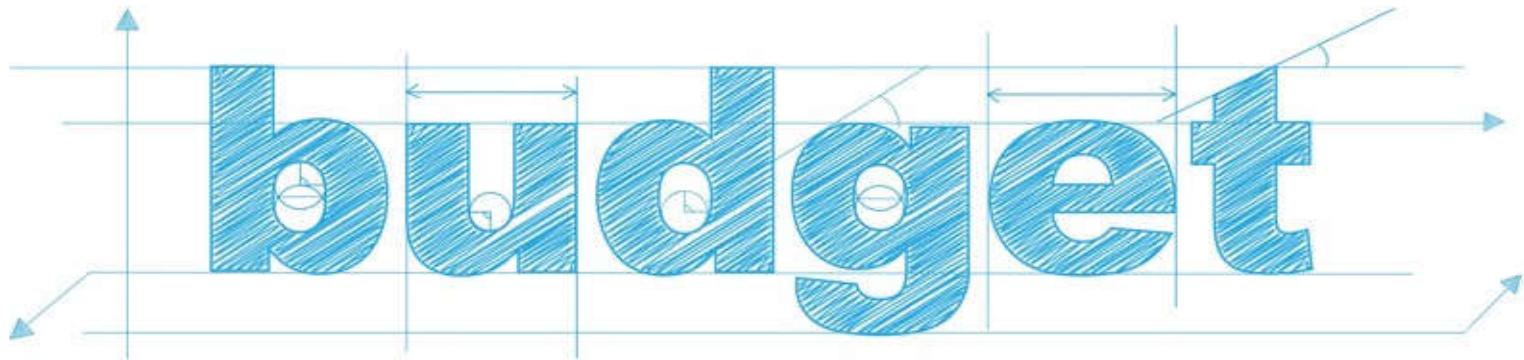




Village of Lake Isabella

## 2024-2025 Budget & Capital Improvement Plan



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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 18, 2024, as part of a regular meeting of the Lake Isabella Village Council starting at 7 PM local time. The location of the hearing will be the Village Hall, 1010 Clubhouse Drive, Lake Isabella, MI, 48893. The purpose of the hearing is to receive public comments and questions regarding the adoption of the 2024-2025 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 2024-2025 fiscal year, the proposed Operating Millage rate in support of the budget is 1 Mill with the anticipated Headlee rollback to 0.8058.**

Public Comments are welcome at the meeting and may be submitted via writing in advance of the meeting at the Village Hall during regular 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**

<b>The Village of Lake Isabella Annual Budget Process</b>			
<b>Draft</b>	<b>Present</b>	<b>Adjust</b>	<b>Adopt</b>
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.

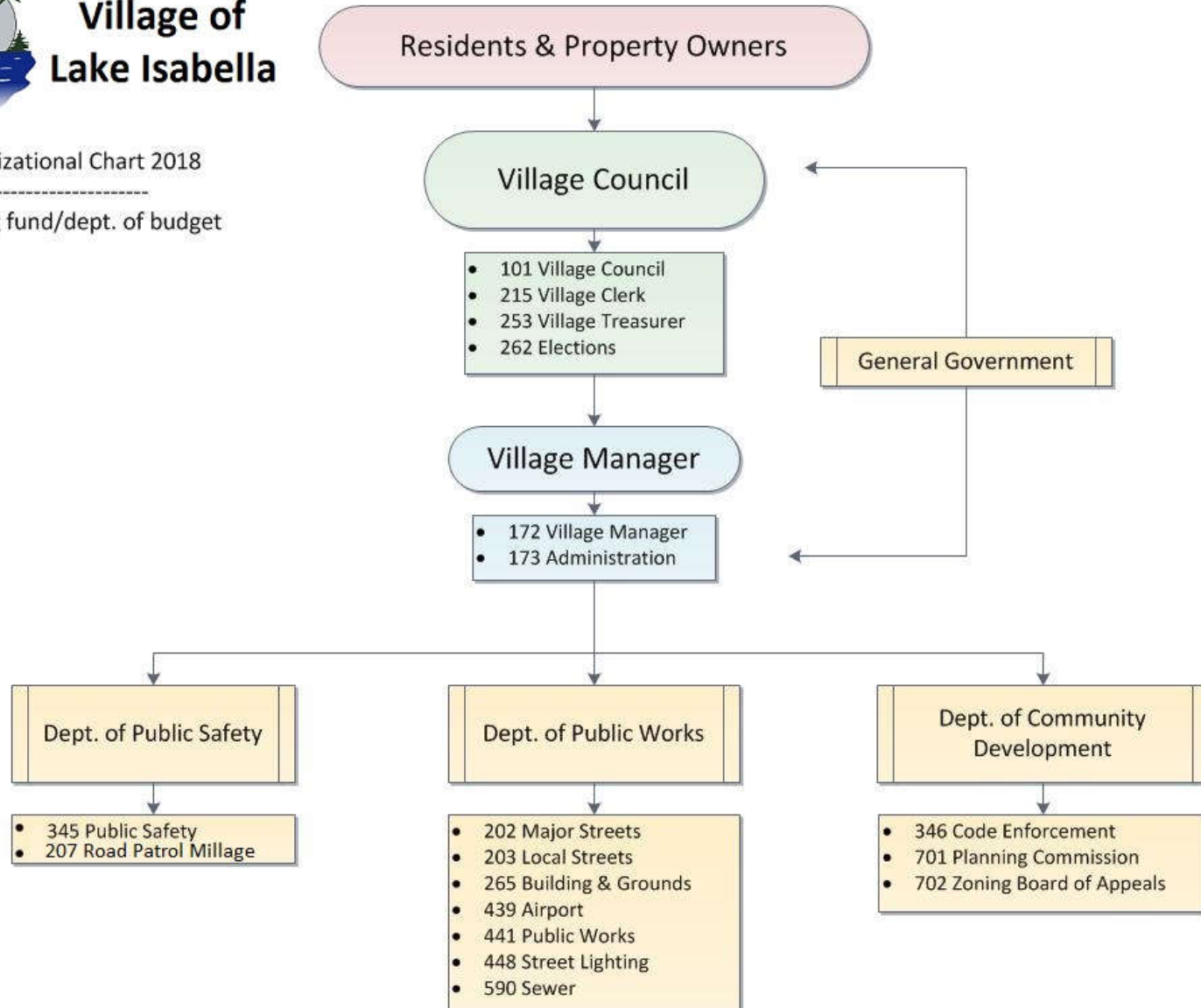
In addition to the introduction and adoption deadline outlined in the Charter, the Village Charter also places a greater notification requirement that would otherwise be required under the law. MCL141.412 requires that a notice of the public hearing on the budget and proposed tax rate be published at 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.

**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 a modified cash basis works, it is first essential to break down how 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-based 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 0.8058 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.

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. Voters in 2022 approved the community's first ever tax increase, voting to authorize an annual levy of 0.333 Mills to fund road patrols by the Sheriff's Department. Due to uncertainty with Isabella County's desire to maintain the Sheriff's Department at its current operational levy, the Village Council has elected not to levy this millage in the 2024-2025 Fiscal Year. If levied, Headlee would have rolled this millage rate back to 0.3251.

Voters have also approved a dedicated revenue stream of 3 Mills to fund lake restoration efforts. This millage will be collected for the first time on the 2024 summer tax bills. While approved for 3 Mills, Headlee has rolled this millage back to 2.9556 for 2024-25.

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

The 2024-25 budget is divided into six main funds. Those funds are the General Fund, Major Streets Fund, Local Streets Fund, Sewer Fund, Sheriff Millage Fund, and the new Lake Restoration 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. In reviewing the Village's fund structure, the Finance Committee has recommended that the Village resume transferring an Administrative Fee from the Sewer Fund in an effort to accelerate the Village's ability to close that fund. The Consent Judgement that regulates the use of funds from the Sewer Fund allows for an annual transfer of \$2,500.

The division of Departments and Line Items corresponds 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.

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

### **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 2020-21 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 \$50,000.

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

- Amazon American Express Credit Card:      \$18,000
- Isabella Bank Mastercard:                      \$12,500
- Sam’s Club Credit Card:                         \$1,200

The combined available limit on these three cards is \$31,700, which is \$18,300 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 shown on the following page:



	General Fund	Major Streets	Local Streets
<b>Policy Minimum Ending Balance</b>	<b>\$175,000</b>	<b>\$75,000</b>	<b>\$50,000</b>
2024-25 Proposed Ending Balance	<b>\$660,317</b>	<b>\$374,672</b>	<b>\$111,040</b>
Ending Balance as a % of Required Funds	377%	499%	222%
2025-26 Projected Ending Balance	<b>\$678,197</b>	<b>\$290,790</b>	<b>\$118,659</b>
Ending Balance as a % of Required Funds	387%	388%	237%

**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 financial forecast for the U.S. economy over the next 12 months indicates a mixed outlook, with both potential growth and challenges ahead.

The U.S. economy is expected to experience slower growth in 2024. JP Morgan forecasts a modest GDP growth rate of 0.7%, a significant deceleration from the 2.8% seen in 2023. This slowdown is attributed to the effects of previous monetary policy actions and fading post-pandemic economic boosts. Deloitte's outlook also suggests a moderate growth rate of 1.6% annually through 2028, slightly below previous trends.

Consumer spending is projected to grow, albeit at a slower pace than in 2023. Factors such as diminishing excess savings, stagnant wage gains, and rising loan delinquencies may contribute to this slowdown. However, household balance sheets remain relatively healthy, supporting continued, if subdued, consumer spending.

Inflation is likely to remain above the Federal Reserve's 2% target, driven by tight labor markets and geopolitical and supply chain disruptions. The Fed is expected to maintain its current interest rates until mid-2024, with potential rate cuts starting in June if inflation trends downwards. This cautious approach reflects concerns about sustaining economic stability without triggering further inflation.

Ongoing geopolitical tensions, particularly in Europe and the Middle East, are expected to impact trade and economic activity. This could increase oil prices, benefiting the U.S. as a net oil exporter and contributing to inflationary pressures. Increased defense spending may provide some economic stimulus but at the cost of higher government borrowing and reduced capital formation.

