



Fiscal Year 2016-2017

General Appropriation Act

General Fund Budget

Major Streets Budget

Local Streets Budget

Sewer Fund Budget

Debt Schedule

Capital Improvement Plan Narrative

Capital Improvement Plan

Dave Torgerson
Village President

Richard Lacca
President Pro-Tempore

Charles Kiel
Village Treasurer

Jeffrey P. Grey
Village Clerk

Arnold Griffin
Councilmember

Paul Cueny
Councilmember

John Eberhart
Councilmember

Tim Wolff
Village Manager

Where your tax dollars end up...

Tax	Millage Rate	Annual Tax on \$50,000 Property with Primary Residence Exemption	Annual Tax on \$100,000 Property with Primary Residence Exemption
Chippewa Hills School District Operating*	18.000	\$0. ⁰⁰	\$0. ⁰⁰
Isabella County	6.470	\$323. ⁵⁰	\$647. ⁰⁰
State Education Tax	6.000	\$300. ⁰⁰	\$600. ⁰⁰
Mecosta/Osceola Special Education	3.340	\$167. ⁰⁰	\$334. ⁰⁰
Chippewa Hills School District Original Debt	1.700	\$85. ⁰⁰	\$170. ⁰⁰
Mecosta/Osceola Vocational	1.497	\$74. ⁸⁵	\$149. ⁷⁰
Chippewa Hills School District Debt Refinance	1.300	\$65. ⁰⁰	\$130. ⁰⁰
Broomfield/Sherman Fire/Rescue Services	1.000	\$50. ⁰⁰	\$100. ⁰⁰
Isabella County Transportation Commission	0.993	\$49. ⁶⁵	\$99. ³⁰
Sherman/Broomfield Townships Average Operating**	0.959	\$47. ⁹⁵	\$95. ⁹⁰
Isabella County Medical Facility	0.900	\$45. ⁰⁰	\$90. ⁰⁰
<i>Lake Isabella Operating</i>	<i>0.846</i>	<i>\$42.³²</i>	<i>\$84.⁶³</i>
Commission on Aging	0.650	\$32. ⁵⁰	\$65. ⁰⁰
Mecosta/Osceola ISD	0.249	\$12. ⁴⁷	\$24. ⁹⁴
TOTAL TAXATION	43.904	\$1,295.²⁴	\$2,590.⁴⁷

* 0 Mills are levied if a property has a 100% Primary Residence Exemption

** Average of Sherman Township (0.9752) and Broomfield Township (0.9426)

*** Sherman Township voters approved a 0.7 Mill for Library services in 2010 that is not reflected on this chart.



Lake Isabella's portion of the total 43.904 Millage levy is represented by the shaded area of the dollar bill, which equals 1.9¢.

**PUBLIC HEARING NOTICE
LAKE ISABELLA VILLAGE COUNCIL**

Notice is hereby given than a Public Hearing has been scheduled for Tuesday June 21, 2016 as part of a special meeting of the Lake Isabella Village Council starting at 7:00 PM the Village Hall, 1010 Clubhouse Drive, Lake Isabella, MI, 48893. The purpose of the hearing is to receive public comments and question regarding the adoption of the 2016-2017 budget and property tax levy to support the budget. A copy of the proposed budget is available for the public to inspect at the Village Hall.

THE PROPERTY TAX MILLAGE RATE PROPOSED TO BE LEVIED TO SUPPORT THE PROPOSED BUDGET WILL BE A SUBJECT OF THIS HEARING.

For the 2016-2017 fiscal year, the proposed Millage rate in support of the budget is 1 Mill with the anticipated Headlee roll back.

Public Comments, are welcome at the meeting, and may be submitted via writing in advance of the meeting.

Jeffrey P. Grey
Lake Isabella Village Clerk

FY 2016-2017 Budget Narrative

As required by the Village charter in section 9.03 the annual budget requires that a narrative message which outlines the budget and discusses the overall financial condition of the Village be included in the final budget document.

As a local unit of government, the primary goal of the Village of Lake Isabella is to provide essential services in the most cost effective manner possible. The Village's budget and Capital Improvement Plan reflect this goal by taking a multiple year approach to fiscal planning. Over the past five years, the Village of Lake Isabella has adopted several financial policies which reflect this approach to budgeting. The Village has in place a "Fund Balance Policy" which establishes a minimum balance which must be maintained at the end of each fiscal year in the General Fund, Major Streets Fund, and Local Streets Fund. In addition to this policy, the Village also has policies which cover purchasing, credit cards, investing, and capital assets.

This sound approach to managing the public's funds has allowed the Village of Lake Isabella to remain largely free from the financial problems that other local units of government have faced in recent years. However, that does not insulate the Village from larger impact of factors outside of its control. Mainly the decline in property values, reduction in gas tax revenue, and increasing costs. These factors continue to place the Village in the position of needing to carefully watch expenditures.

An additional hurdle in having a secure fiscal future is the lack of legitimate reform being sought by leaders in Lansing. This unwillingness to address the serious structural issues which hamstring local units of government by the elected leadership of the state further jeopardize the fiscal stability of all local units of government, not just Lake Isabella.

In addition to outside economic factors Lake Isabella not only has the lowest levied millage in the region, but also the entire state. This is due to the cap placed in the Village's charter which limits the general operating tax to 1 Mill. This further limits the Village's ability to sustain operations and services over the long-term. As a means of addressing this issue, the Village Council should seriously consider one of three options to increase the Village's financial health. Those options are as followed:

1. A proposed Charter Amendment to either fully or partially lift the tax cap. This would generate roughly \$72,000 of additional revenue for each Mill of increase
2. A Headlee override of the current tax cap. This would result in roughly \$10,000 of additional revenue for each year of the override.
3. Incorporation as a city. In doing so if the tax cap in the Charter were simply doubled to 2 Mills, which would be tax neutral to the community as residents currently pay 1 Mill to each township for general options, the Village would see an additional increase of over \$80,000 annually with only about \$30,000 of new annual costs.

With all of the fiscal constraints placed on the Village of Lake Isabella, the service package provided is limited but noteworthy. Village residents receive the following services done in part or in whole through the Village government:

Fire/Rescue Service
 Brush & Yard Waste Disposal
 Bi-weekly curbside recycling
 Home Rule Zoning
 Code Enforcement
 Street Maintenance
 Road Shoulder Mowing
 Snow Plowing

Rental Housing Inspections
 Animal Control
 4th of July Fireworks
 Lake Patrols
 Police Patrols
 Lake Isabella Municipal Airport
 Village web-site

Additional services and projects can be provided upon the approval of funding from the residents of the community, or if provided for via special assessment.

The Village is one of many communities in the state which do not receive any funding through the state's Economic Vitality Incentive Program (EVIP). The Village has lobbied elected leadership in Lansing for inclusion in the EVIP program, but has yet to see any action. Receiving only constitutional revenue sharing dollars does free Lake Isabella from having funds cut or limited by the legislature. The funds received by the Village are solely depending on the actual collection of sales tax by the State of Michigan.

Based on the current revenue structure of the Village and the State of Michigan, the long-term financial condition of the Village becomes questionable the further the budget is projected. With a 1 Mill tax cap placed in the Village Charter, the Village is crippled in terms of raising funds to ensure long term fiscal stability.

The overall condition of the streets in the Village is presently better than in most communities. However, the Village does not have sufficient revenue to maintain all of these streets as needed with preventive maintenance. Likewise, the Village also lacks revenue to undertake new capital improvement projects. Future infrastructure projects therefore will be forced to be done via the Special Assessment process, via a dedicated Millage for street projects.

With the Village's high taxable value, a small increase does account for a significant increase in funds. The chart below shows how much revenue could be annually generated by the Village toward general or specific projects and operations based on the Millage rate of the levy.

Millage Rate	Funds Generated
1	\$75,106
2	\$150,212
3	\$225,318
5	\$375,530
10	\$751,067

In order for the Village to present any such special or dedicated Millage requests to the voters, the Village Charter should be amended to make it permissible for such questions to be presented to the voters in future elections. In light of the restrictions contained in the Charter, as well as flat funding from the State of Michigan, the budget for the upcoming year reflects the past policy of maintaining core services

while protecting the Village's reserve funds. The only major change in the budget is the inclusion of maintenance work on the Major Streets. This reflects the legislative package approved last year which should provide an addition \$40,000 to \$50,000 in street funding. The budget also includes that addition of 1 part-time employee to help with summer street maintenance needs such as mowing, sign maintenance, and grading.

Prior to adopting the budget last year, the Village undertook a community survey to gauge the desires of the community for various services and projects. This budget is a reflection of that survey, which should be updated before the 2017-2018 budget is drafted. Along those lines, one area to consider in terms of the allocation of public resources is how the community compares to nearby municipalities. To the right is a breakdown of Per Capita tax burden and spending for similar sized municipalities in the region.

The Community survey in 2015 showed the desire to expand or create certain programs and service and has been implemented in part. A community clean-up day was included in the 2015-2016 budget, but was not done in the spring of 2016 as Sherman Township was hosting a clean-up day. Funds have been included in this year's budget for that same project to be considered in the fall of 2016.

