



## **Fiscal Year 2018-2019**

Budget Message

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

Arnold Griffin  
Councilmember

John Eberhart  
President Pro-Tempore

Dave Shoemaker  
Councilmember

Charles Kiel  
Village Treasurer

Paul Cueny  
Councilmember

Jeffrey P. Grey  
Village Clerk

Tim Wolff  
Village Manager

# **Village of Lake Isabella 2018-19 Annual Budget Table of Contents**

Public Hearing & Truth in Taxation Notice.....	A
Organization Chart.....	B
Budget Process.....	B
<u>Budget Message</u>	
Budget Structure Overview.....	1
Financial Policies.....	2
Proposed Tax Rate.....	3
Village's Debt Position.....	4
Financial Forecast.....	4
Policy Review Recommendations.....	5
Personnel Breakdown.....	6
Expenditure by Activity Type.....	7
Equalized & Taxable Values.....	8
Village & Township Values.....	9
Fund Balance History.....	10
Expenses as a Percentage of Ending Balance.....	11
2018-19 General Appropriation Act.....	12
2019-20 Projected General Appropriation Act.....	13
Projected Change in Fund Balances.....	14
<u>Line Item Budget</u>	
General Fund Revenue.....	15
General Government Expenses.....	16
Administration Expenses.....	17
Public Safety Expenses.....	18
Department of Public Works (General Fund) Expenses.....	19
Community Development Expenses.....	20
Major Streets Fund Revenue & Expenses.....	21
Local Streets Fund Revenue & Expenses.....	22
Sewer Fund Revenue & Expenses.....	23
<u>Capital Improvement Plan</u>	
Narrative and Background.....	24
Streets Project List.....	27
Operations Project List.....	28
Individual Project Descriptions & Details.....	29

**PUBLIC HEARING NOTICE  
LAKE ISABELLA VILLAGE COUNCIL**

Notice is hereby given than a Public Hearing has been scheduled for Tuesday June 19, 2018 as part of a regular 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 2018-2019 budget and property tax levy to support the budget. A copy of the proposed budget and Capital Improvement Plan 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 2018-2019 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. Copies of the proposed budget are available for public inspection at the Village Hall during normal business hours (Monday through Friday, 8 AM to 4:30 PM).

Jeffrey P. Grey  
Lake Isabella Village Clerk  
1010 Clubhouse Drive  
Lake Isabella, MI 48893  
989.644.8654

**Notice was Published in the Morning Sun on:**

Tuesday, June 5, 2018

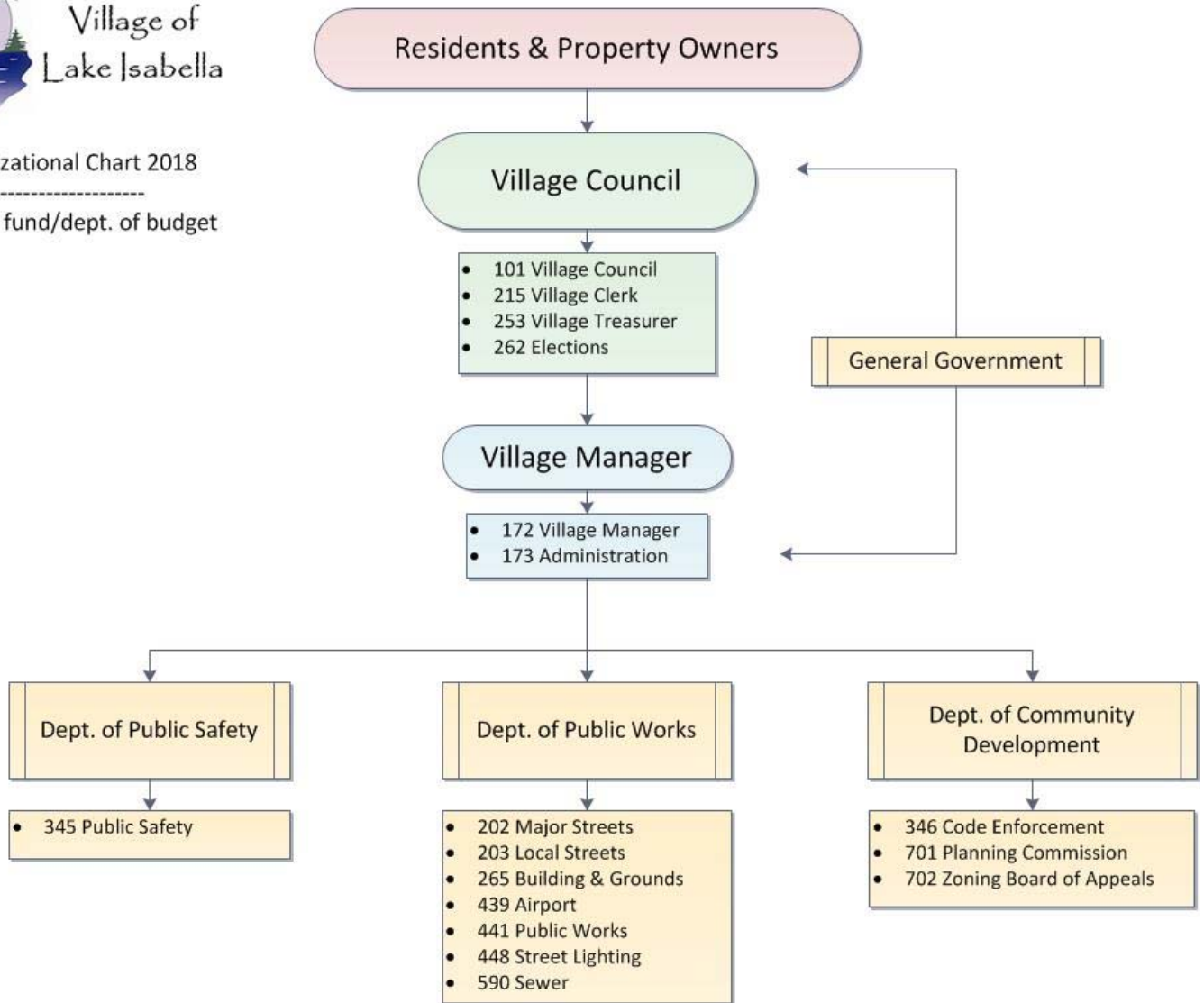
Tuesday, June 12, 2018



## Village of Lake Isabella

Organizational Chart 2018

Showing fund/dept. of budget



### The Village of Lake Isabella Annual Budget Process

Draft	Present	Adjust	Adopt
The Annual Budget is drafted by the Village Manager in early spring. As part of this process the Capital Improvement Plan is reviewed by the Planning Commission with consideration given to the community's Master Plan.	The Annual Budget is presented in draft form, along with the Capital Improvement Plan to the Village Council in either April or May.	The Annual Budget is then referred to the Finance Committee for review and adjustments. The Village Manager and Finance Committee work together to craft a final spending plan to return to the Village Council for approval.	No later than the June meeting, the Village Council received the amended Annual Budget and final Capital Improvement Plan. The Annual Budget, Capital Improvement Plan, and millage rate are set by the June meeting.

## **Village of Lake Isabella 2018-19 Budget Message**

### **Introduction**

As required by the Village charter in section 9.03 the annual budget requires that a narrative message be included which explains the budget in both fiscal terms and in terms of the work programs. The required Budget Message should outline the proposed financial policies of the Village, describe important features of the budget, indicate major changes from the previous year, and describe the Village's debt position.

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. The Village's budget document goes well beyond the minimum required window of time established by the Village, and shows revenue and expenses over a five-year window. Those five years are the previous two completed fiscal years, the current fiscal year, the budgeted upcoming fiscal year, and the projected following fiscal year.

The included Capital Improvement Plan (CIP) also reflects a long-range vision as that lists projects over a six-year time period. The Village Charter in Section 9.10 requires a five-year CIP. The Michigan Planning Enabling Act requires that a local unit develop a six-year CIP in MCL 125.3865. With a significant percentage of the Village's operations connected to the nearly 25 miles of streets the Village owns and maintains, the CIP is divided into two different plans. One plan is specific to the care and maintenance of the Village's street network. The other plan addresses projects for General Operations.

### **Budget Structure Overview**

The 2018-19 budget is divided into four main funds. Those funds are the General Fund, Major Streets Fund, Local Streets Fund, and Sewer Fund. Within each fund, expenditures are further broken down into various Departments, and finally into specific line items. The Revenue side of each fund is broken into various line items which detail the source of the income.

The division of Departments and Line Items correspond to the Village's adopted organizational structure and the Uniform Chart of Accounts issued by the State of Michigan. As previously noted, the budget shows expenditures over several years. Including all proposed expenditures from the CIP over the next two years.

The breakdown of the various Funds and Departments is shown on the included General Appropriation Act page. This reflects the totals of the various line items found later in the budget. One has also been included for the following fiscal year. This is in addition to a summary showing the change in fund balance from the current fiscal year factoring in the upcoming two fiscal years.

## **Financial Policies**

There are three main policies adopted by the Village Council which should be reported on as part of the budget. Those three are as follows:

### ❖ **Credit Card Policy**

The staff have been granted the use of three Credit Cards to ease the process of purchasing goods and services on behalf of the Village. The adopted Credit Card Policy places a limit on the total available credit for all issued cards to 5% of the combined budget for the General Fund, Major Streets Fund, and Local Streets Fund. The proposed budget has a combined budget for those three funds of \$720,888. Five percent of that amount results in a maximum available balance of \$36,044.

The three cards issued in the name of the Village, and their maximum credit line are as follows:

- Staples Store Credit Card: \$11,200
- Isabella Bank Mastercard: \$7,500
- Sam's Club Credit Card: \$1,200

The combined available limit on these three cards is \$19,900, which is about \$16,150 less than the maximum allowed per the adopted policy. It should be noted that the Village's fleet fueling cards through Coyne Oil was included as that is used in order to buy fuel on a tax exempt basis.

### ❖ **Fund Balance Policy**

In order to ensure that adequate fund reserves exist to cover emergency situations, and also to avoid dealing with structural budget issues, the Village has adopted a policy that sets a minimum allowed amount for the General Fund, Major Streets Fun, and Local Streets Fund to have as an ending balance. The breakdown of those minimums, and the budgeted amounts are as follows:

	<b>General Fund</b>	<b>Major Streets</b>	<b>Local Streets</b>
<b>Policy Minimum Ending Balance</b>	<b>\$100,000</b>	<b>\$40,000</b>	<b>\$25,000</b>
2018-19 Proposed Ending Balance	\$373,719	\$325,202	\$54,116
2019-20 Projected Ending Balance	\$395,459	\$293,778	\$48,910

### ❖ **Investment Policy**

During the 2017-18 fiscal year, the Village Council adopted an updated Investment Policy. In doing so, it greatly expanded the investment options available to the Village. Most notably, the Village purchased a CD directly with Isabella Bank, and also now participates in the CDARS program. The CDARS program allows the Village to invest surplus funds in a nationwide network of banks though CDs issued by those banks. The entry point of the funds remains Isabella Bank, but the program has allowed the Village to not only increase the rate of return on invested funds, but also have nearly 100% of surplus funds insured via either the FDIC or NCUA. The table on the following page illustrates a breakdown of the return and security of funds based on a \$750,000 investment.

Prior Investment Situation						Annual Return	
	Loctation	Balance (9-30-17)	FDIC Coverage	% NOT FDIC Covered	Interest Rate		
	Isabella Bank Checking	\$ 550,000.00	\$ 250,000.00	54.55%	0.12%		\$ 660.00
	Raymond James	\$ 200,000.00	\$ 250,000.00	-25.00%	0.10%		\$ 200.00
	Total:	\$ 750,000.00					\$ 860.00
Current Investment Situation						Annual Return	
Item	Loctation	Proposed Investment	FDIC Coverage	% NOT FDIC Covered	Interest Rate		
A	Isabella Bank Checking	\$ 250,000.00	\$ 250,000.00	0.00%	0.12%	\$ 300.00	
B1	Isabella Bank 12 Month CD	\$ 250,000.00	\$ 250,000.00	0.00%	1.45%	\$ 3,625.00	
C1	CDARS 4 Week CD	\$ 25,000.00	\$ 250,000.00	0.00%	0.35%	\$ 87.50	
C2	CDARS 13 Week CD	\$ 75,000.00		0.00%	0.70%	\$ 525.00	
C3	CDARS 13 Week CD	\$ 75,000.00		0.00%	0.70%	\$ 525.00	
C4	CDARS 13 Week CD	\$ 75,000.00		0.00%	0.70%	\$ 525.00	
	Total	\$ 750,000.00				\$ 5,587.50	
					Difference	\$ 4,727.50	

### **Proposed Tax Rate**

Section 10.02 of the Village Charter limits the Village's ability to levy property taxes to 1 Mill unless otherwise approved by the voters. The proposed budget reflects the full levy of the 1 Mill with the anticipated Headlee Rollback to around 0.840 Mill. Once again the percentage of the Village's Taxable Value (TV) to State Equalized Value (SEV) is about 88%. This is similar relationship to the other incorporated communities in Isabella County. During the economic downturn that began in 2008 the Village saw this relationship go from 79% to 91%. That number has receded in recent years. One factor that has contributed to the relationship staying in the high 80 percent range is the recently developed Disabled Veteran's Exemption to local property taxes. In 2018 the Village saw a new increase in TV of \$207,000 (*\$673,057 in TV losses versus \$880,057 in TV additions*) when additions and subtractions were taken into account. This net addition was roughly 12% of the total TV gain for the year.

