



# **2021-2022 Budget & Six-year Capital Improvement Plan**

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*Village of Lake Isabella  
1010 Clubhouse Drive  
Lake Isabella, MI 48893  
(989) 644.8654  
[www.lakeisabellami.org](http://www.lakeisabellami.org)*

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**Public Hearing Notice**

**TRUTH IN TAXATION PUBLICATION  
PUBLIC HEARING NOTICE  
LAKE ISABELLA VILLAGE COUNCIL**

Notice is hereby given that a Public Hearing has been scheduled for Tuesday June 15, 2021 as part of a regular meeting of the Lake Isabella Village Council starting at 7 PM local time 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 2021-2012 budget, Capital Improvement Plan, 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 and online at [www.lakeisabellami.org](http://www.lakeisabellami.org).

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

**For the 2021-2022 fiscal year, the proposed Millage rate in support of the budget is 1 Mill with the anticipated Headlee roll back to 0.8266 Mill.**

Public Comments, are welcome at the meeting, and may be submitted via writing in advance of the meeting at the Village Hall during normal business hours (Monday through Friday, 8 AM to 4:30 PM), or via email to Village Manager Tim Wolff at the following address: [tim@lakeisabellami.org](mailto:tim@lakeisabellami.org).

Carol Shannon  
Lake Isabella Village Clerk  
1010 Clubhouse Drive  
Lake Isabella, MI 48893  
989.644.8654

## Budget Adoption Process, Required Deadlines, Future Amendments

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.

Section 9.02 of the Village Charter requires that *“On or before the first regular meeting in May of each Year, the Village Manager shall submit to the Village Council a budget for the ensuing fiscal year and an accompanying budget message.”* Section 9.05(c) of the Village Charter requires that *“the Village Council shall annually adopt the budget on or before the twenty-third day of June.”* Section 9.06 of the Village Charter grants the Village Council the authority to amend the adopted budget based on available revenues, estimates, and obligations. The Village historically has amended the budget at least once during the fiscal year, and again towards the end of the year to bring the line item budget in line with estimated expenditures in the various Departments covered by the General Appropriation Act.

In addition to the introduction and adoption deadline outlined in the Charter, the Village Charter also places a greater notification requirement that would otherwise be required under the law. MCL141.412 requires that a notice of the public hearing on the budget and proposed tax rate be published at least six days before the hearing. The Village Charter in Section 9.05(a) requires that notice and summary of the budget be published at least two weeks before the hearing.

## Lake Isabella Statistical & Demographic Information

Category	2000	%	2010	%	2019*	%
<b>Population</b>	1,243		1,681		2,063	
Male	618	49.72%	823	48.96%	1,131	54.82%
Female	625	50.28%	858	51.04%	932	45.17%
Under age 18	228	18.34%	376	22.37%	471	22.83%
18 and Over	1,015	81.66%	1,305	77.63%	1,592	77.17%
20 – 34	211	16.98%	306	18.20%	361	17.49%
35 – 64	563	45.29%	671	39.92%	829	40.18%
65 and Over	216	17.37%	299	17.79%	402	19.48%
<b>Housing Units</b>	737		939		1,052	
Vacant/Seasonal	208	28.22%	245	26.09%	312	29.66%
Owner Occupied	497	67.43%	639	68.05%	676	64.26%
Renter Occupied	32	4.34%	55	5.86%	64	6.08%
Occupied with Minors	116	15.74%	183	19.49%	270	25.66%
<b>Taxable Value</b>	\$28,714,543		\$70,127,574		\$80,812,987	

\* 2019 numbers are taken from the American Community Survey and are estimates.

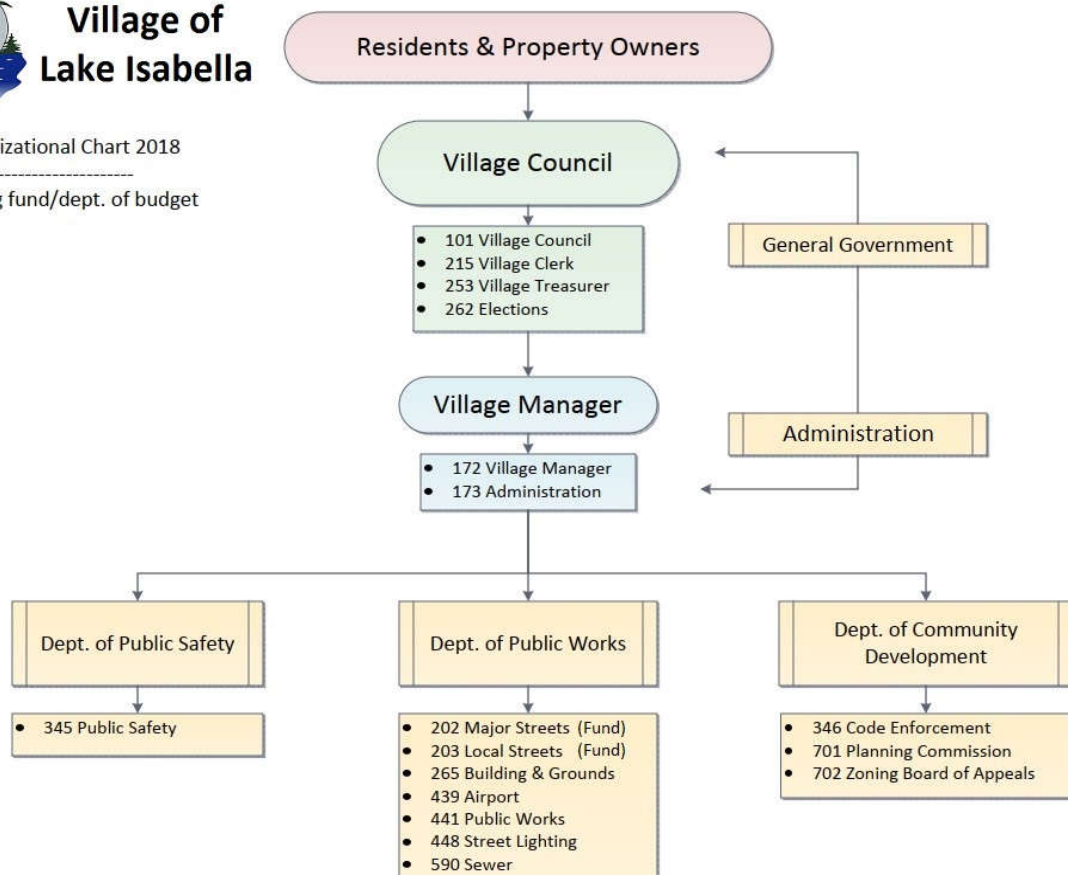
## Organizational Chart



### Village of Lake Isabella

Organizational Chart 2018

Showing fund/dept. of budget



## 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. In addition, the required Budget Message outlines the proposed financial policies of the Village, describes essential features of the budget, indicates significant changes from the previous year, and describes 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 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.

The Village uses a Modified Cash Basis for accounting. The modified cash basis is a method that combines elements of the two major bookkeeping practices: cash and accrual accounting. It seeks to get the best of both worlds, recording revenue and expenses for long-term assets on an accrual basis and those of short-term assets on a cash basis. The goal here is to provide a clearer financial picture without dealing with the costs of switching to full accrual accounting.

To understand how modified cash basis works, it is first essential to break down how the traditional bookkeeping practices it is influenced by function.

- ❖ Cash basis accounting recognizes income when it is received and expenses when they are paid for. Its most significant advantage is its simplicity.
- ❖ In contrast, accrual accounting recognizes income when a sale is fulfilled rather than when it is paid for and records expenses when they are incurred, irrespective of any movement of cash. This is a slightly more complicated method but does have the benefit of enabling a company to match revenue and its associated expenses and understand what it costs to run the business each month, as well as how much it makes.

The modified cash basis borrows elements from both cash and accrual accounting, depending on the nature of the asset. It consists of the following features:

- ❖ It records short-term assets, such as accounts receivable (AR) and inventory, on a cash basis on the income statement, similar to cash basis accounting.
- ❖ Longer-term assets, such as fixed assets and long-term debt, are recorded on the balance sheet. Like accrual accounting, depreciation and amortization appear on the income statement as well.

### Proposed Tax Levy

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 0.8266 Mill. In 2020 voters amended the



Village Charter to allow for additional levies of up to 10 Mills. Any such millage approved by voters via the amended Section 10.02 of the Village Charter limits the duration of any such millage to no more than twelve years.

The percentage of the Village's Taxable Value (TV) to State Equalized Value (SEV) is about 87%. This is a 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.

Lake Isabella is fortunate to have a robust tax base due to the numerous homes built along the lake. The Village's millage rate is one of, if not the, lowest collected rate of any city or village in the State of Michigan. The amount of money directly paid to the Village by its residents through the property tax levy is projected to be \$72,250 for the 2021-22 FY. Lake Isabella property owners also pay to support the private Lake Isabella Property Owners Association through a combination of dues and memberships. The funds collected and used by the LIPOA are roughly the equivalent of a tax levy of 2.9 mills. The table below shows that for the non-school services paid for by the community, the Village of Lake Isabella's operating millage is the second to lowest in terms of direct financial contribution from the community.

Entity	Millage	Collection from Lake Isabella	% of Total
Isabella County	6.6100	\$ 577,751.41	40.32%
LIPOA Memberships (\$195 x 1,000 members)		\$ 255,000.00	17.80%
LIPOA Lake Maintenance Fees (\$30 x 2,000 lots)			
Fire Millage/Assessment	1.0000	\$ 87,405.66	6.10%
Sherman Twp. Operating	0.9955	\$ 87,012.33	6.07%
Medical Facility	0.9795	\$ 85,613.84	5.97%
Broomfield Twp. Operating	0.9758	\$ 85,290.44	5.95%
Commission on Aging	0.8776	\$ 76,707.21	5.35%
I-Ride	0.8620	\$ 75,343.68	5.26%
<b>Village Operating</b>	<b>0.8266</b>	<b>\$ 72,249.52</b>	<b>5.04%</b>
Isabella County Parks	0.3500	\$ 30,591.98	2.13%
<b>Total Paid by Lake Isabella Property Owners:</b>		<b>\$ 1,432,966.08</b>	

### **Major Changes from Previous Budget Income & Expenditures**

During the course of normal operations, annual expenditures of individual line items can fluctuate due to one-time circumstances. Line items for Capital Outlay can be tied back directly to the included Capital Improvement Plan. For the proposed budget, notes have been included which detail significant changes. One of the most notable changes is that the proposed addition of a part-time Code Enforcement position results in a reconfiguration of the various funds which pay for the Village Manager's salary as it is intended for the bulk of the Code Enforcement work to be shifted to this new position. The General Fund is proposed to have a deficit for the coming fiscal year; this is due to two proposed one-time expenditures budgeted for a total of \$30,000. Absent these two items; the General Fund would not be in a deficit for the fiscal year.

### **Important Features of the Budget**

The 2021-22 budget is divided into four main funds. Those funds are the General Fund, Major Streets Fund, Local Streets Fund, and the 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 multiple 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 spending from the CIP over the next two years. Michigan law requires that the budget show the previous year's actual, current year budget and year-to-date, and the proposed budget for the next fiscal year. A three-year window of financial activity. The Village has historically shown a five-year financial picture, with two full prior years, the current year, the proposed upcoming year, and the projected following year. Additional long-range financial forecasting is included for the Major Street Fund showing all planned activity proposed in the Capital Improvement Plan. The Major Street Fund is unique in this aspect, as it is the only significant Fund used by the Village, which typically sees significant expenditures.

The breakdown of the various Funds and Departments is shown on the included General Appropriation Act page. This reflects the totals of the different line items found later in the budget.