Property Tax Burden	
Community	Per Capita Cost
Lake Isabella (1,681)	\$36.87
Rosebush (368)	\$84.71
St. Louis (7,482)	\$99.16
Shepherd (1,515)	\$217.81
AVERAGE	\$252.91
Breckenridge (1,328)	\$274.64
Ithaca (2,910)	\$524.25
Clare (3,118)	\$532.90

General Government Expenses	
Community	Per Capita Spending
Rosebush (368)	\$71.48
St. Louis (7,482)	\$75.56
Shepherd (1,515)	\$94.23
Lake Isabella (1,681)	\$139.86
AVERAGE	\$181.68
Clare (3,118)	\$227.94
Breckenridge (1,328)	\$307.48
Ithaca (2,910)	\$355.20

Public Safety	
Community	Per Capita Spending
Rosebush (368)	\$22.19
Lake Isabella (1,681)	\$30.41
Breckenridge (1,328)	\$72.90
St. Louis (7,428)	\$130.95
AVERAGE	\$144.62
Shepherd (1,515)	\$147.28
Ithaca (2,910)	\$225.33
Clare (3,118)	\$383.31

Public Works	
Community	Per Capita Spending
St. Louis (7,428)	\$152.11
Rosebush (368)	\$158.52
Ithaca (2,910)	\$165.42
Breckenridge (1,328)	\$178.75
AVERAGE	\$185.66
Shepherd (1,515)	\$186.59
Clare (3,118)	\$227.87
Lake Isabella (1,681)	\$230.35

Working off the survey the Village was able to determine a set of priorities to target. As part of this budgeting

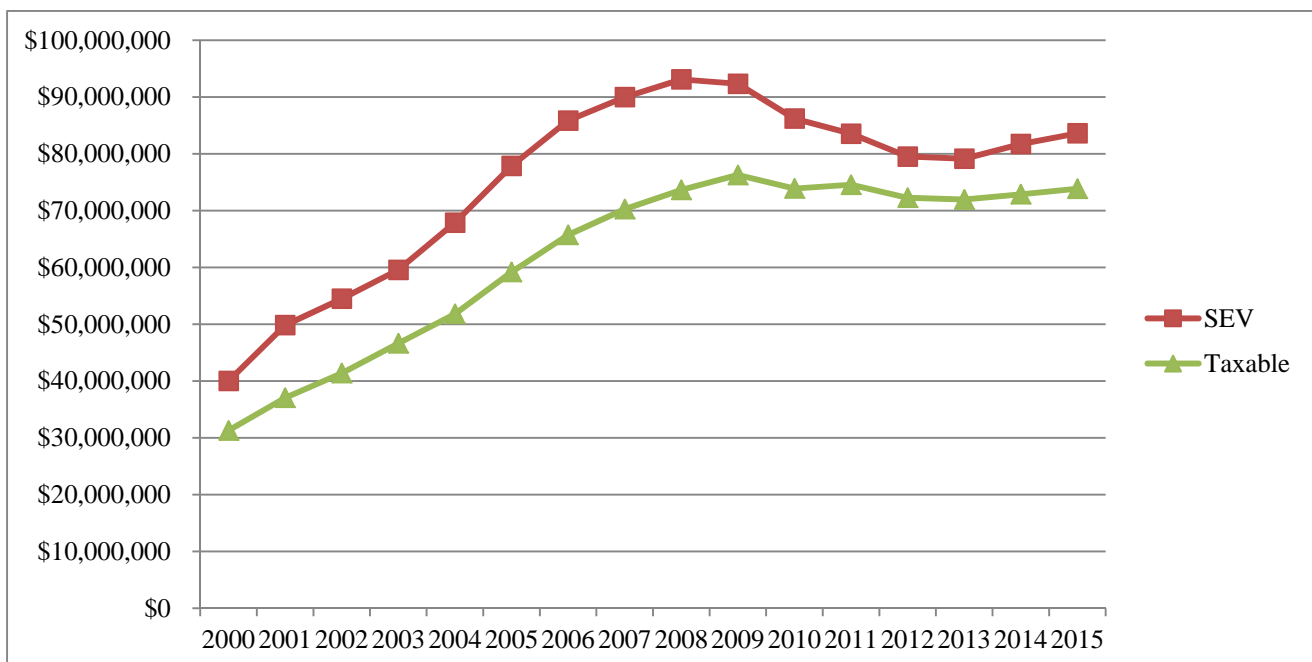
On-going Revenue v. Expenses		
Fund	2015-16 On-going Rev/Exp Difference	2016-17 On-going Rev/Exp Difference
General Fund	+12.3%	+10.4%
Major Streets	+40.6%	+47.8%
Local Streets	-0.8%	-4.6%

process, revenue and expenses are also divided into on-going versus one-time activity. The thought process being that as long as on-going revenue is greater than on-going expenses the organization is in good financial health. Over the past two years the budget has shown a positive relationship in both the General Fund and Major Street Fund. The Local Street Fund increased slightly to have a negative relationship by having more on-going expenses than revenue in the projected 2016-17 budget. This is really should not come as a surprise as the Village maintains over 18 miles of local streets, and has only revenue from the State of Michigan to support these costs.

Due to the tax cap written into the Village Charter, the Village is not able to raise revenue through the use of a dedicated millage for streets. At most the Village could currently seek a 1 Mill increase for a period of 3 years. This would generate about \$225,000 for street maintenance. It is well within reason to see the expenses begin to increase significantly for the local streets due to the bulk of pavement quickly reaching 10 years of life. When it comes to taxation, the Village of Lake Isabella faces one of the most anti-tax restrictions of any municipality in the state. With a limit of 1 Mill, that is rolled back under Headlee, plus wording in the Charter which deeply restricts the ability to obtain voter approval for dedicated revenue or projects, the scope of services offered by the Village will continue to be limited.

Village of Lake Isabella Taxation & Equalization Values
(Available Data Provided by Isabella County Dept. of Equalization)

Year	Village SEV	Village Increase from Previous	Village Taxable Value	Taxable as % of SEV	Village Millage Rate	Village Tax Capture	Village Increase from Previous
2000	\$40,012,628		\$31,297,669	78%	0.978	\$30,609. ¹²	
2001	\$49,849,706	24.58%	\$37,058,691	74%	0.938	\$34,772. ¹⁷	13.60%
2002	\$54,498,869	9.33%	\$41,394,743	76%	0.923	\$38,190. ⁷⁹	9.83%
2003	\$59,578,300	9.32%	\$46,639,317	78%	0.910	\$42,455. ⁷⁷	11.17%
2004	\$67,885,000	13.94%	\$51,817,546	76%	0.887	\$45,982. ⁸⁹	8.31%
2005	\$77,879,800	14.72%	\$59,198,434	76%	0.856	\$50,650. ¹⁸	10.15%
2006	\$85,853,600	10.24%	\$65,727,122	77%	0.849	\$55,762. ⁸⁹	10.09%
2007	\$89,988,800	4.82%	\$70,273,479	78%	0.847	\$59,486. ⁵⁰	6.68%
2008	\$93,109,800	3.47%	\$73,644,854	79%	0.846	\$62,325. ⁶⁴	4.77%
2009	\$92,342,937	-0.83%	\$76,284,885	83%	0.846	\$64,537. ¹¹	3.55%
2010	\$86,206,958	-6.64%	\$73,904,034	86%	0.846	\$62,522. ⁸¹	-3.12%
2011	\$83,545,629	-3.09%	\$74,557,852	90%	0.846	\$63,075. ⁹⁴	0.88%
2012	\$79,521,400	-4.82%	\$72,264,052	91%	0.846	\$61,135. ³⁸	-3.08%
2013	\$79,139,300	-0.48%	\$71,953,085	91%	0.846	\$60,872. ³¹	-0.43%
2014	\$81,732,949	3.28%	\$72,894,078	89%	0.843	\$61,449. ⁷¹	0.95%
2015	\$83,621,800	2.31%	\$73,855,246	88%	0.843	\$62,259. ⁹⁷	1.32%
2016	TBD	TBD	\$75,106,749	TBD	0.842	\$63,239. ⁸⁸	1.57%



Proportional Relationship between the Village and Townships
(Available Data Provided by Isabella County Dept. of Equalization)