Jurisdiction	2018 SEV	2018 TV	%
Shepherd	\$ 31,589,200	\$ 28,679,305	90.79%
Rosebush	\$ 16,526,096	\$ 14,926,597	90.32%
<b>Lake Isabella</b>	<b>\$ 89,110,600</b>	<b>\$ 78,780,795</b>	<b>88.41%</b>
Mt Pleasant	\$ 532,111,415	\$ 465,859,512	87.55%
Union Twp.	\$ 417,268,800	\$ 363,707,992	87.16%
Chippewa Twp.	\$ 117,847,800	\$ 101,105,095	85.79%
Broomfield Twp.	\$ 89,612,600	\$ 74,566,590	83.21%
Sherman Twp.	\$ 121,315,900	\$ 98,501,044	81.19%
Deerfield Twp.	\$ 153,210,000	\$ 120,715,138	78.79%
Isabella Twp.	\$ 110,293,340	\$ 75,886,460	68.80%
Coe Twp.	\$ 122,991,200	\$ 82,844,511	67.36%
Nottawa Twp.	\$ 108,742,300	\$ 71,954,036	66.17%

### **Village's Debt Position**

The proposed budget does not add to the Village's debt position. The CIP does reflect a Major Street Bond around the year 2021. This would be a dedicated debt issue to service the Major Streets, and be paid for directly from Act 51 Revenue due to the Major Streets during the years of the bond.

The Village's only debt obligation is the refinancing bond issued in 2013. This debt issue combined the debt on the Village Hall Construction Project, Salt Barn Construction Project, and DPW Property Acquisition into a single issue. In doing so over \$300,000 was saved on interest over the life of the debt. The chart below shows the Village's long-term debt obligations.

<b>FY</b>	<b>Principal Balance</b>	<b>Principal Payment</b>	<b>Interest Payments</b>	<b>Total FY Payments</b>
<b>2018-19</b>	\$ 435,000.00	\$ 21,000.00	\$ 12,692.55	\$ 33,692.55
<b>2019-20</b>	\$ 414,000.00	\$ 21,000.00	\$ 12,064.65	\$ 33,064.65
<b>2020-21</b>	\$ 393,000.00	\$ 15,000.00	\$ 11,526.45	\$ 26,526.45
<b>2021-22</b>	\$ 378,000.00	\$ 15,000.00	\$ 11,077.95	\$ 26,077.95
<b>2022-23</b>	\$ 363,000.00	\$ 16,000.00	\$ 10,614.50	\$ 26,614.50
<b>2023-24</b>	\$ 347,000.00	\$ 17,000.00	\$ 10,121.15	\$ 27,121.15
<b>2024-25</b>	\$ 330,000.00	\$ 17,000.00	\$ 9,612.85	\$ 26,612.85
<b>2025-26</b>	\$ 313,000.00	\$ 20,000.00	\$ 9,059.70	\$ 29,059.70
<b>2026-27</b>	\$ 293,000.00	\$ 20,000.00	\$ 8,461.70	\$ 28,461.70
<b>2027-28</b>	\$ 273,000.00	\$ 21,000.00	\$ 7,848.75	\$ 28,848.75
<b>2028-29</b>	\$ 252,000.00	\$ 21,000.00	\$ 7,220.85	\$ 28,220.85
<b>2029-30</b>	\$ 231,000.00	\$ 22,000.00	\$ 6,578.00	\$ 28,578.00
<b>2030-31</b>	\$ 209,000.00	\$ 24,000.00	\$ 5,890.30	\$ 29,890.30
<b>2031-32</b>	\$ 185,000.00	\$ 24,000.00	\$ 5,172.70	\$ 29,172.70
<b>2032-33</b>	\$ 161,000.00	\$ 24,000.00	\$ 4,455.10	\$ 28,455.10
<b>2033-34</b>	\$ 137,000.00	\$ 25,000.00	\$ 3,722.55	\$ 28,722.55
<b>2034-35</b>	\$ 112,000.00	\$ 25,000.00	\$ 2,975.05	\$ 27,975.05
<b>2035-36</b>	\$ 87,000.00	\$ 27,000.00	\$ 2,197.65	\$ 29,197.65
<b>2036-37</b>	\$ 60,000.00	\$ 28,000.00	\$ 1,375.40	\$ 29,375.40
<b>2037-38</b>	\$ 32,000.00	\$ 10,000.00	\$ 807.30	\$ 10,807.30
<b>2038-39</b>	\$ 22,000.00	\$ 11,000.00	\$ 493.35	\$ 11,493.35
<b>2039-40</b>	\$ 11,000.00	\$ 11,000.00	\$ 164.45	\$ 11,164.45
<b>Total Debt Service &amp; Payments:</b>			<b>\$ 144,132.95</b>	<b>\$ 579,132.95</b>

### **Financial Forecast**

The Village is one of many communities in the state which do not receive Statutory Revenue Sharing from the State of Michigan. 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.



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 or major repairs to the Local Streets network. Future funding of the Major Streets network hinges significantly on two factors. Those are whether the state will continue to divert General Fund money into road appropriations. The other factor is the 2020 Census. If Lake Isabella has a population of over 2,000 in the Census, the funding under Act 51 is multiplied by a factor of 1.1.

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.

<b>Millage Rate</b>	<b>Funds Generated</b>
1	\$78,780
2	\$157,560
3	\$236,340
5	\$393,900
10	\$787,800

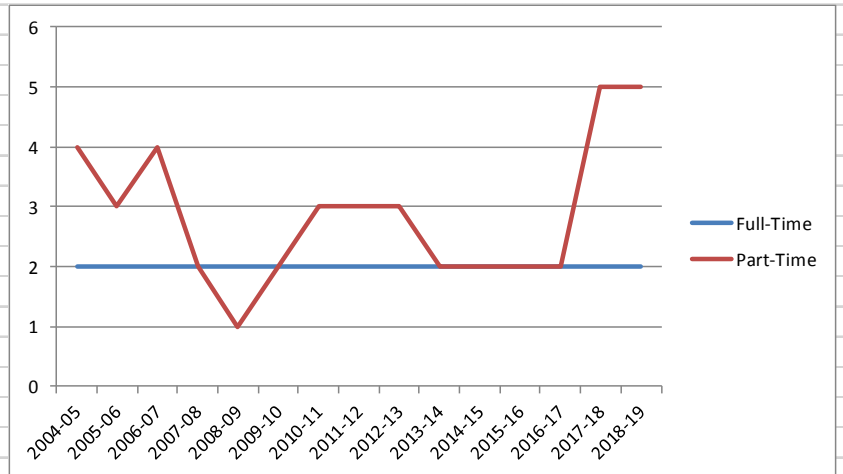
### **Policy Review Recommendations**

Staff recommends the following items be reviewed by the Village Council during the 2018-19 fiscal year:

- ❖ Adopt a formal policy which governs budgeting and planning for improvements and major repairs to the Local Streets network.
- ❖ Consider other options for the primary Village credit card. Specifically, if a rewards card is a viable option to pursue.
- ❖ As part of the planning for eventual staff turnover, form a sub-committee to work with staff on a multi-year staff development/enrichment plan.
- ❖ Consider a dedicated coverage contract with the Isabella County Sheriff and fund either a Millage or Special Assessment.
- ❖ The Village is currently working with the MML on a wage and benefit review for both full-time positions. Upon receipt of the MML's work, review this document and consider appropriate changes.
- ❖ Explore either leasing land at the airport to a private party, or constructing, a solar panel array. This would generate revenue and offset the costs of operating the airport.
- ❖ Consider the creation of two new "funds" with annual budget appropriations for technology updates and for deferred maintenance on Village facilities.
- ❖ Review the existing "Fund Balance Policy" and determine if the dollar amounts set by that policy are satisfactory for today's fiscal needs.
- ❖ Explore the creation, either jointly or independent of the LIPOA, of building a dog park for the community.

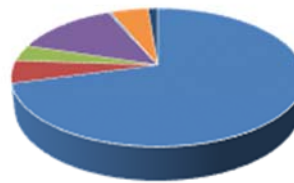
## Personnel Breakdown

Year	Full-Time	Part-Time
2004-05	2	4
2005-06	2	3
2006-07	2	4
2007-08	2	2
2008-09	2	1
2009-10	2	2
2010-11	2	3
2011-12	2	3
2012-13	2	3
2013-14	2	2
2014-15	2	2
2015-16	2	2
2016-17	2	2
2017-18	2	5
2018-19	2	5



Wages	\$ 134,600
SSI	\$ 9,965
Training	\$ 7,250
Health Insurance	\$ 25,750
Life Insurance	\$ 675
Other Benefits	\$ 9,500
Retirement	\$ 2,400
<b>Total Costs</b>	<b>\$ 190,140</b>

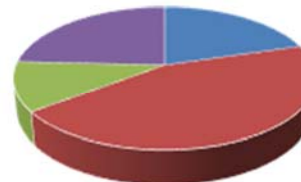
**Personnel Cost by type of Expenditure**



■ Wages
 ■ SSI
 ■ Training
 ■ Health Insurance
 ■ Life Insurance
 ■ Other Benefits
 ■ Retirement

General Government	\$ 38,725
Admin	\$ 84,115
Com. Dev.	\$ 21,250
DPW	\$ 46,050
<b>Total Costs</b>	<b>\$ 190,140</b>

**Personnel Cost by Department**

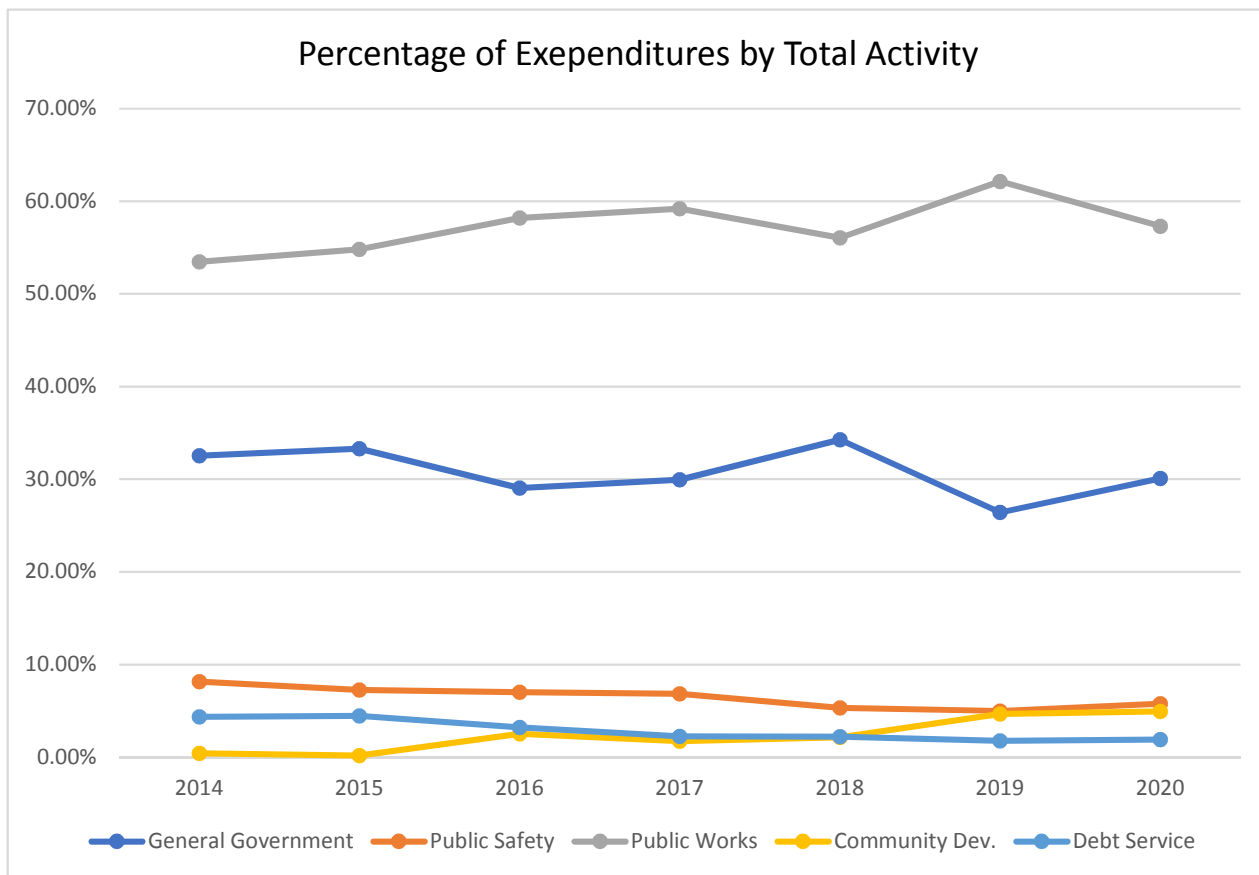


■ General Government
 ■ Admin
 ■ Com. Dev.
 ■ DPW

## Expenditure by Type of Activity

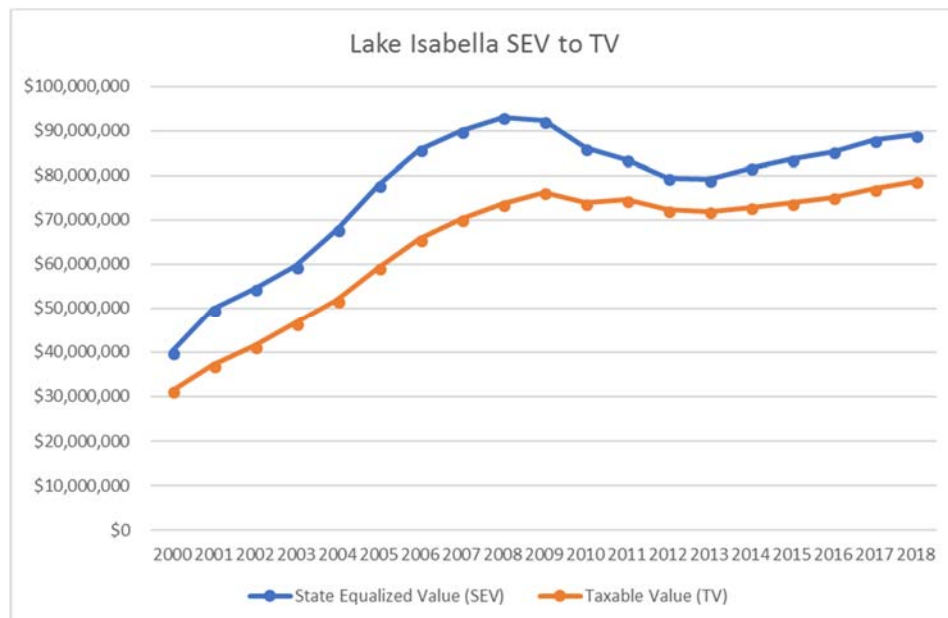
In 2018 the Village updated its organizational structure. This chart uses past data from the Village's audit, with numbers from the current budget showing the breakdown into the main areas of organization and activity.

