

FY2026

VILLAGE OF BROOKLYN

Village Annual Budget
July 1st, 2025 - June 30th, 2026

LIFE'S PERFECT PACE



Important Council Meetings

Budget Work Session - May 21 - 6pm

Council Meeting - June 9 - 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 Jenson – Trustee
Ronda Kay – Trustee

VILLAGE STAFF

Matt Swartzlander – Village Manager
Whitney Harbowy – Clerk/Office Administrator
Marilyn Troyer – Treasurer
Dennis Spitler – Dept. Public Works Director



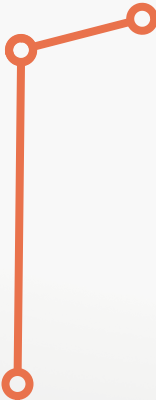
ORGANIZATIONAL CHART

Village Tax Payer

Residents, Businesses, and Property Owners



Village Council



Village Manager

**Corridor Improvement Authority
Planning Commission
Parks Board**

**Clerk
Treasurer**



Contract Employees

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

Office Staff

- Office Administrator
- Administrative Assistant
- CEDAM Fellow

Dept of Public Worrrks

- DPW Director
- Water Operator
- DPW Technicians



THE VILLAGE OF
BROOKLYN
- MICHIGAN -

FY2026 Budget Resolution



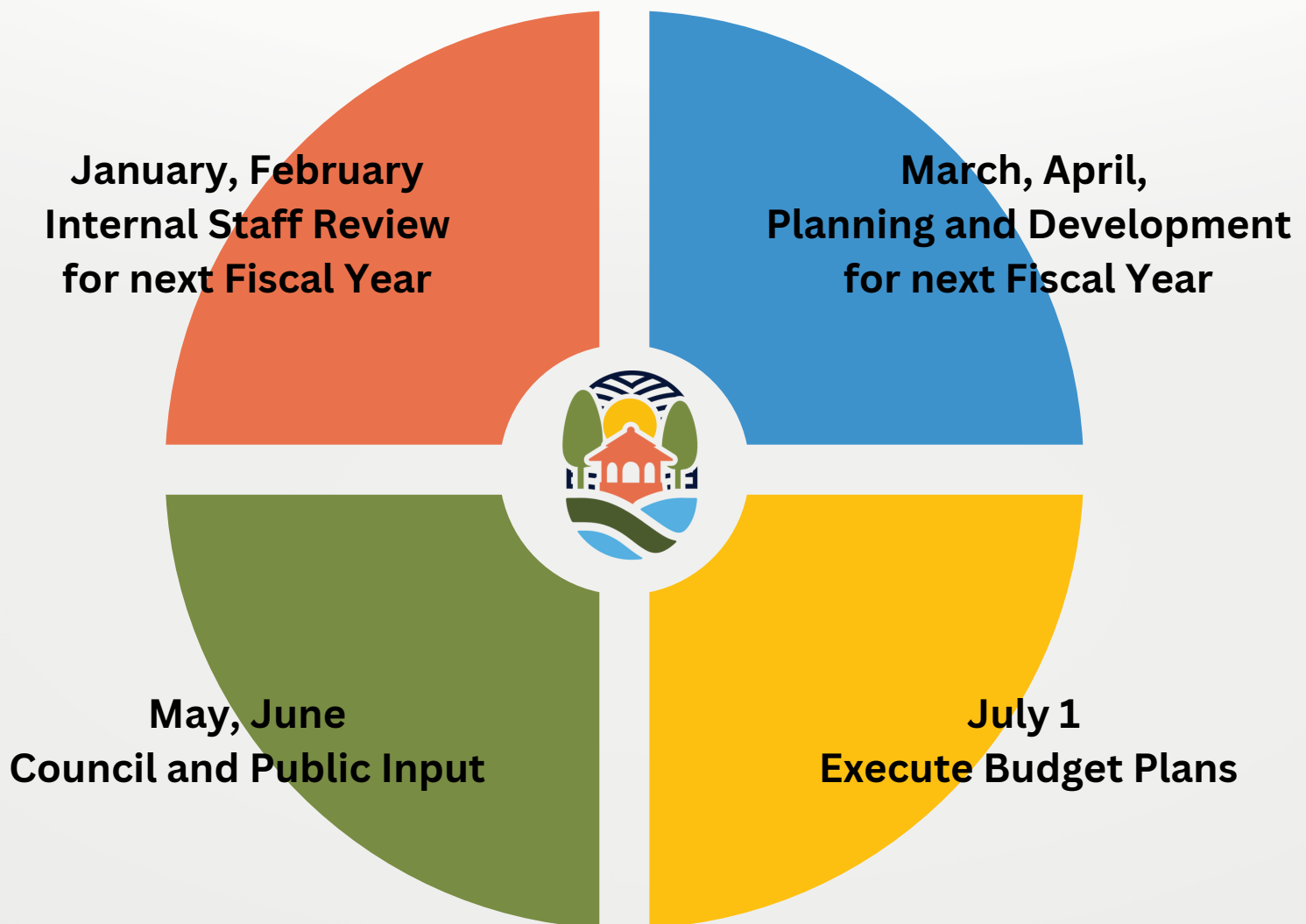
The Budget Resolution is the official document passed by the Village Council to approve the Annual Budget. In addition to approving the revenue and expenses, this document approves the annual millage rate as well.

See additional file.

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 – 729.000

- 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 (729.000) represent the account number of the revenue, expenditure object, asset or liability. Supplies in this example.



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

Internal Service Fund - 401

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

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

*Enterprise Funds



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BROOKLYN
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Debt Position

Drinking Water Revolving Fund 1

Start: 2006

Issuance: \$1,500,000

Remaining: \$180,000

End: 2027

Drinking Water Revolving Fund 2

Start: 2006

Issuance: \$328,165

Remaining: \$43,165

End: 2027

Brownfield Redevelopment Loan

Start: 2008

Issuance: \$228,965

Remaining: \$0

End: 2034



Village Street Bond

Start: 2021

Issuance: \$1,250,000

Remaining: \$858,000

End: 2033

DPW Facility Loan

Start: 2014

Issuance: \$630,000

Remaining: \$195,000

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.

- Effective July 1st - Budget includes a 3% cost of living wage increase for all full-time and part-time Village Staff.
 - Separate Action Required
- Healthcare plans will remain the same and will see an expected 11% increase for staff
- Master Plan/Zoning Ordinance - Planning Commission budget includes Master Plan costs and ordinance planning expenses for the process. Master Plan costs will be reimbursed by the MSHDA Housing Readiness Incentive Grant. A review and update of Zoning Ordinance will begin once the Master Plan process concludes.
- Swain Park - Budget includes remaining state grant funds utilized in finishing of the project, as well as additional funding for repair and maintenance of the pavilion, including a new roof, paint, and repair. Additional funding is also budgeted for tree removal and maintenance to improve the look and safety of the Park.
- Community and Economic Development Director - Plan to add full time staff member starting in April of 2026. Cost spread between the Corridor Improvement Authority, Building Fund, and General Fund. Duties will oversee, plan, and implement strategy of the CIA, Zoning and Planning, Parks and Recreation, among other related items.

- Infrastructure
 - Streets -
 - The Mill St Bridge revenue and expense will appear on this budget as it is expected that the project will begin in February of 2026.
 - Funding is included for the proposed bump out at the corner of Chicago and Main to control traffic and create additional parking along Chicago St.
 - 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. Funds are requested in the Internal Service fund for the purchase of a grinding machine to level sidewalks that have shifted.
 - It is the Manager's recommendation that a committee be assembled to study overall sidewalk plan and walkability of the community to create a comprehensive plan that will include funding opportunities.
 - Sewer - Funds will be allocated on an annual basis to jet and televise portions of the sewer lines to ensure maintenance is done according to need and replacement and repairs are planned on.
 - 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

- 800 Communication System - Included in the Internal Service Fund is the startup costs including two radios, one for office and one for the garage. The setup and radios will be the same as Columbia Schools just installed. Each Radio is roughly \$2200, start up costs will be around \$1500, with ongoing annual cost of \$600.
- Wayfinding - Additional funding toward the overall wayfinding signage project will be included in General and Street Funds. The majority of the project is funded through CIA TIF funding.