### **Description of Funds**

The Village of Lake Isabella currently utilizes four Funds. These four Funds are as follows:

- ❖ **101--GENERAL FUND** The General Fund typically serves as the chief operating fund of a local unit of government. It is used to account for and report all financial resources except those required to be accounted for in another fund. Typically the General Fund's primary revenue sources are the general tax levy certain state and federal grants and fees and charges of the General Fund departments. Most of the current activities of the local unit of government are accounted for through the General Fund. Its use is mandatory for all primary units of government (counties, townships, cities, and villages). The cash and investments of the General Fund are subject to the requirements of 1943 PA 20, MCL 129.91, and may be included in pooled cash and investment accounts. The General Fund must operate only with an adopted budget by the governing body of the local unit as required by 1968 PA 2, MCL 141.421 to MCL 141.440a.
- ❖ **202--MAJOR STREET FUND** The Major Street Fund is to account for the construction and maintenance of the village's major street system. Lake Isabella owns and maintains 7.80 miles of major streets in the community. The fund is required by 1951 PA 51, MCL 247.664(2). The Major Street Fund is used to account for the receipt and expenditure of state motor vehicle fuel taxes which are earmarked by law, 1951 PA 51, for major street and highway purposes, federal grants for major street purposes, and general fund appropriations. Taxes and special assessments for major street purposes may be



accounted for in this fund or in fund 204--Municipal Street Fund. The cash and investments of the Major Street Fund are subject to the requirements of 1943 PA 20, MCL 129.91, and may be included in pooled cash and investment accounts. The Major Street Fund must operate only with a budget adopted by the Village Council as required by 1968 PA 2, MCL 141.421 to MCL 141.440a.

- ❖ 203--LOCAL STREET FUND The Local Street Fund is used by the Village to account for the construction and maintenance of the Village's local street system. Lake Isabella currently owns and maintains 18.48 miles of local streets. The fund is required by 1951 PA 51, MCL 247.664(2). The Local Street Fund is used to account for the receipt and expenditure of state motor vehicle fuel taxes which are earmarked by law, 1951 PA 51, for local street and highway purposes, federal grants for local street purposes, and general fund appropriations. Taxes and special assessments for local street purposes may be accounted for in this fund or in fund 204--Municipal Street Fund. The cash and investments of the Local Street Fund are subject to the requirements of 1943 PA 20, MCL 129.91, and may be included in pooled cash and investment accounts. The Local Street Fund must operate only with a budget adopted by Village Council as required by 1968 PA 2, MCL 141.421 to MCL 141.440a.
- ❖ 590--SEWER FUND This fund can be found in any local unit. It is used to record the revenues and expenses for the operation of a sewer system. Capital assets and depreciation are recorded within this fund. The fund is established by a resolution of the local unit's governing body or by a vote of the people and subsequent resolution of the local unit's governing body. The accounting procedures for the issuance of revenue bonds are prescribed by the Revenue Bond Act of 1933. Michigan Department of Treasury 131 (v1704.1) Uniform Chart of Accounts Table of Contents Money that accumulates as an unrestricted net position of this fund may be transferred to another fund if authorized by the governing body. The cash and investments of the Sewer Fund are subject to the requirements of 1943 PA 20, MCL 129.91, and may be included in a pooled cash and investment unless restricted by the bond ordinance or authorizing resolution.

### **Overview of Financial Policies**

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

- ❖ 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 through CDs issued by those banks. The entry point of the funds remains Isabella Bank. Still, the program has allowed the Village to increase not only the rate of return on invested funds but also have nearly 100% of surplus funds insured via

either the FDIC or NCUA. This has resulted in a greater return to the Village, as can be seen in the Revenue for the General Fund, Major Street Fund, and Local Street Fund.

❖ Credit Card Policy

The staff has 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 \$896,043. Five percent of that amount results in a maximum available balance of \$44,802.

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 \$24,902 less than the maximum allowed per the adopted policy. It should be noted that the Village's fleet fueling cards through Coyne Oil were 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 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:

	General Fund	Major Streets	Local Streets
<b>Policy Minimum Ending Balance</b>	<b>\$100,000</b>	<b>\$40,000</b>	<b>\$25,000</b>
2021-22 Proposed Ending Balance	<b>\$433,578</b>	<b>\$254,717</b>	<b>\$105,762</b>
Ending Balance as a % of Required Funds	433%	636%	423%
Ending Balance as a % of FY Expenses	114%	64%	90%
2022-23 Projected Ending Balance	<b>\$457,109</b>	<b>\$266,269</b>	<b>\$106,815</b>
Ending Balance as a % of Required Funds	457%	666%	427%
Ending Balance as a % of FY Expenses	128%	114%	98%

### **Balanced Budget Requirement**

Section 9.04 of the Village Charter requires that the Village adopt and maintain a Balanced Budget. That section states, *“For any fund, the total of proposed expenditures shall not exceed the total of estimated income plus carried forward fund balance, exclusive of reserves. In general, the Village shall be required to develop and maintain a balanced budgetary plan each fiscal.”* The proposed budget relies upon a mixture of revenue due in the fiscal year, and in some cases cash reserves to meet all proposed expenditures.

### **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. This is due to the Village’s funds being directly tied to constitutional obligations that the state is required to make. The funds received by the Village are solely depending on the actual collection of sales tax and gas tax by the State of Michigan. For the 2021-22 FY the most significant impact projected for the Village will be the results of the 2020 Census. Based on estimates, it is believed that the Village’s population will surpass 2,000 people. In doing so, the Village’s funding under Act 51 is increased by 10%.

The overall condition of the streets in the Village is declining. Therefore, the Village Council must seriously consider some type of revenue support for street maintenance either via Special Assessment or a voter-approved millage. At best, the Village will be able to maintain the Major Street network in fair condition. The Local Street network, on the other hand, lacks funding to prevent continued decay.

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 generated annually by the Village toward general or specific projects and operations based on the Millage rate of the levy at the current Taxable Value.

<b>Millage Rate</b>	<b>Funds Generated</b>
1	\$87,406
2	\$174,812
3	\$262,218
5	\$437,030
10	\$874,060

### **Village’s Debt Position**

The proposed budget does not add to the Village’s debt position. MCL 78.26(h) places a limit on the debt position of the Village to 10% of the community’s SEV. With a SEV of \$100,768,900 in 2021 this threshold is \$10,076,890. The Village’s outstanding debt at the start of the Fiscal Year stands at \$337,500, or roughly 3.35% of the allowed statutory debt limit.

The Village’s only debt obligation is the recast of a consolidated debt issue from 2013. The original debt refinanced in 2013 combined the debt on the Village Hall Construction Project,

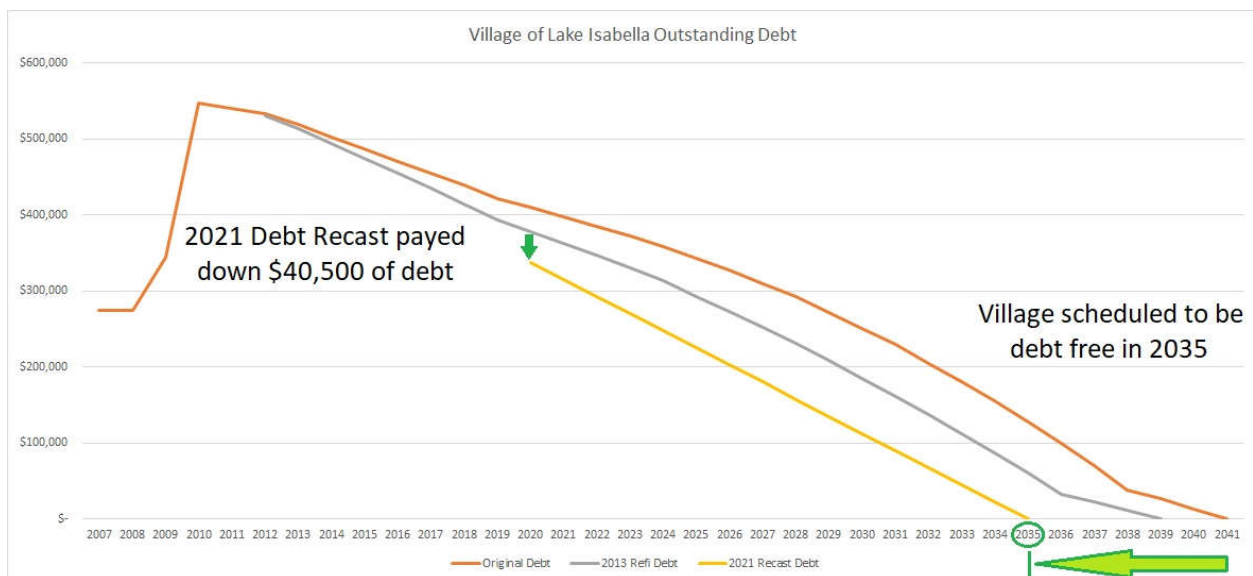
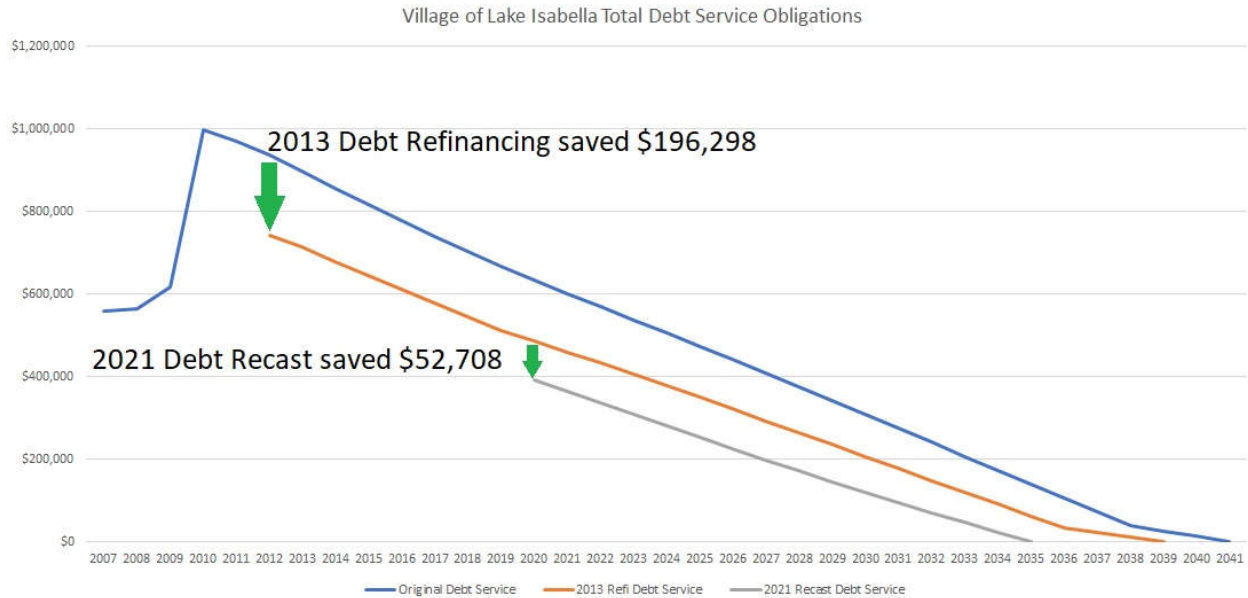
Salt Barn Construction Project, and DPW Property Acquisition into a single issue. In 2021 the Village was able to recast that debt, paying down the principal from cash reserves and locking in a lower interest rate for the remaining life of the debt.