Year	Village SEV in Sherman Twp.	Sherman Twp. SEV	Sherman Twp. % Village	Village SEV in Broomfield Twp.	Broomfield Twp. SEV	Broomfield Twp. % Village
2000	\$26,720,733	\$61,522,411	43.43%	\$13,291,895	\$39,071,796	34.02%
2001	\$32,195,086	\$71,741,584	44.88%	\$17,654,620	\$46,071,797	38.32%
2002	\$34,106,380	\$80,100,459	42.58%	\$20,392,479	\$51,917,683	39.28%
2003	\$36,084,600	\$85,474,550	42.22%	\$23,493,700	\$60,722,400	38.69%
2004	\$42,472,300	\$95,701,586	44.38%	\$25,412,700	\$67,053,400	37.90%
2005	\$48,167,700	\$107,434,700	44.83%	\$29,712,100	\$75,578,400	39.31%
2006	\$48,933,500	\$108,322,400	45.17%	\$36,920,100	\$87,544,500	42.17%
2007	\$50,124,500	\$110,685,400	45.29%	\$39,864,300	\$89,775,300	44.40%
2008	\$52,325,400	\$115,396,670	45.34%	\$40,784,400	\$92,002,100	44.33%
2009	\$53,688,000	\$120,958,300	44.38%	\$38,654,937	\$91,987,599	42.02%
2010	\$49,867,200	\$110,881,900	44.97%	\$36,339,758	\$87,869,475	41.35%
2011	\$48,987,614	\$109,729,700	44.64%	\$34,558,025	\$83,490,529	41.39%
2012	\$45,932,300	\$104,611,800	43.91%	\$33,589,100	\$83,653,100	40.15%
2013	\$45,569,800	\$106,637,900	42.63%	\$32,569,500	\$83,390,756	39.06%
2014	\$48,758,900	\$107,480,100	45.37%	\$32,974,049	\$84,109,249	39.20%
2015	\$48,899,700	\$110,096,200	44.41%	\$34,722,100	\$87,503,500	39.68%
2016	Data not available	available	yet	Data not available	available	yet

Since the year 2000:

Property value growth in the Village of Lake Isabella represents 45.7% of all property value growth in Sherman Township.

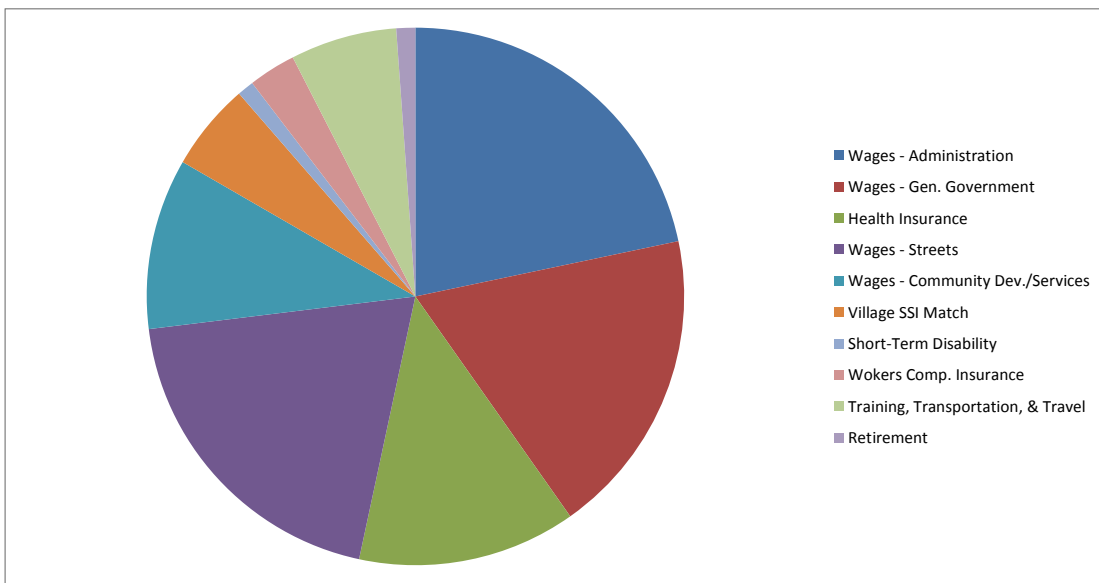
Property value growth in the Village of Lake Isabella represents 44.2% of all property value growth in Broomfield Township.

The property value of the Village (SEV) has more than doubled.

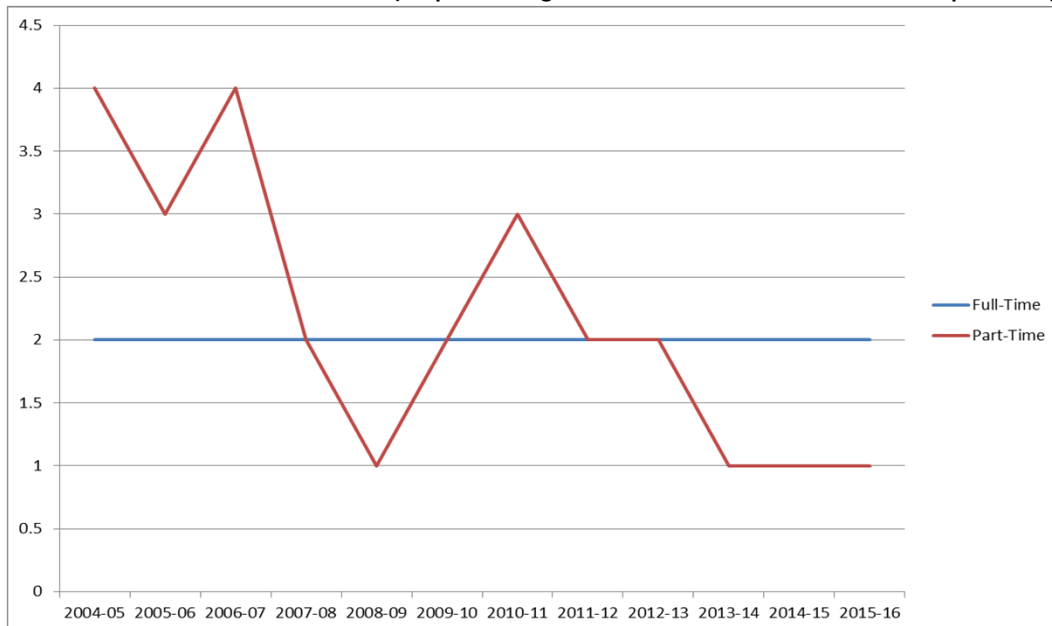
2016-2017 Personnel Cost Breakdown (2 Full-Time & 2 Part-Time Employees)

Item	Budgeted 2015-2016	Budgeted 2016-2017	% Change from Previous	% of Total Personnel Costs
Wages - Administration	\$37,500	\$38,000	1.33%	21.70%
Wages - Gen. Government	\$31,390	\$32,450	3.38%	18.53%
Health Insurance	\$23,600	\$23,000	-2.54%	13.13%
Wages - Streets	\$26,200	\$34,500	31.68%	19.70%
Wages - Community Dev./Services	\$17,500	\$18,000	2.86%	10.28%
Village SSI Match	\$7,330	\$9,225	25.85%	5.27%
Short-Term Disability	\$1,750	\$1,750	0.00%	1.00%
Wokers Comp. Insurance	\$4,100	\$5,000	21.95%	2.86%
Training, Transportation, & Travel	\$18,000	\$11,200	-37.78%	6.40%
Retirement	\$1,200	\$2,000	66.67%	1.14%
TOTAL COSTS:	\$168,570	\$175,125	3.89%	

Breakdown of Budgeted Costs 2016-2017



Historical Number of Staff Positions. (Proposed budget increases Part-Time staff from 1 to 2 positions.)



**Village of Lake Isabella 2016-2017 General Appropriation Act
2 Year Projected Change in Fund Balances**

	General Fund	Major Streets	Local Streets	Sewer Fund
Beginning Balance Per 2014-2015 Audit	\$ 315,335	\$ 304,427	\$ 51,025	\$ 33,735
2015-2016 Budgeted Revenue	\$ 321,580	\$ 124,325	\$ 94,600	\$ 25
2015-2016 Budget Expenses	\$ 325,549	\$ 141,304	\$ 94,486	\$ 27,500
Projected Beginning Balance July 1, 2016:	\$ 311,366	\$ 287,448	\$ 51,139	\$ 6,260
Projected 2016-2017 Revenue	\$ 315,930	\$ 159,100	\$ 100,110	\$ 25
Projected 2016-2017 Expenses	\$ 322,314	\$ 177,574	\$ 100,106	\$ 6,250
Projected Ending/Beginning Balance	\$ 304,982	\$ 268,974	\$ 51,143	\$ 35
Projected 2017-2018 Revenue	\$ 317,866	\$ 162,250	\$ 97,600	\$ 1
Projected 2017-2018 Expenses	\$ 317,681	\$ 143,324	\$ 94,106	\$ 36
Projected Ending Balance June 30, 2018	\$ 305,167	\$ 287,900	\$ 54,637	\$ -

Village of Lake Isabella 2016-2017 General Appropriation Act
 General Fund Revenue

