

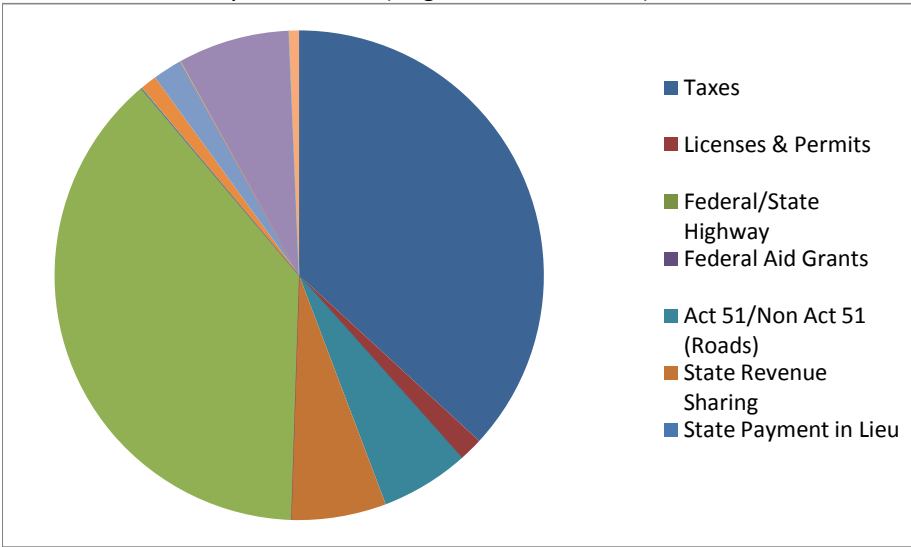
CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Village of Brooklyn

	2006	2007	2008	2009	2010	Per capita information	
						2009	2010
Statement of Revenues and Expenditures - All Governmental Funds							
Revenues							
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
Expenditures							
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
Financial Position - All Governmental Funds							
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
Liabilities Not Counted on a Modified-Accrual Basis:							
Pensions							
Date of Actuarial Valuation:	12/31/2005	12/31/2006	12/31/2007	12/31/2008	12/31/2009		
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
<u>Population information</u>	1,176	1,176	1,176	1,176	1,206			

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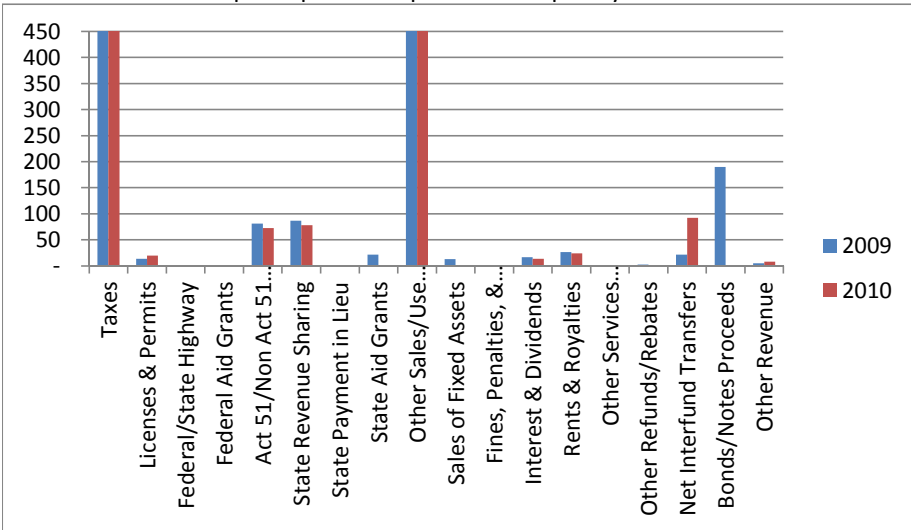
1. Where our money comes from (all governmental funds)