HISTORIC
BROOKLYN
est. 1832 *Life's Perfect Pace* MICHIGAN

FY2026

Village of Brooklyn

July 1, 2025 - June 30, 2026



HISTORIC
BROOKLYN

est. 1832 *Life's Perfect Pace* MICHIGAN

General Fund

Revenues

		2023-24	2024-25	2025-26
		ACTIVITY	ORIGINAL	REQUESTED
ACCOUNT	DESCRIPTION		BUDGET	BUDGET
ESTIMATED REVENUES				
Dept 000 - 701				
402.000	REAL PROP TAX - CURRENT	\$ 358,329.00	\$ 365,000.00	\$ 380,000.00
402.001	REAL PROP TAX - SPECIAL ASSESSMENT	\$ 1,564.00		\$ 5,000.00
406.000	PAYMENT IN LIEU OF TAX - PILOT	\$ 2,976.00	\$ 17,000.00	\$ 3,500.00
410.000	PERSONAL TAX - CURRENT	\$ 22,882.00	\$ 22,000.00	\$ 22,000.00
411.000	REAL PROP TAX - DELINQUENT		\$ 15,000.00	\$ -
420.000	PERSONAL TAX - DELINQUENT	\$ 648.00		\$ -
441.000	LOCAL COMMUNITY STABILIZATION	\$ 29,131.00	\$ 12,500.00	\$ 26,500.00
445.000	INTEREST / PENALTIES - TAX	\$ 2,233.00	\$ 1,500.00	\$ 1,500.00
452.000	LIQUOR LICENSE	\$ 3,485.00	\$ 2,500.00	\$ 2,500.00
463.000	MARIJUANA STATE SHARED REVENUE	\$ 59,086.00	\$ 65,000.00	\$ 60,000.00
500.000	METRO ACT PAYMENT		\$ 5,000.00	\$ -
574.000	STATE SHARED REVENUE	\$ 159,537.00	\$ 165,000.00	\$ 160,000.00
576.000	OTHER STATE REVENUE		\$ 125,000.00	\$ -
610.000	LICENSE FEES	\$ 150.00		\$ -
618.000	CODE ENF - ADMIN FEES	0.00	-	\$ 500.00
618.010	CODE ENF CEMENT CITY ADMIN FEE	0.00		\$ 3,500.00
618.020	CODE ENF ADDISON ADMIN FEE	0.00		\$ 3,500.00
626.010	CODE ENF CEMENT CITY CHGS FOR SVCS	0.00		\$ 750.00
626.020	CODE ENF ADDISON CHGS FOR SVCS	0.00		\$ 750.00
655.000	FINES / FORFEITURES	\$ 50.00		\$ -
660.000	CHARGES FOR CODE VIOLATIONS			\$ -
664.000	INTEREST/DIVIDENDS	\$ 21,979.00	\$ 5,000.00	\$ 35,000.00
664.001	INTEREST-SAFE ROUTES TO SCHOOL GRANT			\$ 2,500.00
665.000	WATER TOWER LEASE	\$ 1,786.00	\$ 10,713.00	\$ 10,713.00
667.000	TOWER LEASE - VERIZON	\$ 17,001.00		\$ -
668.000	TOWER LEASE : AT&T	\$ 14,511.00		\$ -
676.000	PARK RESERVATIONS	\$ 495.00		\$ 250.00
688.000	REFUNDS / REBATES		\$ 7,000.00	\$ -

General Fund

Revenues

694.000	MISCELLANEOUS INCOME	\$ 31.00		\$ -
694.001	BROWNFIELD REDEVELOPMENT CAPTURE		\$ 7,400.00	\$ 7,400.00
694.002	Appropriation From Reserves			\$ 30,000.00
Totals for dept 000 - 701		\$ 712,989.00	\$ 838,613.00	\$ 755,863.00
Dept 371 - CODE ENFORCEMENT				
626.000	CHARGES FOR CODE VIOLATIONS		\$ 500.00	\$ -
Totals for dept 371 - CODE ENFORCEMENT			\$ 500.00	\$ -
Dept 565 - O & MAGREEMENTS				
626.464	ROUTINE/NON ROUTINE MAINT - COL TWP	\$ (500.00)		\$ -
626.465	ROUTINE/NON ROUTINE MAINT - LIBERTY TWP	\$ 11,421.00	\$ 7,000.00	\$ 10,000.00
626.466	ROUTINE/NON ROUTINE MAINT - HANOVER TWP	\$ 40,573.00	\$ 25,000.00	\$ 31,000.00
626.467	ROUTINE/NON ROUTINE MAINT - NAP TWP	\$ 83,842.00	\$ 65,000.00	\$ 65,000.00
Totals for dept 565 - O & MAGREEMENTS		\$ 135,336.00	\$ 97,000.00	\$ 106,000.00
Dept 634 - MARIJUANA				
478.000	MARIJUANA LICENSING		\$ 5,000.00	\$ 5,000.00
Totals for dept 634 - MARIJUANA			\$ 5,000.00	\$ 5,000.00
TOTAL ESTIMATED REVENUES		\$ 848,325.00	\$ 941,113.00	\$ 866,863.00

General Fund Revenue
\$866,863

General Fund

Appropriations

ACCOUNT	DESCRIPTION	2023-24	2024-25	2025-26
		ACTIVITY	ORIGINAL	REQUESTED
			BUDGET	BUDGET
APPROPRIATIONS				
Dept 103 - COUNCIL				
702.000	SALARIES & WAGES	\$ 6,930.00	\$ 7,000.00	\$ 7,000.00
714.000	VILLAGE MEDICARE TAX	\$ 100.00	\$ 110.00	\$ 110.00
715.000	VILLAGE SOC. SEC. TAX	\$ 430.00	\$ 450.00	\$ 450.00
730.000	OFFICE EQUIP			\$ -
735.000	PRINTING & PUBLISHING	\$ 788.00	\$ 1,000.00	\$ 500.00
740.000	MATERIALS & SUPPLIES	\$ 201.00	\$ 500.00	\$ 250.00
801.000	PROFESSIONAL SERVICES	\$ 1,850.00	\$ 2,000.00	\$ 250.00
802.000	CONTRACT SERVICES	\$ 735.00	\$ 5,500.00	\$ 5,500.00
810.000	ATTORNEY	\$ (700.00)	\$ 1,500.00	\$ 800.00
850.000	TELEPHONE	\$ 90.00	\$ 100.00	\$ 100.00
932.002	SOFTWARE MAINT / SUPPORT			\$ 650.00
955.000	MISCELLANEOUS	\$ 496.00	\$ 500.00	\$ 250.00
957.000	CONFERENCES/TRAINING	\$ 1,747.00	\$ 2,500.00	\$ 2,000.00
Totals for dept 103 - COUNCIL		\$ 12,667.00	\$ 21,160.00	\$ 17,860.00
Dept 200 - GENERAL OPERATIONS				
730.000	OFFICE SUPPLIES	\$ 1,855.00	\$ 750.00	\$ 750.00
732.000	OFFICE EQUIPMENT			\$ 200.00
735.000	PRINTING & PUBLISHING		\$ 100.00	\$ 100.00
740.000	MATERIALS & SUPPLIES	\$ 709.00	\$ 500.00	\$ 1,000.00
932.001	COPIER MAINT / SUPPORT	\$ 3,026.00	\$ 2,000.00	\$ 2,500.00
932.002	SOFTWARE MAINT / SUPPORT	\$ 5,715.00	\$ 1,500.00	\$ 28,000.00
954.000	BANK CHARGES		\$ 425.00	\$ 500.00
955.000	MISCELLANEOUS	\$ 9.00		\$ 2,500.00
Totals for dept 200 - GENERAL OPERATIONS		\$ 11,314.00	\$ 5,275.00	\$ 35,550.00

General Fund

Appropriations

Dept 215 - CLERK				
702.000	SALARIES & WAGES	\$ 32,977.00	\$ 28,000.00	\$ 36,000.00
714.000	VILLAGE MEDICARE TAX	\$ 478.00	\$ 406.00	\$ 550.00
715.000	VILLAGE SOC. SEC. TAX	\$ 2,045.00	\$ 1,736.00	\$ 2,200.00
740.000	MATERIALS & SUPPLIES	\$ 400.00	\$ 500.00	\$ 100.00
802.000	CONTRACT SERVICES			\$ -
804.000	MEMBERSHIPS	\$ 75.00	\$ 100.00	\$ 100.00
932.000	EQUIPMENT MAINTENANCE/SUPPORT	\$ 882.00	\$ 1,000.00	\$ 500.00
932.002	SOFTWARE MAINT / SUPPORT			\$ 100.00
955.000	MISCELLANEOUS			\$ 100.00
957.000	CONFERENCES/TRAINING	\$ 2,657.00	\$ 2,500.00	\$ 1,500.00
959.000	CLOTHING	\$ 68.00	\$ 200.00	\$ 100.00
Totals for dept 215 - CLERK		\$ 39,582.00	\$ 34,442.00	\$ 41,250.00
Dept 220 - MANAGER				
702.000	SALARIES & WAGES	\$ 46,975.00	\$ 47,000.00	\$ 49,000.00
714.000	VILLAGE MEDICARE TAX	\$ 683.00	\$ 700.00	\$ 750.00
715.000	VILLAGE SOC. SEC. TAX	\$ 2,915.00	\$ 3,000.00	\$ 3,100.00
730.000	OFFICE SUPPLIES	\$ 527.00	\$ 1,000.00	\$ 500.00
732.000	OFFICE EQUIPMENT			\$ 1,000.00
740.000	MATERIALS & SUPPLIES	\$ 61.00	\$ 500.00	\$ 200.00
801.000	PROFESSIONAL SERVICES	\$ 3,385.00	\$ 5,000.00	\$ 1,000.00
802.000	CONTRACT SERVICES		\$ 10,000.00	\$ 3,500.00
804.000	MEMBERSHIPS	\$ 3,037.00	\$ 1,750.00	\$ 2,500.00
810.000	ATTORNEY	\$ 3,713.00	\$ 3,000.00	\$ 2,500.00
850.000	TELEPHONE	\$ 1,007.00	\$ 900.00	\$ 900.00
881.000	COMMUNITY PROMOTION	\$ 5,983.00	\$ 1,000.00	\$ 1,500.00
882.000	COMMUNITY DEVELOPMENT		\$ 11,000.00	\$ 2,500.00
932.000	EQUIPMENT MAINTENANCE/SUPPORT	\$ 127.00	\$ 500.00	\$ 500.00
932.002	SOFTWARE MAINT / SUPPORT			\$ -
955.000	MISCELLANEOUS	\$ 709.00	\$ 500.00	\$ 500.00
957.000	CONFERENCES/TRAINING	\$ 8,518.00	\$ 3,500.00	\$ 3,500.00
958.000	MANAGER EXPENSES	\$ 583.00	\$ 500.00	\$ 500.00
959.000	CLOTHING	\$ 97.00	\$ 250.00	\$ 150.00
Totals for dept 220 - MANAGER		\$ 78,320.00	\$ 90,100.00	\$ 74,100.00

