status



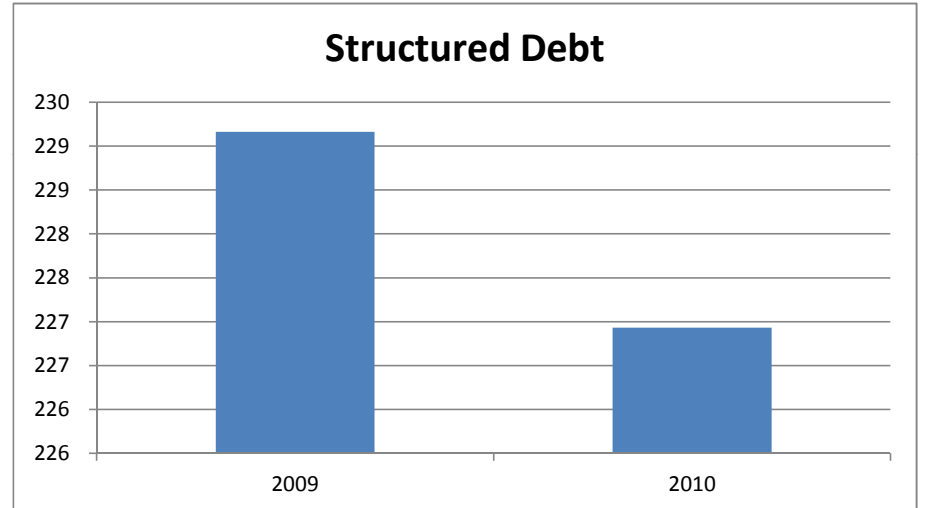
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



5. Debt & other long term obligations per capita - compared to the prior year



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