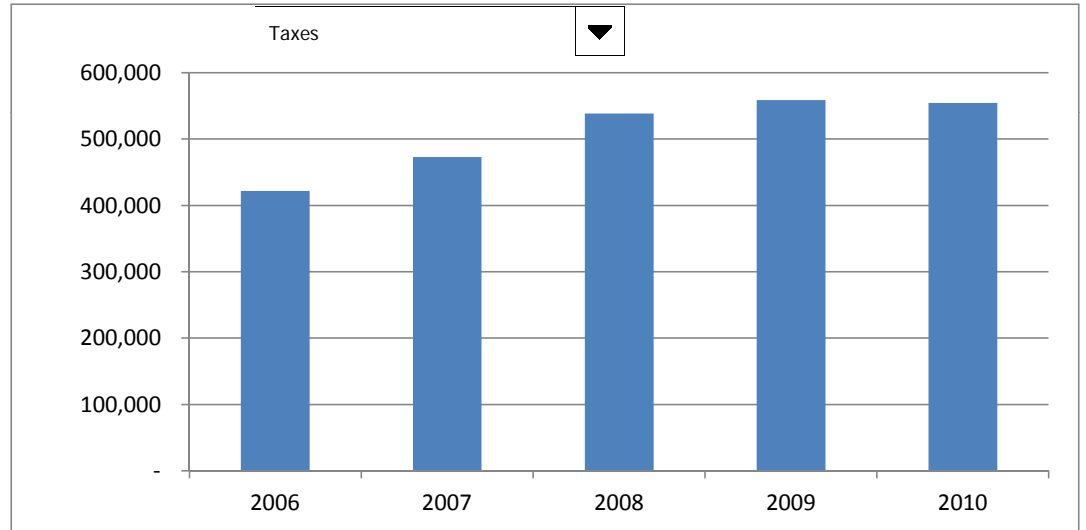
2. Compared to the prior year

	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%
Total	\$ 1,268,708	\$ 1,276,049	1%

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



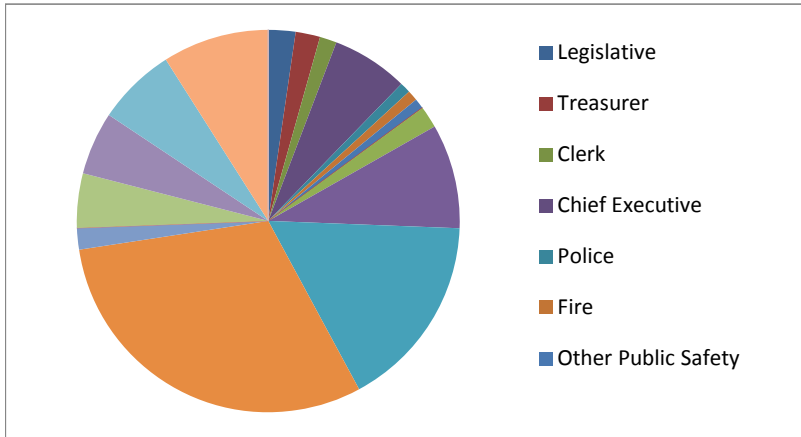
4. Historical trends of individual sources



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

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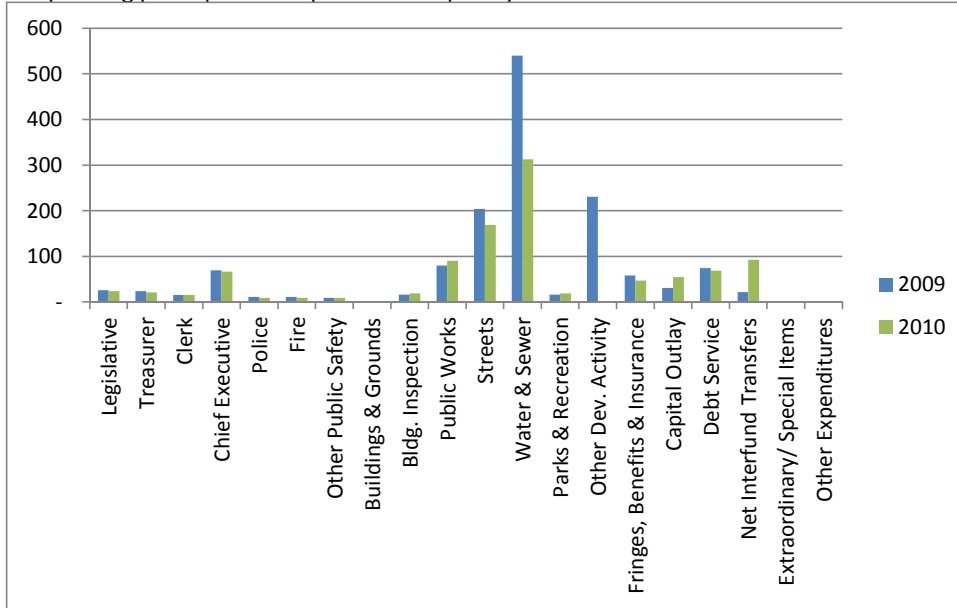
1. Where we spend our money (all governmental funds)