General Fund

Appropriations

Dept 225 - ADMINISTRATIVE SUPPORT				
702.000	SALARIES & WAGES	\$ 34,476.00	\$ 30,000.00	\$ 25,000.00
714.000	VILLAGE MEDICARE TAX	\$ 500.00	\$ 450.00	\$ 400.00
715.000	VILLAGE SOC. SEC. TAX	\$ 2,138.00	\$ 1,700.00	\$ 1,600.00
740.000	MATERIALS & SUPPLIES		\$ 250.00	\$ 250.00
801.000	PROFESSIONAL SERVICES			\$ -
802.000	CONTRACT SERVICES		\$ 250.00	\$ -
804.000	MEMBERSHIPS			\$ -
881.000	COMMUNITY PROMOTION			\$ -
932.000	EQUIPMENT MAINTENANCE/SUPPO	\$ 420.00	\$ 500.00	\$ 500.00
932.002	SOFTWARE MAINT / SUPPORT			\$ -
955.000	MISCELLANEOUS			\$ -
957.000	CONFERENCES/TRAINING	\$ 41.00	\$ 250.00	\$ 250.00
959.000	CLOTHING	\$ 36.00	\$ 100.00	\$ 100.00
Totals for dept 225 - ADMINISTRATIVE SUPPORT		\$ 37,611.00	\$ 33,500.00	\$ 28,100.00
Dept 253 - TREASURER				
702.000	SALARIES & WAGES	\$ 15,728.00	\$ 16,500.00	\$ 17,000.00
714.000	VILLAGE MEDICARE TAX	\$ 228.00	\$ 250.00	\$ 300.00
715.000	VILLAGE SOC. SEC. TAX	\$ 975.00	\$ 1,050.00	\$ 1,100.00
740.000	MATERIALS & SUPPLIES	\$ 1,786.00	\$ 1,500.00	\$ 1,000.00
802.000	CONTRACT SERVICES	\$ 52,500.00	\$ 30,000.00	\$ 30,000.00
802.005	T.I.F. CAPTURE	\$ 4,317.00	\$ 2,200.00	\$ 2,200.00
805.000	TECH EQUIPMENT/SUPPORT		\$ 1,500.00	\$ 1,500.00
932.000	EQUIPMENT MAINTENANCE/SUPPORT			\$ -
932.002	SOFTWARE MAINT / SUPPORT			\$ 100.00
955.000	MISCELLANEOUS	\$ 30.00		\$ 100.00
957.000	CONFERENCES/TRAINING	\$ 1,782.00	\$ 1,750.00	\$ 1,250.00
959.000	CLOTHING		\$ 100.00	\$ 100.00
Totals for dept 253 - TREASURER		\$ 77,346.00	\$ 54,850.00	\$ 54,650.00

General Fund

Appropriations

Dept 265 - BUILDING AND GROUNDS				
702.000	SALARIES & WAGES	\$ 21,736.00	\$ 17,500.00	\$ 17,500.00
714.000	VILLAGE MEDICARE TAX	\$ 315.00	\$ 250.00	\$ 325.00
715.000	VILLAGE SOC. SEC. TAX	\$ 1,348.00	\$ 950.00	\$ 1,100.00
740.000	MATERIALS & SUPPLIES	\$ 8,666.00	\$ 7,500.00	\$ 7,500.00
801.000	PROFESSIONAL SERVICES	\$ 4,407.00	\$ 3,500.00	\$ 1,000.00
801.001	CAPITAL BOND PRINCIPAL DPW 60%		\$ 36,000.00	\$ 27,000.00
801.002	DPW BUILDING BOND INTEREST 60%	\$ 5,445.00	\$ 2,800.00	\$ 3,800.00
802.000	CONTRACT SERVICES	\$ 7,096.00	\$ 10,000.00	\$ 15,000.00
850.000	TELEPHONE	\$ 2,105.00	\$ 3,000.00	\$ 3,000.00
920.000	UTILITIES	\$ 19,458.00	\$ 19,000.00	\$ 19,000.00
921.000	UTILITIES - STREET LIGHT	\$ 22,783.00	\$ 18,500.00	\$ 18,500.00
930.000	STREET LIGHT REPAIR/MAINTENANCE	\$ 29,510.00	\$ 1,000.00	\$ 2,000.00
932.000	EQUIPMENT MAINTENANCE/SUPPORT	\$ 900.00	\$ 1,000.00	\$ 1,000.00
960.000	URBAN FORESTRY		\$ 2,500.00	\$ 2,500.00
962.000	VILLAGE CLEANUP	\$ 2,166.00	\$ 2,000.00	\$ 2,500.00
970.000	CAPITAL OUTLAY		\$ 25,000.00	\$ 15,000.00
Totals for dept 265 - BUILDING AND GROUNDS		\$ 125,935.00	\$ 150,500.00	\$ 136,725.00
Dept 345 - PUBLIC SAFETY				
803.000	COLUMBIA TWP FIRE	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
806.000	COLUMBIA TWP POLICE	\$ 29,146.00	\$ 27,000.00	\$ 27,000.00
882.000	COMMUNITY DEVELOPMENT	\$ 25,132.00		\$ -
Totals for dept 345 - PUBLIC SAFETY		\$ 74,278.00	\$ 47,000.00	\$ 47,000.00
Dept 371 - CODE ENFORCEMENT				
702.000	SALARIES & WAGES	0.00	-	\$ 1,000.00
714.000	VILLAGE MEDICARE TAX	0.00	-	\$ 20.00
715.000	VILLAGE SOC. SEC. TAX	0.00	-	\$ 75.00
802.000	CONTRACT SERVICES	\$ 7,330.00		\$ 7,500.00
850.000	TELEPHONE	\$ 702.00		\$ 600.00
932.002	SOFTWARE MAINT / SUPPORT			\$ 250.00
955.000	MISCELLANEOUS	\$ 1,021.00		\$ 500.00
Totals for dept 371 - CODE ENFORCEMENT		\$ 9,053.00		\$ 8,850.00

General Fund

Appropriations

Dept 441 - DEPARTMENT OF PUBLIC WORKS				
444.000	SIDEWALK		\$ 10,000.00	\$ 10,000.00
702.000	SALARIES & WAGES	\$ 51,541.00	\$ 50,000.00	\$ 65,000.00
714.000	VILLAGE MEDICARE TAX	\$ 747.00	\$ 750.00	\$ 1,100.00
715.000	VILLAGE SOC. SEC. TAX	\$ 3,195.00	\$ 3,100.00	\$ 4,000.00
718.000	MERS PENSION		\$ -	\$ -
730.000	OFFICE SUPPLIES	\$ 447.00	\$ 500.00	\$ 500.00
740.000	MATERIALS & SUPPLIES	\$ 2,179.00	\$ 1,500.00	\$ 2,000.00
804.000	MEMBERSHIPS		\$ 250.00	\$ -
805.000	TECH EQUIPMENT/SUPPORT	\$ 2,500.00	\$ 2,500.00	\$ 1,500.00
850.000	TELEPHONE	\$ 2,461.00	\$ 1,500.00	\$ 1,500.00
932.000	EQUIPMENT MAINTENANCE/SUPPORT	\$ 521.00	\$ 500.00	\$ 500.00
932.002	SOFTWARE MAINT / SUPPORT		\$ -	\$ 300.00
940.000	RENTALS	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
955.000	MISCELLANEOUS	\$ 127.00	\$ 100.00	\$ 100.00
957.000	CONFERENCES/TRAINING	\$ 705.00	\$ 3,500.00	\$ 1,500.00
959.000	CLOTHING	\$ 3,373.00	\$ 3,000.00	\$ 2,500.00
Totals for dept 441 - DEPARTMENT OF PUBLIC WORKS		\$ 97,796.00	\$ 107,200.00	\$ 120,500.00
Dept 537 - WATER/SEWER ADMINISTRATION				
702.000	SALARIES & WAGES	\$ 1,211.00	\$ 1,500.00	\$ -
714.000	VILLAGE MEDICARE TAX	\$ 18.00	\$ 25.00	\$ -
715.000	VILLAGE SOC. SEC. TAX	\$ 75.00	\$ 100.00	\$ -
Totals for dept 537 - WATER/SEWER ADMINISTRATION		\$ 1,304.00	\$ 1,625.00	\$ -

General Fund

Appropriations

Dept 565 - O & MAGREEMENTS				
702.000	SALARIES & WAGES - ON CALL	\$ 9,600.00	\$ 7,000.00	\$ 10,000.00
702.365	ROUTINE MAINT - LIBERTY TWP			\$ 7,000.00
702.366	ROUTINE MAINT - HANOVER TWP			\$ 12,000.00
702.367	ROUTINE MAINT - NAPOLEON TWP			\$ 17,000.00
702.463	SALARIES & WAGES ROUTINE MAINTENAN	\$ 31,191.00	\$ 20,000.00	\$ -
702.465	NON-ROUTINE MAINT - LIBERTY	\$ 593.00	\$ 1,000.00	\$ 1,000.00
702.466	NON-ROUTINE MAINT - HANOVER	\$ 3,448.00	\$ 3,000.00	\$ 3,000.00
702.467	NON-ROUTINE MAINT - NAPOLEON	\$ 5,527.00	\$ 5,000.00	\$ 5,000.00
714.000	VILLAGE MEDICARE TAX	\$ 730.00	\$ 500.00	\$ 1,000.00
715.000	VILLAGE SOC. SEC. TAX	\$ 3,122.00	\$ 2,000.00	\$ 3,000.00
740.000	MATERIALS & SUPPLIES	\$ 1,511.00	\$ 750.00	\$ 2,500.00
801.001	DPW BUILDING BOND PAYMENT 20%		\$ 8,000.00	\$ 9,000.00
801.002	DPW BUILDING BOND INTEREST 20%	\$ 1,815.00	\$ 1,000.00	\$ 1,250.00
802.000	CONTRACT SERVICES	\$ 6,042.00	\$ 7,500.00	\$ 500.00
805.465	TECH EQUIPMENT/SUPPORT - LIBERTY TW	\$ 465.00	\$ 500.00	\$ 250.00
805.466	TECH EQUIPMENT/SUPPORT - HANOVER T	\$ 520.00	\$ 500.00	\$ 250.00
805.467	TECH EQUIPMENT/SUPPORT - NAP TWP	\$ 465.00	\$ 500.00	\$ 250.00
940.000	EQUIPMENT RENTALS	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
955.000	MISCELLANEOUS			\$ -
Totals for dept 565 - O & M AGREEMENTS		\$ 90,029.00	\$ 82,250.00	\$ 98,000.00
Dept 725 - COMMUNITY DEVELOPMENT				
702.000	SALARIES & WAGES			\$ 10,000.00
714.000	VILLAGE MEDICARE TAX			\$ 145.00
715.000	VILLAGE SOC. SEC. TAX			\$ 650.00
718.000	MERS PENSION			\$ 250.00
730.000	OFFICE SUPPLIES			\$ 500.00
740.000	MATERIALS & SUPPLIES			\$ 1,000.00
805.000	MEMBERSHIPS			\$ 500.00
955.000	MISCELLANEOUS			\$ 250.00
957.000	CONFERENCES/TRAINING			\$ 2,000.00
959.000	CLOTHING			\$ 150.00
Totals for dept 725 - COMMUNITY DEVELOPMENT				\$ 15,445.00