	Audited Numbers				Estimated Numbers		
	2014	2015	2016	2017	2018	2019	2020
<b>General Government</b>	32.52%	33.28%	29.05%	29.96%	34.26%	26.41%	30.09%
<b>Public Safety</b>	8.16%	7.24%	7.00%	6.85%	5.32%	4.99%	5.76%
<b>Public Works</b>	53.46%	54.82%	58.19%	59.19%	56.07%	62.15%	57.29%
<b>Community Dev.</b>	0.41%	0.17%	2.54%	1.74%	2.13%	4.67%	4.95%
<b>Debt Service</b>	4.34%	4.46%	3.21%	2.25%	2.21%	1.75%	1.91%



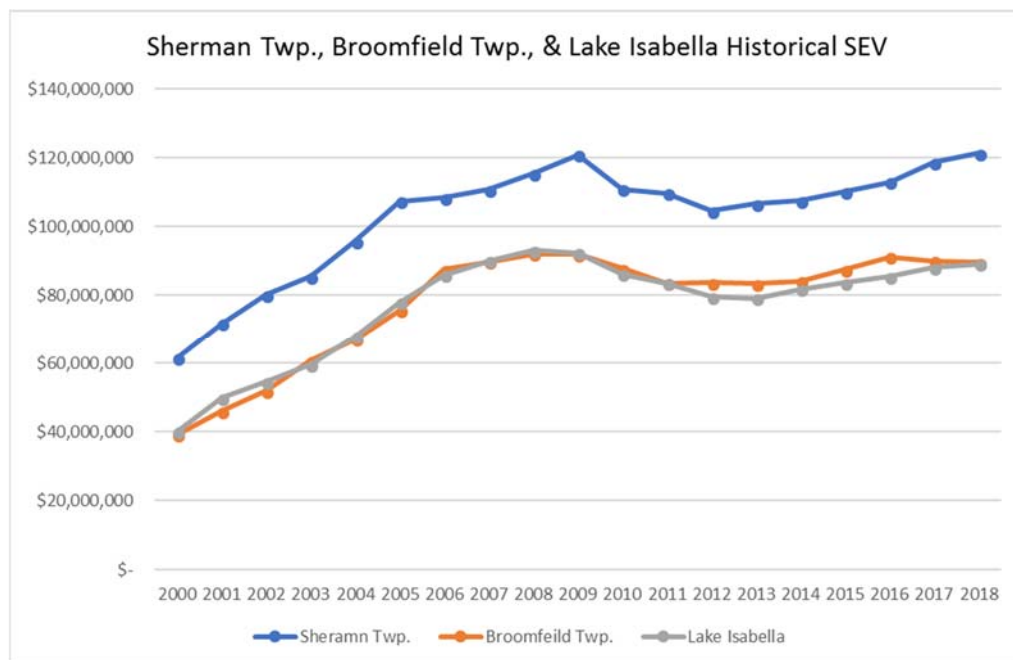
***Village of Lake Isabella Taxation & Equalization Values***  
*(Available Data Provided by Isabella County Dept. of Equalization)*

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. <sup>12</sup>	
2001	\$49,849,706	<b>24.58%</b>	\$37,058,691	74%	0.938	\$34,772. <sup>17</sup>	<b>13.60%</b>
2002	\$54,498,869	<b>9.33%</b>	\$41,394,743	76%	0.923	\$38,190. <sup>79</sup>	<b>9.83%</b>
2003	\$59,578,300	<b>9.32%</b>	\$46,639,317	78%	0.910	\$42,455. <sup>77</sup>	<b>11.17%</b>
2004	\$67,885,000	<b>13.94%</b>	\$51,817,546	76%	0.887	\$45,982. <sup>89</sup>	<b>8.31%</b>
2005	\$77,879,800	<b>14.72%</b>	\$59,198,434	76%	0.856	\$50,650. <sup>18</sup>	<b>10.15%</b>
2006	\$85,853,600	<b>10.24%</b>	\$65,727,122	77%	0.849	\$55,762. <sup>89</sup>	<b>10.09%</b>
2007	\$89,988,800	<b>4.82%</b>	\$70,273,479	78%	0.847	\$59,486. <sup>50</sup>	<b>6.68%</b>
2008	\$93,109,800	<b>3.47%</b>	\$73,644,854	79%	0.846	\$62,325. <sup>64</sup>	<b>4.77%</b>
2009	\$92,342,937	<b>-0.83%</b>	\$76,284,885	83%	0.846	\$64,537. <sup>11</sup>	<b>3.55%</b>
2010	\$86,206,958	<b>-6.64%</b>	\$73,904,034	86%	0.846	\$62,522. <sup>81</sup>	<b>-3.12%</b>
2011	\$83,545,629	<b>-3.09%</b>	\$74,557,852	90%	0.846	\$63,075. <sup>94</sup>	<b>0.88%</b>
2012	\$79,521,400	<b>-4.82%</b>	\$72,264,052	91%	0.846	\$61,135. <sup>38</sup>	<b>-3.08%</b>
2013	\$79,139,300	<b>-0.48%</b>	\$71,953,085	91%	0.846	\$60,872. <sup>31</sup>	<b>-0.43%</b>
2014	\$81,732,949	<b>3.28%</b>	\$72,894,078	89%	0.843	\$61,449. <sup>71</sup>	<b>0.95%</b>
2015	\$83,621,800	<b>2.31%</b>	\$73,855,246	88%	0.843	\$62,259. <sup>97</sup>	<b>1.32%</b>
2016	\$85,428,400	<b>2.16%</b>	\$75,106,749	88%	0.842	\$63,239. <sup>88</sup>	<b>1.57%</b>
2017	\$88,036,900	<b>3.05%</b>	\$77,049,093	88%	0.842	\$64,906. <sup>16</sup>	<b>2.63%</b>
2018	\$89,110,600	<b>1.22%</b>	\$78,780,795	88%	0.840	\$66,175. <sup>87</sup>	<b>1.96%</b>



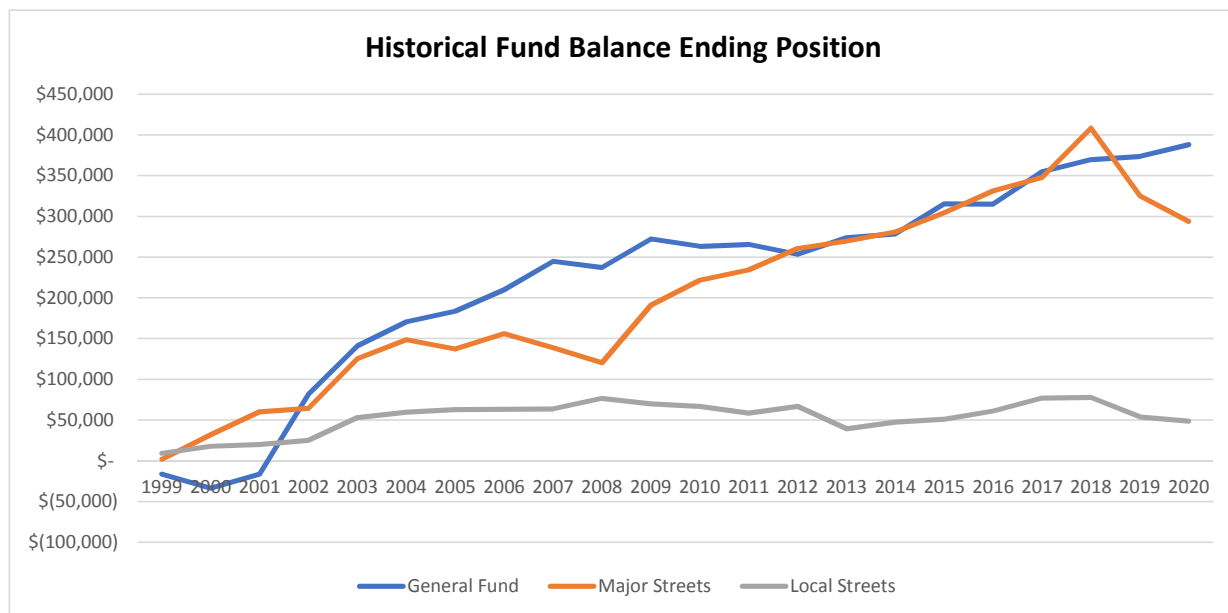
***Proportional Relationship between the Village and Townships***  
*(Available Data Provided by Isabella County Dept. of Equalization)*

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	\$49,953,100	\$112,938,600	44.23%	\$35,475,300	\$91,148,600	38.92%
2017	\$52,868,500	\$118,653,900	44.56%	\$35,168,400	\$89,954,293	39.09%
2018	\$53,621,000	\$121,315,900	44.20%	\$35,489,600	\$89,612,600	39.60%



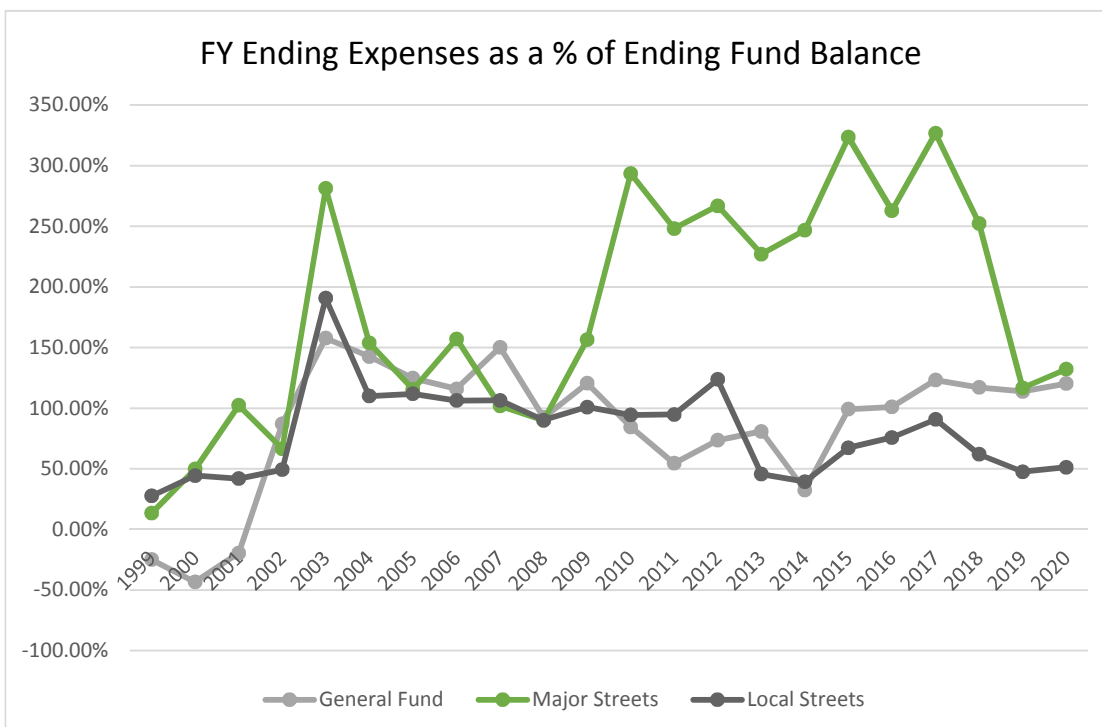
## Village of Lake Isabella FY Ending Fund Balance History