### 2021 Debt Recast

<b>FY Ending</b>	<b>Outstanding Principal</b>	<b>Principal Payment</b>	<b>Interest Payments</b>
<b>2021</b>	\$ 337,500.00	-	-
<b>2022</b>	\$ 315,000.00	\$ 22,500.00	\$ 6,077.25
<b>2023</b>	\$ 292,500.00	\$ 22,500.00	\$ 5,873.63
<b>2024</b>	\$ 270,000.00	\$ 22,500.00	\$ 5,644.13
<b>2025</b>	\$ 247,500.00	\$ 22,500.00	\$ 5,383.13
<b>2026</b>	\$ 225,000.00	\$ 22,500.00	\$ 5,085.01
<b>2027</b>	\$ 202,500.00	\$ 22,500.00	\$ 4,746.38
<b>2028</b>	\$ 180,000.00	\$ 22,500.00	\$ 4,375.13
<b>2029</b>	\$ 157,500.00	\$ 22,500.00	\$ 3,973.51
<b>2030</b>	\$ 135,000.00	\$ 22,500.00	\$ 3,539.26
<b>2031</b>	\$ 112,500.00	\$ 22,500.00	\$ 3,078.01
<b>2032</b>	\$ 90,000.00	\$ 22,500.00	\$ 2,584.13
<b>2033</b>	\$ 67,500.00	\$ 22,500.00	\$ 2,055.38
<b>2034</b>	\$ 45,000.00	\$ 22,500.00	\$ 1,499.63
<b>2035</b>	\$ 22,500.00	\$ 22,500.00	\$ 916.88
<b>2036</b>	\$ -	\$ 22,500.00	\$ 309.38

### FY 2021-22 Debt Payments

<b>October 1, 2021 Interest Payment:</b>	<b>\$ 3,087.00</b>
<b>April 1, 2021 Interest Payment:</b>	<b>\$ 2,990.25</b>
<b>April 1, 2021 Principal Payment:</b>	<b>\$ 22,500.00</b>
<b>Total FY Debt Obligations:</b>	<b>\$ 28,577.25</b>

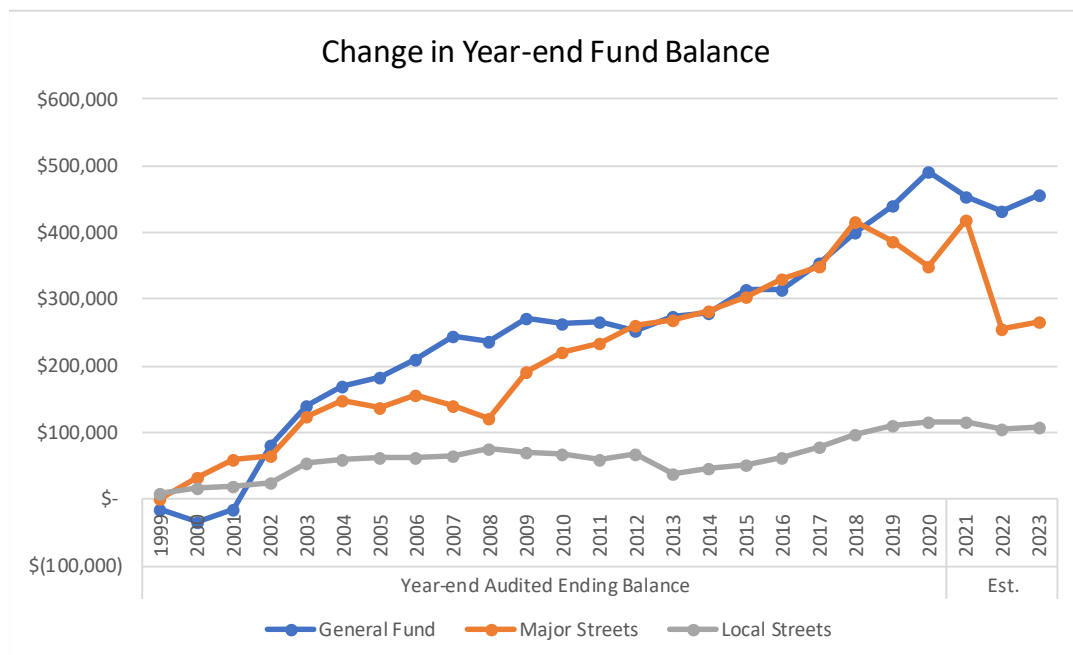


### **Budgetary Trends**

The Village of Lake Isabella has enjoyed a positive budgetary history. This is true in spite of the tax cap in the Village Charter and the 2008 economic downturn. The Village's stable financial position can be due to prudent financial planning from staff and elected leadership which places a high value on being good stewards of the public's resources. Entering the Fiscal Year, the Village has a projected combined fund balance of almost \$1,000,000. At the end of the projected budget in 2022-23 the projected fund balance is \$819,445, the reduction due to nearly \$300,000 of planned work to the Major Streets.

### Village of Lake Isabella FY Ending Fund Balance History

FY Ending		General Fund	Major Streets	Local Streets
Year-end Audited Ending Balance	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	\$ 399,772	\$ 416,679	\$ 96,613
	2019	\$ 440,281	\$ 387,551	\$ 110,554
2020	\$ 490,954	\$ 349,244	\$ 116,070	
Est.	2021	\$ 453,965	\$ 419,510	\$ 116,139
	2022	\$ 433,578	\$ 254,717	\$ 105,762
	2023	\$ 457,109	\$ 266,269	\$ 106,815





### Staffing & Personnel Costs

Position	Status
Village Manager	Full-time Salaried
Deputy Village Manager	Full-time Salaried
DPW Laborer	35 hours/Week
Code Enforcement Officer	15 hours/Week
Airport Manager	Annual Stipend

#### General Government

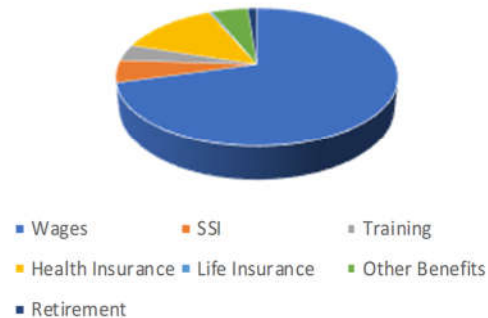
Village Council Wages	\$	1,680
Village Clerk Wages	\$	15,948
Village Treasurer Wages	\$	18,700
Village Clerk SSI	\$	1,276
Village Treasurer SSI	\$	1,276
<b>TOTAL</b>	<b>\$</b>	<b>38,880</b>

<b>Wages</b>	<b>\$</b>	<b>157,510</b>
<b>SSI</b>	<b>\$</b>	<b>12,174</b>
<b>Health Insurance</b>	<b>\$</b>	<b>29,540</b>
<b>Life Insurance</b>	<b>\$</b>	<b>700</b>
<b>Other Benefits</b>	<b>\$</b>	<b>8,250</b>
<b>Retirement</b>	<b>\$</b>	<b>4,200</b>
<b>Total Costs</b>	<b>\$</b>	<b>212,374</b>

#### Administration

Village Manager Wages	\$	28,892
Admin Salary	\$	19,450
Village Manager SSI	\$	2,311
Village Manager Health Ins.	\$	16,880
Village Manager Retirement	\$	2,400
Village Manager Life Ins.	\$	400
Village Manager Vehicle	\$	6,000
Admin SSI	\$	1,556
Admin Health Insurance	\$	12,660
Admin AFLAC	\$	2,250
Admin Retirement	\$	1,800
Admin Life Ins.	\$	300
<b>TOTAL</b>	<b>\$</b>	<b>94,899</b>

Personnel Cost by type of Expenditure

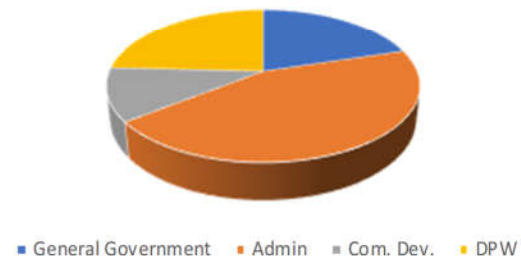


#### Community Development Department

Code Enforcement Wages	\$	14,449
Planning Wages	\$	13,196
Code Enforcement SSI	\$	1,156
Planning SSI	\$	1,056
<b>TOTAL</b>	<b>\$</b>	<b>29,857</b>

<b>General Government</b>	<b>\$</b>	<b>38,880</b>
<b>Admin</b>	<b>\$</b>	<b>94,899</b>
<b>Com. Dev.</b>	<b>\$</b>	<b>29,857</b>
<b>DPW</b>	<b>\$</b>	<b>48,739</b>
<b>Total Costs</b>	<b>\$</b>	<b>212,374</b>

Personnel Cost by Department



#### Department of Public Works

Major Streets Wages	\$	22,148
Local Streets Wages	\$	22,148
Major Streets SSI	\$	1,772
Local Streets SSI	\$	1,772
Airport Wages	\$	900
<b>TOTAL</b>	<b>\$</b>	<b>48,739</b>

## Six-year Capital Improvement Plan

### Introduction

A Capital Improvement Plan (CIP) is a multi-year schedule of municipal improvements. The Capital Improvement Plan is a multi-year schedule of all proposed significant capital improvement projects, including cost 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 and is adopted as part of the Village's annual budget process. In order to be a useful tool for budgeting and sound financial management, the plan must be updated annually.

Items with a cost greater than \$2,500, and with a useful life of greater than two years are capitalized. A listing of such assets is maintained with the related depreciation and is included in the annual audit. A group of like items costing individually less than this threshold may be grouped together and reported as a capitalized asset if, in the judgment of the Village Manager it would be in the best interest to capitalize the group of items as the value together is significant to the Village of Lake Isabella. Factors that are taken into consideration when planning the CIP include investments to address a risk to public safety or health, addressing a deteriorated facility or asset, scheduled replacement, improvements to operating efficiency, coordination of services, protection of resources, or equitable provision of services, or new or expanded facilities.

A practical 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 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 the stabilization of tax rate over a period of years;
4. Providing adequate time for planning and engineering of proposed projects;
5. 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 a maximum physical benefit for minimum capital expenditure through an orderly process of project development, scheduling, and implementation.

As a result of this approach, there are numerous street projects that will need to be taken into consideration moving forward. As part of the 2021-2022 Budget, the management had proposed a comprehensive plan to address the maintenance needs of the Major Street Network without additional revenue. The plan noted that the Local Street Network would need additional revenue to meet the anticipated needs.

The need for additional revenue will also depend on the long-term maintenance approach desired by the Village Council. The Village's adopted 2015 Asset Management Plan takes the approach of investing funds in infrastructure to maximize the life of the street. That approach allows for roads that are below a certain condition to "age out" as a continued investment does not make the best use of funds for the long-term.

As new technology and treatments have become available, there may be methods available to the Village that are not accounted for in the 2015 Plan. Other options that may need to be considered include options that have historically been omitted from the Village's "toolbox," such as a chip seal, slurry seal, or micro-surfacing. These treatments could allow the Village to postpone more costly rehabilitation projects for streets.

In any case, the need for additional revenue to adequately maintain the full street network is clear. The two options available are either a dedicated millage or special assessment. Both of these require the will of the Village Council to pursue.

#### **Capital Expenditures & Major Maintenance Planned/Projected by Fiscal Year**

<b>2021-2022</b>		
<b>Project</b>	<b>Cost</b>	<b>Funding Source</b>
Annual Repaint of Traffic Markings	\$7,500	MS
Major Street Crack Sealing	\$20,000	MS
Local Street Crack Sealing	\$10,000	LS
Replace Office Chairs at Village Hall	\$3,000	GF
Runway Crack Sealing	\$15,000	GF
Code Enforcement Vehicle (Pre-owned Vehicle)	\$15,000	GF
Code Enforcement Computer	\$1,500	GF
Computer and Dual Monitor for Counter	\$2,000	GF
Streaming Technology for Meetings	\$2,000	GF
Street Sign Replacements	\$3,000	MS
Street Sign Replacements	\$3,000	LS
Channel Drive West Survey & New Gravel	\$6,000	LS
El Camino Grande Resurfacing	\$250,000	MS