Item	12-13 thru 14-15 Average	14-15 Actual	2015-2016 Budget				2016-2017 Budget			2017-2018 Projected
			As Amended	Actual as of May	Ongoing	One-Time	Proposed	Ongoing	One-Time	
Property Taxes	\$ 61,919	\$ 61,985	\$ 62,500	\$ 63,002	\$ 62,500	\$ -	\$ 64,000	\$ 63,500	\$ -	\$ 64,500
State Shared Revenue	\$ 125,729	\$ 128,081	\$ 132,000	\$ 85,463	\$ 132,000	\$ -	\$ 129,000	\$ 129,000	\$ -	\$ 130,000
Cable Franchise Fee	\$ 6,144	\$ 7,243	\$ 11,000	\$ 9,991	\$ 11,000	\$ -	\$ 11,000	\$ 11,000	\$ -	\$ 12,000
Permits	\$ 473	\$ 350	\$ 750	\$ 1,060	\$ -	\$ 750	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
Rental Licenses	\$ 700	\$ 700	\$ 750	\$ 480	\$ -	\$ 750	\$ 500	\$ -	\$ 500	\$ 500
Civil Infraction Fines	\$ 474	\$ 342	\$ 250	\$ 404	\$ -	\$ 250	\$ 500	\$ -	\$ 500	\$ 500
Fireworks Donations	\$ 9,077	\$ 11,500	\$ 9,000	\$ 20	\$ -	\$ 9,000	\$ 9,000	\$ -	\$ 9,000	\$ 9,000
Interest - Checking	\$ 242	\$ 258	\$ 250	\$ 252	\$ 250	\$ -	\$ 250	\$ 250	\$ -	\$ 250
Interest - Investments	\$ 28	\$ 48	\$ 250	\$ 61	\$ 250	\$ -	\$ 250	\$ 250	\$ -	\$ 250
Fire/Rescue Special Assessment	\$ 31,421	\$ 30,466	\$ 31,000	\$ 30,552	\$ -	\$ 31,000	\$ 31,850	\$ -	\$ 31,850	\$ 32,500
Major Street Rental Fees	\$ 19,524	\$ 13,524	\$ 17,274	\$ -	\$ 17,274	\$ -	\$ 17,274	\$ 17,274	\$ -	\$ 17,274
Local Street Rental Fees	\$ 23,556	\$ 17,556	\$ 21,306	\$ -	\$ 21,306	\$ -	\$ 21,306	\$ 21,306	\$ -	\$ 21,306
MSSA Admin Fee	\$ 8,333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fairway Drive Admin Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Queens Way Admin Fee	\$ 2,333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Caste/Putter Admin Fee	\$ 333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LSSAPP Admin Fee	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Major Street Admin Fee	\$ 6,701	\$ 6,343	\$ 6,250	\$ 5,949	\$ 6,250	\$ -	\$ 6,250	\$ 6,250	\$ -	\$ 7,000
Local Street Admin Fee	\$ 3,350	\$ 3,165	\$ 3,500	\$ 2,969	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	\$ -	\$ 3,750
Sewer Fund Admin Fee	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ 36
Sale of Village Property	\$ 15,256	\$ 20,546	\$ 20,000	\$ 8,450	\$ -	\$ 20,000	\$ 12,500	\$ -	\$ 12,500	\$ 12,500
Brush Dump		\$ 1,416	\$ -	\$ 1,024	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
Refunds		\$ 1,864	\$ -	\$ 3,027	\$ -	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ 3,000
Miscellaneous	\$ 14,502	\$ 1,639	\$ 250	\$ -	\$ -	\$ 250	\$ 250	\$ -	\$ 250	\$ 1,000
TOTALS	\$ 335,689	\$ 309,526	\$ 318,830	\$ 212,704	\$ 256,830	\$ 62,000	\$ 315,930	\$ 254,830	\$ 60,600	\$ 318,366

Village of Lake Isabella 2016-2017 General Appropriation Act
 General Fund Administration Expenses

Item	12-13 thru 14-15 Average	14-15 Actual	2015-2016 Budget				2016-2017 Budget			2017-2018
			As Amended	Actual as of May	Ongoing	One-Time	Proposed	Ongoing	One-Time	Projected
Salary & Wages	\$ 41,665	\$ 40,849	\$ 37,500	\$ 32,192	\$ 37,500	\$ -	\$ 38,000	\$ 38,000	\$ -	\$ 38,000
Social Security	\$ 3,222	\$ 2,991	\$ 2,750	\$ 2,431	\$ 2,750	\$ -	\$ 2,900	\$ 2,900	\$ -	\$ 2,900
125 Plan	\$ 38		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Workers Comp.	\$ 1,381	\$ 2,100	\$ 2,100	\$ 2,808	\$ 2,100	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
Health Insurance	\$ 18,535	\$ 19,036	\$ 23,600	\$ 16,124	\$ 23,600	\$ -	\$ 23,000	\$ 23,000	\$ -	\$ 25,000
AFLAC	\$ 1,899	\$ 1,993	\$ 1,750	\$ 1,686		\$ 1,750	\$ 1,750	\$ -	\$ 1,750	\$ 1,750
Retirement Fund	\$ 399	\$ (540)	\$ -	\$ (270)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement Fund - Match	\$ 1,902	\$ 1,485	\$ 1,200	\$ 1,780	\$ 1,200	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,500
Supplies	\$ 5,437	\$ 4,311	\$ 4,000	\$ 3,271	\$ 4,000	\$ -	\$ 4,250	\$ 4,250	\$ -	\$ 4,000
Uniforms	\$ 128	\$ -	\$ -	\$ 189	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ 250
Postage	\$ 1,117	\$ 823	\$ 750	\$ 542	\$ 750	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Newsletter Postage	\$ -	\$ -	\$ 1,000	\$ 882	\$ -	\$ 1,000	\$ 1,750	\$ -	\$ 1,750	\$ 1,750
Contracted Services & Copier	\$ 417	\$ 1,053	\$ 150	\$ 263	\$ 150	\$ -	\$ 300	\$ 300	\$ -	\$ 300
Membership & Dues	\$ 2,318	\$ 1,806	\$ 2,000	\$ 2,501	\$ 2,000	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ 2,500
Liability Insurance	\$ 4,481	\$ 5,076	\$ 4,500	\$ 5,177	\$ 4,500	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 4,500
Legal & Bonding	\$ 13,359	\$ 9,463	\$ 9,500	\$ 4,408	\$ 9,500	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
County Clerk & Deeds	\$ 247	\$ 279	\$ 200	\$ 68	\$ -	\$ 200	\$ 250	\$ -	\$ 200	\$ 250
Audit	\$ 5,799	\$ 3,960	\$ 4,000	\$ 3,960	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
Telephone	\$ 2,648	\$ 2,714	\$ 2,500	\$ 1,870	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ 2,500
Transportation & Mileage	\$ 6,697	\$ 6,062	\$ 8,500	\$ 5,888	\$ 2,500	\$ 6,000	\$ 8,500	\$ 2,500	\$ 6,000	\$ 8,500
Travel	\$ 857	\$ -	\$ 750	\$ 270	\$ -	\$ 750	\$ 1,200	\$ -	\$ -	\$ 1,000
Training	\$ 4,699	\$ 9,461	\$ 10,750	\$ 8,010	\$ -	\$ 10,750	\$ 2,000	\$ -	\$ -	\$ 1,000
Printing & Publishing	\$ 1,055	\$ 1,097	\$ 1,000	\$ 1,390	\$ 1,000	\$ -	\$ 1,500	\$ 1,000	\$ -	\$ 1,500
Software	\$ 635	\$ 221	\$ 200	\$ 150	\$ -	\$ 200	\$ 250	\$ -	\$ 250	\$ 250
Capital Outlay	\$ 1,893	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ 2,500
Office Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LSSAPP Shortfall	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ -	\$ 7,500	\$ -
Miscellaneous & Other	\$ 4,532	\$ 845	\$ 6,700	\$ 1,038	\$ -	\$ 6,700	\$ 2,000	\$ -	\$ 2,000	\$ 5,000
TOTALS	\$ 125,358	\$ 115,085	\$ 125,400	\$ 96,628	\$ 98,050	\$ 27,350	\$ 127,850	\$ 101,950	\$ 21,950	\$ 123,950

Village of Lake Isabella 2016-2017 General Appropriation Act
 General Fund Department of Public Safety & Department of Community Development

Dept. of Public Safety Item	12-13 thru 14-15 Average	14-15 Actual	2015-2016 Budget				2016-2017 Budget			2017-2018 Projected
			As Amended	Actual as of May	Ongoing	One-Time	Proposed	Ongoing	One-Time	
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -
CodeRED	\$ 387	\$ 387	\$ 400	\$ 387	\$ -	\$ 400	\$ 400	\$ -	\$ 400	\$ 400
Contracted Services - EMS (Fireworks)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ 500
Contracted Services - Fire	\$ 30,556	\$ 30,516	\$ 31,000	\$ 15,396	\$ -	\$ 31,000	\$ 31,850	\$ -	\$ 31,850	\$ 32,500
Contracted Services - Lake Patrol	\$ 1,659	\$ -	\$ 1,100	\$ -	\$ -	\$ 1,100	\$ 4,000	\$ -	\$ 4,000	\$ 4,000
Contracted Services - Marshal	\$ 7,930	\$ 2,625	\$ 10,000	\$ 7,875	\$ -	\$ 10,000	\$ 2,500	\$ -	\$ 2,500	\$ -
TOTALS	\$ 40,532	\$ 33,528	\$ 42,500	\$ 23,658	\$ -	\$ 42,500	\$ 41,750	\$ -	\$ 41,750	\$ 37,400