The labor market is expected to remain tight, supporting consumer incomes and contributing to persistent inflationary pressures. Employment levels are projected to rise, driven by population growth and delayed retirements.

While the U.S. economy is likely to avoid a severe downturn, it faces a period of slower growth and persistent inflation. Careful monetary policy management and resilience in consumer spending and the labor market will be crucial in navigating these challenges. Michigan's economic forecast for the next 12 months suggests moderate growth with some mixed indicators. The state's economy is projected to grow by about 1.4% in 2024, slightly below the previous year's growth rate and in line with the national average. This growth is influenced by high interest rates, inflation, and global economic conditions, though the automotive sector is expected to perform well as supply chains stabilize.

The housing market is expected to stabilize, with single-family and multifamily construction recovering from declines experienced in late 2022 and early 2023. House prices are predicted to rise by less than 2%, a significant slowdown compared to previous years (Comerica).

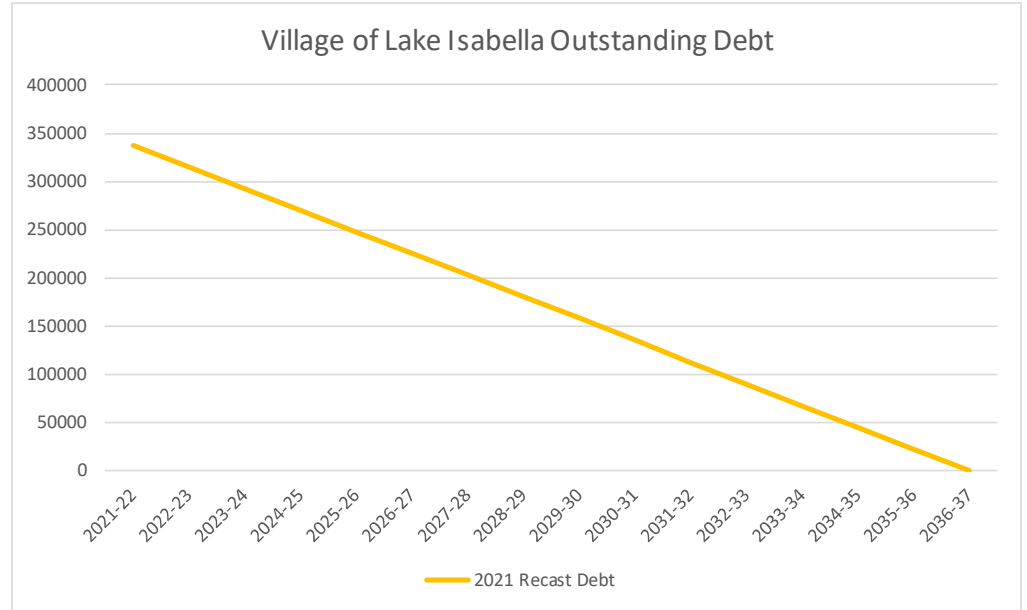
Personal incomes in Michigan are projected to rise by 3.9%, modestly outpacing inflation, which is expected to be around 2.2%. This increase is driven by gains in wages and salaries, although overall personal income is impacted by the reduction in federal stimulus post-COVID-19.

Overall, Michigan's economic outlook for the next 12 months indicates moderate growth with ongoing challenges from broader economic conditions, but with some bright spots in specific sectors like automotive and housing. The Village continues to see new home construction. Since the start of the COVID-19 pandemic in 2020, the Village has approved approximately 50 zoning permits for new homes.

## Debt Obligations

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.

Year	2021 Recast Debt	Prinicipal Payment	Interest Payment
2021-22	\$ 337,500	\$ 22,500	\$ 3,087
2022-23	\$ 315,000	\$ 22,500	\$ 5,951
2023-24	\$ 292,500	\$ 22,500	\$ 5,767
2024-25	\$ 270,000	\$ 22,500	\$ 5,522
2025-26	\$ 247,500	\$ 22,500	\$ 5,245
2026-27	\$ 225,000	\$ 22,500	\$ 4,925
2027-28	\$ 202,500	\$ 22,500	\$ 4,568
2028-29	\$ 180,000	\$ 22,500	\$ 4,183
2029-30	\$ 157,500	\$ 22,500	\$ 3,764
2030-31	\$ 135,000	\$ 22,500	\$ 3,314
2031-32	\$ 112,500	\$ 22,500	\$ 2,842
2032-33	\$ 90,000	\$ 22,500	\$ 2,327
2033-34	\$ 67,500	\$ 22,500	\$ 1,784
2034-35	\$ 45,000	\$ 22,500	\$ 1,215
2035-36	\$ 22,500	\$ 22,500	\$ 619
2036-37	\$ -		
<b>Totals</b>	<b>\$ 337,500</b>	<b>\$ 337,500</b>	<b>\$ 55,111</b>



## Lake Isabella State Equalized Value to Taxable Value History

Year	Equalized Value	EV Change	Taxable Value	TV Change	TV % of SEV	Millage	Tax Capture	Yearly Change
2000	\$40,012,628		\$31,297,669		78.22%	0.978	\$30,609.12	
2001	\$49,849,706	24.58%	\$37,058,691	18.41%	74.34%	0.938	\$34,761.05	13.56%
2002	\$54,498,869	9.33%	\$41,394,743	11.70%	75.96%	0.923	\$38,207.35	9.91%
2003	\$59,578,300	9.32%	\$46,639,317	12.67%	78.28%	0.910	\$42,441.78	11.08%
2004	\$67,885,000	13.94%	\$51,817,546	11.10%	76.33%	0.887	\$45,962.16	8.29%
2005	\$77,879,800	14.72%	\$59,198,434	14.24%	76.01%	0.856	\$50,673.86	10.25%
2006	\$85,853,600	10.24%	\$65,727,122	11.03%	76.56%	0.849	\$55,802.33	10.12%
2007	\$89,988,800	4.82%	\$70,273,479	6.92%	78.09%	0.847	\$59,521.64	6.67%
2008	\$93,109,800	3.47%	\$73,644,854	4.80%	79.09%	0.846	\$62,303.55	4.67%
2009	\$92,342,937	-0.82%	\$76,284,885	3.58%	82.61%	0.846	\$64,537.01	3.58%
2010	\$86,206,958	-6.64%	\$73,904,034	-3.12%	85.73%	0.846	\$62,522.81	-3.12%
2011	\$83,545,629	-3.09%	\$74,557,852	0.88%	89.24%	0.846	\$63,075.94	0.88%
2012	\$79,521,400	-4.82%	\$72,264,052	-3.08%	90.87%	0.846	\$61,135.39	-3.08%
2013	\$79,139,300	-0.48%	\$71,953,085	-0.43%	90.92%	0.846	\$60,872.31	-0.43%
2014	\$81,732,949	3.28%	\$72,894,078	1.31%	89.19%	0.843	\$61,449.71	0.95%
2015	\$83,621,800	2.31%	\$73,855,246	1.32%	88.32%	0.843	\$62,259.97	1.32%
2016	\$85,428,400	2.16%	\$75,106,749	1.69%	87.92%	0.842	\$63,239.88	1.57%
2017	\$88,036,900	3.05%	\$77,049,093	2.59%	87.52%	0.842	\$64,875.34	2.59%
2018	\$89,110,600	1.22%	\$78,780,795	2.25%	88.41%	0.840	\$66,175.87	2.00%
2019	\$92,861,200	4.21%	\$80,812,987	2.58%	87.03%	0.835	\$67,478.84	1.97%
2020	\$96,388,400	3.80%	\$82,977,169	2.68%	86.09%	0.839	\$69,584.65	3.12%
2021	\$100,768,900	4.54%	\$87,405,658	5.34%	86.74%	0.827	\$72,249.52	3.83%
2022	\$110,165,300	9.32%	\$92,773,395	6.14%	84.21%	0.824	\$76,445.28	5.81%
2023	\$121,559,400	10.34%	\$100,415,885	8.24%	82.61%	0.818	\$82,140.19	7.45%
2024	\$134,567,443	10.70%	\$109,672,466	9.22%	81.50%	0.806	\$88,374.07	7.59%
	<i>Estimated Numbers</i>							

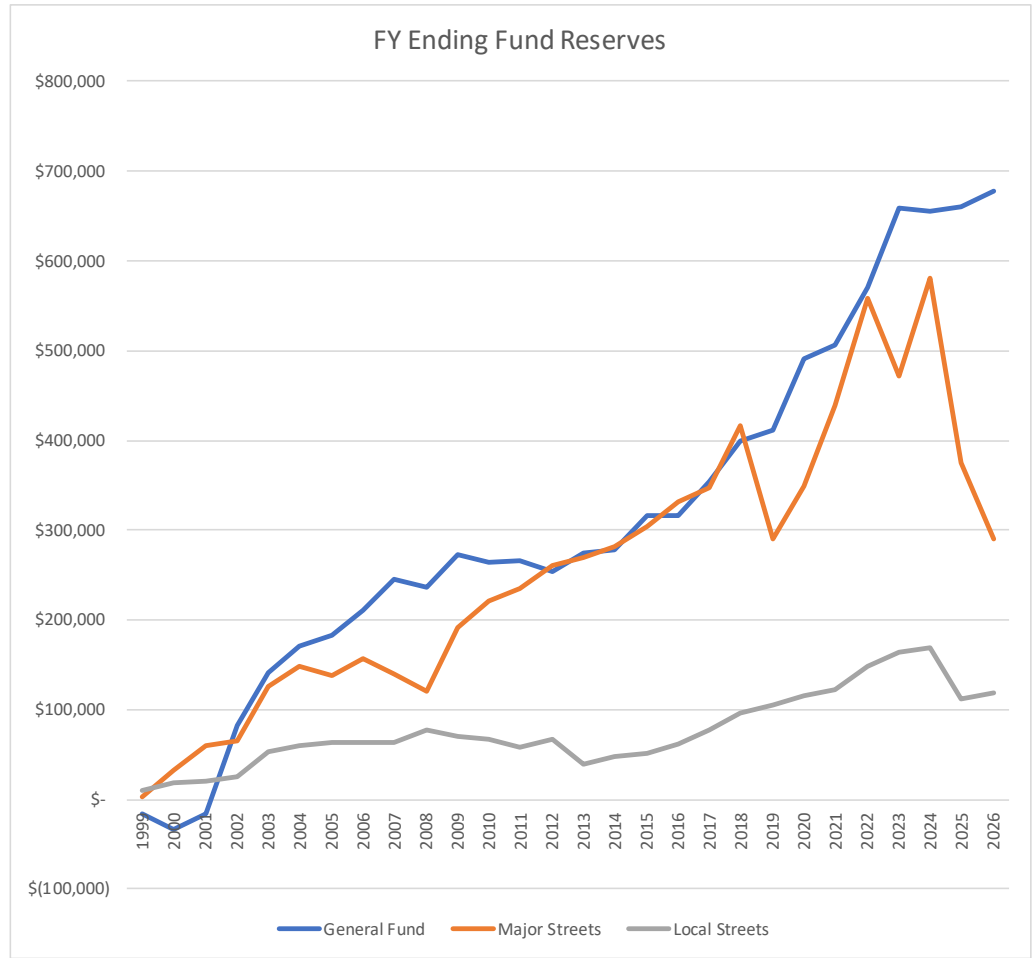
**Property Tax Collections by Other Entities from Lake Isabella**

