

RESOLUTION 2018-13
VILLAGE OF BROOKLYN
GENERAL APPROPRIATIONS MEASURE
FISCAL YEAR: JULY 1, 2018 – JUNE 30, 2019
GENERAL AND SPECIAL FUNDS BUDGET

Minutes of a regular meeting of the Village Council of the Village of Brooklyn, County of Jackson Michigan, held in the Village Council Chambers in said Village on the 11th day of June 2018 at 6:00 p.m., Eastern Daylight Time, reflect the following:

PRESENT: Roberts, Bliven, Lorenz, Lutz, Krauss, Jenson, DeJeu

ABSENT: None

The following preamble and resolution were offered by **Trustee Roberts** and supported by **Trustee Lutz**:

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

WHEREAS, the Village Council has deliberated upon the budget, presented it for a Public Hearing/Truth in Taxation Hearing and received comments from the public on June 11, 2018.

NOW, THEREFORE, the Village of Brooklyn Council resolves:

SECTION 1. APPROPRIATION

The **Fiscal Year 2018-2019 General Fund Budget (aka: Fiscal Year 2019 Budget)**, comprised of revenues in the amount of **\$1,345,973** and appropriations in the amount of **\$838,951**, the details of which are as specified in the attached **Village of Brooklyn FY 2019 Budget** 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 FY 2019 Budget** document which is hereby adopted and made part of this resolution, the summaries of which are as follows:

NON-GENERAL FUND NAME	TOTAL REVENUES	TOTAL APPROPRIATIONS
MAJOR STREETS	\$521,545	\$440,499
LOCAL STREETS	\$367,723	\$101,564
STREET TAX RECEIVING	\$134,641	\$133,599
DOWNTOWN DEVELOPMENT AUTHORITY	\$2,022	\$0
BUILDING FUND	\$26,521	\$26,070
INTERNAL SERVICE FUND	\$193,934	\$127,612
SEWER FUND	\$1,002,273	\$988,673
WATER FUND	\$469,217	\$383,868
GRAND TOTAL	\$2,717,876	\$2,201,885

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 **8.4000** 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 or designee to collect such taxes.

AYES: Jenson, Krauss, Lutz, Bliven, Roberts, DeJeu

NAYS: Lorenz

ABSENT/ABSTAIN: None

RESOLUTION DECLARED AND ADOPTED.

Mick Linderman, Village Clerk
Village of Brooklyn

VILLAGE OF BROOKLYN FY 2019 BUDGET

Fiscal Year July 1, 2018 - June 30, 2019

Approved 06/11/2018

DESCRIPTION	BUDGET REQUEST
Fund 101 - GENERAL FUND	
ESTIMATED REVENUES	
TAXES	\$ 331,623.00
LICENSES AND PERMITS	\$ 2,350.00
STATE REVENUE SHARING	\$ 121,250.00
GRANTS	\$ 50,000.00
CHARGE FOR SERVICES	\$ 283,000.00
INTEREST INCOME	\$ 2,200.00
RENTAL INCOME	\$ 29,300.00
OTHER REVENUE	\$ 14,000.00
APPROPRIATION FROM RESERVES	\$ 512,250.00
TOTAL REVENUES	\$ 1,345,973.00
APPROPRIATIONS	
TAX REFUND	\$ -
COUNCIL	\$ 15,250.00
CLERK	\$ 20,645.00
MANAGER	\$ 85,050.00
TREASURER	\$ 28,950.00
BUILDING AND GROUNDS	\$ 97,764.00
PUBLIC SAFETY	\$ 5,650.00
CODE ENFORCEMENT	\$ 5,400.00
DEPARTMENT OF PUBLIC WORKS	\$ 138,575.00
O & M AGREEMENTS	\$ 245,617.00
PARKS AND RECREATION	\$ 26,075.00
ZONING BOARD OF APPEALS	\$ 535.00
PLANNING COMMISSION	\$ 21,615.00
PAYROLL	\$ 97,825.00
PRINCIPLE DEBT PAYMENTS	\$ -
TRANSFERS TO OTHER FUNDS	\$ 50,000.00
TOTAL APPROPRIATIONS	\$ 838,951.00
REVENUES - FUND 101	\$ 1,345,973.00
APPROPRIATIONS - FUND 101	\$ 838,951.00
NET OF REVENUES/APPROPRIATIONS - FUND 101	\$ 507,022.00
Fund 202 - MAJOR STREET FUND	
ESTIMATED REVENUES	
GRANTS	\$ 176,000.00
STATE REVENUE SHARING	\$ 103,000.00
TAXES	\$ 60,875.00
INTEREST/DIVIDENDS	\$ 100.00