Dept. of Community Development Item	12-13 thru 14-15 Average	14-15 Actual	2015-2016 Budget				2016-2017 Budget			2017-2018 Projected
			As Amended	Actual as of May	Ongoing	One-Time	Proposed	Ongoing	One-Time	
Salaries	\$ 13,016	\$ 11,050	\$ 17,500	\$ 15,648	\$ 17,500	\$ -	\$ 18,000	\$ 18,000	\$ -	\$ 18,500
Social Security	\$ 1,131	\$ 836	\$ 1,325	\$ 1,131	\$ 1,325	\$ -	\$ 1,350	\$ 1,350	\$ -	\$ 1,400
Supplies	\$ 52	\$ 156	\$ 200	\$ -	\$ 250	\$ -	\$ 250	\$ 250	\$ -	\$ 250
Uniforms	\$ 23	\$ -	\$ 200	\$ -	\$ -	\$ 200	\$ 100	\$ -	\$ 100	\$ 100
Software	\$ 1,582	\$ 4,745	\$ 4,745	\$ 4,745	\$ -	\$ 4,745	\$ 1,750	\$ -	\$ 1,750	\$ 1,750
Legal	\$ 1,111	\$ 493	\$ 2,000	\$ 133	\$ 2,000	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ 3,000
Transportation	\$ 966	\$ 695	\$ 1,000	\$ 330	\$ 1,000	\$ -	\$ 500	\$ 500	\$ -	\$ 500
Miscellaneous	\$ -	\$ -	\$ -	\$ 150	\$ -	\$ -	\$ 50	\$ -	\$ 50	\$ 50
Planning Com. Supplies	\$ 83	\$ 103	\$ 100	\$ 100	\$ -	\$ 100	\$ 150	\$ -	\$ 150	\$ 150
Planning Com. PZ News & Dues	\$ 632	\$ 835	\$ 850	\$ 680	\$ -	\$ 850	\$ 850	\$ -	\$ 850	\$ 850
Planning Com. Training	\$ 273	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ 250	\$ 250
Planning Com. Printing & Publishing	\$ 356	\$ 283	\$ 500	\$ 500	\$ 500	\$ -	\$ 750	\$ 750	\$ -	\$ 750
Planning Com. Contracted Services	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ZBA Printing, Publishing, Postage	\$ 87	\$ 96	\$ 300	\$ 137	\$ 300	\$ -	\$ 300	\$ 300	\$ -	\$ 300
Blight Elimination Program	\$ 3,200	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 4,000	\$ -	\$ 4,000	\$ 4,000
TOTALS	\$ 22,911	\$ 19,292	\$ 33,720	\$ 23,554	\$ 22,875	\$ 10,895	\$ 30,800	\$ 23,650	\$ 7,150	\$ 31,850

Village of Lake Isabella 2016-2017 General Appropriation Act
 Department of Public Works

Dept. of Public Works Item	12-13 thru 14-15 Average	14-15 Actual	2015-2016 Budget				2016-2017 Budget			2017-2018 Projected
			As Amended	Actual as of May	Ongoing	One-Time	Proposed	Ongoing	One-Time	
B&G Supplies	\$ 2,121	\$ 1,985	\$ 1,000	\$ 1,460	\$ 1,000	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
B&G Contracted Services	\$ 6,127	\$ 14,551	\$ -	\$ 2,497	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ 8,000
B&G Taxes & Fees	\$ 16,898	\$ 16,061	\$ 10,000	\$ 17,453	\$ 10,000	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
B&G Utilities - Village Hall	\$ 1,725	\$ 1,767	\$ 2,000	\$ 1,671	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
B&G Utilities - Natural Gas DPW	\$ 1,608	\$ 1,214	\$ 1,250	\$ 974	\$ 1,250	\$ -	\$ 1,250	\$ 1,250	\$ -	\$ 1,250
B&G Utilities - DPW Building	\$ 707	\$ 921	\$ 900	\$ 586	\$ 900	\$ -	\$ 900	\$ 900	\$ -	\$ 900
B&G Utilities - Geothermal	\$ 774	\$ 817	\$ 900	\$ 629	\$ 900	\$ -	\$ 800	\$ 800	\$ -	\$ 800
B&G Equipment Repairs	\$ 2,486	\$ 3,457	\$ 1,000	\$ 1,064	\$ -	\$ 1,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
B&G Capital Outlay	\$ 1,163	\$ 620	\$ 7,500	\$ 7,695	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ -
B&G Bond Payments	\$ 41,411	\$ 42,161	\$ 41,564	\$ 41,563	\$ 41,564	\$ -	\$ 32,889	\$ 32,889	\$ -	\$ 33,306
B&G Miscellaneous	\$ 53	\$ 128	\$ 1,150	\$ -	\$ -	\$ 1,150	\$ 150	\$ -	\$ 150	\$ 150
Airport - Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Airport - Contracted Services	\$ 509	\$ 626	\$ 600	\$ -	\$ 600	\$ -	\$ 600	\$ 600	\$ -	\$ 600
Airport - License / Dues	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ -	\$ 25	\$ 25	\$ -	\$ 25
Airport - Insurance	\$ 2,139	\$ 2,127	\$ 2,250	\$ 2,152	\$ 2,250	\$ -	\$ 2,250	\$ 2,250	\$ -	\$ 2,250
Airport - Utilities	\$ 278	\$ 282	\$ 300	\$ 314	\$ 300	\$ -	\$ 400	\$ 400	\$ -	\$ 400
Street Lights	\$ 1,303	\$ 1,249	\$ 1,350	\$ 1,434	\$ 1,350	\$ -	\$ 1,600	\$ 1,600	\$ -	\$ 1,600
Lake Isabella Dam	\$ 6,858	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 86,185	\$ 87,991	\$ 71,789	\$ 79,517	\$ 62,139	\$ 9,650	\$ 65,364	\$ 59,214	\$ 6,150	\$ 69,781

"B&G" = Building & Grounds

Village of Lake Isabella 2016-2017 General Appropriation Act
 Department of Community Services & General Government

Dept. of Community Services Item	12-13 thru 14-15 Average	14-15 Actual	2015-2016 Budget				2016-2017 Budget			2017-2018 Projected
			As Amended	Actual as of May	Ongoing	One-Time	Proposed	Ongoing	One-Time	
Village Council - Salaries	\$ 868	\$ 1,050	\$ 1,140	\$ 425	\$ 1,140	\$ -	\$ 1,200	\$ 1,200	\$ -	\$ 1,200
Village Council - Training	\$ 50	\$ 150	\$ 250	\$ -	\$ -	\$ 250	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
Village Council - Travel	\$ 37	\$ 110	\$ 250	\$ -	\$ -	\$ 250	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
Village Council - Postage, Print & Pub.	\$ 1,194	\$ 949	\$ 750	\$ 827	\$ 750	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Village Council - Other Exp.	\$ 552	\$ 379	\$ 100	\$ 73	\$ -	\$ 100	\$ 50	\$ -	\$ 50	\$ 50
Village Clerk - Salaries	\$ 13,185	\$ 13,246	\$ 14,000	\$ 12,382	\$ 14,000	\$ -	\$ 14,500	\$ 14,500	\$ -	\$ 14,750
Village Clerk - Software	\$ 777	\$ 1,194	\$ 1,250	\$ 1,249	\$ 1,250	\$ -	\$ 1,300	\$ 1,300	\$ -	\$ 1,300
Village Clerk - Social Security	\$ 1,066	\$ 1,008	\$ 1,050	\$ 950	\$ 1,050	\$ -	\$ 1,100	\$ 1,100	\$ -	\$ 1,100
Village Clerk - Printing & Publishing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Village Clerk - Other Exp.	\$ 4	\$ -	\$ 25	\$ -	\$ 25	\$ -	\$ 25	\$ -	\$ 25	\$ 25
Village Treas. - Salaries	\$ 15,468	\$ 15,393	\$ 16,250	\$ 14,331	\$ 16,250	\$ -	\$ 16,750	\$ 16,750	\$ -	\$ 16,500
Village Treas. - Social Security	\$ 1,217	\$ 1,179	\$ 1,225	\$ 1,122	\$ 1,225	\$ -	\$ 1,275	\$ 1,275	\$ -	\$ 1,250
Village Treas. - Postage	\$ 957	\$ 992	\$ 1,000	\$ 933	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Village Treas. - Software	\$ 1,731	\$ 1,443	\$ 1,500	\$ 806	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
Village Treas. - Contracted Services	\$ 238	\$ 236	\$ 350	\$ 322	\$ 350	\$ -	\$ 350	\$ 350	\$ -	\$ 400
				0						
Elections - Publishing	\$ 232	\$ 697	\$ 500	\$ -	\$ 500	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ -
Elections - Supplies	\$ -	\$ -	\$ -	\$ 122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125
Fireworks	\$ 8,638	\$ 13,248	\$ 9,000	\$ 138	\$ -	\$ 9,000	\$ 9,000	\$ -	\$ 9,000	\$ 9,000
Website		\$ 554	\$ 500	\$ 84	\$ -	\$ 500	\$ 500		\$ 500	\$ 500
Newsletter	\$ 2,258	\$ 1,510	\$ 3,000	\$ 2,957	\$ -	\$ 3,000	\$ 3,500	\$ -	\$ 3,500	\$ 3,000
TOTALS	\$ 48,472	\$ 53,338	\$ 52,140	\$ 36,721	\$ 39,040	\$ 13,100	\$ 56,550	\$ 41,475	\$ 15,075	\$ 54,700