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



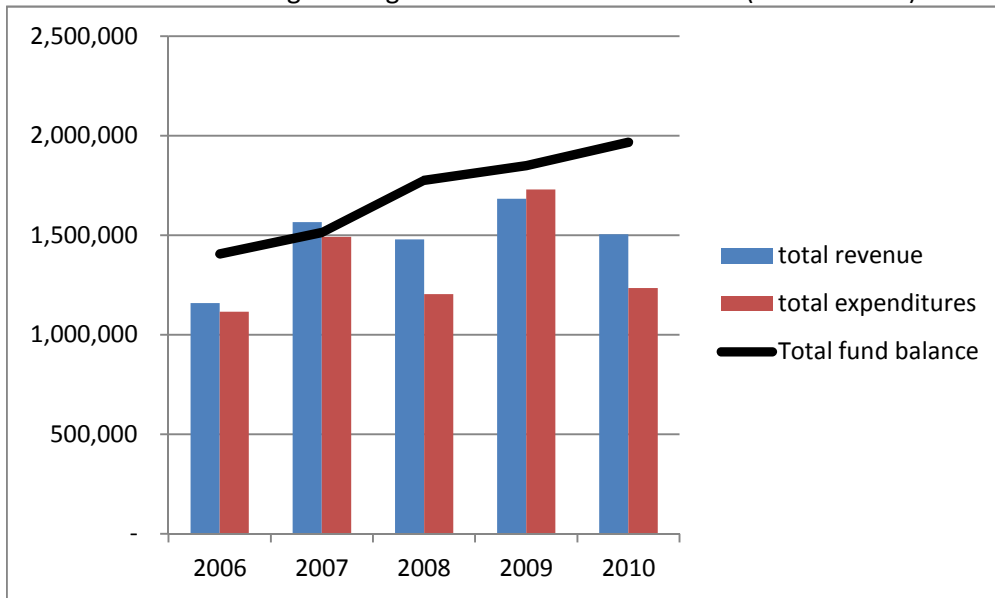
4. Historical trends of individual departments:



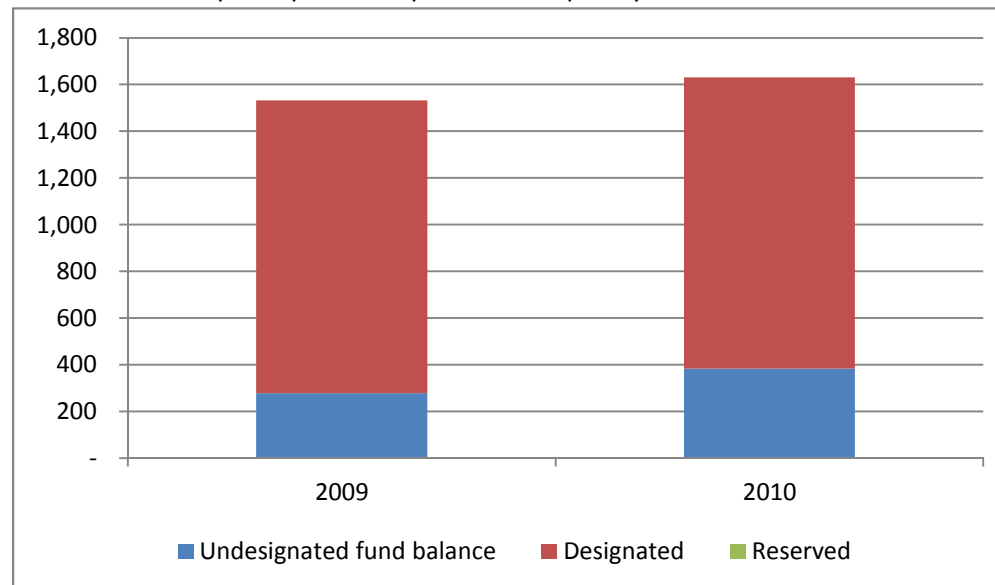
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1. How have we managed our governmental fund resources (fund balance)?