General Fund

Appropriations

Dept 751 - PARKS AND RECREATION				
702.000	SALARIES & WAGES	\$ 19,040.00	\$ 10,000.00	\$ 15,000.00
714.000	VILLAGE MEDICARE TAX	\$ 276.00	\$ 150.00	\$ 200.00
715.000	VILLAGE SOC. SEC. TAX	\$ 1,181.00	\$ 650.00	\$ 1,000.00
740.000	MATERIALS & SUPPLIES	\$ 63.00	\$ 500.00	\$ 1,000.00
802.000	CONTRACT SERVICES		\$ 250,000.00	\$ 5,000.00
930.000	REPAIR/MAINTENANCE		\$ 1,000.00	\$ 1,000.00
960.000	URBAN FORESTRY		\$ 1,000.00	\$ 15,000.00
Totals for dept 751 - PARKS AND RECREATION		\$ 20,560.00	\$ 263,300.00	\$ 38,200.00
Dept 801 - ZONING BOARD OF APPEALS				\$ -
702.001	WAGES (APPOINTED OFFICIALS)			\$ -
714.000	VILLAGE MEDICARE TAX			\$ -
715.000	VILLAGE SOC. SEC. TAX			\$ -
735.000	PRINTING & PUBLISHING			\$ -
Totals for dept 801 - ZONING BOARD OF APPEALS				\$ -
Dept 810 - PLANNING COMMISSION				
702.001	WAGES (APPOINTED OFFICIALS)	\$ 1,025.00	\$ 1,000.00	\$ 2,100.00
714.000	VILLAGE MEDICARE TAX	\$ 15.00	\$ 25.00	\$ 30.00
715.000	VILLAGE SOC. SEC. TAX	\$ 64.00	\$ 100.00	\$ 130.00
735.000	PRINTING & PUBLISHING	\$ 662.00	\$ 500.00	\$ 1,000.00
740.000	MATERIALS & SUPPLIES	\$ 447.00	\$ 500.00	\$ 500.00
802.000	CONTRACT SERVICES	\$ 75.00	\$ 30,000.00	\$ 15,000.00
932.002	SOFTWARE MAINT / SUPPORT			\$ 650.00
955.000	MISCELLANEOUS	\$ 290.00	\$ 500.00	\$ 500.00
Totals for dept 810 - PLANNING COMMISSION		\$ 2,578.00	\$ 32,625.00	\$ 19,910.00

General Fund

Appropriations

Dept 865 - PAYROLL				
714.000	VILLAGE MEDICARE TAX	\$ 87.00	\$ 100.00	\$ 100.00
715.000	VILLAGE SOC. SEC. TAX	\$ 372.00	\$ 500.00	\$ 500.00
716.000	HOSPITALIZATION & DENTAL	\$ 64,019.00	\$ 60,000.00	\$ 62,500.00
716.001	MERS VESTED HEALTH CARE SAVINGS PROG			\$ -
718.000	MERS PENSION	\$ 36,471.00	\$ 35,000.00	\$ 35,000.00
719.000	UNEMPLOYMENT	\$ 57.00	\$ 100.00	\$ 100.00
720.000	WORKERS COMP	\$ 6,048.00	\$ 1,000.00	\$ 1,000.00
721.000	LIFE/DISABILITY INSURANCE	\$ 2,918.00	\$ 2,500.00	\$ 2,500.00
722.000	HEALTH COSTS - REIMBURSED	\$ 3,600.00	\$ 3,000.00	\$ 6,000.00
910.000	LIABILTY & PROPERTY INSURANCE	\$ 17,431.00	\$ 22,000.00	\$ 22,000.00
911.000	BANK SERVICE CHARGES			\$ -
Totals for dept 865 - PAYROLL		\$ 131,003.00	\$ 124,200.00	\$ 129,700.00
Dept 906 - PRINCIPAL DEBT RETIREMENT				
994.000	BROWNFIELD REDEVELOPMENT LOAN PRINCIPAL		\$ 11,200.00	\$ -
995.000	INTEREST DEBT RETIREMENT			\$ -
Totals for dept 906 - PRINCIPAL DEBT RETIREMENT			\$ 11,200.00	\$ -
Dept 941 - CONTRIBUTION TO OTHER FUNDS				
999.202	TRANSFER TO MAJOR STREETS			\$ -
999.203	TRANSFER TO LOCAL STREETS			\$ -
999.205	TRANSFER TO CAPITAL STREET PROJECT FUND			\$ -
999.247	TRANSFER TO C.I.A.			\$ -
999.249	TRANSFER TO BUILDING INSPECTION FUND			\$ -
999.401	TRANSFER TO CAPITAL IMPROVEMENT FUND			\$ -
999.590	TRANSFER TO SEWER FUND			\$ -
999.591	TRANSFER TO WATER FUND		\$ 78,000.00	\$ -
Totals for dept 941 - CONTRIBUTION TO OTHER FUNDS			\$ 78,000.00	\$ -
TOTAL APPROPRIATIONS		\$ 809,376.00	\$ 1,137,227.00	\$ 865,840.00

**General Fund
Appropriation
\$865,840**

Major Street Fund - 202

Revenues

ACCOUNT	DESCRIPTION	2023-24	2024-25	2025-26
		ACTIVITY	ORIGINAL	REQUESTED
			BUDGET	BUDGET
Dept 000 - 701				
391.000	APPROPRIATION FROM RESERVES		\$ 135,000.00	\$ 150,000.00
406.000	PAYMENT IN LIEU OF TAX - PILOT	\$ 539.00	\$ 688.00	\$ 600.00
411.000	REAL PROP TAX - DELINQUENT		\$ -	\$ -
420.000	PERSONAL TAX - DELINQUENT	\$ 118.00	\$ -	\$ -
502.000	FEDERAL GRANTS		\$ -	\$ -
574.000	STATE SHARED REVENUE	\$ 151,206.00	\$ 135,000.00	\$ 135,000.00
575.000	OTHER STATE REVENUE		\$ -	\$ 862,000.00
580.000	TRANSFER - TAX RECEIVING	\$ 70,635.00	\$ 70,000.00	\$ 70,000.00
585.000	TRANSFER FROM BOND FUNDS		\$ -	\$ -
664.000	INTEREST/DIVIDENDS	\$ 2,321.00	\$ 7,250.00	\$ 7,250.00
694.000	MISCELLANEOUS INCOME		\$ -	\$ -
699.000	TRANSFER IN FROM GENERAL FUND		\$ -	\$ -
Totals for dept 000 - 701		\$ 224,819.00	\$ 347,938.00	\$ 1,224,850.00
TOTAL ESTIMATED REVENUES		\$ 224,819.00	\$ 347,938.00	\$ 1,224,850.00

Total Major Street Revenue
\$1,224,850

Major Street Fund - 202

Appropriations

ACCOUNT	DESCRIPTION	2023-24	2024-25	2025-26
		ACTIVITY	ORIGINAL	REQUESTED
			BUDGET	BUDGET
APPROPRIATIONS				
Dept 463 - ROUTINE MAINTENANCE				
444.000	SIDEWALK - REPLACEMENT	\$ 7,575.00	\$ 25,000.00	\$ 25,000.00
702.000	SALARIES & WAGES	\$ 27,768.00	\$ 20,000.00	\$ 25,000.00
714.000	VILLAGE MEDICARE TAX	\$ 403.00	\$ 350.00	\$ 375.00
715.000	VILLAGE SOC. SEC. TAX	\$ 1,722.00	\$ 1,400.00	\$ 1,600.00
716.000	HOSPITALIZATION & DENTAL	\$ 5,262.00	\$ 4,000.00	\$ 5,500.00
718.000	MERS PENSION	\$ 5,343.00	\$ 4,000.00	\$ 5,500.00
720.000	WORKERS COMP		\$ 750.00	\$ 500.00
740.000	MATERIALS & SUPPLIES	\$ 432.00	\$ 750.00	\$ 750.00
801.000	PROFESSIONAL SERVICES	\$ 18,360.00		\$ -
801.001	DPW BUILDING BOND PAYMENT 10%		\$ 4,500.00	\$ 4,500.00
801.002	DPW BUILDING BOND INTEREST 10%	\$ 908.00	\$ 800.00	\$ 650.00
802.000	CONTRACT SERVICES	\$ 11,542.00	\$ 2,000.00	\$ 2,500.00
802.005	T.I.F. CAPTURE	\$ 777.00	\$ 392.00	\$ 800.00
805.000	TECH EQUIPMENT/SUPPORT	\$ 882.00	\$ 500.00	\$ 1,000.00
930.000	REPAIR/MAINTENANCE		\$ 35,000.00	\$ 35,000.00
940.000	EQUIPMENT RENTALS	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
955.000	MISCELLANEOUS		\$ 100.00	\$ 100.00
999.101	TRANSFER TO GENERAL FUND			\$ -
999.205	TRANSFER TO CAPITAL STREET PROJECT F	\$ 7,282.00	\$ 48,000.00	\$ 48,500.00
Totals for dept 463 - ROUTINE MAINTENANCE		\$ 123,256.00	\$ 182,542.00	\$ 192,275.00