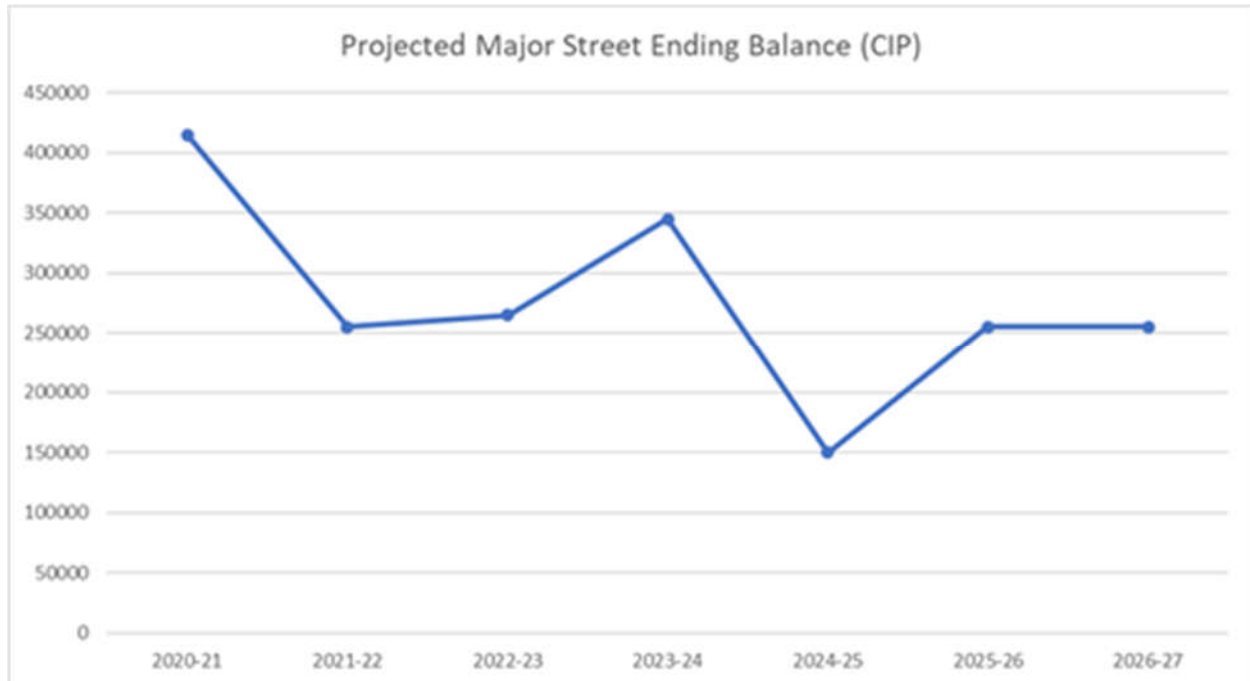
<b>2022-2023</b>		
<b>Project</b>	<b>Cost</b>	<b>Funding Source</b>
Village Hall Carpet Replacement	\$9,000	GF
Annual Repaint of Traffic Markings	\$7,500	MS
Village Hall Parking Lot Sealing	\$3,000	GF
Bonanza Lane & Baseline Road Chip Seal	\$50,000	MS
Queens Way Chip Sealing	\$40,000	MS
Major Street Crack Sealing	\$15,000	MS
Local Street Crack Sealing	\$10,000	LS

2023-2024		
Project	Cost	Funding Source
Replace 2010 F-250 Pick-up & Plow	\$50,000	MS & LS
Annual Repaint of Traffic Markings	\$7,500	MS

2024-2025		
Project	Cost	Funding Source
Annual Repaint of Traffic Markings	\$8,000	MS
Clubhouse Dr. Resurfacing (Coldwater to Birdie)	\$300,000	MS

2025-2026		
Project	Cost	Funding Source
Annual Repaint of Traffic Markings	\$8,000	MS
Repaint Village Hall	\$7,500	GF

2026-2027		
Project	Cost	Funding Source
Annual Repaint of Traffic Markings	\$8,000	MS
Queens Way Resurfacing (Pequena to Torcido)	\$100,000	MS



## Recommended Changes to Financial/Personnel Policies

- Vacation Time:** Section VI (B) of the Village's Employee Handbook (updated July 24, 2018) allows staff to sell back a maximum of five (5) vacation days annually. It is recommended to change this policy to ten (10) days annually, on the condition that Days six through ten may only be sold back if the employee takes a complete five-day vacation in the fiscal year. This is viewed as an incentive to get staff to take vacation time. Annually the Village completes a fraud questionnaire as part of the fieldwork for the audit. One question that is asked is if staff is required to take a vacation. Job rotation and mandatory vacation policies are two security best practices that help to prevent employee fraud and abuse. Both of these practices discourage fraud and other abuses because employees know another person will be soon be assuming their duties and the new person would be likely to discover any patterns of bad behavior. Additionally, the proposal would impact the Village's Balance Sheet by reducing the number of unpaid vacation days that the Village could be obligated to compensate for in the event of employee separation.

The Finance Committee reviewed this recommendation as part of its meeting on June 10, 2021, and recommends the Village Council adopt an amendment to the Employee Handbook to allow fifteen (15) days to be sold be annually.

- Personal Time Part-time Staff:** Due to the very competitive labor market coming out of the pandemic, and to align the Village with a growing trend in the public service sector, it is proposed to amend Section VI of the Village's Employee Handbook (updated July 24, 2018) to allow Part-time staff the ability to earn paid time off pro-rated based on normal hours worked of a traditional 40-hour workweek. Meaning, an employee working 20 hours per week would be eligible for 50% of the vacation time that would be earned by a full-time employee. It is also recommended to extend the paid Holiday schedule to regular part-time employees who are budgeted for more than 30 hours per week.

The Finance Committee reviewed this recommendation as part of its meeting on June 10, 2021, and recommends the Village Council adopt an amendment to the Employee Handbook to implement this recommendation.

- Fund Balance Policy:** The Village's Fund Balance Policy was originally adopted in the early 2000s and should be adjusted to reflect the Village's current fiscal conditions. Presently, the policy stipulates that a minimum total reserve of \$165,000 (\$100,000 General Fund, \$40,000 Major Streets, and \$25,000 Local Streets). It is recommended to update this policy for a minimum cash reserve of \$300,000 (\$175,000 General Fund, \$75,000 Major Streets, and \$50,000 Local Streets).

The Finance Committee reviewed this recommendation as part of its meeting on June 10, 2021, and recommends the Village Council adopt this recommendation.

- **Purchasing Policy:** The Village's Purchasing Policy, adopted via Ordinance, was last amended in 2011. It is recommended to update this policy and increase the threshold for staff's discretionary purchasing approval above the current levels to account for inflation.

The Finance Committee reviewed this recommendation as part of its meeting on June 10, 2021, and recommends the Village Council adopt this recommendation.

The Finance Committee also recommends that the Village's credit card policy be updated to increase the purchasing limit on the Village Manager's credit card with Isabella Bank from \$7,500 to \$15,000.

- **Covid-19 Response Plan:** This issue should be monitored and adjusted as allowed by mandates issued by the State of Michigan.
- **Village Charter Section 9.11 Amendment:** Several years ago, the Village Charter was amended to move the budget adoption date from a mandated deadline of June 15<sup>th</sup>, to 23<sup>rd</sup>. The Section of the Charter dealing with the "Capital Program" was not amended to reflect the changed deadline. It is recommended to propose a Charter Amendment to align these two dates.



## American Rescue Plan (ARP) Funds

On March 11, 2021, the American Rescue Plan Act was into law by President Biden. This Act created the Coronavirus Local Fiscal Recovery Fund that is intended to provide support to state and local government. Local governments are to be awarded funds on a population basis to help them recover from the negative impacts of the pandemic.

In Michigan, it is anticipated that funds will be released in either July or August after local units submit an application to the Michigan Department of Treasury. The Village is currently working with the Michigan Municipal League to have the estimated population for the Village adjusted accordingly. Initial population estimates from Treasury have grossly undercounted the Village's population. The Village's 2010 Census population is 1,681. As of the 2020 General Election the Village had 1,470 Registered Voters. Since the 2010 Census the Village has seen almost 50 new homes built. The population estimate being used by Treasury to determine the Village's funding under the Act is 1,674. The facts on the ground clearly do not support this number, and is strongly believed that the Village's true population is close to 2,100 people.

The per capital amount has also not been released, but has been previously reported to be \$99 per person, which would be remitted to local units in two equal payments spaced 12 months apart. Using that amount and the worst-case population estimate, the Village will see ARP funds of roughly \$82,500 in 2021 and 2022. All funds must be spent by December 31, 2024.

The Interim Final Rule being used by the Department of Treasury permits funds to be used to cover costs incurred beginning on March 3, 2021. This limitation applies to costs incurred by the recipient (i.e., the state, local, territorial, or Tribal government receiving funds). However, recipients may use Coronavirus State and Local Fiscal Recovery Funds to provide assistance to households, businesses, and individuals within the eligible use categories described in the Interim Final Rule for economic harms experienced by those households, businesses, and individuals prior to March 3, 2021. For example,

- **Public Health/Negative Economic Impacts**—Recipients may use Coronavirus State and Local Fiscal Recovery Funds to provide assistance to households —such as rent, mortgage, or utility assistance —for economic harms experienced or costs incurred by the household prior to March 3, 2021 (e.g., rental arrears from preceding months), provided that the cost of providing assistance to the household was not incurred by the recipient prior to March 3, 2021.
- **Safe Reopening**- Capital investments in public facilities to meet pandemic operational needs are also eligible, such as adaptations to public buildings to implement COVID-19 mitigation tactics.
- **Premium Pay**—Recipients may provide premium pay retrospectively for work performed at any time since the start of the COVID-19 public health emergency. Such premium pay must be “in addition to” wages and remuneration already received and the obligation to provide such pay must not have been incurred by the recipient prior to March 3, 2021. The Interim Final Rule emphasizes the need for recipients to prioritize premium pay for lower income workers. Premium pay that would increase a worker's total pay above

150% of the greater of the state or county average annual wage requires specific justification for how it responds to the needs of these workers.

- Revenue Loss—The Interim Final Rule gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue. The calculation of lost revenue begins with the recipient’s revenue in the last full fiscal year prior to the COVID-19 public health emergency and includes the 12-month period ending December 31, 2020. However, use of funds for government services must be forward-looking for costs incurred by the recipient after March 3, 2021.
- Investments in Water, Sewer, and Broadband—Recipients may use Coronavirus State and Local Fiscal Recovery Funds to make necessary investments in water, sewer, and broadband. Eligible projects that the Village could pursue include:
  - Nonpoint source pollution management. This typically covers preventing pollutants such as fertilizers, herbicides, oil, grease, sediment from development sites, eroding stream banks, and bacteria from livestock, wildlife, and septic systems.
  - Stormwater projects to manage, reduce, treat, or recapture stormwater or subsurface drainage water.

The Finance Committee discussed this topic at length as part of its meeting on June 10, 2021. The Finance Committee feels that high priority for the Village needs to be using these funds for Premium Pay. The feeling of the Finance Committee is that using the funds in this manner will allow the Village to have stability with its staff positions through the end of 2024 while not obligating the Village to additional payroll expenses that the Village’s regular revenue streams would support. The Finance Committee feels that the highest priority positions for this need to be the Village Manager, DPW staff, while also exploring the possibility of providing a grant to Kings Disposal for premium pay for their staff providing service to the community.

## Project Coordination & Possible Bond Proposal

It is recommended that the Village Council consider pursuing a Community Improvement Bond to fund several capital needs that appear to be converging at the same time. The concept would be to seek voter approval for a series of capital improvements around the community targeting street improvements and implementation of the forthcoming Parks & Recreation Master Plan. One additional area that should be explored for this project is a joint lake restoration project with the LIPOA. The Village has two previously disclosed legal opinions regarding joint Village-Association Projects.

The December 8, 2011, opinion from Cliff Bloom discussed this as follows. *“It is quite common for Michigan municipalities to enter into cooperative efforts or joint projects with private entities or individuals for a variety of different matters. These tend to fall into one of two categories. First, a municipality will sometimes engage in a function or joint project with a private person or entity and pay some or all of the project if it results in a public benefit or public improvement. For example, a municipality might use mostly government funds to dredge and clean up the bottomlands of a lake polluted by past industrial use in order to enhance recreational opportunities and tourism and protect the environment, even though the lake has limited or no public access.*

*The second category of joint ventures would involve a municipality utilizing its excess capacity or surplus employee or contractor time for a third party for a fee in order to reduce overhead or operating expenses.”* With respect to the Village’s Special Assessment powers, Mr. Bloom’s view was supported in an opinion dated December 15, 2011, by Roger Swets. If a joint project is seriously considered, it is recommended that both of these attorneys review and update their past opinions based on the specifics of what may be proposed in 2021-22.