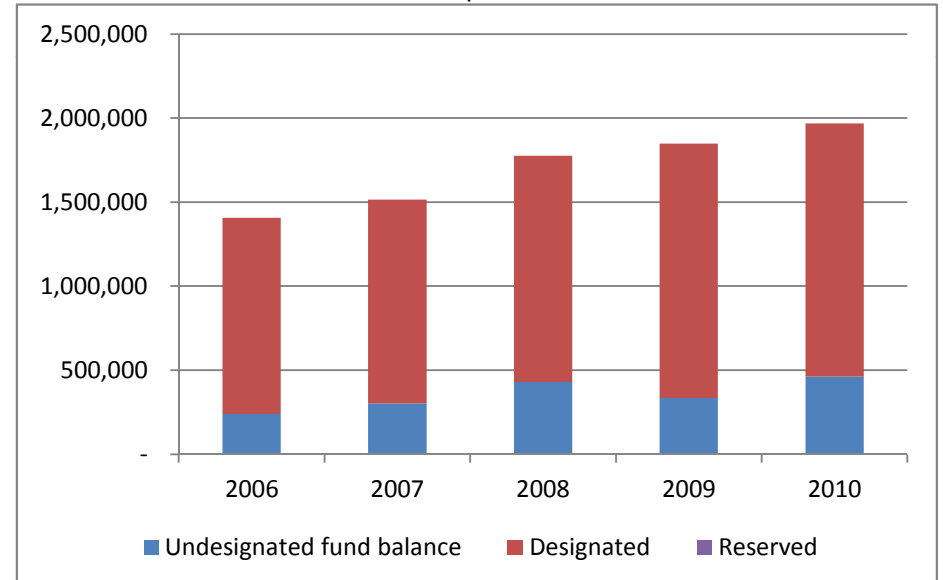
3. Fund balance per capita - compared to the prior year



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%

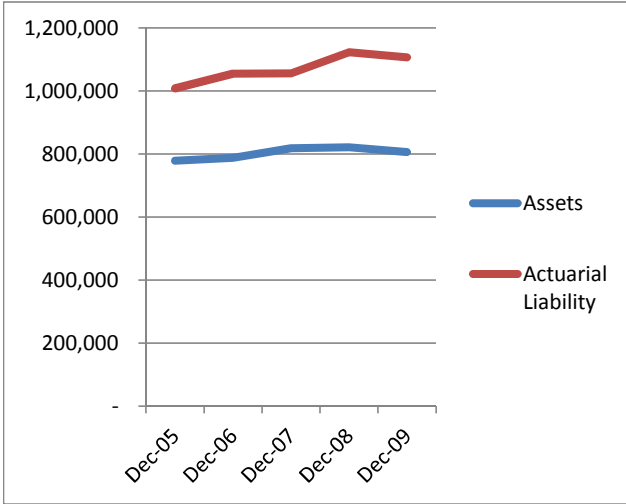
4. Historical trends of individual components



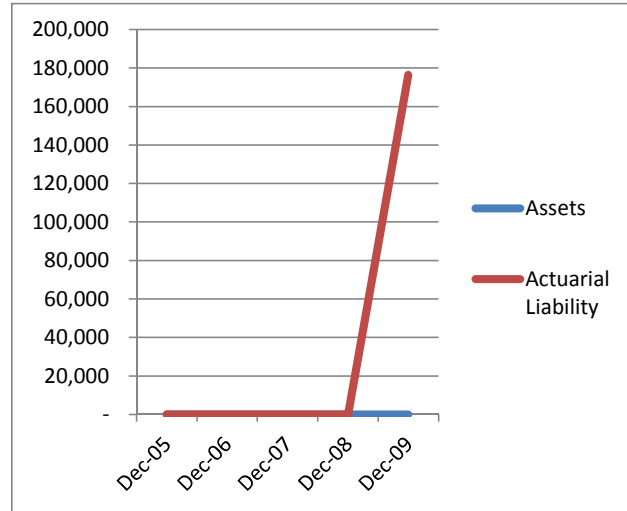
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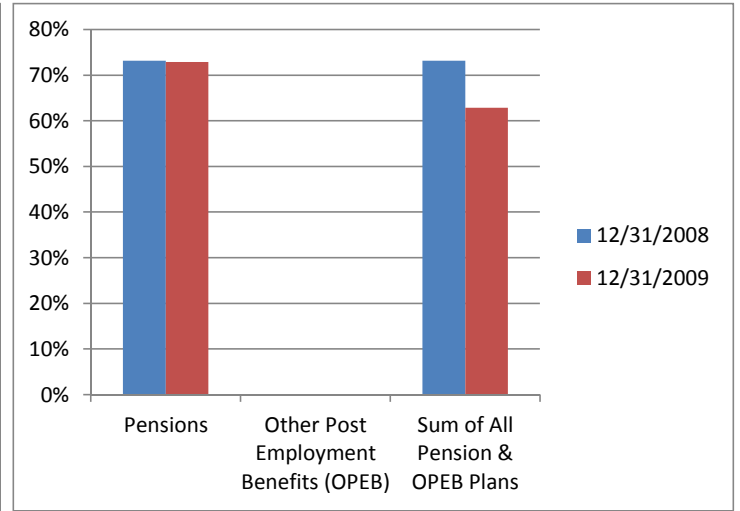
1. Pension funding status