Major Street Fund - 202

Appropriations

Dept 473 - BRIDGE APPROPRIATION				
801.000	PROFESSIONAL SERVICES		\$ 100,000.00	\$ 75,000.00
802.000	CONTRACT SERVICES		\$ 862,000.00	\$ 920,000.00
930.000	REPAIR/MAINTENANCE	\$ 1,185.00	\$ 2,500.00	\$ 2,500.00
Totals for dept 473 - BRIDGE APPROPRIATION		\$ 1,185.00	\$ 964,500.00	\$ 997,500.00
Dept 474 - TRAFFIC SERVICES				
702.000	SALARIES & WAGES	\$ 2,386.00	\$ 2,000.00	\$ 3,500.00
714.000	VILLAGE MEDICARE TAX	\$ 35.00	\$ 50.00	\$ 55.00
715.000	VILLAGE SOC. SEC. TAX	\$ 148.00	\$ 150.00	\$ 225.00
716.000	HOSPITALIZATION & DENTAL	\$ 846.00	\$ 800.00	\$ 800.00
718.000	MERS PENSION	\$ 1,350.00	\$ 1,000.00	\$ 1,350.00
720.000	WORKERS COMP			\$ -
740.000	MATERIALS & SUPPLIES	\$ 2,600.00	\$ 2,500.00	\$ 2,500.00
920.000	UTILITIES			\$ -
930.000	REPAIR/MAINTENANCE			\$ -
Totals for dept 474 - TRAFFIC SERVICES		\$ 7,365.00	\$ 6,500.00	\$ 8,430.00
Dept 478 - WINTER				
702.000	SALARIES & WAGES	\$ 2,915.00	\$ 4,000.00	\$ 4,000.00
714.000	VILLAGE MEDICARE TAX	\$ 42.00	\$ 100.00	\$ 75.00
715.000	VILLAGE SOC. SEC. TAX	\$ 181.00	\$ 200.00	\$ 250.00
716.000	HOSPITALIZATION & DENTAL	\$ 1,500.00	\$ 1,000.00	\$ 1,200.00
718.000	MERS PENSION	\$ 1,537.00	\$ 1,000.00	\$ 1,300.00
740.000	MATERIALS & SUPPLIES	\$ 4,899.00	\$ 3,000.00	\$ 7,500.00
930.000	REPAIR/MAINTENANCE		\$ 250.00	\$ -
Totals for dept 478 - WINTER		\$ 11,074.00	\$ 9,550.00	\$ 14,325.00

Major Street Fund - 202

Appropriations

Dept 482 - STREET CONSTRUCTION				
444.000	SIDEWALK - NEW			
702.000	SALARIES & WAGES	\$ 61.00	\$ 500.00	\$ 500.00
714.000	VILLAGE MEDICARE TAX	\$ 1.00	\$ 25.00	\$ 25.00
715.000	VILLAGE SOC. SEC. TAX	\$ 4.00	\$ 50.00	\$ 50.00
716.000	HOSPITALIZATION & DENTAL			\$ -
718.000	MERS PENSION			\$ -
801.000	PROFESSIONAL SERVICES	\$ 2,979.00	\$ 30,000.00	\$ 5,000.00
Totals for dept 482 - STREET CONSTRUCTION		\$ 3,045.00	\$ 30,575.00	\$ 5,575.00
Dept 483 - STREET ADMIN				
702.000	SALARIES & WAGES	\$ 6,578.00	\$ 4,500.00	\$ 6,000.00
714.000	VILLAGE MEDICARE TAX	\$ 94.00	\$ 50.00	\$ 100.00
715.000	VILLAGE SOC. SEC. TAX	\$ 408.00	\$ 100.00	\$ 400.00
740.000	MATERIALS & SUPPLIES		\$ 250.00	\$ -
802.000	CONTRACT SERVICES	\$ 500.00	\$ 500.00	\$ -
Totals for dept 483 - STREET ADMIN		\$ 7,580.00	\$ 5,400.00	\$ 6,500.00
TOTAL APPROPRIATIONS		\$ 153,505.00	\$ 1,199,067.00	\$ 1,224,605.00

Total Major Street Appropriation
\$1,224,605

Local Street Fund - 203

Revenue

ESTIMATED REVENUES				
Dept 000 - 701				
391.000	APPROPRIATION FROM RESERVES		\$ 50,000.00	\$ 50,000.00
406.000	PAYMENT IN LIEU OF TAX - PILOT	\$ 745.00	\$ 1,000.00	\$ 1,000.00
410.001	SAD #1 LIGHTHOUSE VILLAGE	\$ 1,040.00	\$ 500.00	\$ 500.00
411.000	REAL PROP TAX - DELINQUENT			\$ -
420.000	PERSONAL TAX - DELINQUENT	\$ 163.00		\$ -
574.000	STATE SHARED REVENUE	\$ 52,493.00	\$ 45,000.00	\$ 45,000.00
575.000	OTHER STATE REVENUE			\$ -
580.000	TRANSFER - TAX RECEIVING	\$ 97,543.00	\$ 98,000.00	\$ 98,000.00
585.000	TRANSFER FROM STREET BOND FUNDS	\$ 157,000.00		\$ -
664.000	INTEREST/DIVIDENDS	\$ 2,350.00	\$ 1,000.00	\$ 4,500.00
694.000	MISCELLANEOUS INCOME			\$ -
699.000	TRANSFER IN FROM GENERAL FUND			\$ -
Totals for dept 000 - 701		\$ 311,334.00	\$ 195,500.00	\$ 199,000.00
TOTAL ESTIMATED REVENUES		\$ 311,334.00	\$ 195,500.00	\$ 199,000.00

Total Local Street Revenue
\$199,000

Local Street Fund - 203

Appropriations

APPROPRIATIONS				
Dept 463 - ROUTINE MAINTENANCE				
444.000	SIDEWALK - REPLACEMENT		\$ 25,000.00	\$ 25,000.00
702.000	SALARIES & WAGES	\$ 28,130.00	\$ 17,500.00	\$ 25,000.00
714.000	VILLAGE MEDICARE TAX	\$ 408.00	\$ 275.00	\$ 400.00
715.000	VILLAGE SOC. SEC. TAX	\$ 1,744.00	\$ 1,200.00	\$ 1,550.00
716.000	HOSPITALIZATION & DENTAL	\$ 4,945.00	\$ 3,500.00	\$ 5,000.00
718.000	MERS PENSION	\$ 4,764.00	\$ 4,000.00	\$ 5,000.00
720.000	WORKERS COMP		\$ 500.00	\$ 250.00
740.000	MATERIALS & SUPPLIES	\$ 1,360.00	\$ 1,250.00	\$ 750.00
801.000	PROFESSIONAL SERVICES		\$ 1,000.00	\$ 500.00
801.001	DPW BUILDING BOND PAYMENT 10%		\$ 4,500.00	\$ 4,500.00
801.002	DPW BUILDING BOND INTEREST 10%	\$ 908.00	\$ 550.00	\$ 650.00
802.000	CONTRACT SERVICES	\$ 4,150.00	\$ 2,500.00	\$ 1,000.00
802.005	T.I.F. CAPTURE	\$ 1,073.00	\$ 600.00	\$ 600.00
805.000	TECH EQUIPMENT/SUPPORT	\$ 882.00	\$ 1,000.00	\$ 1,000.00
930.000	REPAIR/MAINTENANCE		\$ 15,000.00	\$ 14,000.00
940.000	EQUIPMENT RENTALS	\$ 25,000.00	\$ 25,000.00	\$ 15,000.00
955.000	MISCELLANEOUS		\$ 66,400.00	\$ -
999.101	TRANSFER TO GENERAL FUND		\$ -	\$ -
999.205	TRANSFER TO CAPITAL STREET PROJECT F	\$ 10,056.00	\$ -	\$ 66,400.00
Totals for dept 463 - ROUTINE MAINTENANCE		\$ 83,420.00	\$ 169,775.00	\$ 166,600.00
Dept 474 - TRAFFIC SERVICES				
702.000	SALARIES & WAGES	\$ 1,515.00	\$ 1,500.00	\$ 2,000.00
714.000	VILLAGE MEDICARE TAX	\$ 22.00	\$ 25.00	\$ 75.00
715.000	VILLAGE SOC. SEC. TAX	\$ 94.00	\$ 100.00	\$ 400.00
716.000	HOSPITALIZATION & DENTAL	\$ 846.00	\$ 600.00	\$ 900.00
718.000	MERS PENSION	\$ 1,930.00	\$ 1,500.00	\$ 2,000.00
720.000	WORKERS COMP			\$ -
740.000	MATERIALS & SUPPLIES	\$ 2,701.00	\$ 1,000.00	\$ 1,500.00
930.000	REPAIR/MAINTENANCE		\$ 500.00	\$ -
Totals for dept 474 - TRAFFIC SERVICES		\$ 7,108.00	\$ 5,225.00	\$ 6,875.00