DESCRIPTION	BUDGET REQUEST
APPROPRIATIONS FROM RESERVES	\$ 119,570.00
TRANSFER FROM SEWER FUND - INTERFUND LOAN	\$ 62,000.00
TOTAL REVENUES	\$ 521,545.00
APPROPRIATIONS	
MAJOR STREETS	\$ 154,189.00
BRIDGE	\$ 35,000.00
TRAFFIC SERVICES	\$ 16,110.00
WINTER	\$ 10,015.00
STREET CONSTRUCTION	\$ 221,465.00
STREET ADMIN	\$ 3,720.00
TOTAL APPROPRIATIONS	\$ 440,499.00
REVENUES - FUND 202	\$ 521,545.00
APPROPRIATIONS - FUND 202	\$ 440,499.00
NET OF REVENUES/APPROPRIATIONS - FUND 202	\$ 81,046.00
Fund 203 - LOCAL STREET FUND	
ESTIMATED REVENUES	
STATE REVENUE SHARING	\$ 35,260.00
TAXES	\$ 81,342.00
INTEREST INCOME	\$ 375.00
APPROPRIATION FROM RESERVES	\$ 122,746.00
TRANSFER FROM SEWER FUND - INTERFUND LOAN	\$ 128,000.00
TOTAL REVENUES	\$ 367,723.00
APPROPRIATIONS	
ROUTINE MAINTENANCE	\$ 72,939.00
TRAFFIC SERVICES	\$ 4,580.00
WINTER	\$ 9,600.00
STREET CONSTRUCTION	\$ 11,195.00
STREET ADMIN	\$ 3,250.00
TOTAL APPROPRIATIONS	\$ 101,564.00
REVENUES - FUND 203	\$ 367,723.00
APPROPRIATIONS - FUND 203	\$ 101,564.00
NET OF REVENUES/APPROPRIATIONS - FUND 203	\$ 266,159.00
Fund 204 - STREET TAX RECEIVING	
ESTIMATED REVENUE	
TAXES	\$ 133,600.00
INTEREST INCOME	\$ 400.00
APPROPRIATION FROM RESERVES	\$ 641.00
TOTAL REVENUES	\$ 134,641.00
APPROPRIATIONS	
TAX REFUND	\$ -

DESCRIPTION	BUDGET REQUEST
STREET ADMIN	\$ 133,599.00
TOTAL APPROPRIATIONS	\$ 133,599.00
REVENUES - FUND 204	\$ 134,641.00
APPROPRIATIONS - FUND 204	\$ 133,599.00
NET OF REVENUES/APPROPRIATIONS - FUND 204	\$ 1,042.00
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY	
ESTIMATED REVENUES	
CONTRIBUTIONS AND DONATIONS	\$ -
MISCELLANIOUS INCOME	\$ -
APPROPRIATION FROM RESERVES	\$ 2,022.00
TOTAL REVENUES	\$ 2,022.00
APPROPRIATIONS	
DDA GENERAL FUND	\$ -
MISCELLANEOUS INCOME	\$ -
TOTAL APPROPRIATIONS	\$ -
REVENUES - FUND 248	\$ 2,022.00
APPROPRIATIONS - FUND 248	\$ -
NET OF REVENUES/APPROPRIATIONS - 248	\$ 2,022.00
Fund 249 - BUILDING FUND	
ESTIMATED REVENUES	
PERMITS AND FEES	\$ 22,020.00
APPROPRIATIONS FROM RESERVES	\$ 4,501.00
TOTAL REVENUES	\$ 26,521.00
APPROPRIATIONS	
BUILDING FUND	\$ 26,070.00
TOTAL APPROPRIATIONS	\$ 26,070.00
REVENUES - FUND 249	\$ 26,521.00
APPROPRIATIONS - FUND 249	\$ 26,070.00
NET OF REVENUES/APPROPRIATIONS - FUND 249	\$ 451.00
Fund 401 -INTERNAL SERVICE FUND	
ESTIMATED REVENUES	
INTEREST INCOME	\$ 50.00
EQUIPMENT RENTAL	\$ 125,000.00
OTHER REVENUE	\$ 9,000.00
APPROPRIATION FROM RESERVES	\$ 51,884.00
TRANSFER FROM GENERAL FUND - O & M	\$ 8,000.00
TOTAL REVENUES	\$ 193,934.00
APPROPRIATIONS	
BUILDING AND GROUNDS	\$ 35,000.00
MOTOR POOL	\$ 92,500.00
PARKS AND RECREATION	\$ 112.00

DESCRIPTION	BUDGET REQUEST
TOTA APPROPRIATIONS	\$ 127,612.00
REVENUES - FUND 401	\$ 193,934.00
APPROPRIATIONS - FUND 401	\$ 127,612.00
NET OF REVENUES/APPROPRIATIONS - FUND 401	\$ 66,322.00
Fund 590 - SEWER FUND	
ESTIMATED REVENUES	
TAXES	\$ 126,325.00
CHARGES FOR SERVICES	\$ 571,605.00
OTHER REVENUE	\$ 4,500.00
INTEREST INCOME	\$ 500.00
APPROPRIATION FROM RESERVES	\$ 259,343.00
TRANSFER FROM GENERAL FUND - SAW REIMBURSEMENT	\$ 40,000.00
TOTAL REVENUES	\$ 1,002,273.00
APPROPRIATIONS	
TAX REFUND	\$ -
SEWER SYSTEM	\$ 914,898.00
SEWER ADMINISTRATION	\$ 73,775.00
TOTAL APPROPRIATIONS	\$ 988,673.00
REVENUES - FUND 590	\$ 1,002,273.00
APPROPRIATIONS - FUND 590	\$ 988,673.00
NET OF REVENUES/APPROPRIATIONS - FUND 590	\$ 13,600.00
Fund 591 - WATER FUND	
ESTIMATED REVENUES	
CHARGES FOR SERVICES	\$ 381,405.00
INTEREST INCOME	\$ 200.00
OTHER REVENUES	\$ 3,350.00
APPROPRIATION FROM RESERVES	\$ 84,262.00
TOTAL REVENUES	\$ 469,217.00
APPROPRIATIONS	
WATER SYSTEM	\$ 373,393.00
WATER ADMINISTRATION	\$ 10,475.00
TOTAL APPROPRIATIONS	\$ 383,868.00
REVENUES - FUND 591	\$ 469,217.00
APPROPRIATIONS - FUND 591	\$ 383,868.00
NET OF REVENUES/APPROPRIATIONS - FUND 591	\$ 85,349.00
REVENUES - ALL FUNDS	
	\$ 4,063,849.00
APPROPRIATIONS - ALL FUNDS	
	\$ 3,040,836.00
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	
	\$ 1,023,013.00