<b>Entity</b>	<b>Millage</b>	<b>Collection from Lake Isabella</b>	<b>% of Total</b>
Isabella County	6.6100	\$ 724,935.00	21.78%
State Education Tax	6.0000	\$ 658,034.80	19.77%
ISD Taxes (Voc, Special, Oper.)	5.0230	\$ 550,884.80	16.55%
Chippewa Hills Debt Millages	3.8755	\$ 425,035.64	12.77%
<b>Lake Restoration Millage</b>	<b>2.9556</b>	<b>\$ 324,147.94</b>	<b>9.74%</b>
<b>Fire Millage/Assessment</b>	<b>1.0000</b>	<b>\$ 109,672.47</b>	<b>3.30%</b>
Medical Facility	1.0000	\$ 63,610.03	1.91%
Sherman Twp. Operating	0.9955	\$ 109,178.94	3.28%
Broomfield Twp. Operating	0.9758	\$ 44,947.72	1.35%
Commission on Aging	0.8776	\$ 96,248.56	2.89%
I-Ride	0.8620	\$ 94,537.67	2.84%
<b>Village Operating</b>	<b>0.8058</b>	<b>\$ 88,374.07</b>	<b>2.66%</b>
Isabella County Parks	0.3500	\$ 38,385.36	1.15%
<b>Lake Isabella Road Patrols</b>	<b>0.0000</b>	<b>\$ -</b>	<b>0.00%</b>

**Taxes Paid by Lake Isabella Property Owners: \$ 3,327,992.99**

## Lake Isabella 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	\$ 399,772	\$ 416,679	\$ 96,613
2019	\$ 411,194	\$ 289,530	\$ 105,472
2020	\$ 490,954	\$ 349,244	\$ 116,070
2021	\$ 507,337	\$ 439,675	\$ 122,922
2022	\$ 570,697	\$ 558,847	\$ 148,717
2023	\$ 659,187	\$ 471,701	\$ 164,214
<b>Est. 2024</b>	\$ 654,898	\$ 581,378	\$ 169,275
<b>Est. 2025</b>	\$ 660,317	\$ 374,672	\$ 111,040
<b>Est. 2026</b>	\$ 678,197	\$ 290,790	\$ 118,659



## Village of Lake Isabella Personnel Costs

### General Government

Village Clerk	\$	19,550
Village Treasurer	\$	21,977
Village Council	\$	1,620
SSI	\$	3,218
	\$	<u>46,365</u>

### Administration

Village Manager	\$	33,846
Admin Wages	\$	21,977
Health Insurance*	\$	36,800
SSI	\$	4,326
Life Insurance	\$	1,000
Retirement	\$	3,600
AFLAC	\$	2,652
	\$	<u>104,202</u>

### Community Development

Code Enforcement	\$	19,341
Planning & Zoning	\$	12,692
SSI	\$	14,191
	\$	<u>46,224</u>

### Department of Public Works/Building & Grounds

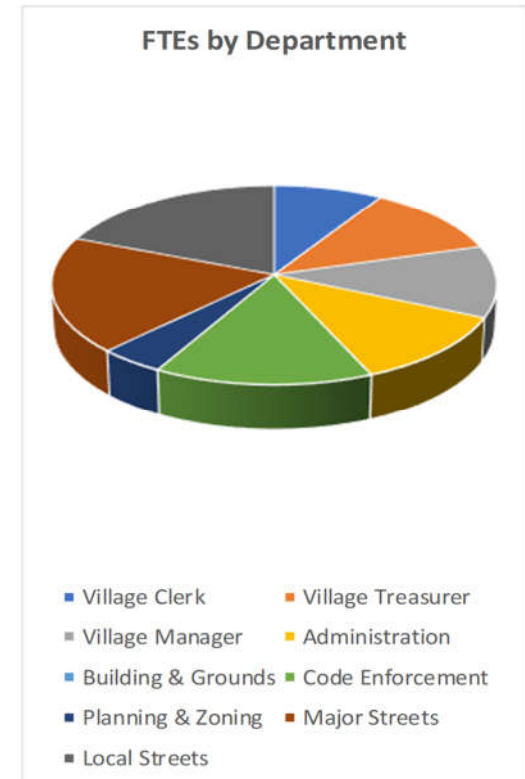
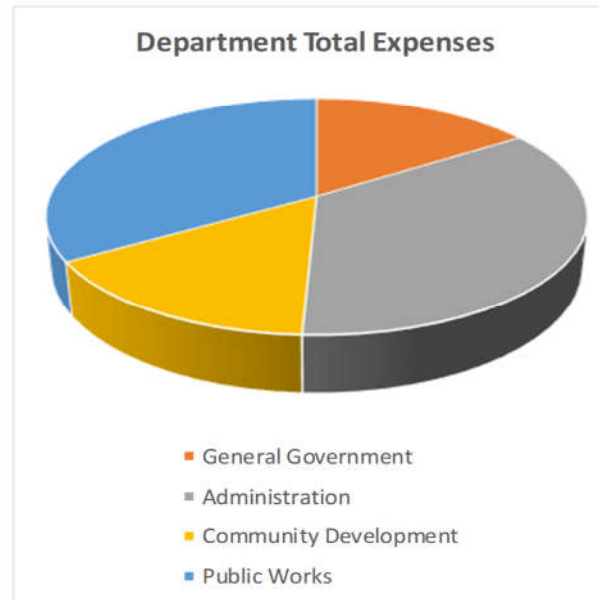
Major Streets	\$	36,067
Local Streets	\$	36,067
Building & Grounds	\$	-
Airport	\$	900
SSI	\$	5,590
AFLAC	\$	2,800
Health Insurance*	\$	18,640
	\$	<u>100,064</u>

### Total Expenses by Category

Wages	\$	204,037
Health Insurance*	\$	55,440
Life Insurance	\$	1,000
Other Benefits	\$	5,452
SSI	\$	27,326
Retirement	\$	3,600
	\$	<u>296,855</u>

### FTEs by Department

Village Clerk	0.30
Village Treasurer	0.40
Village Manager	0.40
Administration	0.40
Building & Grounds	-
Code Enforcement	0.50
Planning & Zoning	0.15
Major Streets	0.65
Local Streets	0.65
<b>TOTAL FTEs</b>	<b>3.45</b>



\* This reflects the 80% pf the premium paid by the Village, employees pay the remaining 20%. Without cost sharing, the total premium cost is \$69,300.

**2024-2025 General Appropriation Act**

<b>2023-24 General Fund Projected Ending Balance:</b>		<b>\$ 654,898</b>
2024-25 General Fund Revenue:		\$ 484,063
<u>2024-25 General Fund Expenditures:</u>		
101 - Village Council	\$	11,075
215 - Village Clerk	\$	23,390
253 - Village Treasurer	\$	29,905
262 - Elections	\$	400
172 - Village Manager	\$	76,364
173 - Administration	\$	128,237
265 - Building & Grounds	\$	62,272
345 - Public Safety	\$	48,000
346 - Code Enforcement	\$	27,990
439 - Airport	\$	3,275
448 - Street Lighting	\$	2,300
701 - Planning Commission	\$	64,971
702 - Zoning Board of Appeals	\$	465
	\$	<u>478,644</u>
	FY Surplus/Shortage \$	5,419
<b>2024-25 General Fund Ending Balance</b>		<b>\$ 660,317</b>



<b>2023-24 Major Streets Fund Projected Ending Balance:</b>	<b>\$</b>	<b>581,378</b>
2024-25 Major Streets Fund Revenue:	\$	279,188
<u>2024-25 Major Streets Fund Expenditures:</u>		
453 - Preservation of Streets	\$	419,932
455 - Traffic Services	\$	8,500
456 - Winter Maintenance	\$	38,500
457 - Administration	\$	18,962
	\$	<u>485,894</u>
FY Surplus/Shortage	\$	(206,706)
<b>2024-25 Major Streets Fund Ending Balance:</b>	<b>\$</b>	<b>374,672</b>
<b>2023-24 Local Streets Fund Projected Ending Balance:</b>	<b>\$</b>	<b>169,275</b>
2024-25 Local Streets Fund Revenue:	\$	131,150
<u>2024-25 Local Streets Fund Expenditures:</u>		
453 - Preservation of Streets	\$	141,257
455 - Traffic Services	\$	6,500
456 - Winter Maintenance	\$	31,250
457 - Administration	\$	10,378
	\$	<u>189,385</u>
FY Surplus/Shortage	\$	(58,235)
<b>2024-25 Local Streets Fund Ending Balance:</b>	<b>\$</b>	<b>111,040</b>