Local Street Fund - 203

Appropriations

Dept 478 - WINTER				
702.000	SALARIES & WAGES	\$ 2,852.00	\$ 5,000.00	\$ 4,000.00
714.000	VILLAGE MEDICARE TAX	\$ 41.00	\$ 75.00	\$ 75.00
715.000	VILLAGE SOC. SEC. TAX	\$ 177.00	\$ 350.00	\$ 250.00
716.000	HOSPITALIZATION & DENTAL	\$ 1,500.00	\$ 1,500.00	\$ 1,250.00
718.000	MERS PENSION	\$ 1,537.00	\$ 1,500.00	\$ 1,250.00
740.000	MATERIALS & SUPPLIES	\$ 4,899.00	\$ 5,000.00	\$ 7,500.00
801.000	PROFESSIONAL SERVICES		\$ 150.00	\$ -
930.000	REPAIR/MAINTENANCE		\$ 250.00	\$ -
Totals for dept 478 - WINTER		\$ 11,006.00	\$ 13,825.00	\$ 14,325.00
Dept 482 - STREET CONSTRUCTION				
444.000	SIDEWALK - NEW			\$ -
702.000	SALARIES & WAGES			\$ -
714.000	VILLAGE MEDICARE TAX			\$ -
715.000	VILLAGE SOC. SEC. TAX			\$ -
716.000	HOSPITALIZATION & DENTAL			\$ -
718.000	MERS PENSION			\$ -
801.000	PROFESSIONAL SERVICES	\$ 174,402.00		\$ -
Totals for dept 482 - STREET CONSTRUCTION		\$ 174,402.00		\$ -
Dept 483 - STREET ADMIN				
702.000	SALARIES & WAGES	\$ 3,965.00	\$ 3,000.00	\$ 4,500.00
714.000	VILLAGE MEDICARE TAX	\$ 58.00	\$ 15.00	\$ 100.00
715.000	VILLAGE SOC. SEC. TAX	\$ 246.00	\$ 45.00	\$ 350.00
740.000	MATERIALS & SUPPLIES	\$ 476.00	\$ 250.00	\$ -
802.000	CONTRACT SERVICES	\$ 500.00	\$ 500.00	\$ -
Totals for dept 483 - STREET ADMIN		\$ 5,245.00	\$ 3,810.00	\$ 4,950.00
TOTAL APPROPRIATIONS		\$ 281,181.00	\$ 192,635.00	\$ 192,750.00

Total Local Street Appropriations
\$192,750

Street Tax Receiving Fund - 204

Fund 204 - STREET TAX RECEIVING				
ESTIMATED REVENUES				
Dept 000 - 701				
402.000	REAL PROP TAX - CURRENT	\$ 154,474.00	\$ 156,000.00	\$ 156,000.00
410.000	PERSONAL TAX - CURRENT	\$ 9,876.00	\$ 9,800.00	\$ 10,000.00
411.000	REAL PROP TAX - DELINQUENT		\$ 7,000.00	\$ 7,000.00
420.000	PERSONAL TAX - DELINQUENT	\$ 1.00		\$ -
445.000	INTEREST / PENALTIES - TAX	\$ 962.00	\$ 300.00	\$ 100.00
664.000	INTEREST/DIVIDENDS			\$ -
Totals for dept 000 - 701		\$ 165,313.00	\$ 173,100.00	\$ 173,100.00
TOTAL ESTIMATED REVENUES		\$ 165,313.00	\$ 173,100.00	\$ 173,100.00
APPROPRIATIONS				
Dept 483 - STREET ADMIN				
999.000	MISCELLANEOUS			\$ -
999.202	TRANSFER TO MAJOR STREETS	\$ 70,635.00	\$ 71,000.00	\$ 71,000.00
999.203	TRANSFER TO LOCAL STREETS	\$ 97,543.00	\$ 98,000.00	\$ 98,000.00
999.247	TRANSFER TO C.I.A.			\$ -
Totals for dept 483 - STREET ADMIN		\$ 168,178.00	\$ 169,000.00	\$ 169,000.00
TOTAL APPROPRIATIONS		\$ 168,178.00	\$ 169,000.00	\$ 169,000.00

Street Tax Receiving
Revenue - \$173,100
Appropriations - \$169,000

Capital Street Fund - 205

Fund 205 - CAPITAL STREET PROJECTS				
ESTIMATED REVENUES				
Dept 000 - 701				
580.001	TAX RECEIVING FROM GENERAL FUND			
580.202	TRANSFER FROM MAJOR STREET	\$ 7,282.00	\$ 48,038.00	\$ 48,500.00
580.203	TRANSFER FROM LOCAL STREETS	\$ 10,056.00	\$ 66,332.00	\$ 66,400.00
Totals for dept 000 - 701		\$ 17,338.00	\$ 114,370.00	\$ 114,900.00
TOTAL ESTIMATED REVENUES		\$ 17,338.00	\$ 114,370.00	\$ 114,900.00
APPROPRIATIONS				
Dept 483 - STREET ADMIN				
970.000	CAPITAL OUTLAY			\$ -
993.000	STREET BOND ISSUANCEEE COST			\$ -
995.000	BOND DEBT RETIREMENT		\$ 100,000.00	\$ 102,000.00
996.000	BOND INTEREST	\$ 15,855.00	\$ 14,344.00	\$ 14,370.00
999.202	TRANSFER TO MAJOR STREETS			\$ -
999.203	TRANSFER TO LOCAL STREETS	\$ 157,000.00		\$ -
Totals for dept 483 - STREET ADMIN		\$ 172,855.00	\$ 114,344.00	\$ 116,370.00
TOTAL APPROPRIATIONS		\$ 172,855.00	\$ 114,344.00	\$ 116,370.00

Capital Street - 205
Revenue - \$114,900
Appropriations - \$116,370

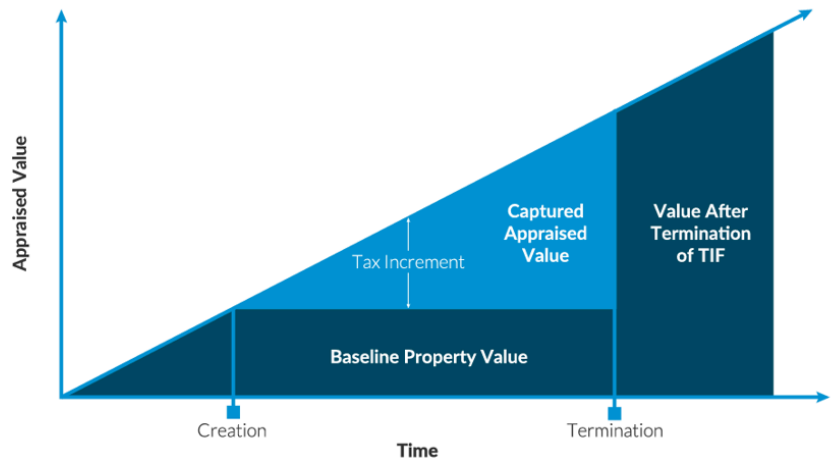
Corridor Improvement Authority - 247

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.



ESTIMATED REVENUES				
Fund 247 - CORRIDOR IMPROVEMENT AUTHORITY				
ESTIMATED REVENUES				
Dept 000 - 701				
403.000	TAX INCREMENT FINANCING (TIF)	\$21,982.00	\$ 25,000.00	\$ 32,500.00
403.001	TAX INCREMENT FINANCING (TIF) STREETS	\$ 9,280.00	\$ 12,500.00	\$ 14,000.00
406.000	PAYMENT IN LIEU OF TAX - PILOT	\$ 617.00		\$ 800.00
539.000	STATE GRANTS			\$ -
664.000	INTEREST/DIVIDENDS	\$ 1,067.00		\$ 4,000.00
674.000	CONTRIBUTIONS AND DONATIONS	\$27,300.00	\$ 1,000.00	\$ -
694.000	MISCELLANEOUS INCOME			\$ -
	FUND RESERVE			\$ 75,000.00
Totals for dept 000 - 701		\$60,246.00	\$ 38,500.00	\$126,300.00
TOTAL ESTIMATED REVENUES				
		\$60,246.00	\$ 38,500.00	\$126,300.00

Total CIA Revenue \$126,300

Corridor Improvement Authority - 247

Appropriations

APPROPRIATIONS				
Dept 728 - CIA ECONOMIC DEVELOPMENT				
444.001	STREET SCAPE - NEW	\$ 2,720.00	\$ 15,000.00	\$ 75,000.00
698.000	VILLAGE BRANDING		\$ 15,000.00	\$ 500.00
702.000	SALARIES & WAGES		\$ 7,500.00	\$ 30,000.00
714.000	VILLAGE MEDICARE TAX		\$ 125.00	\$ 450.00
715.000	VILLAGE SOC. SEC. TAX		\$ 600.00	\$ 1,900.00
716.000	HOSPITALIZATION & DENTAL			\$ 600.00
718.000	MERS PENSION			\$ 1,500.00
730.000	OFFICE SUPPLIES		\$ 500.00	\$ 500.00
732.000	OFFICE EQUIPMENT			\$ 1,000.00
735.000	PRINTING & PUBLISHING		\$ 500.00	\$ 500.00
740.000	MATERIALS & SUPPLIES	\$ 96.00	\$ 100.00	\$ 500.00
801.000	PROFESSIONAL SERVICES	\$12,990.00	\$ 15,000.00	\$ 500.00
802.005	T.I.F. CAPTURE			\$ -
804.000	MEMEBERSHIPS			\$ 500.00
881.000	COMMUNITY PROMOTION	\$ 1,300.00	\$ 3,500.00	\$ 3,000.00
884.000	FAÇADE IMPROVEMENT PROGRAM			\$ 5,500.00
930.001	STREET SCAPE - MAINT		\$ 1,000.00	\$ 1,000.00
955.000	MISCELLANEOUS	\$ 3,241.00	\$ 500.00	\$ 250.00
957.000	CONFERENCES/TRAINING		\$ 1,000.00	\$ 1,000.00
959.00	CLOTHING			\$ 150.00
Totals for dept 728 - CIA ECONOMIC DEVELOPMENT		\$20,347.00	\$ 60,325.00	\$124,350.00
TOTAL APPROPRIATIONS		\$20,347.00	\$ 60,325.00	\$124,350.00