The Finance Committee discussed this topic at length as part of its meeting on June 10, 2021. In addition to the Capital Improvement Bond proposal, the Committee feels that the Village Council should also present a separate safety and operations millage at the same time as the bond issue. It was conceptually discussed to frame both questions under the same community outreach effort and brand the two questions as a single community improvement issue. Staff suggested that there could be value in bringing in an outside consultant in millage proposals, such as a public relations firm, to host a work session/retreat with the Council to develop the framework for this effort.

## 2021-2022 Budget & General Appropriation Act

This page and the following page contain the General Appropriation Act, which is the legally required method of adopting the budget. A complete line-item budget is also included. The legal requirements of both the State of Michigan and Village Charter mandate the showing the previous year actual numbers, current year, and the following year (a three-year window). The Village's budget is a five-year window of financial activity. The previous two years are shown, the current year, and the coming two years.

### Village of Lake Isabella 2021-2022 General Appropriation Act Projected Year-end Fund Balance

	General Fund	Major Streets	Local Streets	Sewer Fund
<b>Beginning Balance Per 2019-2020 Audit</b>	\$ 490,954	\$ 349,244	\$ 116,070	\$ 12,406
<b>Amended 2020-21 Revenue</b>	\$ 704,977	\$ 219,565	\$ 104,200	\$ 31
<b>Amended 2020-2021 Expenses</b>	\$ 741,966	\$ 149,299	\$ 104,131	\$ 1,875
<b>Projected Ending Balance June 30, 2021:</b>	\$ 453,965	\$ 419,510	\$ 116,139	\$ 10,562
<b>FY Over/Under</b>	\$ (36,989)	\$ 70,266	\$ 69	\$ (1,844)
<b>Proposed 2021-2022 Revenue</b>	\$ 360,636	\$ 233,200	\$ 106,650	\$ 30
<b>Proposed 2021-2022 Expenses</b>	\$ 381,023	\$ 397,993	\$ 117,027	\$ 2,000
<b>Projected Ending Balance June 30, 2022:</b>	\$ 433,578	\$ 254,717	\$ 105,762	\$ 8,592
<b>FY Over/Under</b>	\$ (20,387)	\$ (164,793)	\$ (10,377)	\$ (1,970)
<b>Projected 2022-2023 Revenue</b>	\$ 378,650	\$ 243,450	\$ 110,000	\$ 30
<b>Projected 2022-2023 Expenses</b>	\$ 355,119	\$ 231,898	\$ 108,948	\$ 2,000
<b>Projected Ending Balance June 30, 2023:</b>	\$ 457,109	\$ 266,269	\$ 106,815	\$ 6,622
<b>FY Over/Under</b>	\$ 23,531	\$ 11,552	\$ 1,052	\$ (1,970)

**2020-2021 General Fund Projected Ending Balance:** \$ **453,965**

2021-22 General Fund Revenue: \$ 360,636

2021-22 General Fund Expenditures:

101 - Village Council	\$	4,885
215 - Village Clerk	\$	18,899
253 - Village Treasurer	\$	22,371
262 - Elections	\$	600
172 - Village Manager	\$	61,383
173 - Administration	\$	123,366
265 - Building & Grounds	\$	49,577
345 - Public Safety	\$	40,355
439 - Airport	\$	18,025
448 - Street Lighting	\$	2,000
346 - Code Enforcement	\$	22,355
701 - Planning Commission	\$	16,852
702 - Zoning Board of Appeals	\$	355
	\$	381,023

FY Overage/Shortfall \$ (20,387)

**2021-22 General Fund Projected Ending Balance:** \$ 433,578

**2020-21 Major Street Audited Ending Balance:** \$ **419,510**

2021-22 Major Street Revenue: \$ 233,200

2021-22 Major Street Expenditures:

451 - Construction	\$	-
453 - Preservation of Streets	\$	322,769
455 - Traffic Services	\$	10,250
456 - Winter Maintenance	\$	48,250
457 - Administration	\$	16,724
	\$	397,993

FY Overage/Shortfall \$ (164,793)

**2021-22 Major Street Projected Ending Balance:** \$ 254,717

**2020-21 Local Street Audited Ending Balance:** \$ **116,139**

2021-22 Local Street Revenue: \$ 106,650

2021-22 Local Street Expenditures:

453 - Preservation of Streets	\$	66,169
455 - Traffic Services	\$	7,500
456 - Winter Maintenance	\$	34,750
457 - Administration	\$	8,608
	\$	117,027

FY Overage/Shortfall \$ (10,377)

**2021-22 Local Street Projected Ending Balance:** \$ 105,762

**2020-21 Sewer Fund Audited Ending Balance:** \$ **10,562**

2021-22 Sewer Fund Revenue \$ 30

2021-22 Sewer Fund Expenditures \$ 2,000

**2021-22 Projected Sewer Fund Ending Balance:** \$ **8,592**

## GENERAL FUND LINE-ITEM BUDGET

### 101 - General Fund: Revenue

Acct.	Item	2018-19 Actual	2019-20 Actual	2020-21 Amended	2020-21 YTD	2021-22 Proposed	2022-23 Projected
401.000	Property Taxes	\$ 66,319	\$ 67,989	\$ 68,750	\$ 70,247	\$ 72,250	\$ 74,000
445.000	Interest & Penalties	\$ 466	\$ 358	\$ 250	\$ 369	\$ 400	\$ 400
451.000	Special Assessments	\$ 32,193	\$ 33,234	\$ 34,000	\$ 34,525	\$ 36,855	\$ 37,500
452.500	2021 Bond Proceeds	\$ -	\$ -	\$ -	\$ 337,500	\$ -	\$ -
475.000	Permits	\$ 2,165	\$ 2,230	\$ 3,000	\$ 3,750	\$ 2,000	\$ 2,000
477.000	Cable Franchise Fee	\$ 23,716	\$ 24,243	\$ 24,000	\$ 24,544	\$ 20,000	\$ 20,000
573.000	Local Com. Stablization	\$ 226	\$ 710	\$ 390	\$ 390	\$ 400	\$ 400
574.000	Revenue Sharing	\$ 145,242	\$ 148,171	\$ 140,000	\$ 108,264	\$ 165,000	\$ 180,000
626.100	Brush Dump Fees	\$ 415	\$ 122	\$ 200	\$ 206	\$ -	\$ -
657.000	Civil Infraction Fines	\$ 488	\$ 248	\$ 500	\$ 442	\$ 500	\$ 500
664.000	Interest - Checking	\$ 350	\$ 376	\$ 400	\$ 437	\$ 400	\$ 400
665.000	Interest - Investments	\$ 3,301	\$ 1,777	\$ 2,500	\$ 802	\$ 1,500	\$ 1,500
672.000	Misc.	\$ 16,000	\$ 588	\$ 500	\$ -	\$ 250	\$ 250
672.200	Donations - Fireworks	\$ 5,820	\$ 1,665	\$ 5,000	\$ 895	\$ 5,000	\$ 5,000
673.100	Sale of Lots	\$ 5,500	\$ 12,400	\$ 16,000	\$ 19,981	\$ -	\$ -
676.150	Major St. Storage Rental	\$ 13,524	\$ 13,524	\$ 13,524	\$ -	\$ 15,000	\$ 15,000
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	\$ -	\$ 15,000	\$ 15,000
676.255	Local St. Salt Barn	\$ 3,750	\$ 3,750	\$ 3,750	\$ -	\$ 3,750	\$ 3,750
687.000	Refunds	\$ 1,233	\$ 819	\$ 500	\$ 610	\$ 500	\$ 500
699.100	Major St. Admin Fee	\$ 10,487	\$ 13,020	\$ 11,500	\$ 10,500	\$ 12,224	\$ 12,650
699.200	Local St. Admin Fee	\$ 5,236	\$ 6,498	\$ 5,375	\$ 5,014	\$ 5,858	\$ 6,050
699.300	Sewer Fund Admin Fee*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>REVENUE TOTALS</b>		<b>\$ 357,737</b>	<b>\$ 353,028</b>	<b>\$ 351,445</b>	<b>\$ 618,476</b>	<b>\$ 360,636</b>	<b>\$ 378,650</b>

Planning for a reduction due to HomeWork's Fiber option

Reflect 1/2 year at 2000 population

Discontinue Charges for use

Due to the pause on foreclosures, not budgeting for selling lots.

Proposed change to fee structure

Proposed change to fee structure

5.5% of Act 51 Revenue

5.5% of Act 51 Revenue

\* The Village is authorized to transfer upto \$2,500 annually from the Sewer Escrow Fund to the General Fund, however the 2019-20 FY will be the third year in a row where this transfer has not been budgeted. The Village has elected to use these funds to cover the summer beach E.coli testing of the lake.



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

Acct.	Item	2018-19 Actual	2019-20 Actual	2020-21 Amended	2020-21 YTD	2021-22 Proposed	2022-23 Projected
702.000	Salary	\$ 620	\$ 695	\$ 1,500	\$ 575	\$ 1,680	\$ 1,680
752.000	Supplies	\$ 114	\$ 398	\$ 200	\$ 246	\$ 250	\$ 250
752.600	Supplies - Meetings	\$ 124	\$ -	\$ -	\$ -	\$ 250	\$ 250
851.000	Postage	\$ 100	\$ 27	\$ 55	\$ 47	\$ 55	\$ 55
900.000	Printing & Publishing	\$ 1,735	\$ 2,280	\$ 1,500	\$ 520	\$ 1,000	\$ 1,000
910.000	Training	\$ -	\$ 68	\$ 1,500	\$ 165	\$ 1,000	\$ 1,000
913.000	Training & Travel Exp.	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -
956.000	Misc.	\$ -	\$ 86	\$ 50	\$ 35	\$ 50	\$ 50
985.000	Technology	\$ 489	\$ 1,305	\$ 2,500	\$ 1,940	\$ 600	\$ 600
<b>Totals</b>		<b>\$ 3,182</b>	<b>\$ 4,859</b>	<b>\$ 8,805</b>	<b>\$ 3,528</b>	<b>\$ 4,885</b>	<b>\$ 4,885</b>

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

Acct.	Item	2018-19 Actual	2019-20 Actual	2020-21 Amended	2020-21 YTD	2021-22 Proposed	2022-23 Projected
702.000	Salary	\$ 15,362	\$ 15,601	\$ 15,750	\$ 15,132	\$ 15,948	\$ 16,267
709.000	SSI	\$ 1,097	\$ 1,414	\$ 1,250	\$ 1,014	\$ 1,276	\$ 1,301
752.000	Supplies	\$ -	\$ -	\$ 25	\$ -	\$ -	\$ -
801.000	Contracted Services	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ -
801.500	Software Support	\$ -	\$ 1,494	\$ 1,500	\$ 1,564	\$ 1,600	\$ 1,650
915.000	Membership & Dues	\$ -	\$ 60	\$ 75	\$ -	\$ 75	\$ 75
<b>Totals</b>		<b>\$ 16,459</b>	<b>\$ 18,569</b>	<b>\$ 18,850</b>	<b>\$ 17,710</b>	<b>\$ 18,899</b>	<b>\$ 19,293</b>

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

Acct.	Item	2018-19 Actual	2019-20 Actual	2020-21 Amended	2020-21 YTD	2021-22 Proposed	2022-23 Projected
702.000	Salary	\$ 17,835	\$ 18,020	\$ 18,500	\$ 16,955	\$ 18,700	\$ 19,074
709.000	SSI	\$ 1,350	\$ 1,741	\$ 1,475	\$ 1,126	\$ 1,496	\$ 1,526
801.000	Contracted Services	\$ 211	\$ 220	\$ 250	\$ 203	\$ 250	\$ 250
801.500	Software Support	\$ 850	\$ 904	\$ 900	\$ 917	\$ 925	\$ 950
851.000	Postage	\$ 980	\$ 880	\$ 1,000	\$ 895	\$ 1,000	\$ 1,000
900.000	Printing & Publishing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>		<b>\$ 21,226</b>	<b>\$ 21,765</b>	<b>\$ 22,125</b>	<b>\$ 20,096</b>	<b>\$ 22,371</b>	<b>\$ 22,800</b>