<b>2023-24 Sewer Fund Projected Ending Balance:</b>		<b>\$</b>	<b>6,057</b>
2024-25 Sewer Fund Revenue:		\$	180
2024-25 Sewer Fund Expenditures:	\$	5,400	
	\$	5,400	
FY Surplus/Shortage	\$	(5,220)	
<b>2024-25 Sewer Fund Ending Balance:</b>		<b>\$</b>	<b>837</b>
<b>2023-24 Road Patrol Fund Projected Ending Balance:</b>		<b>\$</b>	<b>15,472</b>
2024-25 Road Patrol Fund Revenue:		\$	-
2024-25 Road Patrol Fund Expenditures:	\$	15,472	
	\$	15,472	
FY Surplus/Shortage	\$	(15,472)	
<b>2024-25 Road Patrol Fund Ending Balance:</b>		<b>\$</b>	<b>-</b>
<b>2023-24 Lake Improvement Fund Projected Ending Balance:</b>		<b>\$</b>	<b>300</b>
2024-25 Lake Improvement Fund Revenue:		\$	359,737
2024-25 Lake Improvement Fund Expenditures:	\$	211,594	
	\$	211,594	
FY Surplus/Shortage	\$	148,143	
<b>2024-25 Lake Improvement Fund Ending Balance:</b>		<b>\$</b>	<b>148,443</b>

**Village of Lake Isabella 2024-2025 General Appropriation Act  
Projected Year-end Fund Balance**

	<b>General Fund</b>	<b>Major Streets</b>	<b>Local Streets</b>	<b>Sewer Fund</b>	<b>Road Patrol</b>	<b>Lake Improv.</b>
<b>FY 22-23 Audit Ending Balance</b>	\$ 659,187	\$ 471,701	\$ 164,214	\$ 9,299	\$ -	\$ -
<b>Budgeted 2023-24 Revenue</b>	\$ 432,602	\$ 404,372	\$ 125,450	\$ 158	\$ 33,472	\$ 7,866
<b>Budgeted 2023-24 Expenses</b>	\$ 436,891	\$ 294,695	\$ 120,389	\$ 3,400	\$ 18,000	\$ 7,566
<b>Projected Ending Balance June 30, 2024:</b>	<b>\$ 654,898</b>	<b>\$ 581,378</b>	<b>\$ 169,275</b>	<b>\$ 6,057</b>	<b>\$ 15,472</b>	<b>\$ 300</b>
FY Over/Under	\$ (4,289)	\$ 109,677	\$ 5,061	\$ (3,242)	\$ 15,472	\$ 300
<b>FY 2024-25 Beginning Balance</b>	<b>\$ 654,898</b>	<b>\$ 581,378</b>	<b>\$ 169,275</b>	<b>\$ 6,057</b>	<b>\$ 15,472</b>	<b>\$ 300</b>
<b>Budgeted 2024-25 Revenue</b>	\$ 484,063	\$ 279,188	\$ 131,150	\$ 180	\$ -	\$ 359,737
<b>Budgeted 2024-25 Expenses</b>	\$ 478,644	\$ 485,894	\$ 189,385	\$ 5,400	\$ 15,472	\$ 211,594
<b>Projected Ending Balance June 30, 2025:</b>	<b>\$ 660,317</b>	<b>\$ 374,672</b>	<b>\$ 111,040</b>	<b>\$ 837</b>	<b>\$ -</b>	<b>\$ 148,443</b>
FY Over/Under	\$ 5,419	\$ (206,706)	\$ (58,235)	\$ (5,220)	\$ (15,472)	\$ 148,143
<b>FY 2025-26 Beginning Balance</b>	<b>\$ 660,317</b>	<b>\$ 374,672</b>	<b>\$ 111,040</b>	<b>\$ 837</b>	<b>\$ -</b>	<b>\$ 148,443</b>
<b>Budgeted 2025-26 Revenue</b>	\$ 439,239	\$ 473,261	\$ 134,413	\$ 180	\$ -	\$ 343,614
<b>Budgeted 2025-26 Expenses</b>	\$ 421,359	\$ 557,144	\$ 126,794	\$ 1,017	\$ -	\$ 391,150
<b>Projected Ending Balance June 30, 2026:</b>	<b>\$ 678,197</b>	<b>\$ 290,790</b>	<b>\$ 118,659</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,907</b>
FY Over/Under	\$ 17,880	\$ (83,882)	\$ 7,619	\$ (837)	\$ -	\$ (47,536)

## 2024-2025 Line Item Budget

### 101 - General Fund: Revenue

Account	Line Item	5 year Average	2022-23 Actual	2023-24 Amended	2023-24 YTD	2024-25 Proposed	2025-26 Projected
402.000	Property Taxes	\$ 70,596	\$ 75,826	\$ 79,500	\$ 81,793	\$ 88,374	\$ 90,142
445.000	Interest & Penalties	\$ 462	\$ 514	\$ 500	\$ 321	\$ 400	\$ 500
451.000	Special Assessments	\$ 35,094	\$ 39,099	\$ 42,264	\$ 40,617	\$ 44,000	\$ 45,100
475.000	Permits	\$ 2,345	\$ 1,560	\$ 1,000	\$ 1,120	\$ 1,200	\$ 1,200
477.000	Cable Franchise Fee	\$ 24,722	\$ 25,743	\$ 26,000	\$ 17,967	\$ 23,500	\$ 22,500
528.100	ARPA (Transfer In)	\$ 26,698	\$ 95,178	\$ 4,000	\$ 3,981	\$ -	\$ -
TBA	MSHDA Grant	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ -
548.000	Liquor Control	\$ 326	\$ 1,630	\$ 1,100	\$ 2,118	\$ 2,000	\$ 2,000
573.000	Local Com. Stablization	\$ 339	\$ -	\$ 400	\$ -	\$ 400	\$ 400
574.000	Revenue Sharing	\$ 172,270	\$ 196,940	\$ 195,000	\$ 136,202	\$ 200,000	\$ 202,500
609.202	Major St. Admin Fee	\$ 12,348	\$ 13,921	\$ 13,585	\$ 10,832	\$ 14,462	\$ 14,823
609.203	Local St. Admin Fee	\$ 6,131	\$ 6,855	\$ 6,655	\$ 5,357	\$ 7,178	\$ 7,357
657.000	Civil Infraction Fines	\$ 525	\$ 89	\$ 500	\$ 566	\$ 750	\$ 750
664.000	Interest - Checking	\$ 487	\$ 645	\$ 750	\$ 462	\$ 750	\$ 750
665.000	Interest - Investments	\$ 1,705	\$ 2,304	\$ 2,000	\$ 4,627	\$ 5,000	\$ 5,000
672.000	Misc.	\$ 3,414	\$ 475	\$ 50	\$ 440	\$ 50	\$ 100
672.200	Donations - Fireworks	\$ 6,090	\$ 8,644	\$ 8,500	\$ 1,924	\$ 8,500	\$ 8,500
673.100	Sale of Lots	\$ 9,549	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ -
676.150	Major St. Storage Rental	\$ 14,114	\$ 15,000	\$ 15,000	\$ -	\$ 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	\$ 16,534	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ 15,000
676.255	Local St. Salt Barn	\$ 3,750	\$ 3,750	\$ 3,750	\$ -	\$ 3,750	\$ 3,750
687.000	Refunds	\$ 1,440	\$ 3,773	\$ 2,500	\$ 1,141	\$ 2,500	\$ -
699.300	Sewer Fund Admin Fee	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ 117
<b>General Fund Revenue Totals</b>		<b>\$ 480,375</b>	<b>\$ 514,696</b>	<b>\$ 424,304</b>	<b>\$ 313,468</b>	<b>\$ 484,063</b>	<b>\$ 439,239</b>

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

Account	Line Item	5 year Average	2022-23 Actual	2023-24 Amended	2023-24 YTD	2024-25 Proposed	2025-26 Projected
702.000	Salary	\$ 1,086	\$ 1,245	\$ 1,680	\$ 755	\$ 1,620	\$ 1,620
752.000	Supplies	\$ 294	\$ 338	\$ 250	\$ 144	\$ 250	\$ 256
752.600	Supplies - Meetings	\$ 75	\$ 250	\$ 250	\$ -	\$ 250	\$ 256
767.000	Uniforms	\$ -	\$ -	\$ 500	\$ 644	\$ -	\$ -
801.500	Software (Zoom)	\$ -	\$ -	\$ -	\$ -	\$ 850	\$ 850
851.000	Postage	\$ 35	\$ -	\$ 55	\$ -	\$ 55	\$ 56
900.000	Printing & Publishing	\$ 1,286	\$ 795	\$ 500	\$ 620	\$ 500	\$ 513
910.000	Training	\$ 58		\$ 500	\$ 635	\$ 2,500	\$ 500
913.000	Training & Travel Exp.	\$ -		\$ 500	\$ -	\$ 4,500	\$ 500
956.000	Misc.	\$ 30		\$ 50	\$ -	\$ 50	\$ 51
985.000	Technology	\$ 836	\$ 448	\$ 500	\$ 1,864	\$ 500	\$ 1,000
<b>Village Council Totals</b>		<b>\$ 3,700</b>	<b>\$ 3,075</b>	<b>\$ 4,785</b>	<b>\$ 4,662</b>	<b>\$ 11,075</b>	<b>\$ 5,603</b>

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

Account	Line Item	5 year Average	2022-23 Actual	2023-24 Amended	2023-24 YTD	2024-25 Proposed	2025-26 Projected
752.000	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
801.000	Contracted Services	\$ -	\$ -	\$ 5,000	\$ 4,649	\$ -	\$ -
900.000	Printing & Publishing	\$ 221	\$ 150	\$ 2,000	\$ 1,530	\$ 400	\$ -
<b>Elections Totals</b>		<b>\$ 221</b>	<b>\$ 150</b>	<b>\$ 7,000</b>	<b>\$ 6,179</b>	<b>\$ 400</b>	<b>\$ -</b>