Total CIA
Revenue - \$126,300
Appropriations - \$124,350

Building Fund - 249

Fund 249 - BUILDING FUND				
ESTIMATED REVENUES				
Dept 000 - 701				
480.000	BUILDING PERMITS	\$ 11,115.00	\$ 6,000.00	\$ 12,500.00
481.000	ELECTRICAL PERMITS	\$ 7,605.00	\$ 5,500.00	\$ 5,500.00
482.000	PLUMBING PERMITS	\$ 6,500.00	\$ 4,500.00	\$ 4,500.00
483.000	MECHANICAL PERMITS	\$ 5,005.00	\$ 3,500.00	\$ 3,500.00
610.001	PLANNING REVIEW COST/FEES		\$ 1,000.00	\$ 3,500.00
610.002	ZBA FEES			\$ -
618.000	ADMINISTRATIVE FEES	\$ 16,730.00	\$ 13,000.00	\$ 15,000.00
664.000	INTEREST/DIVIDENDS	\$ 326.00		\$ 850.00
694.001	GENERAL FUND APPROPRIATION			\$ -
Totals for dept 000 - 701		\$ 47,281.00	\$ 33,500.00	\$ 45,350.00
TOTAL ESTIMATED REVENUES		\$ 47,281.00	\$ 33,500.00	\$ 45,350.00

Building Fund - 249

APPROPRIATIONS				
Dept 701 - BUILDING FUND				
702.000	SALARIES & WAGES	\$ 6,745.00	\$ 10,000.00	\$ 20,000.00
714.000	VILLAGE MEDICARE TAX	\$ 98.00	\$ 145.00	\$ 300.00
715.000	VILLAGE SOC. SEC. TAX	\$ 418.00	\$ 620.00	\$ 1,250.00
716.000	HOSPITALIZATION & DENTAL			\$ 1,000.00
718.000	HOSPITALIZATION & DENTAL			\$ -
740.000	MATERIALS & SUPPLIES	\$ 77.00	\$ 100.00	\$ 500.00
801.000	PROFESSIONAL SERVICES		\$ 500.00	\$ 500.00
802.000	CONTRACT SERVICES		\$ 500.00	\$ 500.00
802.001	BUILDING INSPECTOR	\$ 9,305.00	\$ 6,500.00	\$ 6,500.00
802.002	ELECTRICAL INSPECTOR	\$ 6,955.00	\$ 5,500.00	\$ 5,500.00
802.003	PLUMBING INSPECTOR	\$ 7,410.00	\$ 4,500.00	\$ 4,500.00
802.004	MECHANICAL INSPECTOR	\$ 5,135.00	\$ 4,000.00	\$ 4,000.00
810.000	ATTORNEY		\$ 500.00	\$ -
932.002	SOFTWARE MAINT / SUPPORT	\$ 709.00		\$ 500.00
955.000	MISCELLANEOUS	\$ 18.00	\$ 500.00	\$ 500.00
Totals for dept 701 - BUILDING FUND		\$ 36,870.00	\$ 33,365.00	\$ 45,550.00
Dept 801 - ZONING BOARD OF APPEALS				
740.000	MATERIALS & SUPPLIES			\$ -
955.000	MISCELLANEOUS			\$ -
Totals for dept 801 - ZONING BOARD OF APPEALS				\$ -
TOTAL APPROPRIATIONS		\$ 36,870.00	\$ 33,365.00	\$ 45,550.00

Total Building Fund
Revenue - \$45,350
Appropriations - \$45,550

Internal Service Fund - 269

Fund 401 - INTERNAL SERVICE FUND				
ESTIMATED REVENUES				
Dept 000 - 701				
664.000	INTEREST/DIVIDENDS	\$ 3,757.00	\$ 200.00	\$ 8,500.00
670.000	EQUIPMENT RENTAL	\$ 145,000.00	\$ 145,000.00	\$ 132,500.00
693.000	SALE OF PROPERTY & EQUIPMENT		\$ 5,000.00	\$ -
694.000	MISCELLANEOUS INCOME			\$ 85,000.00
699.000	TRANSFER IN FROM GENERAL FUND			\$ -
Totals for dept 000 - 701		\$ 148,757.00	\$ 150,200.00	\$ 226,000.00
TOTAL ESTIMATED REVENUES		\$ 148,757.00	\$ 150,200.00	\$ 226,000.00

Internal Service Fund
Revenue - \$226,000

Internal Service Fund - 269

APPROPRIATIONS				
Dept 265 - BUILDING AND GROUNDS				
801.000	PROFESSIONAL SERVICES		\$ 1,000.00	\$ 1,000.00
802.000	CONTRACT SERVICES		\$ 500.00	\$ -
810.000	ATTORNEY			\$ -
Totals for dept 265 - BUILDING AND GROUNDS			\$ 1,500.00	\$ 1,000.00
Dept 269 - MOTOR POOL				
702.000	SALARIES & WAGES	\$ 741.00	\$ 600.00	\$ 1,000.00
714.000	VILLAGE MEDICARE TAX	\$ 11.00	\$ 10.00	\$ 15.00
715.000	VILLAGE SOC. SEC. TAX	\$ 46.00	\$ 40.00	\$ 70.00
740.000	MATERIALS & SUPPLIES	\$ 22,724.00	\$ 17,000.00	\$ 15,000.00
781.000	DEPRECIATION	\$ 53,571.00	\$ 40,000.00	\$ 47,400.00
801.000	PROFESSIONAL SERVICES			\$ -
802.000	CONTRACT SERVICES	\$ 180.00	\$ 2,000.00	\$ 1,000.00
930.000	REPAIR/MAINTENANCE	\$ 9,615.00	\$ 7,000.00	\$ 10,500.00
956.000	DEPRECIATION EXPENSE			\$ -
971.000	CAPITAL OUTLAY		\$ 100,000.00	\$ 125,000.00
Totals for dept 269 - MOTOR POOL		\$ 86,888.00	\$ 166,650.00	\$ 199,985.00
Dept 751 - PARKS AND RECREATION				
930.000	REPAIR/MAINTENANCE		\$ 1,000.00	\$ 25,000.00
Totals for dept 751 - PARKS AND RECREATION			\$ 1,000.00	\$ 25,000.00
TOTAL APPROPRIATIONS		\$ 86,888.00	\$ 169,150.00	\$ 225,985.00

Internal Service Fund
Appropriations - \$225,985

Sewer Fund - 590

Revenue

Fund 590 - SEWER FUND				
ESTIMATED REVENUES				
Dept 000 - 701				
401.000	REAL PROP TAX - CURRENT			
406.000	PAYMENT IN LIEU OF TAX - PILOT			
410.000	PERSONAL TAX - CURRENT			
411.000	REAL PROP TAX - DELINQUENT			
420.000	PERSONAL TAX - DELINQUENT	\$ 239.00		
445.000	INTEREST / PENALTIES - TAX			
501.000	FEDERAL GRANTS			
626.000	CHARGES FOR SERVICES	\$ 701,540.00	\$ 615,000.00	\$ 700,000.00
640.000	CONNECTION FEES	\$ 40,000.00	\$ 15,000.00	\$ 10,000.00
651.000	LATE PAYMENT PENALTIES	\$ 7,615.00	\$ 6,000.00	\$ 5,000.00
664.000	INTEREST/DIVIDENDS	\$ 5,351.00	\$ 1,000.00	\$ 1,000.00
694.000	MISCELLANEOUS INCOME		\$ -	\$ -
699.000	TRANSFER IN FROM GENERAL FUND		\$ -	\$ -
Totals for dept 000 - 701		\$ 754,745.00	\$ 637,000.00	\$ 716,000.00
TOTAL ESTIMATED REVENUES		\$ 754,745.00	\$ 637,000.00	\$ 716,000.00

Sewer Fund
Revenue - \$716,000

Sewer Fund - 590

Appropriations

APPROPRIATIONS				
Dept 536 - WATER AND/OR SEWER SYSTEMS				
702.000	SALARIES & WAGES	\$ 10,629.00	\$ 10,000.00	\$ 15,000.00
714.000	VILLAGE MEDICARE TAX	\$ 154.00	\$ 150.00	\$ 225.00
715.000	VILLAGE SOC. SEC. TAX	\$ 659.00	\$ 625.00	\$ 1,000.00
716.000	HOSPITALIZATION & DENTAL	\$ 4,403.00	\$ 5,000.00	\$ 5,000.00
718.000	MERS PENSION	\$ 6,520.00	\$ 6,500.00	\$ 7,000.00
720.000	WORKERS COMP		\$ 1,500.00	\$ 1,500.00
735.000	PRINTING & PUBLISHING		\$ 150.00	\$ 150.00
740.000	MATERIALS & SUPPLIES	\$ 3,698.00	\$ 6,500.00	\$ 6,500.00
745.000	TREATMENT FEES	\$ 341,573.00	\$ 310,000.00	\$ 384,000.00
746.000	TRANSMISSION FEES	\$ 91,951.00	\$ 85,000.00	\$ 90,000.00
781.000	DEPRECIATION	\$ 58,662.00	\$ 55,000.00	\$ 55,000.00
801.000	PROFESSIONAL SERVICES	\$ 3,006.00	\$ 5,000.00	\$ 5,000.00
801.001	DPW BUILDING BOND PAYMENT		\$ 12,000.00	\$ 12,000.00
801.002	DPW BUILDING BOND INTEREST (10%)		\$ 1,500.00	\$ 1,500.00
802.000	CONTRACT SERVICES	\$ 17,108.00	\$ 15,000.00	\$ 13,500.00
804.000	MEMBERSHIPS	\$ 887.00	\$ 900.00	\$ 900.00
805.000	TECH EQUIPMENT/SUPPORT	\$ 882.00	\$ 1,500.00	\$ 1,000.00
850.000	TELEPHONE	\$ 3,309.00	\$ 3,500.00	\$ 3,500.00
920.000	UTILITIES	\$ 15,485.00	\$ 13,000.00	\$ 14,000.00
930.000	REPAIR/MAINTENANCE	\$ 1,078.00	\$ 30,000.00	\$ 20,000.00
932.000	EQUIPMENT MAINTENANCE/SUPPORT	\$ 268.00	\$ 300.00	\$ 300.00
940.000	RENTALS	\$ 15,000.00	\$ 25,000.00	\$ 20,000.00
955.000	MISCELLANEOUS	\$ 10.00	\$ 1,000.00	\$ 1,000.00
957.000	CONFERENCES/TRAINING	\$ 375.00	\$ 1,500.00	\$ 1,500.00
971.000	CAPITAL OUTLAY		\$ 20,000.00	\$ 20,000.00
Totals for dept 536 - WATER AND/OR SEWER SYSTEMS		\$ 575,657.00	\$ 610,625.00	\$ 679,575.00

