



## **Fiscal Year 2017-2018**

General Appropriation Act

General Fund Budget

Major Streets Budget

Local Streets Budget

Sewer Fund Budget

Debt Schedule

Capital Improvement Plan Narrative

Capital Improvement Plan

Dave Torgerson  
Village President

Arnold Griffin  
Councilmember

John Eberhart  
President Pro-Tempore

Dave Shoemaker  
Councilmember

Charles Kiel  
Village Treasurer

Paul Cueny  
Councilmember

Jeffrey P. Grey  
Village Clerk

Tim Wolff  
Village Manager

**PUBLIC HEARING NOTICE  
LAKE ISABELLA VILLAGE COUNCIL**

Notice is hereby given than a Public Hearing has been scheduled for Tuesday June 20, 2017 as part of a regular meeting of the Lake Isabella Village Council starting at 7:00 PM the Village Hall, 1010 Clubhouse Drive, Lake Isabella, MI, 48893. The purpose of the hearing is to receive public comments and question regarding the adoption of the 2017-2018 budget and property tax levy to support the budget. A copy of the proposed budget is available for the public to inspect at the Village Hall.

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

**For the 2017-2018 fiscal year, the proposed Millage rate in support of the budget is 1 Mill with the anticipated Headlee roll back.**

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

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

## **FY 2017-2018 Budget Narrative**

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

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

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

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

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

1. A proposed Charter Amendment to either fully or partially lift the tax cap. This would generate roughly \$75,000 of additional revenue for each Mill of increase
2. A Headlee override of the current tax cap. This would result in roughly \$12,000 of additional revenue for each year of the override.
3. Incorporation as a city. In doing so if the tax cap in the Charter were simply doubled to 2 Mills, which would be tax neutral to the community as residents currently pay 1 Mill to each township for general options, the Village would see an additional increase of over \$80,000 annually with only about \$30,000 of new annual costs. In addition to the increase in revenue, Michigan law also requires the division of the township's assets, with a percentage equal to the Village's size of the township's SEV returned to the newly incorporating city.

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

Fire/Rescue Service	Rental Housing Inspections
Brush & Yard Waste Disposal	Animal Control
Bi-weekly curbside recycling	4 <sup>th</sup> of July Fireworks
Home Rule Zoning	Lake Patrols
Code Enforcement	Parking Enforcement
Street Maintenance	Lake Isabella Municipal Airport
Road Shoulder Mowing	Village web-site
Snow Plowing	

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

The Village is one of many communities in the state which do not receive Statutory Revenue Sharing. The Village has lobbied elected leadership in Lansing for inclusion to these funds, but has yet to see any action. Receiving only constitutional revenue sharing dollars does free Lake Isabella from having funds cut or limited by the legislature. The funds received by the Village are solely depending on the actual collection of sales tax by the State of Michigan.

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

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

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

<b>Millage Rate</b>	<b>Funds Generated</b>
1	\$77,050
2	\$154,100
3	\$231,150
5	\$385,250
10	\$770,500

In order for the Village to present any such special or dedicated Millage requests to the voters, the Village Charter should be amended to make it permissible for such questions to be presented to the voters in future elections. In light of the restrictions

contained in the Charter, as well as flat funding from the State of Michigan, the budget for the upcoming year reflects the past policy of maintaining core services while protecting the Village's reserve funds.

As part of this budgeting process, revenue and expenses are also divided into on-going versus one-time activity. The thought process being that as long as on-going revenue is greater than on-going expenses the organization is in good financial health. Over the past two years the budget has shown a positive relationship in both the General Fund and Major Street Fund. The Local Street Fund increased slightly to have a negative relationship by having more on-going expenses than revenue in the projected 2017-18 budget. This is really should not come as a surprise as the Village maintains over 18 miles of local streets, and has only revenue from the State of Michigan to support these costs. The table below shows the percentage of "on-going" revenue that remains after subtracting all "on-going" expenses.