FY Ending	General Fund	Major Streets	Local Streets
1999	\$ (16,368)	\$ 2,070	\$ 9,223
2000	\$ (33,579)	\$ 32,101	\$ 17,925
2001	\$ (16,378)	\$ 60,179	\$ 20,103
2002	\$ 81,948	\$ 64,347	\$ 25,114
2003	\$ 141,183	\$ 125,317	\$ 53,293
2004	\$ 170,768	\$ 148,414	\$ 59,747
2005	\$ 183,366	\$ 137,320	\$ 63,027
2006	\$ 209,894	\$ 156,099	\$ 63,418
2007	\$ 244,900	\$ 138,890	\$ 63,915
2008	\$ 237,225	\$ 120,129	\$ 76,605
2009	\$ 272,172	\$ 190,859	\$ 70,019
2010	\$ 263,450	\$ 221,592	\$ 66,955
2011	\$ 265,583	\$ 234,381	\$ 58,515
2012	\$ 253,583	\$ 260,716	\$ 66,920
2013	\$ 273,796	\$ 269,582	\$ 39,523
2014	\$ 278,416	\$ 280,998	\$ 47,532
2015	\$ 315,335	\$ 304,427	\$ 51,025
2016	\$ 315,250	\$ 331,094	\$ 61,058
2017	\$ 354,935	\$ 347,901	\$ 77,207
2018	\$ 369,647	\$ 408,351	\$ 77,747
2019	\$ 373,719	\$ 325,202	\$ 54,116
2020	\$ 387,959	\$ 293,778	\$ 48,910



### Village of Lake Isabella FY Expenses as a % of Ending FY Fund Balance

FY Ending	General Fund	Major Streets	Local Streets
	%	%	%
1999	-24.96%	13.44%	27.58%
2000	-43.35%	49.82%	44.43%
2001	-19.52%	102.26%	41.82%
2002	86.99%	66.51%	49.32%
2003	157.66%	281.37%	190.76%
2004	142.51%	153.80%	109.89%
2005	124.80%	115.48%	111.85%
2006	115.88%	157.04%	106.32%
2007	150.06%	101.72%	106.37%
2008	92.33%	89.89%	90.07%
2009	120.48%	156.48%	100.87%
2010	84.48%	293.52%	94.37%
2011	54.52%	248.15%	94.80%
2012	73.59%	266.81%	123.75%
2013	80.75%	227.02%	45.51%
2014	32.47%	246.83%	39.35%
2015	99.08%	323.49%	67.39%
2016	101.04%	262.90%	75.80%
2017	123.11%	326.64%	90.64%
2018	117.10%	252.30%	61.92%
2019	113.78%	116.73%	47.54%
2020	120.19%	132.08%	51.27%



**Village of Lake Isabella**  
**2018-19 General Appropriation Act**

12

101 General Fund Revenue		\$	332,530
101 General Fund Expenses			
101 Village Council	\$	11,050	
172 Village Manager	\$	48,325	
173 Administration	\$	90,590	
215 Village Clerk	\$	17,975	
253 Village Treasurer	\$	20,950	
262 Elections	\$	1,500	
265 Building & Grounds	\$	62,593	
345 Public Safety	\$	36,000	
346 Zoning/Code Enforcement	\$	19,550	
439 Cal Brewer Airport	\$	2,525	
441 Public Works	\$	1,500	
448 Street Lighting	\$	1,700	
701 Planning Commission	\$	13,950	
702 Zoning Board of Appeals	\$	250	
	\$	328,458	
<b>General Fund FY OVER/UNDER</b>		<b>\$</b>	<b>4,072</b>
202 Major Street Revenue		\$	195,450
202 Major Street Expenses			
451 Construction	\$	-	
453 Preservation of Streets	\$	224,099	
455 Traffic Services	\$	7,000	
456 Winter Maintenance	\$	34,750	
457 Admin	\$	12,750	
	\$	278,599	
<b>Major Street FY OVER/UNDER</b>		<b>\$</b>	<b>(83,149)</b>
203 Local Street Revenue		\$	90,200
202 Local Street Expenses			
451 Construction	\$	-	
453 Preservation of Streets	\$	75,581	
455 Traffic Services	\$	1,250	
456 Winter Maintenance	\$	29,500	
457 Admin	\$	7,500	
	\$	113,831	
<b>Local Street FY OVER/UNDER</b>		<b>\$</b>	<b>(23,631)</b>
590 Sewer Fund Revenue		\$	65
590 Sewer Fund Expenses	\$	2,750	
<b>Sewer Fund FY OVER/UNDER</b>		<b>\$</b>	<b>(2,685)</b>



**Village of Lake Isabella**  
**2019-20 Projected General Appropriation Act**

13

101 General Fund Revenue		\$	337,030
101 General Fund Expenses			
101 Village Council	\$	4,550	
172 Village Manager	\$	49,775	
173 Administration	\$	102,625	
215 Village Clerk	\$	18,250	
253 Village Treasurer	\$	21,275	
262 Elections	\$	1,500	
265 Building & Grounds	\$	51,215	
345 Public Safety	\$	36,500	
346 Zoning/Code Enforcement	\$	18,400	
439 Cal Brewer Airport	\$	2,525	
441 Public Works	\$	1,500	
448 Street Lighting	\$	1,700	
701 Planning Commission	\$	12,725	
702 Zoning Board of Appeals	\$	250	
	\$	322,790	
<b>General Fund FY OVER/UNDER</b>		<b>\$</b>	<b>14,240</b>
202 Major Street Revenue		\$	191,000
202 Major Street Expenses			
451 Construction	\$	-	
453 Preservation of Streets	\$	169,924	
455 Traffic Services	\$	3,500	
456 Winter Maintenance	\$	36,000	
457 Admin	\$	13,000	
	\$	222,424	
<b>Major Street FY OVER/UNDER</b>		<b>\$</b>	<b>(31,424)</b>
203 Local Street Revenue		\$	90,200
202 Local Street Expenses			
451 Construction	\$	-	
453 Preservation of Streets	\$	57,156	
455 Traffic Services	\$	1,250	
456 Winter Maintenance	\$	29,500	
457 Admin	\$	7,500	
	\$	95,406	
<b>Local Street FY OVER/UNDER</b>		<b>\$</b>	<b>(5,206)</b>
590 Sewer Fund Revenue		\$	65
590 Sewer Fund Expenses	\$	2,750	
<b>Sewer Fund FY OVER/UNDER</b>		<b>\$</b>	<b>(2,685)</b>

**Village of Lake Isabella 2018-2019 General Appropriation Act  
2 Year Projected Change in Fund Balances**

	<b>General Fund</b>	<b>Major Streets</b>	<b>Local Streets</b>	<b>Sewer Fund*</b>
<b>Beginning Balance Per 2016-2017 Audit</b>	\$ 354,935	\$ 347,901	\$ 77,207	\$ 21,672
2017-2018 Amended Revenue	\$ 330,370	\$ 222,299	\$ 126,091	\$ 57
2017-2018 Amended Expenses	\$ 315,658	\$ 161,849	\$ 125,551	\$ 8,860
<b>Projected Ending Balance June 30, 2018:</b>	\$ 369,647	\$ 408,351	\$ 77,747	\$ 12,869
<b>Projected 2018-2019 Revenue</b>	\$ 332,530	\$ 195,450	\$ 90,200	\$ 65
<b>Projected 2018-2019 Expenses</b>	\$ 328,458	\$ 278,599	\$ 113,831	\$ 2,750
<b>Projected Ending Balance June 30, 2019:</b>	\$ 373,719	\$ 325,202	\$ 54,116	\$ 10,184
Projected 2019-2020 Revenue	\$ 337,030	\$ 191,000	\$ 90,200	\$ 65
Projected 2019-2020 Expenses	\$ 322,790	\$ 222,424	\$ 95,406	\$ 2,750
<b>Projected Ending Balance June 30, 2020</b>	\$ 387,959	\$ 293,778	\$ 48,910	\$ 7,499

**101 - General Fund: Revenue**

Acct.	Item	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 YTD	2018-19 Proposed	2019-20 Projected
401.000	Property Taxes	\$ 62,597	\$ 72,530	\$ 64,500	\$ 64,655	\$ 66,000	\$ 67,000
445.000	Interest & Penalties	\$ -	\$ 116	\$ -	\$ 381	\$ 250	\$ 250
451.000	Special Assessments	\$ 30,728	\$ 29,835	\$ 31,500	\$ 31,629	\$ 32,500	\$ 33,000
475.000	Permits	\$ 1,330	\$ 880	\$ 750	\$ 1,440	\$ 1,750	\$ 1,750
475.100	Rental Licenses	\$ 520	\$ 480	\$ 500	\$ -	\$ -	\$ -
477.000	Cable Franchise Fee	\$ 13,582	\$ 17,839	\$ 17,500	\$ 16,804	\$ 22,500	\$ 23,000
574.000	Revenue Sharing	\$ 127,959	\$ 134,500	\$ 130,000	\$ 93,892	\$ 140,000	\$ 142,000
626.100	Brush Dump Fees	\$ 1,457	\$ 823	\$ 750	\$ 287	\$ 300	\$ 300
657.000	Civil Infraction Fines	\$ 404	\$ 455	\$ 500	\$ 202	\$ 500	\$ 500
664.000	Interest - Checking	\$ 302	\$ 315	\$ 250	\$ 311	\$ 400	\$ 400
665.000	Interest - Investments	\$ 158	\$ 20	\$ 100	\$ 216	\$ 2,000	\$ 2,000
672.000	Misc.	\$ 349	\$ 286	\$ 500	\$ 2	\$ 250	\$ 250
672.200	Donations - Fireworks	\$ 7,811	\$ 8,205	\$ 8,500	\$ 45	\$ 8,000	\$ 8,000
673.100	Sale of Lots	\$ 8,450	\$ 14,655	\$ 10,000	\$ 12,708	\$ 5,000	\$ 5,000
676.150	Major St. Storage Rental	\$ 13,524	\$ 13,524	\$ 13,524	\$ -	\$ 13,524	\$ 13,524
676.155	Major St. Salt Barn	\$ 3,750	\$ 3,750	\$ 3,750	\$ -	\$ 3,750	\$ 3,750
676.250	Local St. Storage Rental	\$ 17,556	\$ 17,556	\$ 17,556	\$ -	\$ 17,556	\$ 17,556
676.255	Local St. Salt Barn	\$ 3,750	\$ 3,750	\$ 3,750	\$ -	\$ 3,750	\$ 3,750
687.000	Refunds	\$ 3,172	\$ 1,937	\$ 1,000	\$ 526	\$ 500	\$ 1,000
699.100	Major St. Admin Fee	\$ 7,145	\$ 7,917	\$ 7,000	\$ 8,186	\$ 9,000	\$ 9,000
699.200	Local St. Admin Fee	\$ 3,566	\$ 4,294	\$ 3,750	\$ 4,091	\$ 5,000	\$ 5,000
699.300	Sewer Fund Admin Fee	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -
<b>REVENUE TOTALS</b>		<b>\$ 310,610</b>	<b>\$ 333,667</b>	<b>\$ 315,680</b>	<b>\$ 235,375</b>	<b>\$ 332,530</b>	<b>\$ 337,030</b>

**101 - General Fund: 101 Village Council**

Acct.	Item	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 YTD	2018-19 Proposed	2019-20 Projected
702.000	Salary	\$ 805	\$ 690	\$ 1,100	\$ 440	\$ 1,000	\$ 1,000
752.600	Supplies - Meetings	\$ -	\$ -	\$ 200	\$ -	\$ 150	\$ 150
851.000	Postage	\$ -	\$ -	\$ 250	\$ -	\$ 100	\$ 100
900.000	Printing & Publishing	\$ 1,266	\$ 440	\$ 1,000	\$ 1,220	\$ 1,250	\$ 1,250
910.000	Training	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,500	\$ 1,000
913.000	Training & Travel Exp.	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,500	\$ 1,000
956.000	Misc.	\$ 73	\$ -	\$ 50	\$ 11	\$ 50	\$ 50
985.000	Technology	\$ -	\$ -	\$ -	\$ -	\$ 5,500	\$ -
<b>Totals</b>		<b>\$ 2,144</b>	<b>\$ 1,130</b>	<b>\$ 4,600</b>	<b>\$ 1,671</b>	<b>\$ 11,050</b>	<b>\$ 4,550</b>

**101 - General Fund: 215 Village Clerk**

Acct.	Item	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 YTD	2018-19 Proposed	2019-20 Projected
702.000	Salary	\$ 14,526		\$ 14,400	\$ 13,238	\$ 15,000	\$ 15,250
709.000	SSI	\$ 1,129		\$ 1,100	\$ 1,077	\$ 1,125	\$ 1,150
752.000	Supplies	\$ 1,249	\$ -	\$ 25	\$ -	\$ 25	\$ 25
801.000	Contracted Services	\$ -	\$ -	\$ -	\$ 200	\$ 250	\$ 250
801.500	Software Support	\$ -	\$ 599	\$ 1,000	\$ 1,366	\$ 1,500	\$ 1,500
915.000	Membership & Dues	\$ -	\$ -	\$ -	\$ 60	\$ 75	\$ 75
<b>Totals</b>		<b>\$ 16,904</b>	<b>\$ 599</b>	<b>\$ 16,525</b>	<b>\$ 15,941</b>	<b>\$ 17,975</b>	<b>\$ 18,250</b>

**101 - General Fund: 253 Village Treasurer**

Acct.	Item	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 YTD	2018-19 Proposed	2019-20 Projected
702.000	Salary	\$ 16,825	\$ 17,176	\$ 16,600	\$ 15,511	\$ 17,300	\$ 17,600
709.000	SSI	\$ 1,341	\$ 1,470	\$ 1,250	\$ 1,325	\$ 1,300	\$ 1,325
752.000	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
801.000	Contracted Services	\$ 322	\$ 337	\$ 400	\$ 210	\$ 350	\$ 350
801.500	Software Support	\$ 806	\$ 2,040	\$ 900	\$ 850	\$ 1,000	\$ 1,000
851.000	Postage	\$ 933	\$ 896	\$ 1,000	\$ 856	\$ 1,000	\$ 1,000
900.000	Printing & Publishing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>		<b>\$ 20,227</b>	<b>\$ 21,919</b>	<b>\$ 20,150</b>	<b>\$ 18,752</b>	<b>\$ 20,950</b>	<b>\$ 21,275</b>