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

Account	Line Item	5 year Average	2022-23 Actual	2023-24 Amended	2023-24 YTD	2024-25 Proposed	2025-26 Projected
702.000	Salary	\$ 16,375	\$ 17,134	\$ 18,285	\$ 16,839	\$ 19,550	\$ 20,039
709.000	SSI	\$ 1,280	\$ 1,322	\$ 1,416	\$ 1,336	\$ 1,515	\$ 1,553
752.000	Supplies	\$ -	\$ -		\$ 602	\$ -	\$ -
801.000	Contracted Services	\$ -	\$ -		\$ 7	\$ -	\$ -
801.500	Software Support	\$ 1,282	\$ 1,713	\$ 2,200	\$ -	\$ 2,275	\$ 2,332
915.000	Membership & Dues	\$ 12	\$ -	\$ 50	\$ -	\$ 50	\$ 51
984.000	Software & Programs	\$ 2,550	\$ 7,650	\$ 3,000	\$ 4,020	\$ -	\$ -
<b>Village Clerk Totals</b>		<b>\$ 21,499</b>	<b>\$ 27,819</b>	<b>\$ 24,951</b>	<b>\$ 22,804</b>	<b>\$ 23,390</b>	<b>\$ 23,975</b>

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

Account	Line Item	5 year Average	2022-23 Actual	2023-24 Amended	2023-24 YTD	2024-25 Proposed	2025-26 Projected
702.000	Salary	\$ 18,652	\$ 19,200	\$ 20,917	\$ 18,578	\$ 21,977	\$ 22,526
709.000	SSI	\$ 1,501	\$ 1,420	\$ 1,582	\$ 1,493	\$ 1,703	\$ 1,746
752.000	Supplies	\$ 159		\$ 250	\$ -	\$ 250	\$ 256
801.000	Contracted Services	\$ 905		\$ 1,000	\$ -	\$ -	\$ -
801.500	Software Support	\$ 755	\$ 1,022	\$ 1,000	\$ -	\$ 3,475	\$ 3,562
851.000	Postage (Tax Bills)	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500
984.000	Software & Programs	\$ -	\$ -	\$ -	\$ 2,622	\$ -	\$ -
<b>Village Treasurer Totals</b>		<b>\$ 21,971</b>	<b>\$ 21,642</b>	<b>\$ 24,749</b>	<b>\$ 22,693</b>	<b>\$ 29,905</b>	<b>\$ 30,590</b>

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

Account	Line Item	5 year Average	2022-23 Actual	2023-24 Amended	2023-24 YTD	2024-25 Proposed	2025-26 Projected
702.000	Salary	\$ 22,913	\$ 29,852	\$ 31,308	\$ 29,491	\$ 33,846	\$ 34,692
709.000	SSI	\$ 1,767	\$ 2,371	\$ 2,502	\$ 2,360	\$ 2,623	\$ 2,689
718.000	Health Insurance	\$ 18,773	\$ 19,412	\$ 18,500	\$ 18,782	\$ 21,200	\$ 21,730
725.000	Workers Comp.	\$ 296		\$ -		\$ -	\$ -
726.100	IRA / 457b Retirement	\$ 2,240	\$ 2,400	\$ 2,400	\$ 1,800	\$ 2,400	\$ 2,460
727.000	Life Insurance	\$ 454	\$ 1,006	\$ 1,560	\$ (304)	\$ 700	\$ 718
752.000	Supplies	\$ 637	\$ 289	\$ 500	\$ 55	\$ 500	\$ 513
801.500	Software (Adobe)	\$ -	\$ -	\$ -	\$ -	\$ 700	\$ 750
860.000	Vehicle Reimbur.	\$ 5,428	\$ 5,851	\$ 4,800	\$ 5,459	\$ 4,800	\$ 4,920
860.100	Vehicle Reimbur. - NT	\$ 1,200	\$ 1,200	\$ 1,500	\$ 1,107	\$ 1,545	\$ 1,584
910.000	Training & Professional Devp.	\$ 1,031	\$ 1,205	\$ 1,250	\$ 1,370	\$ 2,000	\$ 2,050
913.000	Travel Expenses	\$ 444	\$ 754	\$ 1,250	\$ 911	\$ 2,250	\$ 2,306
915.000	Memberships	\$ 698	\$ 750	\$ 750	\$ 822	\$ 750	\$ 769
956.000	Misc.	\$ 51	\$ 50	\$ 50	\$ 163	\$ 50	\$ 51
970.000	Capital Outlay	\$ 677	\$ -	\$ -		\$ -	\$ -
980.000	Office Furniture	\$ 1,324	\$ -	\$ -		\$ -	\$ -
984.000	Software & Programs	\$ 273	\$ -	\$ 500		\$ 500	\$ 513
985.000	Technology	\$ 126	\$ -	\$ 2,500		\$ 2,500	\$ 2,563
<b>Village Manager Totals</b>		<b>\$ 58,995</b>	<b>\$ 65,139</b>	<b>\$ 69,370</b>	<b>\$ 62,016</b>	<b>\$ 76,364</b>	<b>\$ 78,306</b>

**101 - General Fund: 173 Administration**

Account	Line Item	5 year Average	2022-23 Actual	2023-24 Amended	2023-24 YTD	2024-25 Proposed	2025-26 Projected
702.000	Salary	\$ 19,096	\$ 19,750	\$ 20,917	\$ 18,858	\$ 21,977	\$ 22,526
709.000	SSI	\$ 1,610	\$ 1,563	\$ 3,896	\$ 1,492	\$ 1,703	\$ 1,746
718.000	Health Insurance	\$ 12,871	\$ 18,293	\$ 18,250	\$ 13,524	\$ 15,600	\$ 15,990
718.100	AFLAC	\$ 1,993	\$ 1,839	\$ 2,575	\$ 1,839	\$ 2,652	\$ 2,719
725.000	Workers Comp.	\$ 842	\$ 1,621	\$ 500	\$ 965	\$ 805	\$ 825
726.000	Retirement Fund	\$ 708	\$ 780	\$ 1,200	\$ 600	\$ 1,200	\$ 1,230
727.000	Life Insurance	\$ 212	\$ 315	\$ 300	\$ 186	\$ 300	\$ 308
752.000	Supplies	\$ 5,082	\$ 5,443	\$ 5,000	\$ 6,053	\$ 5,000	\$ 5,125
767.000	Uniforms	\$ 434	\$ 240	\$ 300	\$ 211	\$ 300	\$ 308
801.000	Contracted Services	\$ 7,454	\$ 13,584	\$ 2,500	\$ 3,318	\$ 2,500	\$ 2,563
801.100	Fireworks	\$ 11,700	\$ 17,000	\$ 17,000	\$ 8,500	\$ 17,000	\$ 17,425
801.400	Copier Contract	\$ 550	\$ 646	\$ 600	\$ 836	\$ 600	\$ 615
801.500	Software Support	\$ 201	\$ 150	\$ 300	\$ 629	\$ 500	\$ 513
801.550	IT Support	\$ 1,096	\$ 2,213	\$ 2,500	\$ (75)	\$ 2,500	\$ 2,563
805.000	Taxes & Fees (Title Insurance)	\$ 605	\$ 25	\$ -	\$ -	\$ -	\$ -
829.000	Legal	\$ 9,912	\$ 11,784	\$ 11,000	\$ 1,572	\$ 11,000	\$ 11,000
829.200	Register of Deeds	\$ 317	\$ 180	\$ 300	\$ 90	\$ 300	\$ 308
830.000	Audit	\$ 5,680	\$ 7,000	\$ 7,500	\$ 6,700	\$ 7,500	\$ 7,750
850.000	Telephone	\$ 2,419	\$ 2,535	\$ 2,500	\$ 1,871	\$ 2,500	\$ 2,550
851.000	Postage	\$ 1,442	\$ 1,868	\$ 1,300	\$ 1,249	\$ 1,300	\$ 1,400
851.100	Newsletter - Postage	\$ 933	\$ 1,970	\$ 2,000	\$ 1,504	\$ 1,500	\$ 1,538
860.000	Transportation	\$ 1,136	\$ 652	\$ 1,854	\$ 100	\$ 500	\$ 500
900.000	Printing & Publishing	\$ 835	\$ 1,110	\$ 1,000	\$ 1,105	\$ 1,000	\$ 1,025
900.100	Newsletter	\$ 1,345	\$ 2,753	\$ 3,000	\$ 1,980	\$ 2,000	\$ 2,050
900.200	Webpage	\$ 1,910	\$ 3,742	\$ 1,450	\$ 2,375	\$ 1,800	\$ 1,845
910.000	Training	\$ 126	\$ -	\$ -	\$ 10	\$ 600	\$ 615
910.100	Tutiton	\$ 2,600	\$ 7,800	\$ 12,000	\$ 13,179	\$ 12,500	\$ -
913.000	Travel Expenses	\$ 91	\$ 143	\$ 600	\$ -	\$ 600	\$ 615
915.000	Membership & Dues	\$ 1,748	\$ 1,926	\$ 2,000	\$ 1,984	\$ 2,000	\$ 2,050
935.000	Liaibility & Prop. Ins.	\$ 5,296	\$ 5,882	\$ 5,400	\$ 6,900	\$ 7,500	\$ 7,750
956.000	Misc.	\$ 504	\$ 533	\$ 250	\$ 111	\$ 250	\$ 256
970.000	Capital Outlay	\$ 4,689	\$ 15,772	\$ -	\$ -	\$ -	\$ -
980.000	Office Furniture	\$ 1,012	\$ -	\$ -	\$ -	\$ -	\$ -
984.000	Software & Programs	\$ 996	\$ 1,279	\$ 250	\$ 2,019	\$ 500	\$ 513
985.000	Technology	\$ 898	\$ 448	\$ -	\$ -	\$ 2,250	\$ 1,000
<b>Administration Totals</b>		<b>\$ 123,261</b>	<b>\$ 189,124</b>	<b>\$ 128,242</b>	<b>\$ 99,684</b>	<b>\$ 128,237</b>	<b>\$ 117,217</b>