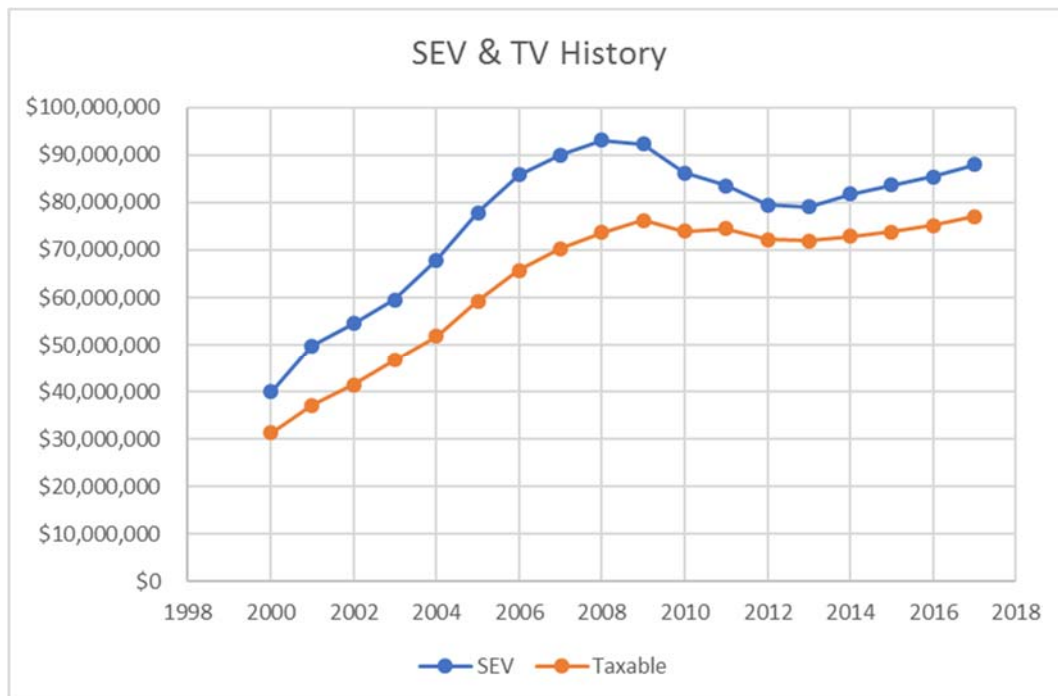
	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 17-18</b>
General Fund	12.3%	10.4%	13.9%
Major Streets	40.6%	42.8%	48.9%
Local Streets	-0.8%	-4.6%	-6.2%

Due to the tax cap written into the Village Charter, the Village is not able to raise revenue through the use of a dedicated millage for streets. At most the Village could currently seek a 1 Mill increase for a period of 3 years. This would generate about \$231,000 for street maintenance. It is well within reason to see the expenses begin to increase significantly for the local streets due to the bulk of pavement now passing 10 years of life.