**101 - General Fund: 262 Elections**

Acct.	Item	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 YTD	2018-19 Proposed	2019-20 Projected
752.000	Supplies	\$ 122	\$ 76	\$ 250	\$ -	\$ 250	\$ 250
900.000	Printing & Publishing	\$ 335	\$ 369	\$ 1,000	\$ -	\$ 1,250	\$ 1,250
<b>Totals</b>		<b>\$ 457</b>	<b>\$ 445</b>	<b>\$ 1,250</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>
<b>GOVERNMENT TOTALS</b>		<b>\$ 39,732</b>	<b>\$ 24,093</b>	<b>\$ 42,525</b>	<b>\$ 36,364</b>	<b>\$ 51,475</b>	<b>\$ 45,575</b>

**101 - General Fund: 172 Village Manager**

Acct.	Item	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 YTD	2018-19 Proposed	2019-20 Projected
702.000	Salary	\$ -	\$ -	\$ -	\$ -	\$ 18,600	\$ 19,250
709.000	SSI	\$ -	\$ -	\$ -	\$ -	\$ 1,400	\$ 1,450
712.000	Health Ins. Reimbur.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
718.000	Health Insurance (80%)	\$ -	\$ 17,025	\$ 16,500	\$ 14,681	\$ 14,500	\$ 15,250
724.200	Student Loan Reimbur.	\$ -	\$ 1,638	\$ 2,100	\$ 941	\$ 1,500	\$ 1,500
726.100	IRA / 457b Retirement	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200
727.000	Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ 375	\$ 375
860.000	Vehicle Reimbur.	\$ -	\$ -	\$ -	\$ -	\$ 4,800	\$ 4,800
860.100	Vehicle Reimbur. - NT	\$ -	\$ 1,211	\$ 1,200	\$ 1,152	\$ 1,200	\$ 1,200
910.000	Training	\$ -	\$ -	\$ -	\$ -	\$ 1,250	\$ 1,250
913.000	Travel Expenses	\$ -	\$ -	\$ -	\$ -	\$ 1,250	\$ 1,250
970.000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 1,750	\$ 1,750
980.000	Office Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
984.000	Software & Programs	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
<b>Totals</b>		<b>\$ -</b>	<b>\$ 19,874</b>	<b>\$ 19,800</b>	<b>\$ 16,774</b>	<b>\$ 48,325</b>	<b>\$ 49,775</b>

**101 - General Fund: 173 Administration**

Acct.	Item	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 YTD	2018-19 Proposed	2019-20 Projected
702.000	Salary	\$ 37,857	\$ 37,754	\$ 40,000	\$ 36,698	\$ 20,500	\$ 21,000
709.000	SSI	\$ 2,888	\$ 2,752	\$ 3,000	\$ 2,733	\$ 1,540	\$ 1,575
712.000	Health Ins. Reimbur.	\$ -	\$ 2,509	\$ 6,000	\$ 5,395	\$ 3,500	\$ -
718.000	Health Insurance (80%)	\$ 19,636	\$ -	\$ -	\$ -	\$ 7,750	\$ 16,500
718.100	AFLAC	\$ 1,993	\$ 1,839	\$ 1,750	\$ 1,686	\$ 2,000	\$ 2,000
725.000	Workers Comp.	\$ 2,808	\$ 403	\$ 3,000	\$ 680	\$ 2,500	\$ 2,500
726.100	IRA / 457b Retirement	\$ 2,910	\$ 2,520	\$ 2,500	\$ 2,460	\$ 1,200	\$ 1,200
727.000	Life Insurance	\$ -	\$ 497	\$ 500	\$ 418	\$ 300	\$ 300
752.000	Supplies	\$ 4,206	\$ 5,872	\$ 4,500	\$ 3,816	\$ 6,500	\$ 4,750
752.050	Bank Supplies	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 250
752.100	Stationary/Letterhead	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 250
767.000	Uniforms	\$ 189	\$ 248	\$ 200	\$ 519	\$ 300	\$ 300
801.000	Contracted Services	\$ 263	\$ -	\$ 250	\$ 662	\$ 500	\$ 500
801.100	Fireworks	\$ 4,638	\$ 9,330	\$ 9,000	\$ 9,500	\$ 10,500	\$ 10,500
801.400	Copier Contract	\$ 263	\$ 218	\$ 150	\$ 238	\$ 250	\$ 250
801.500	Software Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
829.000	Legal	\$ 6,143	\$ 3,081	\$ 7,500	\$ 4,545	\$ 7,500	\$ 7,500
829.200	Register of Deeds	\$ 171	\$ 344	\$ 300	\$ 660	\$ 500	\$ 500
830.000	Audit	\$ 3,960	\$ 3,960	\$ 4,900	\$ 4,900	\$ 5,250	\$ 5,500
850.000	Telephone	\$ 2,249	\$ 2,291	\$ 2,500	\$ 1,974	\$ 2,500	\$ 2,500
851.000	Postage	\$ 752	\$ 1,002	\$ 1,000	\$ 1,196	\$ 1,250	\$ 1,250
851.100	Newsletter - Postage	\$ 882	\$ -	\$ 1,000	\$ 398	\$ 1,000	\$ 1,000
860.000	Transportation	\$ 7,728	\$ 5,892	\$ 7,300	\$ 5,397	\$ 1,500	\$ 1,500
900.000	Printing & Publishing	\$ 1,483	\$ 1,820	\$ 1,250	\$ 243	\$ 750	\$ 750
900.100	Newsletter	\$ 1,577	\$ 1,442	\$ 3,000	\$ 670	\$ 1,750	\$ 1,750
900.200	Webpage	\$ 84	\$ 3,496	\$ 1,200	\$ 212	\$ 1,500	\$ 1,500
910.000	Training	\$ 10,151	\$ 350	\$ 2,000	\$ 1,218	\$ 500	\$ 500
913.000	Travel Expenses	\$ 270	\$ 143	\$ 1,200	\$ -	\$ 250	\$ 250
915.000	Membership & Dues	\$ 2,741	\$ 2,383	\$ 2,500	\$ 1,202	\$ 2,500	\$ 2,500
935.000	Liability & Prop. Ins.	\$ 5,177	\$ 5,476	\$ 5,000	\$ 4,990	\$ 5,250	\$ 5,500
956.000	Misc.	\$ 669	\$ 2,216	\$ 1,000	\$ 542	\$ 500	\$ 500
970.000	Capital Outlay	\$ -	\$ 487	\$ 1,750	\$ 1,048	\$ -	\$ 7,500
980.000	Office Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
984.000	Software & Programs	\$ 150	\$ 314	\$ 250	\$ 1,285	\$ 250	\$ 250
<b>Totals</b>		<b>\$ 121,838</b>	<b>\$ 98,639</b>	<b>\$ 114,500</b>	<b>\$ 95,285</b>	<b>\$ 90,590</b>	<b>\$ 102,625</b>
<b>ADMIN TOTALS</b>		<b>\$ 121,838</b>	<b>\$ 118,513</b>	<b>\$ 134,300</b>	<b>\$ 112,059</b>	<b>\$ 138,915</b>	<b>\$ 152,400</b>

**101 - General Fund: 345 Public Safety**

Acct.	Item	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 YTD	2018-19 Proposed	2019-20 Projected
752.000	Supplies	\$ -	\$ 2,712	\$ -	\$ -	\$ -	\$ -
801.000	Code Red	\$ 11,412	\$ -	\$ -	\$ -	\$ 500	\$ 500
801.000	Sheriff Road Patrol	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
801.000	Lake Patrol Agreement	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000
801.700	Fire Contract	\$ 30,792	\$ 31,591	\$ 31,500	\$ 31,955	\$ 32,500	\$ 33,000
956.000	Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PUBLIC SAFETY TOTALS</b>		<b>\$ 42,204</b>	<b>\$ 34,303</b>	<b>\$ 31,500</b>	<b>\$ 31,955</b>	<b>\$ 36,000</b>	<b>\$ 36,500</b>

**101 - General Fund: 265 Building & Grounds**

Acct.	Item	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 YTD	2018-19 Proposed	2019-20 Projected
752.000	Supplies	\$ 1,454	\$ 1,908	\$ 1,500	\$ 2,663	\$ 2,000	\$ 2,000
752.850	Trees & Shrubs	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
801.000	Contracted Services	\$ 2,567	\$ 4,663	\$ 4,000	\$ 1,877	\$ 8,250	\$ 1,000
805.000	Taxes & Charge Backs	\$ 17,453	\$ 18,519	\$ 12,500	\$ 6,735	\$ 5,000	\$ 5,000
920.000	Electric - Village Hall	\$ 1,807	\$ 1,803	\$ 2,000	\$ 1,546	\$ 2,000	\$ 2,000
920.100	Geothermal - Village Hall	\$ 682	\$ 690	\$ 800	\$ 747	\$ 900	\$ 900
920.150	Electric - DPW Building	\$ 672	\$ 1,309	\$ 1,250	\$ 1,229	\$ 1,500	\$ 1,500
921.000	DPW Building - Nat. Gas	\$ 1,020	\$ 893	\$ 1,000	\$ 948	\$ 1,250	\$ 1,250
932.000	Repairs & Maintenance	\$ 1,127	\$ 1,335	\$ 1,250	\$ 2,376	\$ 2,500	\$ 2,500
956.000	Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
970.000	Capital Outlay	\$ 7,695	\$ -	\$ 6,000	\$ 1,765	\$ 5,000	\$ 1,500
991.000	Bond Principal	\$ 41,566	\$ 19,000	\$ 20,000	\$ 2,000	\$ 21,000	\$ 21,000
992.000	Bond Interest	\$ -	\$ 13,889	\$ 13,306	\$ 13,306	\$ 12,693	\$ 12,065
<b>Totals</b>		<b>\$ 76,043</b>	<b>\$ 64,009</b>	<b>\$ 63,606</b>	<b>\$ 35,192</b>	<b>\$ 62,593</b>	<b>\$ 51,215</b>

**101 - General Fund: 439 Airport**

Acct.	Item	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 YTD	2018-19 Proposed	2019-20 Projected
752.000	Supplies	\$ -	\$ -		\$ -	\$ -	\$ -
801.000	Contracted Services	\$ 600	\$ 600	\$ 600	\$ 100	\$ 900	\$ 900
915.000	Membership & Dues	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25
920.000	Electric	\$ 337	\$ 326	\$ 400	\$ 284	\$ 400	\$ 400
935.000	Liability & Prop. Ins.	\$ 2,152	\$ 2,152	\$ 1,200	\$ 1,057	\$ 1,200	\$ 1,200
<b>Totals</b>		<b>\$ 3,114</b>	<b>\$ 3,103</b>	<b>\$ 2,225</b>	<b>\$ 1,466</b>	<b>\$ 2,525</b>	<b>\$ 2,525</b>

**101 - General Fund: 441 Public Works**

Acct.	Item	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 YTD	2018-19 Proposed	2019-20 Projected
801.000	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
<b>Totals</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>

**101 - General Fund: 448 Street Lighting**

Acct.	Item	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 YTD	2018-19 Proposed	2019-20 Projected
920.000	Electric	\$ 1,582	\$ 1,834	\$ 1,700	\$ 1,290	\$ 1,700	\$ 1,700
<b>Totals</b>		<b>\$ 1,582</b>	<b>\$ 1,834</b>	<b>\$ 1,700</b>	<b>\$ 1,290</b>	<b>\$ 1,700</b>	<b>\$ 1,700</b>
<b>DPW TOTALS</b>		<b>\$ 80,739</b>	<b>\$ 68,946</b>	<b>\$ 67,531</b>	<b>\$ 37,948</b>	<b>\$ 68,318</b>	<b>\$ 56,940</b>

**101 - General Fund: 346 Code Enforcement**

Acct.	Item	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 YTD	2018-19 Proposed	2019-20 Projected
702.000	Salary	\$ 9,172	\$ 8,758	\$ 9,125	\$ 8,243	\$ 10,000	\$ 10,000
709.000	SSI	\$ 671	\$ 927	\$ 687	\$ 580	\$ 750	\$ 750
752.000	Supplies	\$ 109	\$ 200	\$ 200	\$ 341	\$ 1,250	\$ 200
767.000	Uniforms	\$ -	\$ -	\$ 75	\$ -	\$ 250	\$ 150
801.500	Software Annual License	\$ 4,745	\$ 1,722	\$ 1,800	\$ 3,707	\$ 3,500	\$ 3,500
801.600	Blight Program	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -
829.000	Legal	\$ 833	\$ 2,033	\$ 3,500	\$ 1,451	\$ 3,000	\$ 3,000
860.000	Transportation & Mileage	\$ 410	\$ 442	\$ 500	\$ 691	\$ 750	\$ 750
956.000	Misc.	\$ -	\$ -	\$ 50	\$ -	\$ 50	\$ 50
<b>Totals</b>		<b>\$ 15,940</b>	<b>\$ 14,082</b>	<b>\$ 18,937</b>	<b>\$ 15,013</b>	<b>\$ 19,550</b>	<b>\$ 18,400</b>