Sewer Fund - 590

Appropriations

Dept 537 - WATER/SEWER ADMINISTRATION				
702.000	SALARIES & WAGES	\$ 21,758.00	\$ 20,000.00	\$ 22,000.00
714.000	VILLAGE MEDICARE TAX	\$ 315.00	\$ 300.00	\$ 350.00
715.000	VILLAGE SOC. SEC. TAX	\$ 1,349.00	\$ 1,250.00	\$ 1,400.00
716.000	HOSPITALIZATION & DENTAL	\$ 3,197.00	\$ 2,500.00	\$ 3,000.00
718.000	MERS PENSION	\$ 1,665.00	\$ 2,000.00	\$ 2,000.00
720.000	WORKERS COMP		\$ -	\$ -
727.000	PENSION EXP ADJ GASB 68	\$ 6,635.00	\$ -	\$ -
Totals for dept 537 - WATER/SEWER ADMINISTRATION		\$ 34,919.00	\$ 26,050.00	\$ 28,750.00
TOTAL APPROPRIATIONS		\$ 610,576.00	\$ 636,675.00	\$ 708,325.00

Sewer Fund
Revenue - \$716,000
Appropriations - \$708,325

Water Fund - 591

Revenue

ESTIMATED REVENUES				
Dept 000 - 701				
626.000	CHARGES FOR SERVICES	\$ 404,659.00	\$ 425,000.00	\$ 500,000.00
640.000	CONNECTION FEES	\$ 60,585.00	\$ 50,000.00	\$ 43,000.00
643.000	HYDRANTS, METERS, ETC.			\$ 1,422.00
651.000	LATE PAYMENT PENALTIES	\$ 3,305.00	\$ 1,500.00	\$ 1,000.00
664.000	INTEREST/DIVIDENDS	\$ 113.00	\$ 100.00	\$ -
693.000	SALE OF PROPERTY & EQUIPMENT			\$ -
694.000	MISCELLANEOUS INCOME			\$ -
699.000	TRANSFER IN FROM GENERAL FUND		\$ 78,000.00	\$ -
Totals for dept 000 - 701		\$ 468,662.00	\$ 554,600.00	\$ 545,422.00
TOTAL ESTIMATED REVENUES		\$ 468,662.00	\$ 554,600.00	\$ 545,422.00

Water Fund
Revenue - \$545,422

Water Fund - 591

Appropriations

Dept 536 - WATER AND/OR SEWER SYSTEMS				
702.000	SALARIES & WAGES	\$ 47,084.00	\$ 25,000.00	\$ 44,000.00
714.000	VILLAGE MEDICARE TAX	\$ 683.00	\$ 365.00	\$ 700.00
715.000	VILLAGE SOC. SEC. TAX	\$ 2,919.00	\$ 1,600.00	\$ 2,900.00
716.000	HOSPITALIZATION & DENTAL	\$ 8,616.00	\$ 5,000.00	\$ 6,000.00
718.000	MERS PENSION	\$ 3,479.00	\$ 2,000.00	\$ 3,000.00
720.000	WORKERS COMP		\$ 250.00	\$ 250.00
735.000	PRINTING & PUBLISHING		\$ 100.00	\$ 250.00
740.000	MATERIALS & SUPPLIES	\$ 10,399.00	\$ 8,500.00	\$ 10,445.00
781.000	DEPRECIATION	\$ 94,058.00	\$ 85,000.00	\$ 94,305.00
801.000	PROFESSIONAL SERVICES	\$ 4,570.00	\$ 6,500.00	\$ 1,000.00
801.001	DPW BUILDING BOND PAYMENT			\$ -
801.002	DPW BUILDING BOND INTEREST (10%)			\$ -
802.000	CONTRACT SERVICES	\$ 297,426.00	\$ 250,000.00	\$ 264,628.00
804.000	MEMBERSHIPS	\$ 886.00	\$ 900.00	\$ 1,000.00
805.000	TECH EQUIPMENT/SUPPORT	\$ 882.00	\$ 900.00	\$ -
809.000	EGLE FEES	\$ 1,771.00	\$ 1,750.00	\$ 1,500.00
850.000	TELEPHONE	\$ 1,253.00	\$ 1,000.00	\$ 1,750.00
920.000	UTILITIES	\$ 19,301.00	\$ 18,000.00	\$ 21,870.00
930.000	REPAIR/MAINTENANCE	\$ 150.00	\$ 500.00	\$ 250.00
932.000	EQUIPMENT MAINTENANCE/SUPPORT	\$ 268.00	\$ 500.00	\$ 250.00
936.000	HYDRANTS, METERS, ETC.	\$ 21,736.00	\$ 7,500.00	\$ 1,000.00
940.000	EQUIPMENT RENTALS	\$ 15,000.00	\$ 10,000.00	\$ 5,000.00
955.000	MISCELLANEOUS	\$ 10.00		\$ -
957.000	CONFERENCES/TRAINING	\$ 5,449.00	\$ 1,500.00	\$ -
971.000	CAPITAL OUTLAY			\$ -
992.000	DWRF BOND - PRINCIPAL		\$ 85,000.00	\$ 90,000.00
992.001	DWRF 2 - PRINCIPAL		\$ 20,000.00	\$ 20,000.00
997.000	DWRF BOND - INTEREST	\$ 7,623.00	\$ 7,000.00	\$ 4,781.00
997.001	DWRF 2 - INTEREST	\$ 15.00	\$ 1,600.00	\$ 1,130.00
Totals for dept 536 - WATER AND/OR SEWER SYSTEMS		\$ 543,578.00	\$ 540,465.00	\$ 576,009.00

Water Fund - 591

Appropriations

Dept 537 - WATER/SEWER ADMINISTRATION				
702.000	SALARIES & WAGES	\$ 16,814.00	\$ 10,000.00	\$ 10,000.00
714.000	VILLAGE MEDICARE TAX	\$ 244.00	\$ 145.00	\$ 145.00
715.000	VILLAGE SOC. SEC. TAX	\$ 1,042.00	\$ 620.00	\$ 620.00
716.000	HOSPITALIZATION & DENTAL	\$ 2,933.00	\$ 2,000.00	\$ 2,000.00
718.000	MERS PENSION	\$ 739.00	\$ 500.00	\$ 750.00
727.000	PENSION EXP ADJ GASB 68	\$ (105.00)		\$ -
Totals for dept 537 - WATER/SEWER ADMINISTRATION		\$ 21,667.00	\$ 13,265.00	\$ 13,515.00
TOTAL APPROPRIATIONS		\$ 565,245.00	\$ 553,730.00	\$ 589,524.00

Water Fund
Revenue - \$545,422
Appropriations - \$589,524

FY2026

Capital Improvement Plan

Village of Brooklyn

The Capital Improvement Plan is a document created and maintained by the Village Planning Commission to prioritize capital projects and the funding to accomplish the needed upgrades and repairs to Village Assets.

See additional file.



FY2025 Budget Amendments Village of Brooklyn

July 1, 2024 - June 30, 2025

Budget amendments are done annually or as needed to adjust the budget to reflect the actual happenings of revenue and expenses, over the course of the year to provide a more accurate financial picture.

General Fund is by Dept. all other funds are by overall fund.

General Fund - 101

All other funds have no amendments.



General Fund – 101

Amendments

Revenue:

Original Budget: \$941,113

Amended Budget: \$1,009,485

Reasons for increase: The budgeted revenue vs actual has an increase due to several reasons.

- 1.Increased Actual O&M Agreement Revenue
- 2.Increase in Property Tax collected
- 3.Increase in Personal Property Tax collected
- 4.Increase of revenue from O & M Agreements
- 5.Increase of Interest revenue of MI Class Investment Pool
- 6. Note: Timing of second tranche of Swain Park Grant will effect ending revenue, \$125,000.

		2024-2025	2023-24
		ORIGINAL	AMENDED
DEPARTMENT	DESCRIPTION	BUDGET	BUDGET
Fund 101 Revenue	701	\$941,113	\$986,879

General Fund - 101

Amendments

Expense:

Original Budget: \$1,137,227

Amended Budget: \$983,268.00

Reasons for changes:

1. Additional time and expenses from O&M Agreements
2. Decrease due to reclassification of Swain Park Grant Expenses
3. General inflationary expense increases

Overall we have worked to address the proper accounting of items in a GL account, dept or fund that is better suited for the expense. This will show as increases on several accounts, while the

- Example - IT, Technology, and other expense reclassified to general operations
- Staff Salary/Wages are being reclassified to better show and account for where staff time is being spent. Staff change
- This is an ongoing item as we continue to strengthen the financial procedures of the Village.

APPROPRIATIONS		
Totals for dept 200 - GENERAL OPERATIONS	\$ 5,275.00	\$ 32,975.00
Totals for dept 215 - CLERK	\$ 34,442.00	\$ 41,275.00
Totals for dept 225 - ADMINISTRATIVE SUPPORT	\$ 33,500.00	\$ 36,900.00
Totals for dept 441 - DEPARTMENT OF PUBLIC WORKS	\$ 107,200.00	\$ 108,350.00
Totals for dept 565 - O & M AGREEMENTS	\$ 82,250.00	\$ 104,515.00
Totals for dept 751 - PARKS AND RECREATION	\$ 263,300.00	\$ 39,250.00
Totals for dept 810 - PLANNING COMMISSION	\$ 32,625.00	\$ 39,033.00
Totals for dept 865 - PAYROLL	\$ 124,200.00	\$ 129,700.00
Totals for dept 906 - PRINCIPAL DEBT RETIREMENT	\$ 11,200.00	\$ 2,240.00
TOTAL APPROPRIATIONS	\$ 1,137,227.00	\$ 983,268.00