## ***Village of Lake Isabella Taxation & Equalization Values***

*(Available Data Provided by Isabella County Dept. of Equalization)*

Year	Village SEV	Village Increase from Previous	Village Taxable Value	Taxable as % of SEV	Village Millage Rate	Village Tax Capture	Village Increase from Previous
2000	\$40,012,628		\$31,297,669	78%	0.978	\$30,609. <sup>12</sup>	
2001	\$49,849,706	<b>24.58%</b>	\$37,058,691	74%	0.938	\$34,772. <sup>17</sup>	<b>13.60%</b>
2002	\$54,498,869	<b>9.33%</b>	\$41,394,743	76%	0.923	\$38,190. <sup>79</sup>	<b>9.83%</b>
2003	\$59,578,300	<b>9.32%</b>	\$46,639,317	78%	0.910	\$42,455. <sup>77</sup>	<b>11.17%</b>
2004	\$67,885,000	<b>13.94%</b>	\$51,817,546	76%	0.887	\$45,982. <sup>89</sup>	<b>8.31%</b>
2005	\$77,879,800	<b>14.72%</b>	\$59,198,434	76%	0.856	\$50,650. <sup>18</sup>	<b>10.15%</b>
2006	\$85,853,600	<b>10.24%</b>	\$65,727,122	77%	0.849	\$55,762. <sup>89</sup>	<b>10.09%</b>
2007	\$89,988,800	<b>4.82%</b>	\$70,273,479	78%	0.847	\$59,486. <sup>50</sup>	<b>6.68%</b>
2008	\$93,109,800	<b>3.47%</b>	\$73,644,854	79%	0.846	\$62,325. <sup>64</sup>	<b>4.77%</b>
2009	\$92,342,937	<b>-0.83%</b>	\$76,284,885	83%	0.846	\$64,537. <sup>11</sup>	<b>3.55%</b>
2010	\$86,206,958	<b>-6.64%</b>	\$73,904,034	86%	0.846	\$62,522. <sup>81</sup>	<b>-3.12%</b>
2011	\$83,545,629	<b>-3.09%</b>	\$74,557,852	90%	0.846	\$63,075. <sup>94</sup>	<b>0.88%</b>
2012	\$79,521,400	<b>-4.82%</b>	\$72,264,052	91%	0.846	\$61,135. <sup>38</sup>	<b>-3.08%</b>
2013	\$79,139,300	<b>-0.48%</b>	\$71,953,085	91%	0.846	\$60,872. <sup>31</sup>	<b>-0.43%</b>
2014	\$81,732,949	<b>3.28%</b>	\$72,894,078	89%	0.843	\$61,449. <sup>71</sup>	<b>0.95%</b>
2015	\$83,621,800	<b>2.31%</b>	\$73,855,246	88%	0.843	\$62,259. <sup>97</sup>	<b>1.32%</b>
2016	\$85,428,400	<b>2.16%</b>	\$75,106,749	88%	0.842	\$63,239. <sup>88</sup>	<b>1.57%</b>
2017	\$88,036,900	<b>3.05%</b>	\$77,049,093	88%	0.842	\$64,906. <sup>16</sup>	<b>2.63%</b>



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

Year	Village SEV in Sherman Twp.	Sherman Twp. SEV	Sherman Twp. % Village	Village SEV in Broomfield Twp.	Broomfield Twp. SEV	Broomfield Twp. % Village
2000	\$26,720,733	\$61,522,411	<b>43.43%</b>	\$13,291,895	\$39,071,796	<b>34.02%</b>
2001	\$32,195,086	\$71,741,584	<b>44.88%</b>	\$17,654,620	\$46,071,797	<b>38.32%</b>
2002	\$34,106,380	\$80,100,459	<b>42.58%</b>	\$20,392,479	\$51,917,683	<b>39.28%</b>
2003	\$36,084,600	\$85,474,550	<b>42.22%</b>	\$23,493,700	\$60,722,400	<b>38.69%</b>
2004	\$42,472,300	\$95,701,586	<b>44.38%</b>	\$25,412,700	\$67,053,400	<b>37.90%</b>
2005	\$48,167,700	\$107,434,700	<b>44.83%</b>	\$29,712,100	\$75,578,400	<b>39.31%</b>
2006	\$48,933,500	\$108,322,400	<b>45.17%</b>	\$36,920,100	\$87,544,500	<b>42.17%</b>
2007	\$50,124,500	\$110,685,400	<b>45.29%</b>	\$39,864,300	\$89,775,300	<b>44.40%</b>
2008	\$52,325,400	\$115,396,670	<b>45.34%</b>	\$40,784,400	\$92,002,100	<b>44.33%</b>
2009	\$53,688,000	\$120,958,300	<b>44.38%</b>	\$38,654,937	\$91,987,599	<b>42.02%</b>
2010	\$49,867,200	\$110,881,900	<b>44.97%</b>	\$36,339,758	\$87,869,475	<b>41.35%</b>
2011	\$48,987,614	\$109,729,700	<b>44.64%</b>	\$34,558,025	\$83,490,529	<b>41.39%</b>
2012	\$45,932,300	\$104,611,800	<b>43.91%</b>	\$33,589,100	\$83,653,100	<b>40.15%</b>
2013	\$45,569,800	\$106,637,900	<b>42.63%</b>	\$32,569,500	\$83,390,756	<b>39.06%</b>
2014	\$48,758,900	\$107,480,100	<b>45.37%</b>	\$32,974,049	\$84,109,249	<b>39.20%</b>
2015	\$48,899,700	\$110,096,200	<b>44.41%</b>	\$34,722,100	\$87,503,500	<b>39.68%</b>
2016	\$49,953,100	\$112,938,600	<b>44.23%</b>	\$35,475,300	\$91,148,600	<b>38.92%</b>
2017	\$52,868,500	\$118,653,900	<b>44.56%</b>	\$35,168,400	\$89,954,293	<b>39.09%</b>

**Observations:**

Since 2000, property value growth in the Village of Lake Isabella represents 45.8% of all property value growth in Sherman Township.