**101 - General Fund: 701 Planning Commission**

Acct.	Item	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 YTD	2018-19 Proposed	2019-20 Projected
702.000	Salary	\$ 9,171	\$ 8,940	\$ 9,125	\$ 8,243	\$ 9,300	\$ 9,500
709.000	SSI	\$ 671	\$ 769	\$ 688	\$ 580	\$ 700	\$ 725
752.000	Supplies	\$ -	\$ 10	\$ 200	\$ 11	\$ 50	\$ 50
752.600	Supplies - Meetings	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 50
801.000	Contracted Services	\$ 150	\$ -	\$ 100	\$ -	\$ 1,000	\$ 250
900.000	Printing & Publishing	\$ 593	\$ 278	\$ 600	\$ 1,460	\$ 1,500	\$ 1,000
910.000	Training	\$ -	\$ 653	\$ 500	\$ 335	\$ 500	\$ 500
915.000	Membership & Dues	\$ 680	\$ 548	\$ 625	\$ 548	\$ 600	\$ 600
956.000	Misc.	\$ -	\$ 1,432	\$ -	\$ -	\$ 50	\$ 50
<b>Totals</b>		<b>\$ 11,265</b>	<b>\$ 12,630</b>	<b>\$ 11,838</b>	<b>\$ 11,177</b>	<b>\$ 13,950</b>	<b>\$ 12,725</b>

**101 - General Fund: 702 Zoning Board of Appeals**

Acct.	Item	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 YTD	2018-19 Proposed	2019-20 Projected
851.000	Postage	\$ -	\$ 19	\$ 25	\$ 38	\$ 50	\$ 50
900.000	Printing & Publishing	\$ 137	\$ 93	\$ 175	\$ -	\$ 200	\$ 200
<b>Totals</b>		<b>\$ 137</b>	<b>\$ 112</b>	<b>\$ 200</b>	<b>\$ 38</b>	<b>\$ 250</b>	<b>\$ 250</b>
<b>COMMUNITY DEV. TOTALS</b>		<b>\$ 27,342</b>	<b>\$ 26,824</b>	<b>\$ 30,975</b>	<b>\$ 26,228</b>	<b>\$ 33,750</b>	<b>\$ 31,375</b>



**202 - Major Street Fund: Revenue**

Acct.	Item	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 YTD	2018-19 Proposed	2019-20 Projected
539.000	METRO Act (P.A. 48)	\$ 7,287	\$ 9,828	\$ 8,000	\$ 9,597	\$ 9,750	\$ 10,000
546.000	Act 51	\$ 131,516	\$ 151,200	\$ 165,000	\$ 123,044	\$ 185,000	\$ 180,000
546.100	Act 82 (2018 Funding)	\$ -	\$ -	\$ -	\$ 19,858	\$ -	\$ -
546.300	Act 84 (2015 Funding)	\$ 26,273	\$ -	\$ -	\$ -	\$ -	\$ -
664.000	Interest - Checking	\$ 147	\$ 157	\$ 100	\$ 155	\$ 200	\$ 250
665.000	Interest - Investments	\$ 112	\$ 47	\$ 25	\$ 398	\$ 500	\$ 750
699.000	Transfer In	\$ 8,875	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>		<b>\$ 174,210</b>	<b>\$ 161,232</b>	<b>\$ 173,125</b>	<b>\$ 153,052</b>	<b>\$ 195,450</b>	<b>\$ 191,000</b>

**202 - Major Street Fund: 451 Construction**

Acct.	Item	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 YTD	2018-19 Proposed	2019-20 Projected
801.000	Contracted Services	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>		<b>\$ 16,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**202 - Major Street Fund: 453 Preservation of Streets**

Acct.	Item	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 YTD	2018-19 Proposed	2019-20 Projected
702.000	Salary	\$ 12,775	\$ 13,723	\$ 19,500	\$ 14,779	\$ 21,000	\$ 22,000
709.000	SSI	\$ 961	\$ 1,196	\$ 1,475	\$ 994	\$ 1,575	\$ 1,650
725.000	Workers Comp	\$ 421	\$ 200	\$ 1,000	\$ 170	\$ 1,000	\$ 1,000
752.000	Supplies	\$ 835	\$ 48	\$ 1,000	\$ 747	\$ 1,000	\$ 750
752.500	Supplies - Gravel	\$ -	\$ 358	\$ 100	\$ -	\$ 250	\$ 250
752.550	Supplies - Cold Patch	\$ -	\$ 227	\$ 500	\$ 173	\$ 250	\$ 250
752.800	Supplies - Signs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
752.850	Trees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
801.000	Contracted Services	\$ 43,090	\$ 47,356	\$ 78,500	\$ 26,307	\$ 120,000	\$ 125,000
801.200	Tree Trimming	\$ -	\$ -	\$ -	\$ 2,250	\$ 2,000	\$ 2,000
860.000	Transportation	\$ -	\$ 461	\$ 600	\$ 895	\$ 1,000	\$ 1,000
932.000	Repairs & Maintenance	\$ -	\$ 267	\$ -	\$ 2,625	\$ 2,500	\$ 2,500
943.000	Storage Rental Fee	\$ 13,524	\$ 13,524	\$ 13,524	\$ -	\$ 13,524	\$ 13,524
956.000	Misc.	\$ -	\$ 15	\$ 500	\$ -	\$ -	\$ -
970.000	Capital Outlay	\$ -	\$ -	\$ 10,000	\$ 10,300	\$ 60,000	\$ -
<b>Totals</b>		<b>\$ 71,606</b>	<b>\$ 77,375</b>	<b>\$ 126,699</b>	<b>\$ 59,240</b>	<b>\$ 224,099</b>	<b>\$ 169,924</b>

**202 - Major Street Fund: 455 Traffic Services**

Acct.	Item	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 YTD	2018-19 Proposed	2019-20 Projected
752.000	Supplies	\$ -	\$ -	\$ 1,500	\$ 28	\$ 2,000	\$ 750
752.800	Supplies - Signs	\$ 750	\$ 589	\$ 750	\$ 780	\$ 3,000	\$ 750
801.200	Tree Trimming	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
<b>Totals</b>		<b>\$ 750</b>	<b>\$ 589</b>	<b>\$ 4,250</b>	<b>\$ 808</b>	<b>\$ 7,000</b>	<b>\$ 3,500</b>

**202 - Major Street Fund: 456 Winter Maintenance**

Acct.	Item	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 YTD	2018-19 Proposed	2019-20 Projected
752.000	Supplies	\$ 76	\$ 1,547	\$ 250	\$ 1,009	\$ 1,250	\$ 1,250
752.400	Salt	\$ 4,895	\$ 4,237	\$ 6,000	\$ 2,290	\$ 4,000	\$ 5,250
752.500	Sand	\$ 311	\$ 206	\$ 400	\$ 548	\$ 750	\$ 750
801.000	Contracted Services	\$ 19,230	\$ 16,716	\$ 25,000	\$ 18,834	\$ 25,000	\$ 25,000
943.100	Salt Barn Rental Fee	\$ 3,750	\$ 3,750	\$ 3,720	\$ -	\$ 3,750	\$ 3,750
<b>Totals</b>		<b>\$ 28,262</b>	<b>\$ 26,456</b>	<b>\$ 35,370</b>	<b>\$ 22,681</b>	<b>\$ 34,750</b>	<b>\$ 36,000</b>

**202 - Major Street Fund: 457 Administration**

Acct.	Item	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 YTD	2018-19 Proposed	2019-20 Projected
830.000	Audit	\$ 750	\$ 750	\$ 2,675	\$ 2,395	\$ 2,750	\$ 3,000
935.000	Liability & Prop. Ins.	\$ 1,250	\$ 1,250	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
995.000	Admin Fee	\$ 7,145	\$ 7,917	\$ 7,000	\$ 8,186	\$ 9,000	\$ 9,000
995.203	Transfer to Local Streets	\$ 17,500	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -
<b>Totals</b>		<b>\$ 26,645</b>	<b>\$ 39,917</b>	<b>\$ 40,675</b>	<b>\$ 11,581</b>	<b>\$ 12,750</b>	<b>\$ 13,000</b>

<b>MAJOR STREET EXPENSES</b>	<b>\$ 143,263</b>	<b>\$ 144,337</b>	<b>\$ 206,994</b>	<b>\$ 94,310</b>	<b>\$ 278,599</b>	<b>\$ 222,424</b>
<b>FY Surplus / Shortfall</b>	<b>\$ 30,947</b>	<b>\$ 16,895</b>	<b>\$ (33,869)</b>	<b>\$ 58,742</b>	<b>\$ (83,149)</b>	<b>\$ (31,424)</b>

**203 - Local Street Fund: Revenue**

Acct.	Item	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 YTD	2018-19 Proposed	2019-20 Projected
546.000	Act 51	\$ 65,642	\$ 75,557	\$ 75,000	\$ 61,494	\$ 90,000	\$ 90,000
664.000	Interest - Checking	\$ 43	\$ 52	\$ 50	\$ 52	\$ 100	\$ 100
665.000	Interest - Investments	\$ 13	\$ 10	\$ 25	\$ 28	\$ 100	\$ 100
546.300	Act 84 (2015 Funding)	\$ 7,390	\$ -	\$ -	\$ -	\$ -	\$ -
687.000	Disaster Relief	\$ -	\$ -	\$ -	\$ 13,986	\$ -	\$ -
699.000	Transfer In	\$ 17,500	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -
<b>Totals</b>		<b>\$ 90,588</b>	<b>\$ 105,619</b>	<b>\$ 105,075</b>	<b>\$ 75,560</b>	<b>\$ 90,200</b>	<b>\$ 90,200</b>

**203 - Local Street Fund: 453 Preservation of Streets**

Acct.	Item	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 YTD	2018-19 Proposed	2019-20 Projected
702.000	Salary	\$ 12,775	\$ 13,723	\$ 19,500	\$ 14,779	\$ 21,000	\$ 22,000
709.000	SSI	\$ 961	\$ 1,196	\$ 1,475	\$ 994	\$ 1,575	\$ 1,650
725.000	Workers Comp	\$ 281	\$ 200	\$ 1,000	\$ 169	\$ 1,000	\$ 1,000
752.000	Supplies	\$ 731	\$ 1,067	\$ 750	\$ 551	\$ 1,000	\$ 1,000
752.500	Supplies - Gravel	\$ -	\$ 2,507	\$ 200	\$ -	\$ 200	\$ 200
752.550	Supplies - Cold Patch	\$ -	\$ 57	\$ 500	\$ 159	\$ 250	\$ 250
752.800	Supplies - Signs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
752.850	Trees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
801.000	Contracted Services	\$ 19,339	\$ 27,777	\$ 30,000	\$ 34,778	\$ 27,500	\$ 7,500
801.200	Tree Trimming	\$ 3,000	\$ -	\$ -	\$ 3,900	\$ 2,000	\$ 2,000
801.300	Brine	\$ 600	\$ 350	\$ 1,500	\$ 1,850	\$ 2,500	\$ 3,000
860.000	Transportation	\$ 343	\$ 459	\$ 600	\$ 895	\$ 1,000	\$ 1,000
932.000	Repairs & Maintenance	\$ -	\$ 267	\$ -	\$ 2,625	\$ -	\$ -
943.000	Storage Rental Fee	\$ 17,556	\$ 17,556	\$ 17,556	\$ -	\$ 17,556	\$ 17,556
956.000	Misc.	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ -
970.000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>		<b>\$ 55,586</b>	<b>\$ 65,174</b>	<b>\$ 73,081</b>	<b>\$ 60,700</b>	<b>\$ 75,581</b>	<b>\$ 57,156</b>

**203 - Local Street Fund: 455 Traffic Services**

Acct.	Item	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 YTD	2018-19 Proposed	2019-20 Projected
752.000	Supplies	\$ -	\$ -	\$ 250	\$ -	\$ 250	\$ 250
752.800	Supplies - Signs	\$ 263	\$ 612	\$ 750	\$ 890	\$ 1,000	\$ 1,000
801.200	Tree Trimming	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -
<b>Totals</b>		<b>\$ 263</b>	<b>\$ 612</b>	<b>\$ 3,500</b>	<b>\$ 890</b>	<b>\$ 1,250</b>	<b>\$ 1,250</b>

**203 - Local Street Fund: 456 Winter Maintenance**

Acct.	Item	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 YTD	2018-19 Proposed	2019-20 Projected
752.000	Supplies	\$ 58	\$ 612	\$ 200	\$ 233	\$ 250	\$ 250
752.400	Salt	\$ 3,781	\$ 3,334	\$ 5,500	\$ 2,066	\$ 5,000	\$ 5,000
752.500	Sand	\$ 190	\$ 200	\$ 400	\$ 506	\$ 500	\$ 500
801.000	Contracted Services	\$ 11,527	\$ 9,487	\$ 20,000	\$ 14,611	\$ 20,000	\$ 20,000
943.100	Salt Barn Rental Fee	\$ 3,750	\$ 3,750	\$ 3,750	\$ -	\$ 3,750	\$ 3,750
<b>Totals</b>		<b>\$ 19,306</b>	<b>\$ 17,383</b>	<b>\$ 29,850</b>	<b>\$ 17,416</b>	<b>\$ 29,500</b>	<b>\$ 29,500</b>

**203 - Local Street Fund: 457 Administration**

Acct.	Item	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 YTD	2018-19 Proposed	2019-20 Projected
830.000	Audit	\$ 750	\$ 750	\$ 1,335	\$ 1,335	\$ 1,500	\$ 1,500
935.000	Liability & Prop. Ins.	\$ 1,250	\$ 1,250	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
995.000	Admin Fee	\$ 3,566	\$ 4,294	\$ 3,750	\$ 4,091	\$ 5,000	\$ 5,000
<b>Totals</b>		<b>\$ 5,566</b>	<b>\$ 6,294</b>	<b>\$ 6,085</b>	<b>\$ 6,426</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>