Village of Lake Isabella 2016-2017 General Appropriation Act
Major Streets

Revenue Item	12-13 thru 14-15 Average	14-15 Actual	2015-2016 Budget				2016-2017 Budget			2017-2018 Projected
			As Amended	Actual as of May	Ongoing	One-Time	Proposed	Ongoing	One-Time	
METRO Act (P.A. 48 of 2002)	\$ 5,616	\$ -	\$ 9,000	\$ 7,287	\$ 9,000	\$ -	\$ 7,000	\$ 7,000	\$ -	\$ 7,000
Public Act 51	\$ 125,478	\$ 124,889	\$ 115,000	\$ 88,142	\$ 115,000	\$ -	\$ 146,000	\$ 146,000	\$ -	\$ 155,000
Interest - Checking	\$ 127	\$ 154	\$ 125	\$ 122	\$ 125	\$ -	\$ 150	\$ 150	\$ -	\$ 150
Interest - Investments	\$ 66	\$ 85	\$ 200	\$ 105	\$ 200	\$ -	\$ 100	\$ 100	\$ -	\$ 100
Project Cost Sharing Reimbursements	\$ -	\$ -	\$ -	\$ 8,875	\$ -	\$ -	\$ 5,850	\$ -	\$ -	\$ -
One-Time Public Acts		\$ 12,308	\$ 14,580	\$ 11,493	\$ -	\$ 14,580	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 131,286	\$ 137,436	\$ 138,905	\$ 116,024	\$ 124,325	\$ 14,580	\$ 159,100	\$ 153,250	\$ -	\$ 162,250

Expenses Item	12-13 thru 14-15 Average	14-15 Actual	2015-2016 Budget				2016-2017 Budget			2017-2018 Projected
			As Amended	Actual as of May	Ongoing	One-Time	Proposed	Ongoing	One-Time	
Construction of Streets	\$ -	\$ -	\$ 16,000	\$ 28,325	\$ -	\$ 16,000	\$ -	\$ -	\$ -	\$ -
Salaries	\$ 12,044	\$ 12,039	\$ 13,100	\$ 10,473	\$ 13,100	\$ -	\$ 17,250	\$ 17,250	\$ -	\$ 17,250
Social Security	\$ 960	\$ 906	\$ 980	\$ 801	\$ 980	\$ -	\$ 1,300	\$ 1,300	\$ -	\$ 1,300
Workers Compensation	\$ 638	\$ 1,456	\$ 1,000	\$ 421	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Supplies - Preservation of Streets	\$ 1,526	\$ 1,049	\$ 1,500	\$ 551	\$ -	\$ 1,500	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
Gravel	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ 250	\$ 250	\$ -	\$ 500
Cold Patch	\$ 47	\$ -	\$ 100	\$ -	\$ 100	\$ -	\$ 500	\$ 500	\$ -	\$ 250
Contracted Services - Preservation	\$ 15,188	\$ 21,170	\$ 45,000	\$ 23,360	\$ -	\$ 45,000	\$ 60,000	\$ -	\$ 60,000	\$ 25,000
Transportation & Mileage	\$ 926	\$ 500	\$ 500	\$ 299	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 500
Storage Fee	\$ 17,024	\$ 13,524	\$ 13,524	\$ -	\$ 13,524	\$ -	\$ 13,524	\$ 13,524	\$ -	\$ 13,524
Miscellaneous - Preservation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ 1,000
Capital Outlay & Payments	\$ 4,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies - Traffic Services	\$ 129	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 250
Signs	\$ 643	\$ 434	\$ 750	\$ 547	\$ 750	\$ -	\$ 750	\$ 750	\$ -	\$ 750
Contracted Services - Traffic Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,500
Mowing & Tree Trimming	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
Miscellaneous - Traffic Services	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -
Supplies - Winter	\$ 102	\$ 142	\$ 250	\$ 76	\$ 250	\$ -	\$ 750	\$ 750	\$ -	\$ 250
Salt	\$ 6,891	\$ 7,000	\$ 7,000	\$ 4,895	\$ 7,000	\$ -	\$ 7,500	\$ 7,500	\$ -	\$ 7,500
Sand	\$ 471	\$ 399	\$ 500	\$ 311	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 500
Contracted Services - Winter	\$ 22,631	\$ 18,726	\$ 25,000	\$ 19,230	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Salt Barn Rental Fee	\$ 3,750	\$ 3,750	\$ 3,750	\$ -	\$ 3,750	\$ -	\$ 3,750	\$ 3,750	\$ -	\$ 3,750
Liaibility Insurance	\$ 1,627	\$ 695	\$ 1,250	\$ 1,250	\$ 1,250	\$ -	\$ 1,250	\$ 1,250	\$ -	\$ 1,250
Audit/Legal	\$ 850	\$ 750	\$ 750	\$ 750	\$ 750	\$ -	\$ 750	\$ 750	\$ -	\$ 750
Admin Fee	\$ 4,527	\$ 6,343	\$ 6,250	\$ 5,949	\$ 6,250	\$ -	\$ 7,000	\$ 7,000	\$ -	\$ 7,000
Transfer to Local Streets	\$ 13,000	\$ 24,000	\$ 17,500	\$ 17,500	\$ -	\$ 17,500	\$ 30,000	\$ -	\$ 30,000	\$ 25,000
MDOT Bond Payment	\$ 8,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 116,215	\$ 112,883	\$ 155,304	\$ 114,738	\$ 75,204	\$ 80,100	\$ 177,574	\$ 86,074	\$ 91,500	\$ 143,324

Village of Lake Isabella 2016-2017 General Appropriation Act
Local Streets

Revenue Item	12-13 thru 14-15 Average	14-15 Actual	2015-2016 Budget				2016-2017 Budget			2017-2018 Projected
			As Amended	Actual as of May	Ongoing	One-Time	Proposed	Ongoing	One-Time	
Public Act 51 & P.A. 34	\$ 66,469	\$ 62,291	\$ 62,000	\$ 43,993	\$ 62,000	\$ -	\$ 70,000	\$ 70,000	\$ -	\$ 72,500
One Time Public Acts	\$ -	\$ -	\$ 15,000	\$ 7,390	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Interest - Checking	\$ 30	\$ 17	\$ 50	\$ 34	\$ 50	\$ -	\$ 55	\$ 50	\$ -	\$ 50
Interest - Investments	\$ 10	\$ 10	\$ 50	\$ 12	\$ 50	\$ -	\$ 55	\$ 50	\$ -	\$ 50
Transfer In from Major Streets	\$ 13,000	\$ 24,000	\$ 17,500	\$ 17,500	\$ -	\$ 17,500	\$ 30,000	\$ -	\$ 26,000	\$ 25,000
TOTALS	\$ 79,509	\$ 86,318	\$ 94,600	\$ 68,929	\$ 62,100	\$ 32,500	\$ 100,110	\$ 70,100	\$ 26,000	\$ 97,600