**101 - General Fund General Government: 262 Elections**

Acct.	Item	2018-19 Actual	2019-20 Actual	2020-21 Amended	2020-21 YTD	2021-22 Proposed	2022-23 Projected
752.000	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
801.000	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
900.000	Printing & Publishing	\$ 580	\$ -	\$ 375	\$ 375	\$ 600	\$ 300
<b>Totals</b>		<b>\$ 580</b>	<b>\$ -</b>	<b>\$ 375</b>	<b>\$ 375</b>	<b>\$ 600</b>	<b>\$ 300</b>

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

Acct.	Item	2018-19 Actual	2019-20 Actual	2020-21 Amended	2020-21 YTD	2021-22 Proposed	2022-23 Projected
702.000	Salary	\$ 18,231	\$ 21,853	\$ 21,500	\$ 19,063	\$ 28,892	\$ 29,470
709.000	SSI	\$ 1,361	\$ 1,795	\$ 1,725	\$ 1,455	\$ 2,311	\$ 2,358
718.000	Health Insurance	\$ 17,895	\$ 20,447	\$ 20,094	\$ 19,754	\$ 21,100	\$ 22,000
718.150	Employee Contribution	\$ (600)	\$ (4,075)	\$ (4,019)	\$ (3,977)	\$ (4,220)	\$ (4,400)
724.200	Student Loan Reimbur.	\$ 1,123	\$ 868	\$ -	\$ -	\$ -	\$ -
725.000	Workers Comp.	\$ 889	\$ -	\$ -	\$ -	\$ -	\$ -
726.100	IRA / 457b Retirement	\$ 2,200	\$ 1,800	\$ 2,400	\$ 1,800	\$ 2,400	\$ 2,400
727.000	Life Insurance	\$ 309	\$ 361	\$ 400	\$ 258	\$ 400	\$ 400
752.000	Supplies	\$ 1,040	\$ 235	\$ -	\$ 291	\$ 250	\$ 250
860.000	Vehicle Reimbur.	\$ 5,424	\$ 5,370	\$ 4,800	\$ 4,561	\$ 4,800	\$ 4,800
860.100	Vehicle Reimbur. - NT	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,107	\$ 1,200	\$ 1,200
910.000	Training & Professional Devp.	\$ 1,714	\$ 763	\$ 750	\$ 453	\$ 1,000	\$ 1,000
913.000	Travel Expenses	\$ 346	\$ 610	\$ -	\$ -	\$ 700	\$ 700
915.000	Memberships	\$ 661	\$ 696	\$ 1,000	\$ 691	\$ 1,000	\$ 1,000
956.000	Misc.	\$ 40	\$ 52	\$ -	\$ 53	\$ 50	\$ 50
970.000	Capital Outlay	\$ 1,877	\$ 1,510	\$ -	\$ -	\$ -	\$ -
980.000	Office Furniture	\$ -	\$ -	\$ -	\$ 6,000	\$ 1,500	\$ -
984.000	Software & Programs	\$ 305	\$ 857	\$ -	\$ -	\$ -	\$ -
985.000	Technology	\$ -	\$ 629	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>		<b>\$ 54,015</b>	<b>\$ 54,971</b>	<b>\$ 49,850</b>	<b>\$ 51,509</b>	<b>\$ 61,383</b>	<b>\$ 61,227</b>

Health Ins. cost is a 20/80 Split

Conference Table

<b>Breakdown of Village Manager's Wages Department Impacts</b>		
<b>Department</b>	<b>2021-21</b>	<b>2021-22</b>
101.172 Village Manager	30%	40%
101.215 Village Clerk	10%	10%
101.346 Code Enforcement	15%	5%
101.701 Planning Comission	15%	15%
202.453 Major Street (Preservation)	15%	15%
203.453 Local Street (Preservation)	15%	15%

## 101 - General Fund: 173 Administration

Acct.	Item	2018-19 Actual	2019-20 Actual	2020-21 Amended	2020-21 YTD	2021-22 Proposed	2022-23 Projected
702.000	Salary	\$ 18,641	\$ 18,120	\$ 20,500	\$ 17,155	\$ 19,450	\$ 19,839
709.000	SSI	\$ 1,423	\$ 1,795	\$ 1,650	\$ 1,025	\$ 1,556	\$ 1,587
712.000	Health Ins. Reimbur.	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -
718.000	Health Insurance	\$ 6,340	\$ 14,321	\$ 20,094	\$ 13,793	\$ 15,825	\$ 16,600
718.100	AFLAC	\$ 1,993	\$ 1,993	\$ 2,000	\$ 1,839	\$ 2,250	\$ 2,250
718.150	Employee Contributions	\$ (414)	\$ (2,854)	\$ (4,019)	\$ (2,800)	\$ (3,165)	\$ (3,320)
725.000	Workers Comp.	\$ 250	\$ 1,280	\$ 1,000	\$ 900	\$ 1,000	\$ 1,000
726.000	Retirement Fund	\$ -	\$ -	\$ -	\$ (90)	\$ -	\$ -
726.100	IRA / 457b Retirement	\$ 1,140	\$ -	\$ 1,800	\$ 630	\$ 1,800	\$ 1,800
727.000	Life Insurance	\$ 186	\$ 186	\$ 300	\$ 186	\$ 300	\$ 300
752.000	Supplies	\$ 5,346	\$ 5,692	\$ 4,750	\$ 3,139	\$ 4,000	\$ 4,000
752.050	Bank Supplies	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ -
752.100	Stationary/Letterhead	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ -
767.000	Uniforms	\$ 594	\$ 99	\$ 500	\$ 455	\$ 300	\$ 300
801.000	Contracted Services	\$ 1,959	\$ 533	\$ 3,250	\$ 11,054	\$ 4,000	\$ 4,000
801.100	Fireworks	\$ 11,500	\$ -	\$ 8,000	\$ 7,000	\$ 10,000	\$ 10,000
801.400	Copier Contract	\$ 505	\$ 414	\$ 500	\$ 469	\$ 750	\$ 750
801.500	Software Support	\$ 644	\$ -	\$ -	\$ -	\$ -	\$ -
805.000	Taxes & Fees (Title Insurance)	\$ -	\$ -	\$ -	\$ 2,250	\$ 250	\$ 250
829.000	Legal	\$ 7,026	\$ 14,810	\$ 20,000	\$ 14,614	\$ 15,000	\$ 15,000
829.050	Bonding	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -
829.200	Register of Deeds	\$ 305	\$ 461	\$ 500	\$ 420	\$ 100	\$ 100
830.000	Audit	\$ 5,250	\$ 5,050	\$ 6,000	\$ 5,100	\$ 6,000	\$ 6,000
850.000	Telephone	\$ 2,380	\$ 2,261	\$ 2,500	\$ 2,149	\$ 2,750	\$ 2,750
851.000	Postage	\$ 1,525	\$ 1,220	\$ 1,300	\$ 1,282	\$ 1,500	\$ 1,500
851.100	Newsletter - Postage	\$ 1,000	\$ -	\$ 1,300	\$ 399	\$ 1,800	\$ 1,800
860.000	Transportation	\$ 526	\$ 1,206	\$ 1,000	\$ 1,600	\$ 1,500	\$ 1,500
900.000	Printing & Publishing	\$ 780	\$ 951	\$ 1,250	\$ 474	\$ 1,000	\$ 1,000
900.100	Newsletter	\$ 655	\$ -	\$ 2,000	\$ 995	\$ 1,800	\$ 1,800
900.200	Webpage	\$ 1,240	\$ 1,775	\$ 1,500	\$ 42	\$ 1,500	\$ 1,500
910.000	Training	\$ 530	\$ -	\$ 600	\$ -	\$ 600	\$ 600
913.000	Travel Expenses	\$ 312	\$ -	\$ 300	\$ -	\$ 500	\$ 500
915.000	Membership & Dues	\$ 1,519	\$ 1,771	\$ 2,000	\$ 1,889	\$ 2,000	\$ 2,000
935.000	Liaibility & Prop. Ins.	\$ 4,987	\$ 5,500	\$ 5,750	\$ 5,000	\$ 6,000	\$ 6,000
956.000	Misc.	\$ 265	\$ 26	\$ 500	\$ 17	\$ 250	\$ 250
970.000	Capital Outlay	\$ 7,675	\$ -	\$ -	\$ -	\$ 15,000	\$ -
980.000	Office Furniture	\$ -	\$ -	\$ -	\$ 500	\$ 3,000	\$ -
984.000	Software & Programs	\$ 1,085	\$ 701	\$ -	\$ 1,009	\$ 750	\$ 750
985.000	Technology	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ -
<b>Totals</b>		<b>\$ 90,167</b>	<b>\$ 77,311</b>	<b>\$ 107,375</b>	<b>\$ 92,595</b>	<b>\$ 123,366</b>	<b>\$ 102,406</b>

Health Ins. cost is a 20/80 Split

IT Support Services  
Return to past levels

(Quarterly Newsletters 4 x \$450)

(Quarterly Newsletters 4 x \$450)

Code Enforcement Vehicle  
Replacing chairs (12 x \$250)

Streaming, Dual Monitor

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

Acct.	Item	2018-19 Actual	2019-20 Actual	2020-21 Amended	2020-21 YTD	2021-22 Proposed	2022-23 Projected
752.000	Supplies	\$ 3,391	\$ 4,042	\$ 4,000	\$ 2,952	\$ 4,000	\$ 4,000
752.850	Trees/Shurbs/Flowers	\$ 481	\$ 350	\$ 500	\$ -	\$ 250	\$ 250
801.000	Contracted Services	\$ 5,027	\$ 10,809	\$ 6,000	\$ 6,455	\$ 2,000	\$ 3,000
805.000	Taxes & Charge Backs	\$ 6,851	\$ 342	\$ 4,000	\$ 3,081	\$ 4,000	\$ 4,000
920.000	Electric - Village Hall	\$ 1,581	\$ 1,737	\$ 2,000	\$ 1,543	\$ 2,000	\$ 2,000
920.100	Geothermal - Village Hall	\$ 889	\$ 948	\$ 900	\$ 812	\$ 1,000	\$ 1,000
920.150	Electric - DPW Building	\$ 1,377	\$ 959	\$ 1,500	\$ 848	\$ 1,250	\$ 1,250
921.000	DPW Building - Nat. Gas	\$ 1,576	\$ 1,815	\$ 1,400	\$ 1,763	\$ 1,500	\$ 1,500
932.000	Repairs & Maintenance	\$ 3,111	\$ 1,423	\$ 3,000	\$ 1,541	\$ 2,500	\$ 2,500
935.000	Liability & Property Ins.	\$ 363	\$ -	\$ -	\$ -	\$ -	\$ -
956.000	Misc.	\$ -	\$ -	\$ -	\$ 13	\$ -	\$ -
970.000	Capital Outlay	\$ 5,762	\$ -	\$ 1,000	\$ -	\$ 2,500	\$ 9,000
991.000	Bond Principal	\$ 21,000	\$ 21,000	\$ 15,000	\$ 393,000	\$ 22,500	\$ 22,500
992.000	Bond Interest	\$ 12,693	\$ 12,065	\$ 11,527	\$ 12,123	\$ 6,077	\$ 5,874
<b>BUILDING &amp; GROUNDS TOTALS</b>		<b>\$ 64,102</b>	<b>\$ 55,490</b>	<b>\$ 50,827</b>	<b>\$ 424,131</b>	<b>\$ 49,577</b>	<b>\$ 56,874</b>

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

Acct.	Item	2018-19 Actual	2019-20 Actual	2020-21 Amended	2020-21 YTD	2021-22 Proposed	2022-23 Projected
752.000	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
801.000	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
801.700	Fire Contract	\$ 32,948	\$ 33,447	\$ 34,000	\$ 35,021	\$ 36,855	\$ 37,500
801.850	Lake Patrol Agreement	\$ 2,993	\$ 2,993	\$ 3,500	\$ 3,024	\$ 3,500	\$ 3,500
956.000	Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>		<b>\$ 35,941</b>	<b>\$ 36,440</b>	<b>\$ 37,500</b>	<b>\$ 38,045</b>	<b>\$ 40,355</b>	<b>\$ 41,000</b>