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

Account	Line Item	5 year Average	2022-23 Actual	2023-24 Amended	2023-24 YTD	2024-25 Proposed	2025-26 Projected
702.000	Salary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
709.000	SSI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
752.000	Supplies	\$ 3,782	\$ 4,770	\$ 4,000	\$ 5,336	\$ 4,000	\$ 4,100
752.850	Trees/Shurbs/Flowers	\$ 469	\$ 376	\$ 500	\$ 424	\$ 500	\$ 513
801.000	Contracted Services	\$ 4,965	\$ 1,976	\$ 2,500	\$ 7,791	\$ 4,500	\$ 5,000
805.000	Taxes & Charge Backs	\$ 2,338	\$ 303	\$ 500	\$ 1,444	\$ 500	\$ 513
850.100	DPW Internet Service	\$ 490	\$ 225	\$ 900	\$ 755	\$ 900	\$ 923
850.200	Radio Service	\$ 237	\$ -	\$ 1,200	\$ 700	\$ 1,200	\$ 1,230
920.000	Electric - Village Hall	\$ 1,645	\$ 2,024	\$ 2,500	\$ 1,182	\$ 2,500	\$ 2,563
920.100	Geothermal - Village Hall	\$ 1,081	\$ 829	\$ 1,500	\$ 1,834	\$ -	\$ -
920.150	Electric - DPW Building	\$ 1,134	\$ 1,071	\$ 1,250	\$ 1,569	\$ 1,250	\$ 1,281
921.000	DPW Building - Nat. Gas	\$ 1,671	\$ 2,581	\$ 2,500	\$ 1,902	\$ 2,500	\$ 2,563
921.100	Village Hall Natural Gas	\$ -	\$ -	\$ -	\$ -	\$ 1,400	\$ 1,435
932.000	Repairs & Maintenance	\$ 3,945	\$ 12,019	\$ 7,000	\$ 7,229	\$ 5,000	\$ 5,125
956.000	Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
970.000	Capital Outlay	\$ 2,568	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
991.000	Bond Principal	\$ 96,000	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500	\$ 23,063
992.000	Bond Interest	\$ 9,005	\$ 5,981	\$ 5,767	\$ 5,767	\$ 5,522	\$ 5,245
<b>Building &amp; Grounds Totals</b>		<b>\$ 129,331</b>	<b>\$ 54,654</b>	<b>\$ 52,617</b>	<b>\$ 58,432</b>	<b>\$ 62,272</b>	<b>\$ 63,551</b>

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

Account	Line Item	5 year Average	2022-23 Actual	2023-24 Amended	2023-24 YTD	2024-25 Proposed	2025-26 Projected
752.000	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
801.700	Fire Contract	\$ 35,968	\$ 40,630	\$ 42,264	\$ 42,263	\$ 44,000	\$ 45,100
801.800	Sheriff Road Patrol	\$ 16,074	\$ 35,510	\$ -	\$ -	\$ -	\$ -
801.850	Lake Patrol Agreement	\$ 3,267	\$ 3,908	\$ 4,000	\$ 3,981	\$ 4,000	\$ 4,100
956.000	Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Public Safety Totals</b>		<b>\$ 55,309</b>	<b>\$ 80,048</b>	<b>\$ 46,264</b>	<b>\$ 46,244</b>	<b>\$ 48,000</b>	<b>\$ 49,200</b>

**207 - Road Patrol Millage Revenue**

Account	Line Item	5 year Average	2022-23 Actual	2023-24 Amended	2023-24 YTD	2024-25 Proposed	2025-26 Projected
403.000	Road Patrol Millage	\$ -	\$ -	\$ 33,472	\$ 32,322	\$ -	\$ -
445.000	Millage Interest & Penalties	\$ -	\$ -	\$ -	\$ 102	\$ -	\$ -
664.000	Interest - Checking	\$ -	\$ -	\$ -	\$ 25	\$ -	\$ -
<b>Road Patrol Revenue Totals</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,472</b>	<b>\$ 32,450</b>	<b>\$ -</b>	<b>\$ -</b>

**207 - Road Patrol Millage Expenditures**

Account	Line Item	5 year Average	2022-23 Actual	2023-24 Amended	2023-24 YTD	2024-25 Proposed	2025-26 Projected
801.000	Contracted Services	\$ -	\$ -	\$ 33,472	\$ 13,689	\$ 15,472	\$ -
<b>Road Patrol Totals</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,472</b>	<b>\$ 13,689</b>	<b>\$ 15,472</b>	<b>\$ -</b>

**101 - General Fund: 439 Cal Brewer Memorial Airport**

Account	Line Item	5 year Average	2022-23 Actual	2023-24 Amended	2023-24 YTD	2024-25 Proposed	2025-26 Projected
752.000	Supplies	\$ 120	\$ -	\$ 100	\$ 98	\$ 100	\$ 100
801.000	Contracted Services	\$ 3,741	\$ -	\$ 900	\$ 900	\$ 900	\$ 450
915.000	Membership & Dues	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25
920.000	Electric	\$ 509	\$ 684	\$ 750	\$ 716	\$ 750	\$ 375
935.000	Liaibility & Prop. Ins.	\$ 1,369	\$ 1,482	\$ 1,500	\$ 1,482	\$ 1,500	\$ -
<b>Cal Brewer Memorial Airport Totals</b>		<b>\$ 5,764</b>	<b>\$ 2,191</b>	<b>\$ 3,275</b>	<b>\$ 3,221</b>	<b>\$ 3,275</b>	<b>\$ 950</b>

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

Account	Line Item	5 year Average	2022-23 Actual	2023-24 Amended	2023-24 YTD	2024-25 Proposed	2025-26 Projected
920.000	Electric	\$ 1,838	\$ 1,939	\$ 2,300	\$ 2,716	\$ 2,300	\$ 2,358
<b>Street Lighting Totals</b>		<b>\$ 1,838</b>	<b>\$ 1,939</b>	<b>\$ 2,300</b>	<b>\$ 2,716</b>	<b>\$ 2,300</b>	<b>\$ 2,358</b>

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

Account	Line Item	5 year Average	2022-23 Actual	2023-24 Amended	2023-24 YTD	2024-25 Proposed	2025-26 Projected
702.000	Salary	\$ 10,330	\$ 10,687	\$ 16,914	\$ 16,174	\$ 19,341	\$ 19,825
709.000	SSI	\$ 864	\$ 1,350	\$ 1,522	\$ 1,255	\$ 1,499	\$ 1,536
752.000	Supplies	\$ 253	\$ 569	\$ 500	\$ 209	\$ 250	\$ 256
767.000	Uniforms	\$ 60	\$ 300	\$ 300	\$ 34	\$ 150	\$ 154
801.500	Software - Comcate/BS&A	\$ 1,768	\$ 2,514	\$ 3,450	\$ 4,197	\$ 1,675	\$ 1,717
801.502	Software - LexisNexus	\$ 405	\$ 1,124	\$ 1,200	\$ 1,055	\$ 1,200	\$ 1,230
829.000	Legal	\$ -	\$ -	\$ -	\$ 1,642	\$ 2,500	\$ 2,563
860.000	Transportion & Mileage	\$ 312	\$ 662	\$ 1,500	\$ 758	\$ 1,000	\$ 1,025
910.000	Training	\$ -	\$ -	\$ -	\$ 190	\$ 250	\$ 256
915.000	Membership & Dues	\$ -	\$ -	\$ -	\$ 75	\$ 75	\$ 77
956.000	Misc.	\$ 7	\$ -	\$ -	\$ -	\$ 50	\$ 51
970.000	Capital Outlay	\$ 3,154	\$ 15,772	\$ -	\$ 4,100	\$ -	\$ -
984.000	Software	\$ -	\$ -	\$ 3,000	\$ 1,675	\$ -	\$ -
985.000	Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Code Enforcement Totals</b>		<b>\$ 17,162</b>	<b>\$ 32,981</b>	<b>\$ 28,386</b>	<b>\$ 31,363</b>	<b>\$ 27,990</b>	<b>\$ 28,690</b>

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

Account	Line Item	5 year Average	2022-23 Actual	2023-24 Amended	2023-24 YTD	2024-25 Proposed	2025-26 Projected
702.000	Salary	\$ 10,391	\$ 11,201	\$ 11,741	\$ 12,692	\$ 12,692	\$ 13,009
709.000	SSI	\$ 775	\$ 918	\$ 1,057	\$ 984	\$ 984	\$ 1,008
752.000	Supplies	\$ 68	\$ 44	\$ 250	\$ 57	\$ 250	\$ 250
752.600	Supplies - Meetings	\$ 40	\$ 200	\$ 200	\$ -	\$ 200	\$ 205
801.000	Contracted Services	\$ 20	\$ -	\$ -	\$ -	\$ 46,500	\$ 1,500
801.500	Software Support	\$ -	\$ -	\$ -	\$ -	\$ 325	\$ 350
900.000	Printing & Publishing	\$ 1,124	\$ 1,033	\$ 2,500	\$ -	\$ 1,500	\$ 1,538
910.000	Training	\$ 829	\$ 705	\$ 750	\$ 1,030	\$ 2,000	\$ 2,050
915.000	Membership & Dues	\$ 572	\$ 500	\$ 700	\$ 481	\$ 500	\$ 513
956.000	Misc.	\$ -	\$ -	\$ 50	\$ -	\$ 20	\$ 21
<b>Planning Commission Totals</b>		<b>\$ 13,819</b>	<b>\$ 14,600</b>	<b>\$ 17,248</b>	<b>\$ 15,244</b>	<b>\$ 64,971</b>	<b>\$ 20,443</b>

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

Account	Line Item	5 year Average	2022-23 Actual	2023-24 Amended	2023-24 YTD	2024-25 Proposed	2025-26 Projected
851.000	Postage	\$ 27		\$ 55	\$ -	\$ 65	\$ 67
900.000	Printing & Publishing	\$ 198		\$ 300	\$ 100	\$ 100	\$ 103
910.000	Training	\$ 98	\$ 295	\$ 250	\$ 210	\$ 300	\$ 308
<b>Zoning Board of Appeals Totals</b>		<b>\$ 323</b>	<b>\$ 295</b>	<b>\$ 605</b>	<b>\$ 310</b>	<b>\$ 465</b>	<b>\$ 477</b>

**202 - Major Street Fund: Revenue**

Account	Line Item	5 year Average	2022-23 Actual	2023-24 Amended	2023-24 YTD	2024-25 Proposed	2025-26 Projected
539.000	METRO Act (P.A. 48)	\$ 11,202	\$ 12,628	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
546.000	Act 51	\$ 222,727	\$ 253,116	\$ 259,500	\$ 176,321	\$ 262,938	\$ 269,511
546.100	Category B Grant - Clubhouse	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
546.101	Category B Grant - Q.W.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 187,500
664.000	Interest - Checking	\$ 244	\$ 322	\$ 300	\$ 213	\$ 250	\$ 250
665.000	Interest - Investments	\$ 1,670	\$ 1,758	\$ 3,500	\$ 3,411	\$ 3,000	\$ 3,000
699.000	Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Major Streets Revenue</b>		<b>\$ 242,651</b>	<b>\$ 267,824</b>	<b>\$ 276,300</b>	<b>\$ 192,946</b>	<b>\$ 279,188</b>	<b>\$ 473,261</b>