<b>LOCAL STREET EXPENSES</b>	<b>\$ 80,721</b>	<b>\$ 89,463</b>	<b>\$ 112,516</b>	<b>\$ 85,432</b>	<b>\$ 113,831</b>	<b>\$ 95,406</b>
------------------------------	------------------	------------------	-------------------	------------------	-------------------	------------------

<b>FY Surplus / Shortfall</b>	<b>\$ 9,867</b>	<b>\$ 16,156</b>	<b>\$ (7,441)</b>	<b>\$ (9,872)</b>	<b>\$ (23,631)</b>	<b>\$ (5,206)</b>
-------------------------------	-----------------	------------------	-------------------	-------------------	--------------------	-------------------

**590 - Sewer Fund: Revenue**

Acct.	Item	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 YTD	2018-19 Proposed	2019-20 Projected
664.000	Interest - Checking	\$ 1	\$ 2	\$ 1	\$ 9	\$ 15	\$ 15
665.000	Interest - Investments	\$ 16	\$ 7	\$ 6	\$ 37	\$ 50	\$ 50
672.000	Misc.	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -
<b>Totals</b>		<b>\$ 17</b>	<b>\$ 9</b>	<b>\$ 7</b>	<b>\$ 48</b>	<b>\$ 65</b>	<b>\$ 65</b>

**590 - Sewer Fund Expenses**

Acct.	Item	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 YTD	2018-19 Proposed	2019-20 Projected
801.000	Contracted Services	\$ 7,025	\$ 2,500	\$ 4,179	\$ 1,650	\$ -	\$ -
956.000	Misc. (CMDHD)	\$ 64	\$ -	\$ 16,000	\$ 185	\$ 2,750	\$ 2,750
995.101	Admin Fee	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>		<b>\$ 9,589</b>	<b>\$ 2,500</b>	<b>\$ 20,179</b>	<b>\$ 1,835</b>	<b>\$ 2,750</b>	<b>\$ 2,750</b>

## Village of Lake Isabella

### 6 YEAR CAPITAL IMPROVEMENT PLAN

#### **Background**

Article IX, of the Village of Lake Isabella Charter establishes the requirement that a Capital Budget be prepared annually. The Village Manager submits the proposed Capital Budget for the six (6) years to the Village Council for their review and adoption as part of the annual budgeting process..

Capital budgeting has two (2) elements. The first is a Capital Improvements Plan and the second is an annual Capital Budget. 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.

The annual Capital Budget update is primarily for the purpose of adjusting the multi-year program of improvements to changing circumstances. 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.

The annual Capital Budget is the detailed list of those capital expenditures expected to be incurred in the next fiscal year. It covers all capital expenditures for the first year of the six (6) year Capital Improvement Plan. The annual Capital Budget, used to implement the six (6) year capital plan, shows project priorities, cost estimates, financing methods, and estimated annual operating and maintenance costs. The information presented in the Capital Budget is incorporated to the extent possible based on projected revenues and expenditures priorities into the annual Operating Budget.

#### **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 Capital 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 and capital budgeting allow 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 budgeting 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

2018-2019 Fiscal Year		
Project	Cost	Funding Source
Lane/Line Painting	\$8,000	MS
Crack Sealing	\$15,000	MS & LS
Queens Way (El Camino Grande to Pequena Drive): Mill & Fill	\$100,000	MS
Pick-up Truck/Plow	\$30,000	MS
Used Loader Purchase	\$30,000	MS
Carmen Drive Repair	\$15,000	LS
Tee Drive Drainage Project	\$5,000	LS

2019-2020 Fiscal Year		
Project	Cost	Funding Source
Crack Sealing	\$15,000	MS & LS
El Camino Grande (Queens Way to Iberian): Mill & Fill	\$85,000	MS
Lane/Line Painting	\$8,500	MS

2020-2021 Fiscal Year		
Project	Cost	Funding Source
Lane/Line Painting	\$9,000	MS
Crack Sealing	\$20,000	MS & LS
Queens Way (Drew Rd. to El Camino Grande): Cape Seal	\$60,000	MS
Clubhouse Drive (Fairway to Backswing): Cape Seal	\$40,000	MS

2021-2022 Fiscal Year		
Project	Cost	Funding Source
Lane/Line Painting	\$9,000	MS
Crack Sealing	\$20,000	MS & LS
El Camino Grande: Mill & Fill	\$150,000	10 Year Major Street Bond
Clubhouse Drive (Coldwater Rd to Fairway Drive & Backswing to Channel): Mill & Fill	\$265,000	10 Year Major Street Bond
Queens Way (Pequena to Duquesa): Mill & Fill	\$100,000	10 Year Major Street Bond
Birdie Drive: Crush, Shape, Pave	\$85,000	10 Year Major Street Bond

2022-2023 Fiscal Year		
Project	Cost	Funding Source
Lane/Line Painting	\$9,000	MS
Crack Sealing	\$15,000	MS & LS
Bonanza Lane: Overlay	\$75,000	MS

2023-2024 Fiscal Year		
Project	Cost	Funding Source
Lane/Line Painting	\$9,000	MS
Crack Sealing	\$15,000	MS & LS

## 6 YEAR CAPITAL IMPROVEMENT PLAN – GENERAL OPERATIONS

2018-2019 Fiscal Year		
Project	Cost	Funding Source
Laptop Replacement	\$1,750	GF
Village Hall Re-staining (Spring 2019)	\$3,750	GF
Village Hall Parking Lot Sealing	\$2,500	GF
Information Kiosk	\$500	GF
“Entering Lake Isabella” Signs; Replacement	\$4,000	MS
Replace Village Council Laptops	\$5,250	GF
Queens Way / Lincoln Pocket Park Project	\$1,500	GF
Replace Front Counter at Village Hall	\$750	GF

2019-2020 Fiscal Year		
Project	Cost	Funding Source
Village Manager Desktop Computer	\$1,750	GF
Information Kiosk	\$500	GF
Village Hall Copier Replacement	\$7,500	GF
Carmen / Siesta Pocket Park Project	\$1,500	GF

2020-2021 Fiscal Year		
Project	Cost	Funding Source
Information Kiosk	\$600	GF
Village Hall Carpet Replacement	\$4,000	GF

2021-2022 Fiscal Year		
Project	Cost	Funding Source
Computer Replacement	\$2,000	GF
Meeting Room Chair Replacements	\$2,500	GF

2022-2023 Fiscal Year		
Project	Cost	Funding Source
Village Hall Re-staining	\$4,000	GF
Village Hall Parking Lot Sealing	\$2,500	GF

2023-2024 Fiscal Year		
Project	Cost	Funding Source
Laptop Replacement	\$2,000	GF
Village Council Computers Replacement	\$7,000	GF



Village of Lake Isabella  
Capital Improvement Program  
Individual Project Description

<b>Project Title</b>	Major Streets Five Year Plan		
<b>Department/Fund</b>	DPW	<b>Funding Source</b>	Major Street Fund

<b>FY Year</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>Est. Cost</b>	\$100,000	\$85,000	\$100,000	\$600,000	\$75,000	\$0

#### Project Description and Location

This multi-year project focuses on undertaking maintenance and improvements to extend the pavement life of a majority of the Major Streets. While it is desirable to address 100% of the Major Street network over the next six years, the revenue simply is not there at this time to cover projects over 100% of the network.

#### Project History and Plans

The project calls for an investment of nearly \$1,000,000 over the next 5 years, with a large portion funded via a MDOT Bond issue. The projects are as follows:

- 2018 Queens Way/El Camino Grande Mill & Fill
- 2019 El Camino Grande Mill & Fill
- 2020 Queens Way Cape Seal
- 2020 Clubhouse Cape Seal
- 2021 El Camino Grande Mill & Fill
- 2021 Clubhouse Drive Mill & Fill
- 2021 Queens Way Mill & Fill
- 2021 Birdie Drive Crush & Pave
- 2022 Bonanza Lane Overlay

#### Project Need and Impact

This work is being done to keep the Village's Major Street network in good condition. Crack sealing work should target some of these areas to help slowdown the aging process so that when the time comes to undertake these projects the roads are still structurally sound. The following pages show a map of these areas and also an estimated Major Street Fund budget for these years.

#### Related Costs and Future Funding Needs

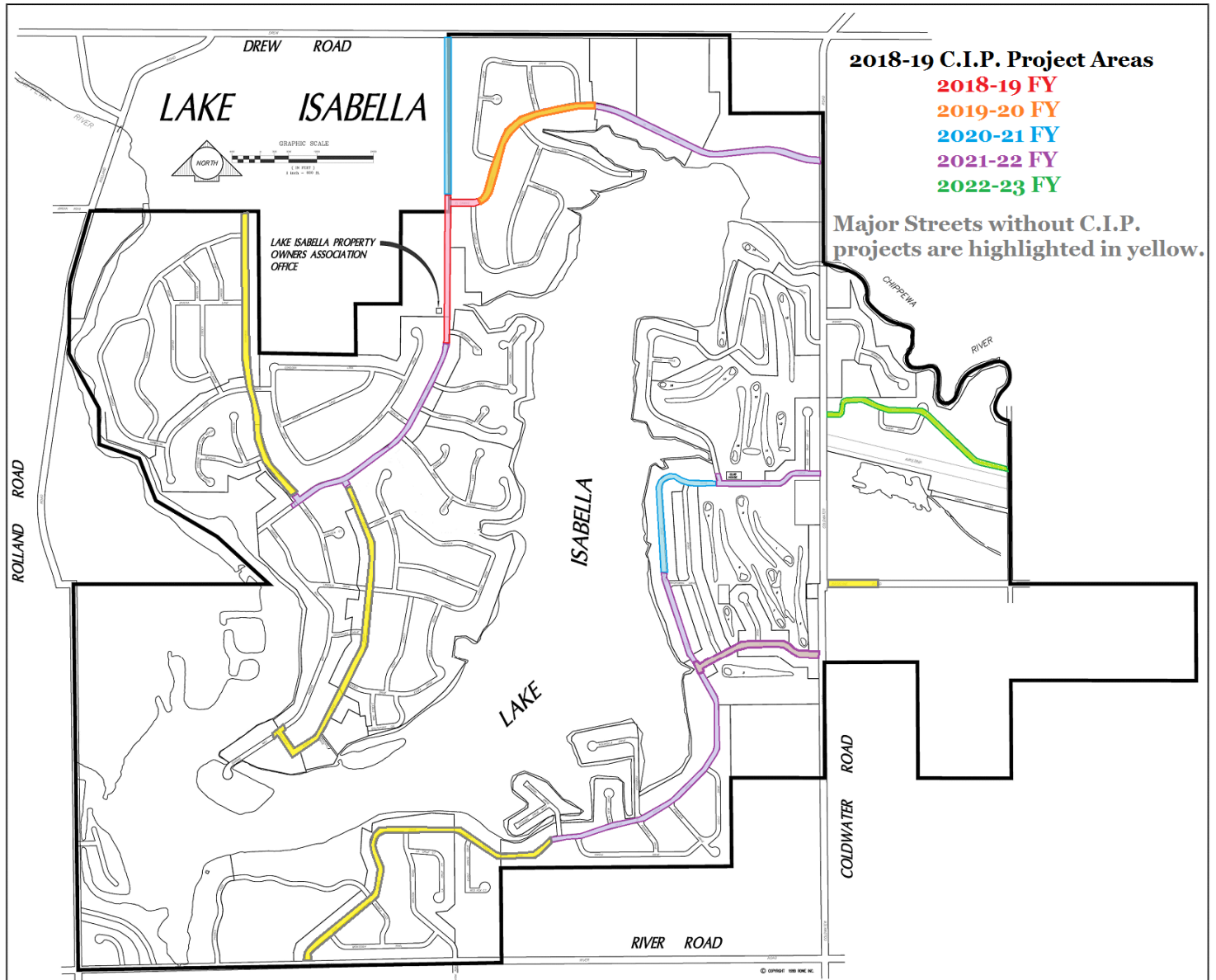
This is an on-going annual cost for maintaining the Village's streets.

**Major Street Fund  
Estimated Fund Balance  
2018-19 through 2023-24 Capital Improvement Plan**

Beginning Balance (7/1/18)		\$408,000
2018-19 Revenue	\$195,000	
2018-18 Normal Expenditures	(\$118,000)	
2018-19 Capital Expenditures	(\$100,000)	
2018-19 Equipment Expenditures	(\$60,000)	
Ending 2018-19/Beginning 2019-20 Balance		325,000
2019-20 Revenue	\$191,000	
2019-20 Normal Expenditures	(\$125,000)	
2019-20 Capital Expenditures	(\$97,000)	
Ending 2019-20/Beginning 2020-21 Balance		\$293,000
2020-21 Revenue	\$185,000	
2020-21 Normal Expenditures	(\$135,000)	
2020-21 Capital Expenditures	(\$100,000)	
Ending 2020-21/Beginning 2021-22 Balance		\$243,000
2021-22 Revenue	\$205,000*	
2021-22 Bond Revenue	\$600,000	
2021-22 Normal Expenditures	(\$135,000)	
2021-22 Capital Expenditures	(\$600,000)	
Ending 2021-22/Beginning 2022-23 Balance		\$313,000
2022-23 Revenue	\$225,000*	
2022-23 Normal Expenditures	(\$135,000)	
2022-23 Bond Repayment	(\$75,000)	
2022-23 Capital Expenditures	(\$75,000)	
Ending 2022-23/Beginning 2023-24 Balance		\$253,000
2023-24 Revenue	\$225,000*	
2023-24 Normal Expenditures	(\$135,000)	
2023-24 Bond Repayment	(\$75,000)	
Ending Balance (6/30/2024)		\$268,000

\* MDOT's funding formula for these years has not been fully guaranteed. Also, the 2020 Census could have a significant impact on the Village's funding. If the Village's population is over 2,000 (2016 Census estimate of 2,010), the Village's Major Street Act 51 Revenue is multiplied by a factor of 1.1. In looking at the highest possible projects of MDOT being fully funded, and a population of over 2,000 the Village's annual Act 51 Major Street Revenue would be \$260,000 beginning in 2021-22.