**101 - General Fund: 439 Airport**

Acct.	Item	2018-19 Actual	2019-20 Actual	2020-21 Amended	2020-21 YTD	2021-22 Proposed	2022-23 Projected
752.000	Supplies	\$ -	\$ 507	\$ -	\$ -	\$ -	\$ -
801.000	Contracted Services	\$ 900	\$ 1,800	\$ 1,400	\$ 1,405	\$ 15,900	\$ 900
915.000	Membership & Dues	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25
920.000	Electric	\$ 409	\$ 413	\$ 500	\$ 500	\$ 500	\$ 500
935.000	Liaibility & Prop. Ins.	\$ 1,112	\$ 1,297	\$ 1,477	\$ 1,477	\$ 1,600	\$ 1,700
<b>Totals</b>		<b>\$ 2,446</b>	<b>\$ 4,042</b>	<b>\$ 3,402</b>	<b>\$ 3,407</b>	<b>\$ 18,025</b>	<b>\$ 3,125</b>

Runway cracksealing

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

Acct.	Item	2018-19 Actual	2019-20 Actual	2020-21 Amended	2020-21 YTD	2021-22 Proposed	2022-23 Projected
920.000	Electric	\$ 1,796	\$ 1,844	\$ 1,750	\$ 1,675	\$ 2,000	\$ 2,000
<b>Totals</b>		<b>\$ 1,796</b>	<b>\$ 1,844</b>	<b>\$ 1,750</b>	<b>\$ 1,675</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>

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

Acct.	Item	2018-19 Actual	2019-20 Actual	2020-21 Amended	2020-21 YTD	2021-22 Proposed	2022-23 Projected
702.000	Salary	\$ 9,554	\$ 9,662	\$ 10,000	\$ 9,531	\$ 14,449	\$ 14,738
709.000	SSI	\$ 591	\$ 762	\$ 800	\$ 677	\$ 1,156	\$ 1,179
752.000	Supplies	\$ 14	\$ 50	\$ 50	\$ 33	\$ 250	\$ 250
767.000	Uniforms	\$ -	\$ -	\$ 100	\$ -	\$ 300	\$ 150
801.500	Software - Comcate	\$ -	\$ 2,419	\$ 2,000	\$ 35	\$ 3,250	\$ 3,450
801.502	Software - LexisNexus	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200
801.600	Blight Program	\$ -	\$ -	\$ -	\$ 1,668	\$ -	\$ -
829.000	Legal	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -
860.000	Transportion & Mileage	\$ 476	\$ 100	\$ -	\$ -	\$ -	\$ -
910.000	Training	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 250
956.000	Misc.	\$ -	\$ 30	\$ 50	\$ 5	\$ -	\$ -
970.000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
985.000	Technology	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -
<b>Totals</b>		<b>\$ 10,635</b>	<b>\$ 13,023</b>	<b>\$ 14,500</b>	<b>\$ 11,949</b>	<b>\$ 22,355</b>	<b>\$ 21,217</b>

Increase number of users  
Records Access for Cases

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

Acct.	Item	2018-19 Actual	2019-20 Actual	2020-21 Amended	2020-21 YTD	2021-22 Proposed	2022-23 Projected
702.000	Salary	\$ 9,529	\$ 9,662	\$ 10,000	\$ 9,531	\$ 13,196	\$ 13,460
709.000	SSI	\$ 591	\$ 762	\$ 800	\$ 677	\$ 1,056	\$ 1,077
752.000	Supplies	\$ 23	\$ 75	\$ 50	\$ -	\$ 50	\$ 50
752.600	Supplies - Meetings	\$ -	\$ -	\$ 200	\$ -	\$ 200	\$ 200
801.000	Contracted Services	\$ -	\$ 100	\$ 250	\$ -	\$ -	\$ -
900.000	Printing & Publishing	\$ 1,590	\$ 1,717	\$ 1,500	\$ 510	\$ 1,000	\$ 1,000
910.000	Training	\$ 500	\$ 769	\$ 600	\$ 627	\$ 600	\$ 600
915.000	Membership & Dues	\$ 548	\$ 560	\$ 600	\$ 660	\$ 700	\$ 700
956.000	Misc.	\$ -	\$ -	\$ 50	\$ -	\$ 50	\$ 50
<b>Totals</b>		<b>\$ 12,781</b>	<b>\$ 13,645</b>	<b>\$ 14,050</b>	<b>\$ 12,005</b>	<b>\$ 16,852</b>	<b>\$ 17,137</b>

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

Acct.	Item	2018-19 Actual	2019-20 Actual	2020-21 Amended	2020-21 YTD	2021-22 Proposed	2022-23 Projected
851.000	Postage	\$ 91	\$ -	\$ 50	\$ 16	\$ 55	\$ 55
900.000	Printing & Publishing	\$ 100	\$ 150	\$ 275	\$ 240	\$ 300	\$ 300
<b>Totals</b>		<b>\$ 191</b>	<b>\$ 150</b>	<b>\$ 325</b>	<b>\$ 256</b>	<b>\$ 355</b>	<b>\$ 355</b>

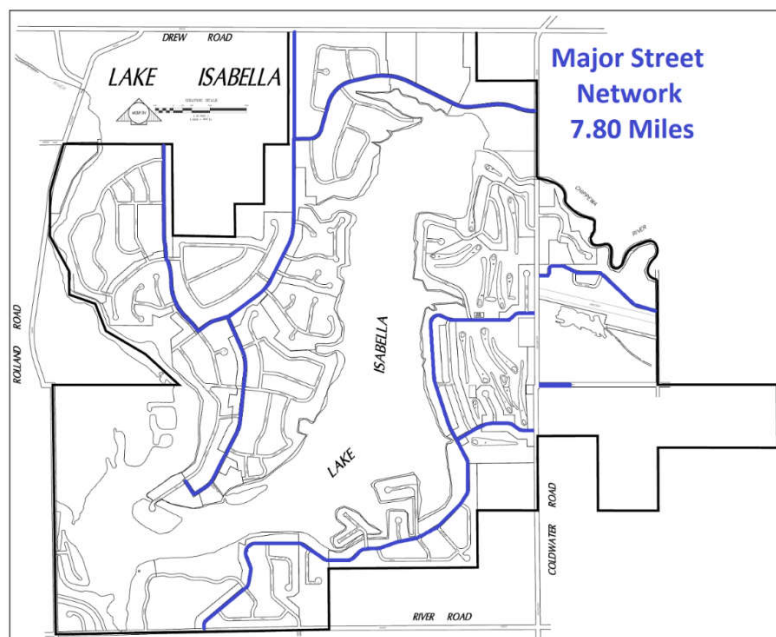
<b>GENERAL FUND TOTALS</b>		<b>\$ 313,521</b>	<b>\$ 302,109</b>	<b>\$ 329,734</b>	<b>\$ 677,281</b>	<b>\$ 381,023</b>	<b>\$ 352,619</b>
<b>FY Surplus / Shortfall</b>		<b>\$ 44,216</b>	<b>\$ 50,919</b>	<b>\$ 21,711</b>		<b>\$ (20,387)</b>	<b>\$ 26,031</b>



## MAJOR STREET FUND LINE-ITEM BUDGET

### 202 - Major Street Fund: Revenue

Acct.	Item	2018-19 Actual	2019-20 Actual	2020-21 Amended	2020-21 YTD	2021-22 Proposed	2022-23 Projected
539.000	METRO Act (P.A. 48)	\$ 9,691	\$ 10,707	\$ 10,000	\$ 11,140	\$ 10,000	\$ 12,500
546.000	Act 51	\$ 193,329	\$ 203,071	\$ 220,000	\$ 166,310	\$ 222,250	\$ 230,000
546.100	Act 82 (2018 Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
556.000	Act 207	\$ 34,039	\$ -	\$ -	\$ -	\$ -	\$ -
664.000	Interest - Checking	\$ 175	\$ 188	\$ 250	\$ 218	\$ 200	\$ 200
665.000	Interest - Investments	\$ 3,346	\$ 2,320	\$ 750	\$ 654	\$ 750	\$ 750
699.000	Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>		<b>\$ 240,580</b>	<b>\$ 216,286</b>	<b>\$ 231,000</b>	<b>\$ 178,322</b>	<b>\$ 233,200</b>	<b>\$ 243,450</b>



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

Acct.	Item	2018-19 Actual	2019-20 Actual	2020-21 Amended	2020-21 YTD	2021-22 Proposed	2022-23 Projected
801.000	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Acct.	Item	2018-19 Actual	2019-20 Actual	2020-21 Amended	2020-21 YTD	2021-22 Proposed	2022-23 Projected
702.000	Salary	\$ 13,714	\$ 20,947	\$ 23,000	\$ 21,055	\$ 22,148	\$ 22,590
709.000	SSI	\$ 1,013	\$ 1,306	\$ 1,850	\$ 1,478	\$ 1,772	\$ 1,807
725.000	Workers Comp	\$ 125	\$ 1,000	\$ 1,000	\$ 196	\$ 500	\$ 500
752.000	Supplies	\$ 2,250	\$ 811	\$ 750	\$ 750	\$ 1,000	\$ 1,000
752.500	Supplies - Gravel	\$ -	\$ 427	\$ 250	\$ 250	\$ 500	\$ 500
752.550	Supplies - Cold Patch	\$ 67	\$ -	\$ 250	\$ -	\$ 100	\$ 100
752.800	Supplies - Signs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
801.000	Contracted Services	\$ 141,421	\$ 128,934	\$ 33,000	\$ 19,502	\$ 277,500	\$ 112,500
801.200	Tree Trimming	\$ 4,075	\$ 3,050	\$ -	\$ -	\$ -	\$ -
860.000	Transportation	\$ 972	\$ 712	\$ 1,000	\$ 1,051	\$ 1,250	\$ 1,250
932.000	Repairs & Maintenance	\$ 3,471	\$ 2,492	\$ 2,500	\$ 2,548	\$ 3,000	\$ 3,000
943.000	Storage Rental Fee	\$ 13,524	\$ 13,524	\$ 13,524	\$ -	\$ 15,000	\$ 15,000
956.000	Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
970.000	Capital Outlay	\$ 38,067	\$ 42,568	\$ 6,000	\$ 3,813	\$ -	\$ -
<b>Totals</b>		<b>\$ 218,699</b>	<b>\$ 215,771</b>	<b>\$ 83,124</b>	<b>\$ 50,643</b>	<b>\$ 322,769</b>	<b>\$ 158,248</b>

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

Acct.	Item	2018-19 Actual	2019-20 Actual	2020-21 Amended	2020-21 YTD	2021-22 Proposed	2022-23 Projected
752.000	Supplies	\$ -	\$ 626	\$ 750	\$ 337	\$ 750	\$ 750
752.800	Supplies - Signs	\$ 1,635	\$ 750	\$ 750	\$ 890	\$ 3,500	\$ 1,500
801.200	Tree Trimming	\$ 2,250	\$ -	\$ 6,000	\$ 4,000	\$ 6,000	\$ 6,000
<b>Totals</b>		<b>\$ 3,885</b>	<b>\$ 1,376</b>	<b>\$ 7,500</b>	<b>\$ 5,227</b>	<b>\$ 10,250</b>	<b>\$ 8,250</b>

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

Acct.	Item	2018-19 Actual	2019-20 Actual	2020-21 Amended	2020-21 YTD	2021-22 Proposed	2022-23 Projected
752.000	Supplies	\$ -	\$ 1,060	\$ 1,500	\$ 1,081	\$ 1,500	\$ 1,500
752.400	Salt	\$ 6,894	\$ 5,305	\$ 7,500	\$ 6,500	\$ 7,500	\$ 7,500
752.500	Sand	\$ 863	\$ 367	\$ 750	\$ 275	\$ 500	\$ 500
801.000	Contracted Services	\$ 21,850	\$ 12,681	\$ 35,000	\$ 31,775	\$ 35,000	\$ 35,000
943.100	Salt Barn Rental Fee	\$ 3,750	\$ 3,750	\$ 3,750	\$ -	\$ 3,750	\$ 3,750
<b>Totals</b>		<b>\$ 33,357</b>	<b>\$ 23,163</b>	<b>\$ 48,500</b>	<b>\$ 39,631</b>	<b>\$ 48,250</b>	<b>\$ 48,250</b>