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

Account	Line Item	5 year Average	2022-23 Actual	2023-24 Amended	2023-24 YTD	2024-25 Proposed	2025-26 Projected
702.000	Salary	\$ 22,260	\$ 28,005	\$ 33,981	\$ 29,281	\$ 36,067	\$ 36,969
709.000	SSI	\$ 1,696	\$ 2,202	\$ 2,550	\$ 2,137	\$ 2,795	\$ 2,865
718.000	Health Insurance	\$ 2,340	\$ 7,021	\$ 8,500	\$ 7,687	\$ 9,320	\$ 9,553
718.100	AFLAC	\$ -	\$ -	\$ -	\$ -	\$ 1,400	\$ 1,400
725.000	Workers Comp	\$ 624	\$ 1,090	\$ 3,000	\$ 1,000	\$ 1,275	\$ 1,307
752.000	Supplies	\$ 922	\$ 789	\$ 1,000	\$ 217	\$ 2,000	\$ 2,050
752.500	Supplies - Gravel	\$ 135	\$ -	\$ 250	\$ -	\$ 250	\$ 256
752.550	Supplies - Cold Patch	\$ 46	\$ 60	\$ 250	\$ -	\$ 250	\$ 256
767.000	Uniforms	\$ -	\$ -	\$ 200	\$ 18	\$ 75	\$ 77
801.000	Contracted Services	\$ 110,954	\$ 234,836	\$ 512,950	\$ 136,258	\$ 310,000	\$ 411,000
860.000	Transportation	\$ 1,613	\$ 3,296	\$ 5,150	\$ 2,058	\$ 4,000	\$ 4,100
932.000	Repairs & Maintenance	\$ 4,603	\$ 6,324	\$ 8,000	\$ 4,445	\$ 5,000	\$ 5,125
943.000	Storage Rental Fee	\$ 14,114	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ 15,375
956.000	Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
970.000	Capital Outlay	\$ 17,454	\$ -	\$ -	\$ -	\$ 32,500	\$ -
<b>M.S. Preservation of Streets Totals</b>		<b>\$ 178,187</b>	<b>\$ 298,622</b>	<b>\$ 590,831</b>	<b>\$ 183,100</b>	<b>\$ 419,932</b>	<b>\$ 490,333</b>

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

Account	Line Item	5 year Average	2022-23 Actual	2023-24 Amended	2023-24 YTD	2024-25 Proposed	2025-26 Projected
752.000	Supplies	\$ 217	\$ 120	\$ 2,000	\$ -	\$ -	\$ -
752.800	Supplies - Signs	\$ 959	\$ -	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,025
801.200	Tree Trimming	\$ 2,980	\$ 7,414	\$ 12,725	\$ 11,450	\$ 7,500	\$ 7,688
<b>Major Streets Traffic Services Totals</b>		<b>\$ 4,156</b>	<b>\$ 7,534</b>	<b>\$ 16,225</b>	<b>\$ 12,450</b>	<b>\$ 8,500</b>	<b>\$ 8,713</b>

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

Account	Line Item	5 year Average	2022-23 Actual	2023-24 Amended	2023-24 YTD	2024-25 Proposed	2025-26 Projected
752.000	Supplies	\$ 536	\$ 537	\$ 1,000	\$ 261	\$ 750	\$ 769
752.400	Salt	\$ 6,488	\$ 5,877	\$ 8,000	\$ 4,530	\$ 6,000	\$ 6,150
752.500	Sand	\$ 524	\$ 908	\$ 1,000	\$ -	\$ 500	\$ 513
801.000	Contracted Services	\$ 23,316	\$ 22,776	\$ 27,500	\$ 25,400	\$ 27,500	\$ 27,500
943.100	Salt Barn Rental Fee	\$ 3,750	\$ 3,750	\$ 3,750		\$ 3,750	\$ 3,844
<b>M.S. Winter Maintenance Totals</b>		<b>\$ 34,614</b>	<b>\$ 33,847</b>	<b>\$ 41,250</b>	<b>\$ 30,191</b>	<b>\$ 38,500</b>	<b>\$ 38,775</b>

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

Account	Line Item	5 year Average	2022-23 Actual	2023-24 Amended	2023-24 YTD	2024-25 Proposed	2025-26 Projected
830.000	Audit	\$ 2,426	\$ 1,700	\$ 3,000	\$ 2,600	\$ 3,000	\$ 3,000
935.000	Liaibility & Prop. Ins.	\$ 1,260	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
809.000	Admin Fee	\$ 12,348	\$ 13,921	\$ 14,273	\$ 9,698	\$ 14,462	\$ 14,823
995.203	Transfer to Local Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Major Streets Admin Totals</b>		<b>\$ 16,034</b>	<b>\$ 17,121</b>	<b>\$ 18,773</b>	<b>\$ 13,798</b>	<b>\$ 18,962</b>	<b>\$ 19,323</b>



**203 - Local Street Fund: Revenue**

Account	Line Item	5 year Average	2022-23 Actual	2023-24 Amended	2023-24 YTD	2024-25 Proposed	2025-26 Projected
546.000	Act 51	\$ 110,568	\$ 124,634	\$ 125,000	\$ 87,190	\$ 130,500	\$ 133,763
664.000	Interest - Checking	\$ 81	\$ 107	\$ 200	\$ 132	\$ 150	\$ 150
665.000	Interest - Investments	\$ 154	\$ 162	\$ 300	\$ 254	\$ 500	\$ 500
687.000	Refunds	\$ -	\$ 850	\$ -	\$ -	\$ -	\$ -
699.000	Major Street Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Local Streets Revenue</b>		<b>\$ 110,803</b>	<b>\$ 125,753</b>	<b>\$ 125,500</b>	<b>\$ 87,576</b>	<b>\$ 131,150</b>	<b>\$ 134,413</b>

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

Account	Line Item	5 year Average	2022-23 Actual	2023-24 Amended	2023-24 YTD	2024-25 Proposed	2025-26 Projected
702.000	Salary	\$ 22,193	\$ 28,005	\$ 33,981	\$ 29,504	\$ 36,067	\$ 36,969
709.000	SSI	\$ 1,696	\$ 2,202	\$ 3,058	\$ 1,915	\$ 2,795	\$ 2,865
718.000	Health Insurance	\$ 2,446	\$ 7,338	\$ 8,500	\$ 7,687	\$ 9,320	\$ 9,553
718.100	AFLAC	\$ -	\$ -	\$ -	\$ -	\$ 1,400	\$ 1,400
725.000	Workers Comp	\$ 546	\$ 1,050	\$ 750	\$ 750	\$ 1,275	\$ 825
752.000	Supplies	\$ 416	\$ 237	\$ 750	\$ 247	\$ 2,000	\$ 750
752.500	Supplies - Gravel	\$ 169	\$ 300	\$ 300	\$ -	\$ 500	\$ 525
752.550	Supplies - Cold Patch	\$ 83	\$ 246	\$ 200	\$ -	\$ 250	\$ 250
767.000	Uniforms	\$ -		\$ 200	\$ 19	\$ 150	\$ 150
801.000	Contracted Services	\$ 9,429	\$ 5,000	\$ 10,000	\$ 159	\$ 30,000	\$ -
801.200	Tree Trimming	\$ 625	\$ -	\$ -	\$ -	\$ -	\$ -
801.300	Brine	\$ 1,520	\$ 1,550	\$ 2,000	\$ 550	\$ 2,000	\$ 2,000
860.000	Transportation	\$ 1,718	\$ 2,829	\$ 5,000	\$ 1,992	\$ 4,000	\$ 4,100
932.000	Repairs & Maintenance	\$ 511	\$ 2,554	\$ 3,000	\$ 450	\$ 4,000	\$ 4,100
943.000	Storage Rental Fee	\$ 16,534	\$ 15,000	\$ 15,000		\$ 15,000	\$ 15,000
956.000	Misc.	\$ -				\$ -	\$ -
970.000	Capital Outlay	\$ 2,012		\$ 3,775	\$ 3,775	\$ 32,500	\$ -
<b>L.S. Preservation of Streets Totals</b>		<b>\$ 59,898</b>	<b>\$ 66,312</b>	<b>\$ 86,514</b>	<b>\$ 47,046</b>	<b>\$ 141,257</b>	<b>\$ 78,487</b>

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

Account	Line Item	5 year Average	2032-23 Actual	2033-24 Amended	2033-24 YTD	2034-25 Proposed	2035-26 Projected
752.000	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
752.800	Supplies - Signs	\$ 626	\$ 343	\$ 1,500	\$ 811	\$ 1,500	\$ 1,500
801.200	Tree Trimming	\$ 772	\$ 2,471	\$ 6,362	\$ 6,362	\$ 5,000	\$ 5,000
<b>Local Streets Traffic Services Totals</b>		<b>\$ 1,399</b>	<b>\$ 2,815</b>	<b>\$ 7,862</b>	<b>\$ 7,173</b>	<b>\$ 6,500</b>	<b>\$ 6,500</b>

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

Account	Line Item	5 year Average	2032-23 Actual	2033-24 Amended	2033-24 YTD	2034-25 Proposed	2035-26 Projected
752.000	Supplies	\$ 106	\$ 324	\$ 500	\$ 60	\$ 600	\$ 600
752.400	Salt	\$ 5,097	\$ 3,539	\$ 5,000	\$ 5,000	\$ 4,000	\$ 4,000
752.500	Sand	\$ 370	\$ 873	\$ 500		\$ 400	\$ 400
801.000	Contracted Services	\$ 19,613	\$ 24,000	\$ 22,500	\$ 20,388	\$ 22,500	\$ 22,500
943.100	Salt Barn Rental Fee	\$ 3,750	\$ 3,750	\$ 3,750		\$ 3,750	\$ 3,750
<b>L.S. Winter Maintenance Totals</b>		<b>\$ 28,936</b>	<b>\$ 32,486</b>	<b>\$ 32,250</b>	<b>\$ 25,448</b>	<b>\$ 31,250</b>	<b>\$ 31,250</b>