Since 2000, property value growth in the Village of Lake Isabella represents 43.0% of all property value growth in Broomfield Township.

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

The Village's SEV has still not returned to its 2008 level prior to the start of the "Great Recession."

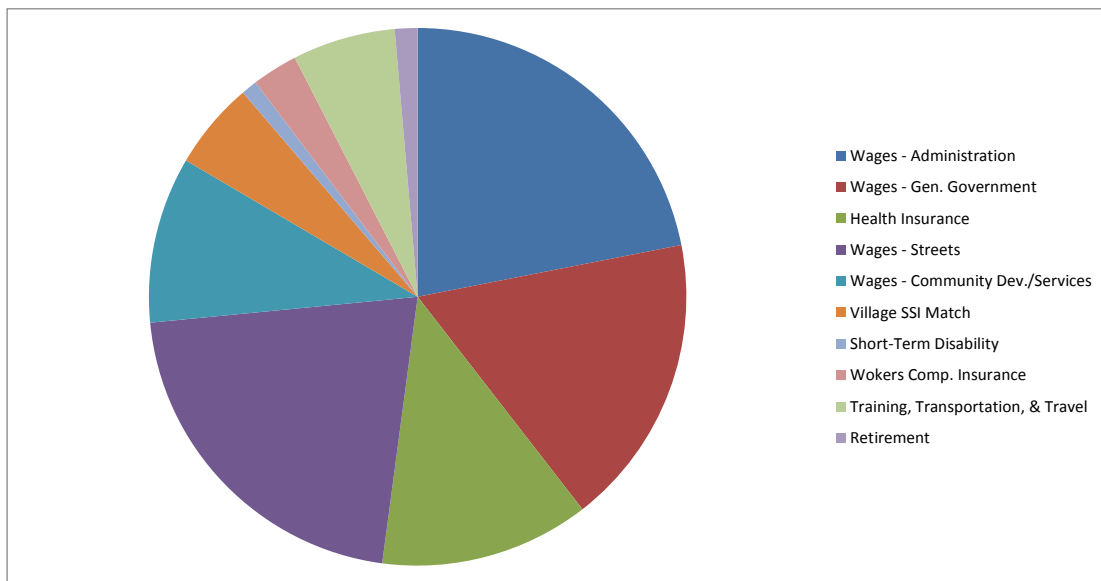
Proposal A, and the "rollback," will cost the Village \$12,142.<sup>93</sup> for the 2017-18 FY.

## Village of Lake Isabella

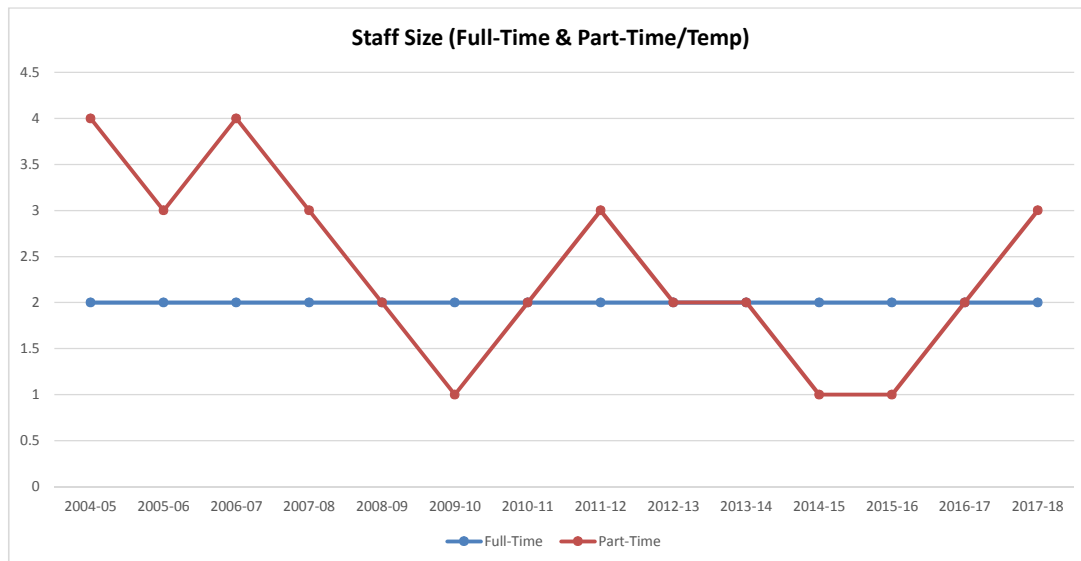
2017-2018 Personnel Cost Breakdown (2 Full-Time & 3 Part-Time Employees)