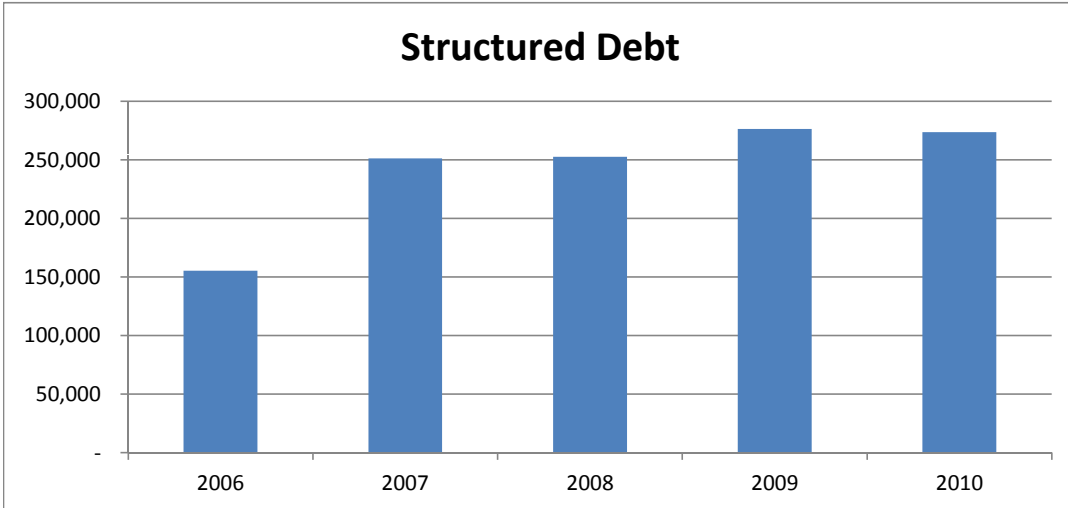
2. Retiree Health care funding status



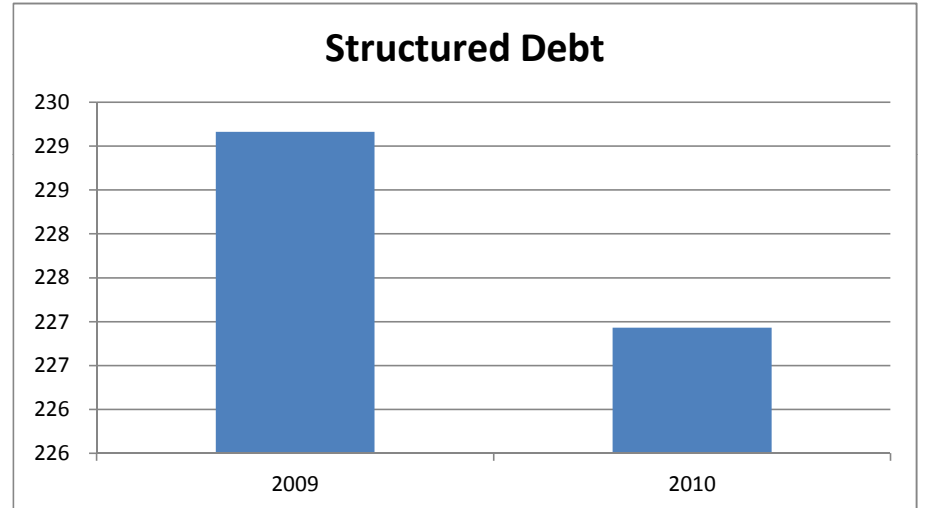
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



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