Expenses Item	12-13 thru 14-15 Average	14-15 Actual	2015-2016 Budget				2016-2017 Budget			2017-2018 Projected
			As Amended	Actual as of May	Ongoing	One-Time	Proposed	Ongoing	One-Time	
Salaries	\$ 12,051	\$ 12,039	\$ 13,100	\$ 10,473	\$ 13,100	\$ -	\$ 17,250	\$ 17,250	\$ -	\$ 17,250
Social Security	\$ 960	\$ 906	\$ 980	\$ 801	\$ 980	\$ -	\$ 1,300	\$ 1,300	\$ -	\$ 1,300
Workers Compensation	\$ 638	\$ 1,456	\$ 1,000	\$ 281	\$ 1,000	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,000
Supplies - Preservation of Streets	\$ 641	\$ 545	\$ 750	\$ 626	\$ -	\$ 750	\$ 500	\$ -	\$ 500	\$ 500
Gravel	\$ 44	\$ -	\$ 300	\$ -	\$ -	\$ 300	\$ 500	\$ -	\$ 500	\$ 500
Cold Patch	\$ 167	\$ -	\$ 300	\$ -	\$ -	\$ 300	\$ 500	\$ -	\$ 500	\$ 500
Contracted Services - Preservation	\$ 2,896	\$ -	\$ 18,000	\$ 18,000	\$ -	\$ 18,000	\$ 20,000	\$ -	\$ 20,000	\$ 15,000
Brine	\$ 600	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ 1,200	\$ -	\$ 1,200	\$ 1,200
Transportation & Mileage	\$ 797	\$ 501	\$ 500	\$ 299	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 500
Storage Fee	\$ 21,056	\$ 17,556	\$ 17,556	\$ -	\$ 17,556	\$ -	\$ 17,556	\$ 17,556	\$ -	\$ 17,556
Equipment Rental	\$ -	\$ -	\$ 10,500	\$ -	\$ -	\$ 10,500	\$ -	\$ -	\$ -	\$ -
Capital Outlay & Payments	\$ 1,228	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies - Traffic Services	\$ 344	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ 250	\$ -	\$ 250	\$ 250
Signs	\$ 866	\$ 297	\$ 1,000	\$ 244	\$ -	\$ 1,000	\$ 500	\$ -	\$ 500	\$ 500
Contracted Services - Traffic Services	\$ 92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mowing & Tree Trimming	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ 2,000	\$ -	\$ 2,500	\$ 2,000
Miscellaneous - Traffic Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies - Winter	\$ 151	\$ 174	\$ 200	\$ 58	\$ 200	\$ -	\$ 750	\$ 750	\$ -	\$ 250
Salt	\$ 6,676	\$ 7,471	\$ 6,000	\$ 3,781	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ 6,000
Sand	\$ 384	\$ 138	\$ 600	\$ 190	\$ 600	\$ -	\$ 300	\$ 300	\$ -	\$ 300
Contracted Services - Winter	\$ 20,946	\$ 18,725	\$ 20,000	\$ 11,527	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 20,000
Salt Barn Rental Fee	\$ 3,750	\$ 3,750	\$ 3,750	\$ -	\$ 3,750	\$ -	\$ 3,750	\$ 3,750	\$ -	\$ 3,750
Liaibility Insurance	\$ 1,296	\$ 1,701	\$ 1,250	\$ 1,250	\$ 1,250	\$ -	\$ 1,250	\$ 1,250	\$ -	\$ 1,250
Audit/Legal	\$ 1,245	\$ 750	\$ 750	\$ 750	\$ 750	\$ -	\$ 750	\$ 750	\$ -	\$ 750
Admin Fee	\$ 6,142	\$ 11,542	\$ 3,250	\$ 2,969	\$ 3,250	\$ -	\$ 3,750	\$ 3,750	\$ -	\$ 3,750
TOTALS	\$ 82,970	\$ 77,551	\$ 103,786	\$ 54,249	\$ 68,936	\$ 34,850	\$ 100,106	\$ 74,656	\$ 25,950	\$ 94,106

Village of Lake Isabella 2016-2017 General Appropriation Act
Sewer Fund

Revenue Item	12-13 thru 14-15 Average	14-15 Actual	2015-2016 Budget				2016-2017 Budget			2017-2018 Projected
			As Amended	Actual as of June	Ongoing	One-Time	Proposed	Ongoing	One-Time	
Interest - Checking	\$ 2	\$ 3	\$ 1	\$ 1	\$ -	\$ 5	\$ 1	\$ 1	\$ -	\$ 1
Interest - Investments	\$ 26	\$ 11	\$ 16	\$ 15	\$ -	\$ 20	\$ 19	\$ 19	\$ -	\$ -
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 28	\$ 14	\$ 17	\$ 16	\$ -	\$ 25	\$ 20	\$ 20	\$ -	\$ 1

Expenses Item	12-13 thru 14-15 Average	14-15 Actual	2015-2016 Budget				2016-2017 Budget			2017-2018 Projected
			As Amended	Actual as of June	Ongoing	One-Time	Proposed	Ongoing	One-Time	
Admin Fee	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ 2,358
Contracted Services	\$ 852	\$ 11,794	\$ 6,600	\$ 6,181	\$ -	\$ -	\$ 3,750	\$ -	\$ 3,750	\$ -
Re-Platting Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ -	\$ 16,000	\$ -
Printing & Publishing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ 64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 3,352		\$ 9,100	\$ 6,245	\$ 2,500	\$ -	\$ 22,250	\$ 2,500	\$ 19,750	\$ 2,358

The \$20,000 amount highlighted reflects the uncertain date of when the State of Michigan, Central Michigan District Health Department, and Isabella County Board of Public Works grant final approval to amend the plats of Lake Isabella Golf Estates 2 and Lake Isabella South with new restrictions on the development of on-site well and septic systems.

Based upon the projected revenue and expenses, this Fund should be zeroed out and closed at sometime during the 2017-2018.

Village of Lake Isabella
2016-2017 Fiscal Year
Debt Service Schedule

GENERAL OBLIGATION – “FULL FAITH & CREDIT” DEBT

Village Buildings Debt Consolidation Original Debt: \$530,000. ⁰⁰ (2013 – 2042)		
Beginning Outstanding Debt	\$474,000. ⁰⁰	
Principal Payment: October 1, 2016	\$19,000. ⁰⁰	
Interest Payment: October 1, 2016	\$7,086. ³⁰	
Interest Payment: April 1, 2017	\$6,802. ²⁵	
Remaining Outstanding Debt	\$455,000.⁰⁰	
Remaining Outstanding Interest	\$149,753.⁸⁵	
Total Remaining Outstanding Debt	\$604,753.⁸⁵	

GENERAL OBLIGATION – SPECIAL ASSESSMENT DEBT

Local Street Special Assessment Fund Remaining Debt Service Schedule		
Beginning FY Fund Balance	\$51,757. ²⁵	
Projected FY 2016-2017 Revenue*	\$111,799. ⁵²	
Total Payment: October 1, 2016	\$168,588. ⁷⁵	
Projected Ending Balance	-5,031.98	

* Based on past collection rates, the Village should receive between 75% and 80% of this amount by the time the bond payment is due on October 1st. At the time of the Bond Payment, it is estimated that the fund will be approximately \$33,000 short, which will need to be covered from the General Fund.

Village of Lake Isabella

CAPITAL IMPROVEMENT PLAN

2016-2017 THRU 2021-2022

Background

Article IX, of the Village of Lake Isabella Charter establishes the requirements that a Capital Budget be prepared annually. On or before the first regular meeting of May of each year, the Village Manager submits the proposed Annual Budget, including the Capital Improvement Plan for the upcoming six (6) years to the Village Council for their review and adoption on or before the twenty-third day of June.

The Capital Improvement Plan is a six (6) year schedule of all proposed major capital improvement projects including project priorities, costs estimates, methods of financing, and annual estimated operating and maintenance costs for the proposed projects. Each year the Capital Improvement Plan is revised for another fiscal year.

At the end of each fiscal year, the projects completed during that year are removed from the program and an additional year's projects are added. A new year's project list is added so that the Capital Improvement Plan will be an effective and continuous process for project planning and implementation.

Benefits

An effective and ongoing Capital Improvement Plan is beneficial to elected officials, staff, and the general public. Among the benefits that can be received from an adopted and well-maintained Capital Improvement Plan and Annual Budget are:

1. Coordination of the community's physical planning with its fiscal planning capabilities;
2. Ensuring that public improvements are undertaken in the most desirable order of priority;
3. Assisting in stabilization of tax rate over a period of years;
4. Producing savings in total project costs by promoting a "pay as you go" policy of capital financing thereby reducing additional interest and other extra charges;
5. Providing adequate time for planning and engineering of proposed projects;
6. Ensuring the minimum benefit of the monies expended for public improvements; and
7. Permitting municipal construction activities to be coordinated with those of other public agencies within the community.

These benefits are important to the Village of Lake Isabella community. Capital improvement planning allows officials and citizens to set priorities for capital expenditures and accrue maximum physical benefit for a minimum capital expenditure through an orderly process of project development, scheduling and implementation.

To further enhance the capital improvement process, in May, 2009 the Village of Lake Isabella formally adopted an “Asset Management Plan” for the streets of the community. This plan spells out goals for maintaining the street network to the highest possible degree, and focuses on keeping “good” roads in satisfactory shape. This allows the Village to focus its limited funds in the best possible manner by doing preventative maintenance which extends the life of the asset. By embracing this management practice, it is the goal of the Village to avoid a “worst first” approach to street maintenance. It is a long-term view of asset management, which should prove to be a benefit to the residents of community for years to come.

Proposed Project Review Criteria

A wide range and variety of capital improvements could be included in the Capital Improvement Plan. Listed below are several criteria to aid in the review of potential projects:

1. Required to fill any federal or state judicial administrative requirements.
2. Relationship to source and availability of funds.
3. Impact on annual operating and maintenance costs.
4. Relationship to overall fiscal policy and capabilities.
5. Project’s readiness for implementation.
6. Relationship to overall community needs.
7. Relationship to other projects.
8. Distribution of projects throughout the Village.
9. Relationship to other community plans.

After the priority is determined, it is necessary for the Department and Division Heads and others preparing and reviewing the priorities among the individual projects to remember that not all proposed projects are competing for the same moneys. Different types of projects may be funded from different revenue sources.