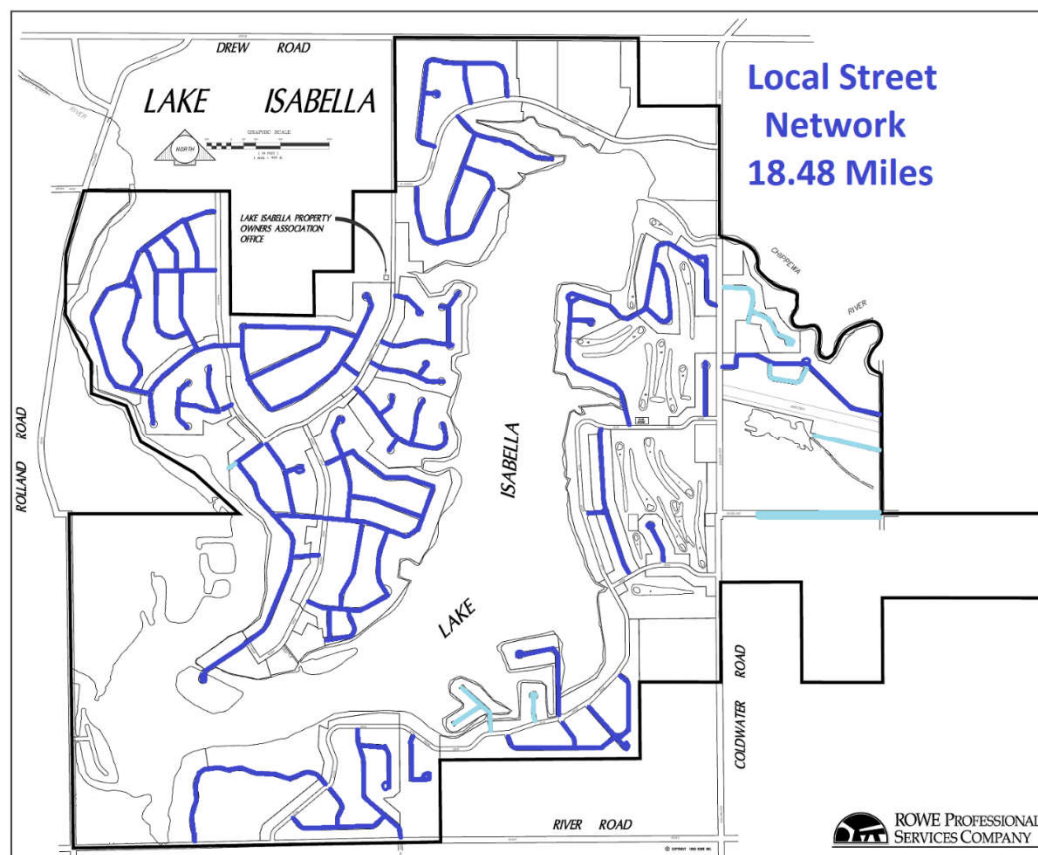
**202 - Major Street Fund: 457 Administration**

Acct.	Item	2018-19 Actual	2019-20 Actual	2020-21 Amended	2020-21 YTD	2021-22 Proposed	2022-23 Projected
830.000	Audit	\$ 2,280	\$ 2,750	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
935.000	Liaibility & Prop. Ins.	\$ 1,000	\$ 1,000	\$ 1,300	\$ 1,300	\$ 1,500	\$ 1,500
995.000	Admin Fee	\$ 10,487	\$ 13,020	\$ 11,500	\$ 10,050	\$ 12,224	\$ 12,650
995.203	Transfer to Local Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>		<b>\$ 13,767</b>	<b>\$ 16,770</b>	<b>\$ 15,800</b>	<b>\$ 14,350</b>	<b>\$ 16,724</b>	<b>\$ 17,150</b>
<b>MAJOR STREET EXPENSES</b>		<b>\$ 269,708</b>	<b>\$ 257,080</b>	<b>\$ 154,924</b>	<b>\$ 109,851</b>	<b>\$ 397,993</b>	<b>\$ 231,898</b>
<b>FY Surplus / Shortfall</b>		<b>\$ (29,128)</b>	<b>\$ (40,794)</b>	<b>\$ 76,076</b>		<b>\$ (164,793)</b>	<b>\$ 11,552</b>

### LOCAL STREET FUND LINE-ITEM BUDGET

#### 203 - Local Street Fund: Revenue

Acct.	Item	2016-17 Actual	2018-19 Actual	2019-20 Actual	2020-21 Amended	2020-21 YTD	2021-22 Proposed	2022-23 Projected
546.000	Act 51	\$ 75,557	\$ 96,513	\$ 101,323	\$ 107,500	\$ 82,974	\$ 106,500	\$ 110,000
664.000	Interest - Checking	\$ 52	\$ 58	\$ 63	\$ 100	\$ 73	\$ 75	\$ 75
665.000	Interest - Investments	\$ 10	\$ 314	\$ 221	\$ 100	\$ 49	\$ 75	\$ 75
699.000	Major Street Transfer In	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>		<b>\$ 105,619</b>	<b>\$ 96,885</b>	<b>\$ 101,607</b>	<b>\$ 107,700</b>	<b>\$ 83,096</b>	<b>\$ 106,650</b>	<b>\$ 110,150</b>



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

Acct.	Item	2016-17 Actual	2018-19 Actual	2019-20 Actual	2020-21 Amended	2020-21 YTD	2021-22 Proposed	2022-23 Projected
702.000	Salary	\$ 13,723	\$ 13,578	\$ 20,947	\$ 23,000	\$ 21,055	\$ 22,148	\$ 22,590
709.000	SSI	\$ 1,196	\$ 1,013	\$ 1,306	\$ 1,850	\$ 1,478	\$ 1,772	\$ 1,807
725.000	Workers Comp	\$ 200	\$ 125	\$ 650	\$ 1,000	\$ 196	\$ 500	\$ 500
752.000	Supplies	\$ 1,067	\$ 700	\$ 271	\$ 1,000	\$ 711	\$ 750	\$ 750
752.500	Supplies - Gravel	\$ 2,507	\$ -	\$ 200	\$ 200	\$ 345	\$ 300	\$ 300
752.550	Supplies - Cold Patch	\$ 57	\$ 67	\$ -	\$ 250	\$ -	\$ 200	\$ 200
801.000	Contracted Services	\$ 27,777	\$ 9,488	\$ 14,657	\$ 12,000	\$ 5,975	\$ 21,000	\$ 15,000
801.200	Tree Trimming	\$ -	\$ 1,125	\$ 2,000	\$ -	\$ -	\$ -	\$ -
801.300	Brine	\$ 350	\$ 2,000	\$ 1,500	\$ 2,500	\$ 500	\$ 3,000	\$ 3,000
860.000	Transportation	\$ 459	\$ 972	\$ 1,195	\$ 1,000	\$ 1,000	\$ 1,500	\$ 1,500
932.000	Repairs & Maintenance	\$ 267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
943.000	Storage Rental Fee	\$ 17,556	\$ 17,556	\$ 17,556	\$ 17,556	\$ -	\$ 15,000	\$ 15,000
956.000	Misc.	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
970.000	Capital Outlay	\$ -	\$ -	\$ 4,250	\$ 6,000	\$ 3,799	\$ -	\$ -
<b>Totals</b>		<b>\$ 65,174</b>	<b>\$ 46,624</b>	<b>\$ 64,532</b>	<b>\$ 66,356</b>	<b>\$ 35,059</b>	<b>\$ 66,169</b>	<b>\$ 60,648</b>

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

Acct.	Item	2016-17 Actual	2018-19 Actual	2019-20 Actual	2020-21 Amended	2020-21 YTD	2021-22 Proposed	2022-23 Projected
752.000	Supplies	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ -
752.800	Supplies - Signs	\$ 612	\$ 537	\$ 1,106	\$ 1,000	\$ 606	\$ 3,500	\$ 750
801.200	Tree Trimming	\$ -	\$ -	\$ -	\$ 2,500	\$ 1,390	\$ 4,000	\$ 4,000
<b>Totals</b>		<b>\$ 612</b>	<b>\$ 537</b>	<b>\$ 1,106</b>	<b>\$ 3,750</b>	<b>\$ 1,996</b>	<b>\$ 7,500</b>	<b>\$ 4,750</b>

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

Acct.	Item	2016-17 Actual	2018-19 Actual	2019-20 Actual	2020-21 Amended	2020-21 YTD	2021-22 Proposed	2022-23 Projected
752.000	Supplies	\$ 612	\$ 30	\$ 175	\$ 500	\$ -	\$ 500	\$ 500
752.400	Salt	\$ 3,334	\$ 7,095	\$ 6,000	\$ 5,000	\$ 3,917	\$ 5,000	\$ 5,000
752.500	Sand	\$ 200	\$ 446	\$ 156	\$ 500	\$ 188	\$ 500	\$ 500
801.000	Contracted Services	\$ 9,487	\$ 16,527	\$ 12,656	\$ 25,000	\$ 22,713	\$ 25,000	\$ 25,000
943.100	Salt Barn Rental Fee	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750	\$ -	\$ 3,750	\$ 3,750
<b>Totals</b>		<b>\$ 17,383</b>	<b>\$ 27,848</b>	<b>\$ 22,737</b>	<b>\$ 34,750</b>	<b>\$ 26,818</b>	<b>\$ 34,750</b>	<b>\$ 34,750</b>

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

Acct.	Item	2016-17 Actual	2018-19 Actual	2019-20 Actual	2020-21 Amended	2020-21 YTD	2021-22 Proposed	2022-23 Projected
830.000	Audit	\$ 750	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
935.000	Liaibility & Prop. Ins.	\$ 1,250	\$ 1,000	\$ 798	\$ 1,100	\$ 1,098	\$ 1,250	\$ 1,250
995.000	Admin Fee	\$ 4,294	\$ 5,236	\$ 6,498	\$ 5,375	\$ 5,014	\$ 5,858	\$ 6,050
<b>Totals</b>		<b>\$ 6,294</b>	<b>\$ 7,736</b>	<b>\$ 8,796</b>	<b>\$ 7,975</b>	<b>\$ 7,612</b>	<b>\$ 8,608</b>	<b>\$ 8,800</b>
<b>LOCAL STREET EXPENSES</b>		<b>\$ 89,463</b>	<b>\$ 82,745</b>	<b>\$ 97,171</b>	<b>\$ 112,831</b>	<b>\$ 71,485</b>	<b>\$ 117,027</b>	<b>\$ 108,948</b>
<b>FY Surplus / Shortfall</b>		<b>\$ 16,156</b>	<b>\$ 14,140</b>	<b>\$ 4,436</b>	<b>\$ (5,131)</b>		<b>\$ (10,377)</b>	<b>\$ 1,202</b>

SEWER FUND LINE-ITEM BUDGET

**590 - Sewer Fund: Revenue**

Acct.	Item	2018-19 Actual	2019-20 Actual	2020-21 Amended	2020-21 YTD	2021-22 Proposed	2022-23 Projected
664.000	Interest - Checking	\$ 14	\$ 12	\$ 10	\$ 6	\$ 5	\$ 5
665.000	Interest - Investments	\$ 106	\$ 51	\$ 50	\$ 25	\$ 25	\$ 25
672.000	Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>		<b>\$ 120</b>	<b>\$ 63</b>	<b>\$ 60</b>	<b>\$ 31</b>	<b>\$ 30</b>	<b>\$ 30</b>

**590 - Sewer Fund Expenses**

Acct.	Item	2018-19 Actual	2019-20 Actual	2020-21 Amended	2020-21 YTD	2021-22 Proposed	2022-23 Projected
801.000	Contracted Services	\$ 2,213	\$ -	\$ -	\$ -	\$ -	\$ -
956.000	Misc. (CMDHD)	\$ -	\$ -	\$ 4,000	\$ 1,875	\$ 2,000	\$ 2,000
995.101	Admin Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>		<b>\$ 2,213</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ 1,875</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b>FY Surplus / Shortfall</b>		<b>\$ (2,093)</b>	<b>\$ 63</b>	<b>\$ (3,940)</b>	<b>\$ (1,844)</b>	<b>\$ (1,970)</b>	<b>\$ (1,970)</b>