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

Account	Line Item	5 year Average	2022-23 Actual	2023-24 Amended	2023-24 YTD	2024-25 Proposed	2025-26 Projected
830.000	Audit	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,600	\$ 1,600
935.000	Liaibility & Prop. Ins.	\$ 1,079	\$ 1,250	\$ 1,250	\$ 1,440	\$ 1,600	\$ 1,600
809.000	Admin Fee	\$ 6,235	\$ 6,855	\$ 6,875	\$ 4,795	\$ 7,178	\$ 7,357
<b>Local Streets Admin Totals</b>		<b>\$ 8,814</b>	<b>\$ 9,605</b>	<b>\$ 9,625</b>	<b>\$ 7,735</b>	<b>\$ 10,378</b>	<b>\$ 10,557</b>

**590 - Sewer Fund: Revenue**

Account	Line Item	5 year Average	2022-23 Actual	2023-24 Amended	2023-24 YTD	2024-25 Proposed	2025-26 Projected
664.000	Interest - Checking	\$ 8	\$ 5	\$ 5	\$ 7	\$ 5	\$ 5
665.000	Interest - Investments	\$ 55	\$ 81	\$ 40	\$ 170	\$ 175	\$ 175
672.000	Misc.	\$ -			\$ -	\$ -	\$ -
<b>Sewer Fund Revenue Totals</b>		<b>\$ 63</b>	<b>\$ 86</b>	<b>\$ 45</b>	<b>\$ 177</b>	<b>\$ 180</b>	<b>\$ 180</b>

**590 - Sewer Fund Expenses**

Account	Line Item	5 year Average	2022-23 Actual	2023-24 Amended	2023-24 YTD	2024-25 Proposed	2025-26 Projected
801.000	Contracted Services	\$ 1,090	\$ 725	\$ 800	\$ 900	\$ 900	\$ 900
970.000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -
995.101	Admin Fee	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 117
<b>Sewer Fund Expenditure Totals</b>		<b>\$ 1,090</b>	<b>\$ 725</b>	<b>\$ 800</b>	<b>\$ 900</b>	<b>\$ 5,400</b>	<b>\$ 1,017</b>

**220 - Lake Improvement Fund Revenue**

Account	Line Item	5 year Average	2022-23 Actual	2023-24 Amended	2023-24 YTD	2024-25 Proposed	2025-26 Projected
403.100	Lake Improvement Millage	\$ -	\$ -	\$ -	\$ -	\$ 324,148	\$ 337,114
445.000	Millage Interest & Penalties	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
528.100	ARPA (Transfer In)	\$ -	\$ -	\$ -	\$ 7,566	\$ 31,089	\$ -
664.000	Interest - Checking	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 6,000
665.000	Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Lake Improvement Fund Revenue Totals</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,566</b>	<b>\$ 359,737</b>	<b>\$ 343,614</b>

**220 - Lake Improvement Fund Expenditures**

Account	Line Item	5 year Average	2022-23 Actual	2023-24 Amended	2023-24 YTD	2024-25 Proposed	2025-26 Projected
752.000	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
801.100	Contracted Services - Lab Tests	\$ -	\$ -	\$ -	\$ 6,930	\$ 5,000	\$ 10,000
801.220	Contracted Services - Birch Bay	\$ -	\$ -	\$ -	\$ -	\$ 205,444	\$ -
801.320	Contacted Services - Riveria	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 380,000
805.220	Permit Applications	\$ -	\$ -	\$ -	\$ 510	\$ 1,000	\$ 1,000
829.000	Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
830.000	Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
851.000	Postage	\$ -	\$ -	\$ -	\$ 26	\$ -	\$ -
900.000	Printing & Publishing	\$ -	\$ -	\$ -	\$ 100	\$ 150	\$ 150
956.000	Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Lake Improvement Fund Expenditures Totals</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,566</b>	<b>\$ 211,594</b>	<b>\$ 391,150</b>

## 2024-25 Budget – 6 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 \$5,000, 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. The Capital Improvement Plan also includes the known restoration projects for the lake and river. Additional years will be added to the matrix once that has been determined by the Joint Lake Restoration Committee.

2024-2025 PROPOSED Capital Improvement Plan Included in Budget Draft		
Project	Cost	Funding Source
Annual Repaint of Traffic Markings	\$11,000	Major Street Fund
Replace 8'2" plow for 2019 F250 with 9'2"	\$8,500	Major Street Fund
Desktop Replacement – Village Manager	\$2,000	General Fund
Technology Upgrades (Server Hard Drivers, Replace 1 Desktop, 2 Laptops)	\$3,500	General Fund
Non-motorized Project	\$15,000	Major Street Fund
Clubhouse Drive Mill & Fill Coldwater Road to Parkview Drive + Corner Beautification*	\$284,000	Major Street Fund & MDOT Cat B Grant
Replace the New Holland Loader/Tractor and New Boom Mower	\$56,500	Local Street Fund ½ Major Street Fund ½
DPW Chainsaw & Tool Upgrades	\$2,000	Local Street Fund ½ Major Street Fund ½
Standby Natural Gas Generator – DPW Building	\$10,000	General Fund
Local Street Engineering Study	\$30,000	Local Street Fund
Replace Gate at Sewer Lagoon Property	\$2,000	Sewer Fund
Birch Bay Restoration Project	\$205,000	Lake Restoration Fund

\* The Village received the grant funding from MDOT in the 2023-2024 FY

2025-2026 PROPOSED Capital Improvement Plan Included in Budget Draft		
Project	Cost	Funding Source
Annual Repaint of Traffic Markings	\$11,000	Major Street Fund
Technology Upgrades (Replace 1 Desktop, 2 laptops)	\$3,250	General Fund
Replace signage at the Village Hall	\$10,000	General Fund
Queens Way 1.5" Overlay & Shoulder – Drew Road to Duqueusa Drive	\$400,000	Major Street Fund & MDOT Cat B Grant
River Restoration Project	\$380,000	Lake Restoration Fund




2026-2027 PROPOSED Capital Improvement Plan		
Project	Cost	Funding Source
Annual Repaint of Traffic Markings	\$11,000	Major Street Fund
Technology Upgrades (2 Desktops)	\$3,500	General Fund
Repainting Village Hall	\$10,000	General Fund
Replace DPW Property Sign (Digital Sign)	\$20,000	General Fund
Replace 2010 F250	\$40,000	Major Street Fund
Clubhouse Drive & Bonanza Lane Chip Seal	\$100,000	Major Street Fund
Bundy Drive Resurfacing (Local Intersection of Queens Way to Essex)	\$60,000	Major Street Fund

2027-2028 PROPOSED Capital Improvement Plan		
Project	Cost	Funding Source
Annual Repaint of Traffic Markings	\$11,000	Major Street Fund
Technology Upgrades (2 Laptops)	\$1,500	General Fund
Village Hall Carpet	\$12,000	General Fund

2028-2029 PROPOSED Capital Improvement Plan		
Project	Cost	Funding Source
Annual Repaint of Traffic Markings	\$11,000	Major Street Fund
Technology Upgrades (2 Laptops)	\$1,500	General Fund
Heavy Duty Zero Turn Mower	\$12,000	Local Street Fund ½ Major Street Fund ½

2029-2030 PROPOSED Capital Improvement Plan		
Project	Cost	Funding Source
Annual Repaint of Traffic Markings	\$11,000	Major Street Fund
Technology Upgrades (1 Laptop, 1 Desktop)	\$3,000	General Fund
Code Enforcement Vehicle Replacement	\$30,000	General Fund



Technology	Item	In-Service Date	Scheduled Replacement
 DESKTOP	HP ML30 Gen9 (Network Server)	11/1/2018	2024-25
	Dell Optiplex 790 (Code Enforcement)	7/1/2019	2024-25
	HP Z1 (Village Manager)	1/1/2020	2025-26
	Synology DS720 (Network Storage)	7/1/2021	2025-26
	HP Z1 (Deputy Village Manager)	4/1/2022	2026-27
	HP Z240 (Council Table)	12/1/2022	2026-27
 LAPTOP	HP Elitebook 840 (DPW Building)	3/1/2019	2024-25
	Dell Latitude E5450 (Laraway)	2/1/2020	2024-25
	HP Elitebook 840 (Torgerson)	4/1/2021	2025-26
	Surface Book (Front Counter)	9/1/2022	2025-26
	Dell Latitude 7480 (Shannon)	5/1/2023	2027-28
	HP Business (Manley)	3/1/2023	2027-28
	Lenovo Slim 3151 (Barringer)	3/1/2024	2028-29
	Lenovo Slim 3151 (Lahti)	3/1/2024	2028-29
	TBA (Wolff)	7/1/2024	2029-30
 SOFTWARE	Item	Annual Service Fee	
	BS&A Cash Receipting (Cloud)	\$1,145	
	BS&A Tax (Cloud)	\$2,320	
	BS&A Community Development (Cloud)	\$1,675	
	BS&A General Ledger & Accounts Payable (Cloud)	\$2,270	
	Adobe Indesign & Adobe Stock Images (Newsletters)	\$700	
	LexisNexus (Code Enforcement Data)	\$1,275	
	Loomly (Social Media Scheduling)	\$320	
	SurveyMonkey	\$325	
	Pivtol Weather	\$100	
	Revize (Village Website)	\$1,800	
	Zoom (Live Streaming Meetings)	\$850	

## Fleet & Heavy Equipment

Item	Year	Miles/Hours	Scheduled Replacement
Ford F250 (DPW)	2010	77,250	2026-27
Ford F250 (DPW)	2019	28,300	2033-34
Ford Explorer Utility (Code Enforcement)	2016	55,500	2029-30
New Holland T1510 Tractor/Loader	2007	2,250	2024-25
John Deere 310J Backhoe	2011	3,365	2030+
Scag Patriot Zero Turn Mower	2022	160	2028-29



# Upcoming Street Project Areas