Source of Funding

The following codes are used throughout the document to indicate the source of funding for the proposed projects:

AF – Airport User Fee

AG – Airport Grant Balance

DO – Donations

FG – Federal Grant

FL – Federal Loan

GF – General Fund

GO – General Obligation Bonds

LG – Local Grant (2%, People Fund)

LS – Local Street Fund

MS – Major Street Fund

PD – Private Developer

RB – Revenue Bond

SA – Special Assessment

SG – State Grant

SF – Sewer Fund

SL – State Loan

SM – Special Millage

TIF – Tax Increment Finance

UTB – Unlimited Tax Bonds

6 YEAR CAPITAL IMPROVEMENT PLAN – STREETS

2016-2017 Fiscal Year		
Project	Cost	Funding Source
Crack Sealing – Targeted Streets Include: El Camino Grande, Bundy Drive, Lincoln Drive, & Crown Point Drive	\$22,000	MS & LS
Graveling Dirt Streets	\$8,000	LS
Local Streets Drainage Project	\$5,000	LS
El Camino Grande Seam Repair	\$5,000	MS
Birdie Drive & Clubhouse Drive Wedging	\$40,000	MS

2017-2018 Fiscal Year		
Project	Cost	Funding Source
Crush & Return to Gravel: Northview Drive & Channel Drive	\$10,000	LS
Re-striping Major Streets	\$8,500	MS
Crack Sealing	\$25,000	MS & LS
Local Streets Drainage Project	\$5,000	LS

2018-2019 Fiscal Year		
Project	Cost	Funding Source
Re-striping Major Streets	\$9,000	MS
Essex Drive Reconstruction	\$115,000	SA
Local Streets Drainage Project	\$5,000	LS
Seabury Drive & Bishop Lane Paving	\$57,500	SA
Crack Sealing	\$25,000	MS & LS

2019-2020 Fiscal Year		
Project	Cost	Funding Source
Crack Sealing	\$25,000	MS & LS
Local Streets Drainage Project	\$5,000	LS
Birdie Drive Overlay	\$80,000	MS

2020-2021 Fiscal Year		
Project	Cost	Funding Source
Re-striping Major Streets	\$9,000	MS
Crack Sealing	\$25,000	MS & LS

2021-2022 Fiscal Year		
Project	Cost	Funding Source
Re-striping Major Streets	\$9,000	MS
Crack Sealing	\$25,000	MS & LS
El Camino Grande (Coldwater Rd. to Iberian Drive) Reconstruction	\$450,000	MS & SA

6 YEAR CAPITAL IMPROVEMENT PLAN – GENERAL OPERATIONS

2016-2017 Fiscal Year		
Project	Cost	Funding Source
Computer Replacement: Asst. Manager	\$2,500	GF
Lights for Welcome Sign	\$4,000	GF
Fence or Berm at DPW Building	\$1,500	GF
800 mHz Emergency Radio	\$3,500	GF

2017-2018 Fiscal Year		
Project	Cost	Funding Source
Computer Replacement: Village Manager	\$2,500	GF
Village Hall Re-staining	\$4,000	GF
Information Kiosk	\$500	GF
DPW Building Emergency Generator	\$7,500	GF

2018-2019 Fiscal Year		
Project	Cost	Funding Source
DPW Truck & Plow Replacement	\$35,000	MS – LS
Information Kiosk	\$500	GF
Village Hall Carpet	\$6,000	GF
Village Hall Parking Lot Sealing	\$2,500	GF

2019-2020 Fiscal Year		
Project	Cost	Funding Source
Computer Replacement	\$3,000	GF
Information Kiosk	\$500	GF
Village Hall Copier Replacement	\$10,000	GF
Village Hall Emergency Generator	\$10,000	GF

2020-2021 Fiscal Year		
Project	Cost	Funding Source
Computer Replacement	\$3,000	GF

2021-2022 Fiscal Year		
Project	Cost	Funding Source
Village Hall Re-staining	\$4,000	GF
Village Hall Parking Lot Sealing	\$2,500	GF

Capital Improvement Plan Individual Project Descriptions

Project:	Crack Sealing	Years:	All
Amount:	\$147,000	Funding:	MS & LS
These funds are for the routine crack sealing of streets in the Village. Streets are to be selected on an annual basis as conditions warrant.			

Project:	Graveling Dirt Streets	Years:	2016-17
Amount:	\$8,000	Funding:	LS
These funds are to be used to increase the gravel on the following Local Streets: Baseline Road, Campo Court, Bishop Lane, Seabury Circle, and Avion Court. It is not a complete re-graveling of these streets, but adding gravel as needed to low spots and other problem areas.			

Project:	Local Streets Drainage Project	Years:	2016-17 thru. 2019-20
Amount:	\$20,000	Funding:	LS
These funds are to be used to improve drainage conditions at several problem spots in the Local Street network. This includes Tee Drive, Par Drive, and Baseline Road.			

Project:	El Camino Grade Seam Repair	Years:	2016-17
Amount:	\$5,000	Funding:	MS
These funds are to be used to remove a failed section of the overlay seam on El Camino Grande and replace with a new asphalt patch.			

Project:	Birdie & Clubhouse Wedging	Years:	2016-17
Amount:	\$40,000	Funding:	MS
These funds are to be used to continue the pavement edge wedging on Birdie Drive and Clubhouse Drive.			

Project:	Crush & Return to Gravel	Years:	2017-18
Amount:	\$10,000	Funding:	LS
The Local Streets of Channel Drive and Northview Drive have a failed chip-coat surface which needs to be removed. Barring interest from the property owners on this street to have their road paved through the Special Assessment Process, the plan currently is to return these streets to gravel roads.			

Project:	Re-Striping Major Streets	Years:	Varies
Amount:	\$35,500	Funding:	MS
These funds are to be used to repaint the traffic lines on the Village's Major Streets. The Village follows a plan to re-stripe these streets in two out of every three years.			

Project:	Essex Drive Reconstruction	Years:	2018-19
Amount:	\$115,000	Funding:	SA
The pavement on Essex Drive is some of the oldest in the Village's Local Street network. Based on current projects, the need to undertake a major rehab or replacement of this asphalt will need occur around this time.			

Project:	Seabury & Bishop Paving	Years:	2018-19
Amount:	\$57,500	Funding:	SA
If a paving project is pursued in the Village, the Village should work with the property owners on these streets about getting their street paved through the Special Assessment process.			

Project:	Birdie Drive Overlay	Years:	2019-20
Amount:	\$80,000	Funding:	MS
The surface on Birdie Drive is consistently the lowest rated pavement in the Village's Major Street network. A total reconstruction of this street would be the best course of action, but may not be financially possible. Birdie Drive has yet to have an overlay treatment, which may be suitable to meet the short-term needs of this street.			

Project:	El Camino Grande Reconstruct	Years:	2020-21
Amount:	\$400,000	Funding:	MS
El Camino Grande between Coldwater Road and Iberian was paved prior to Village incorporation, and treated with an overlay in 2006. This street will need to either have a total reconstruction by this time, or other treatment such as a "hot-in-place" done based on the current pavement conditions.			

Project:	Computer Replacement	Years:	Varies
Amount:	\$11,000	Funding:	GF
The office computers used by staff members will need to be periodically replaced due to age and wear.			

Project:	Lights for Welcome Sign	Years:	Varies
Amount:	\$4,000	Funding:	GF
Lights are to be added to the Welcome Sign on Coldwater Road at the Village's DPW building.			

Project:	800 mHz Radio	Years:	2016-17
Amount:	\$3,500	Funding:	GF
The Village needs to replace the radio used to communicate directly to Isabella County Central Dispatch due to the County's conversation from analog to digital/800 mHz.			

Project:	Village Hall Re-Staining	Years:	Varies
Amount:	\$8,000	Funding:	GF
The Village Hall has a treated wood exterior that needs to be stained on a reoccurring basis.			

Project:	Village Hall Parking Lot Sealing	Years:	Varies
Amount:	\$5,000	Funding:	GF
The parking lot at the Village Hall needs to be maintained and sealed on a reoccurring basis.			

Project:	Emergency Generators	Years:	Varies
Amount:	\$18,000	Funding:	GF
Adding back-up/emergency generators to both of the Village's buildings which use natural gas or propane is planned to ensure that the Village can fully operate during an emergency or disaster situation.			

Project:	DPW Truck & Plow Replacement	Years:	2018-19
Amount:	\$35,000	Funding:	GF
The Village's F250 truck and plow will be nearing a full decade of service at this point in time and will be due to be replaced.			

Project:	Village Hall Carpet	Years:	2018-19
Amount:	\$6,000	Funding:	GF
The carpet at the Village Hall will be over a decade old at this point in time, and may be in need of replacement.			

Project:	Village Hall Copier Replacement	Years:	2019-20
Amount:	\$10,000	Funding:	GF
The copier at the Village Hall will be over a decade old at this point in time, and may be in need of replacement.			

Project:	Information Kiosks	Years:	2017-2020
Amount:	\$1,500	Funding:	GF
In 2015 the Village built an information Kiosk at the entry to the DPW building. This item calls for the placement of three more of these in the community. The preliminary locations are near South Park, the parking lot of the nature trail in Lake Isabella North, and the triangle at Queens Way and Lincoln.			