## Major Street Network Project Areas & Timing



Village of Lake Isabella  
Capital Improvement Program  
Individual Project Description

<b>Project Title</b>	2018-19 Local Street Projects		
<b>Department/Fund</b>	DPW	<b>Funding Source</b>	Local Street Fund

<b>FY Year</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>Est. Cost</b>	\$20,000	-	-	-	-	-

#### Project Description and Location

The proposed budget has two large maintenance items planned for the Local Street network. Those two projects are addressing a drainage issue on Tee Drive, and also fixing a large dip that has formed on Carmen Drive.

#### Project History and Plans

A summary of the two projects are as follows:

- **Tee Drive Drainage Repair:** Tee drive has a unique drainage system in place where the culverts installed by private home owners are tied together and connected to a culvert running under the street. Due to the heavy soils in this area, the existing infrastructure becomes overloaded in high rain events. The project will add an open bottom catch basin which will allow relief for the underground system, and allow excess water to drain over the surface of the ditch.
- **Carmen Drive Repair:** There is a roughly 12' x 30' section of Carmen Drive which is slowly collapsing due to decaying organic material under the road base. This project will cut open the roadway, clean the aggregate base of organics, fill with new base material and repave the section of roadway.

#### Project Need and Impact

The Carmen Drive project is the most pressing of the two projects, as the condition of the roadway is becoming a traffic hazard. The Tee Drive drainage project should help extend the life of the asphalt on that section of Tee Drive, as it will allow the road base to drain more efficiently.

#### Related Costs and Future Funding Needs

These projects are considered maintenance, and do not add to any long-term or ongoing costs of maintaining the street network.

Village of Lake Isabella  
Capital Improvement Program  
Individual Project Description

<b>Project Title</b>	Lane/Line Painting		
<b>Department/Fund</b>	DPW	<b>Funding Source</b>	Major Street Fund

<b>FY Year</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>Est. Cost</b>	\$8,000	\$8,500	\$9,000	\$9,000	\$9,000	\$9,000

#### Project Description and Location

The project is the annual repainting of the traffic lane/lines on the Village's Major Street network. The Village has roughly 163,500 total linear feet of lines which annually should be repainted.

#### Project History and Plans

The Village has prepared a standard RFP that is re-used on an annual basis to solicit bids. In the past only two companies have done the work. PK Contracting has performed the work on a couple of occasions, but most often the work is done by Michigan Pavement Markings.

#### Project Need and Impact

This is annual maintenance item for the Village, and is of high importance as the Village only maintains a handful of street lights in the community. Having traffic lines which are freshly painted is of value to many of the drivers in the community as it helps them navigate during periods of low visibility.

#### Related Costs and Future Funding Needs

This is an on-going annual cost for maintaining the Village's streets.

Village of Lake Isabella  
Capital Improvement Program  
Individual Project Description

<b>Project Title</b>	Crack Sealing		
<b>Department/Fund</b>	DPW	<b>Funding Source</b>	Major Street Fund Local Street Fund

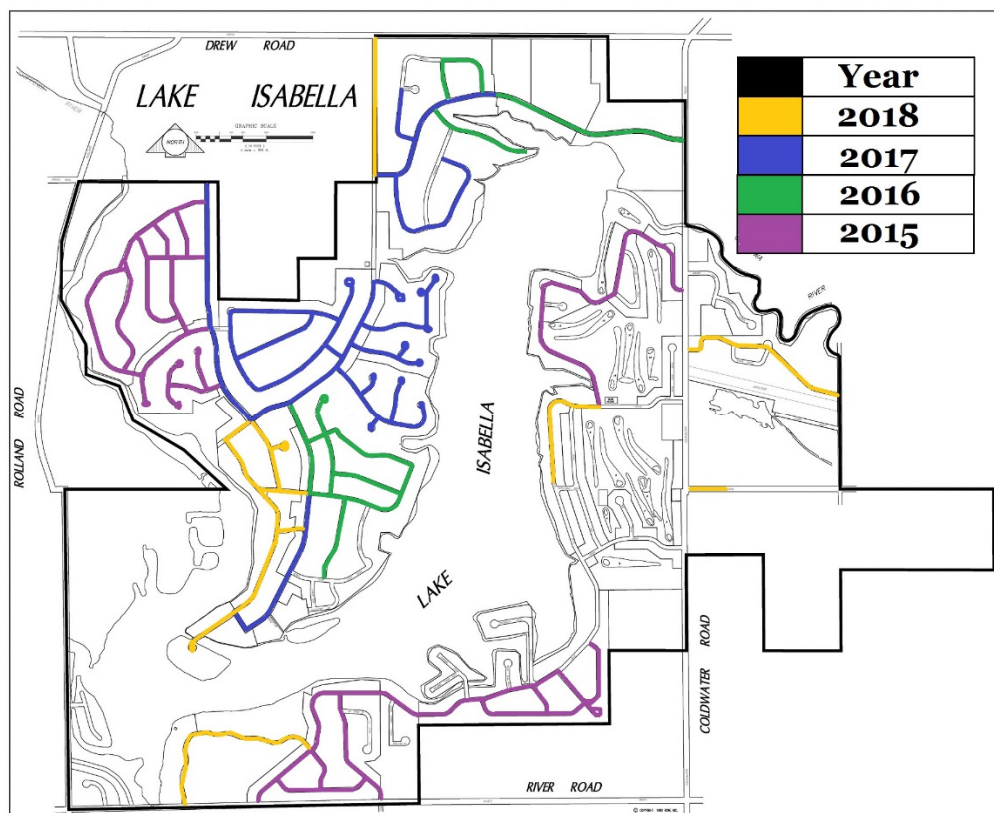
<b>FY Year</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>Est. Cost</b>	\$15,000	\$15,000	\$20,000	\$20,000	\$15,000	\$15,000

**Project Description and Location**

This is routine maintenance on both the Major Streets and Local Streets networks. The work consists of applying overband crack seal material to the streets. This material seals the crack preventing water from damaging the street.

**Project History and Plans**

For several years the Village has been very aggressive in crack sealing streets. The map at the bottom of this page shows the work done in the past 3 years, and the areas targeted for 2018-19.



Village of Lake Isabella  
Capital Improvement Program  
Individual Project Description

<b>Project Title</b>	Used Loader Purchase					
<b>Department/Fund</b>	DPW		<b>Funding Source</b>	Major Street Fund		
<b>FY Year</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>Est. Cost</b>	\$30,000	-	-	-	-	-

#### Project Description and Location

The budget sets aside funds to explore the purchase of a larger loader for DPW use. The primary needs for this item are loading salt, managing the brush pile, tree removal, and similar work.

#### Project History and Plans

This is a capital purchase. Discussion should occur as to whether an item of equipment that could also be used for excavation or road mowing should be pursued. The difference would be that the excavator would most likely be a backhoe whereas an item for mowing would likely be a farm tractor with a PTO hitch. This would be similar to the machine used by the Road Commission for shoulder mowing. The bottom of this page contains an illustration of each type of item for comparison purposes.

#### Project Need and Impact

Over the past five fiscal years, the Village has spent roughly \$17,000 renting this type of equipment as part of our winter operations, and on other projects. Adding this piece of equipment to the Village's stock would not only pay for itself over a 10 year time-span, but also enhance the Village's ability to respond to various needs around the street network, including emergency response to downed trees.

#### Related Costs and Future Funding Needs

On-going costs would include fuel, oil changes, and similar routine maintenance. It would also likely increase the Village's insurance costs slightly by adding another piece of equipment to cover.



Village of Lake Isabella  
Capital Improvement Program  
Individual Project Description

<b>Project Title</b>	Pick-up Truck & Plow Purchase		
<b>Department/Fund</b>	DPW	<b>Funding Source</b>	Major Street Fund

<b>FY Year</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>Est. Cost</b>	\$30,000	-	-	-	-	-

#### Project Description and Location

The Village currently uses a 2010 F250 to supplement the contracted street plowing in the winter. Due to the heavy use of this item for plowing and salting, it has begun to see its maintenance needs increase.

#### Project History and Plans

The Village considered a purchase in 2017 of a F250, but opted not to do so. This purchase would be structured slightly differently than in 2017. The Village would solicit bids from GM, Ford, and Chrysler vendors solely for the truck. The Village would then secure the plow after purchase. While it is not critical that the new truck be a F250, it is important that the plow be the same model as the Village's current plow. This will reduce overhead in stocking parts and supplies. Doing this after purchase should not impact the overall price, but will not hamper a vendor who may not have an existing relationship with a Boss vendor. Likewise, the caution lighting on the vehicle will be handled after purchase to once again provide greater flexibility to vendors in meeting the bid specs for the truck.

At this time the project does not call for a trade-in or sale of the Village's F150. The F150 was purchased via General Fund dollars, and after speaking with MDOT staff feels it is easier to deal with the purchase and sale at different times as it will be easier to account for the funds in the accounting process.

#### Project Need and Impact

This purchase would add a second medium duty truck to the Village's fleet to provide redundancy to that service. The Village also has two employees that are able to operate a plow truck, and this purchase could also improve the service delivery time of plowing streets.

#### Related Costs and Future Funding Needs

As with any equipment purchase, there will be ongoing costs of fuel, oil changes, and replacing routine items (tires, windshield wipers...)



Village of Lake Isabella  
Capital Improvement Program  
Individual Project Description

<b>Project Title</b>	Village Hall Upkeep		
<b>Department/Fund</b>	General Fund	<b>Funding Source</b>	General Fund

<b>FY Year</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>Est. Cost</b>	\$7,000	-	\$4,000	\$2,500	\$6,500	-

Project Description and Location	
<p>Items include the period maintenance of items at the Village Hall. This includes replacing the carpet, staining the building, and sealing the parking lot.</p> <p>An additional item is the scheduled replacement of the front counter at the Village Hall. This is part of work that began in the 2017-18 budget with the replacement of the desk in that office. The goal of this work is to improve the functionality of this office, and also reduce clutter around the front window.</p>	

Project History and Plans
<p>This is normal care and upkeep of the Village Hall. During the CIP time frame it should be noted that no major upkeep items are seen as needed for the DPW Building or Salt Barn. There should be a discussion about creating a dedicated Deferred Maintenance fund in the Village's budget to annually appropriate funds towards future needed repairs. Often times this is done on a cost per square foot ratio. Taking into account the three buildings owned by the Village, an annual appropriation of 50 cents per square foot would result in about \$4,500 being annually placed in this fund.</p>

Project Need and Impact
<p>Proper upkeep and maintenance of the Village's facilities is standard operating procedure.</p>

Related Costs and Future Funding Needs
<p>This is normal care and upkeep of Village facilities.</p>

Village of Lake Isabella  
Capital Improvement Program  
Individual Project Description

<b>Project Title</b>	Technology Updates		
<b>Department/Fund</b>	General Fund	<b>Funding Source</b>	General Fund

<b>FY Year</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>Est. Cost</b>	\$7,000	\$9,250	-	\$2,000	-	\$9,000

**Project Description and Location**

This is the periodic replacement of the main computers used by the staff, and also the copier in the main office. It also includes the periodic replacement of the computers used by the Village Council.

**Project History and Plans**

This is part of routine replacement of items used by the Village. It may be worthwhile to create a dedicate Technology Replacement Fund with an annual appropriation to build-up dedicated funds for these items.

**Project Need and Impact**

This is part of routine replacement of items used by the Village.

**Related Costs and Future Funding Needs**

With new computers, there will be additional software costs at the time of purchase to update the programs used.

Village of Lake Isabella  
Capital Improvement Program  
Individual Project Description

<b>Project Title</b>	Community Engagement & Appearance		
<b>Department/Fund</b>	DPW	<b>Funding Source</b>	General Fund & Major Street Fund

<b>FY Year</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>Est. Cost</b>	\$6,000	\$2,000	\$600	-	-	-

**Project Description and Location**

This project involves updating the “Welcome to Lake Isabella” signs at the various entry points to the community, building several information kiosks to place around the Village, and also developing two small areas in the Village’s right-of-way with benches and plantings to improve the appearance of the area.

**Project History and Plans**

By placing additional informational kiosks around the community, it is the goal of this work to increase the engagement of the Village with its residents. The Village should also look to partner with either (or both) the LIPOA or Sherman Twp. Library to offer “Little Free Libraries” adjacent to the informational kiosks.

**Project Need and Impact**

Increasing the engagement with residents, and updating the welcome points to the community should help address concerns that came to light in the recent Master Plan survey about the appearance of the community, and pride in the community.

**Related Costs and Future Funding Needs**

Occasional painting and cleaning of benches and any seasonal planting of flowers or shrubs would be the most likely ongoing costs.