Item	Budgeted 2016-2017	Budgeted 2017-2018	% Change from Previous	% of Total Personnel Costs
Wages - Administration	\$38,000	\$40,000	5.26%	21.91%
Wages - Gen. Government	\$32,450	\$32,100	-1.08%	17.58%
Health Insurance	\$23,000	\$23,000	0.00%	12.60%
Wages - Streets	\$34,500	\$39,000	13.04%	21.36%
Wages - Community Dev./Services	\$18,000	\$18,250	1.39%	10.00%
Village SSI Match	\$9,225	\$9,650	4.61%	5.29%
Short-Term Disability	\$1,750	\$1,750	0.00%	0.96%
Workers Comp. Insurance	\$5,000	\$5,000	0.00%	2.74%
Training, Transportation, & Travel	\$11,200	\$11,300	0.89%	6.19%
Retirement	\$2,000	\$2,500	25.00%	1.37%
<b>TOTAL COSTS:</b>	<b>\$175,125</b>	<b>\$182,550</b>	<b>4.24%</b>	

Breakdown of Budgeted Costs 2017-2018



Historical Number of Staff Positions. (Proposed budget increases Part-Time staff from 2 to 3 positions.)





**Village of Lake Isabella 2017-2018 General Appropriation Act**  
**2 Year Projected Change in Fund Balances**

	General Fund	Major Streets	Local Streets	Sewer Fund
<b>Beginning Balance Per 2015-2016 Audit</b>	\$ 315,250	\$ 331,094	\$ 61,058	\$ 24,163
2016-2017 Budgeted Revenue	\$ 347,994	\$ 161,818	\$ 100,060	\$ 9
2016-2017 Budget Expenses	\$ 339,165	\$ 151,924	\$ 98,011	\$ 4,000
Projected Beginning Balance July 1, 2017:	\$ 324,079	\$ 340,988	\$ 63,107	\$ 20,172
<b>Projected 2017-2018 Revenue</b>	\$ 314,680	\$ 173,125	\$ 100,075	\$ 7
<b>Projected 2017-2018 Expenses</b>	\$ 310,131	\$ 207,024	\$ 112,566	\$ 20,179
<b>Projected Ending Balance June 30, 2018:</b>	\$ 328,628	\$ 307,089	\$ 50,616	Zero
Projected 2018-2019 Revenue	\$ 313,680	\$ 173,250	\$ 105,075	Zero
Projected 2018-2019 Expenses	\$ 301,348	\$ 144,999	\$ 94,106	Zero
<b>Projected Ending Balance June 30, 2018</b>	\$ 340,960	\$ 335,340	\$ 61,585	Zero

**Village of Lake Isabella 2017-2018 General Appropriation Act**  
**General Fund Revenue**

Item	12-13 thru 15-16	15-16 Actual	2016-2017 Budget				2017-2018 Budget			2018-2019 Projected
	Average		As Amended	Actual as of May	Ongoing	One-Time	Proposed	Ongoing	One-Time	
Property Taxes	\$ 62,089	\$ 62,597	\$ 63,500	\$ 92,028	\$ 63,500	\$ -	\$ 64,500	\$ 64,500	\$ -	\$ 64,500
State Shared Revenue	\$ 126,287	\$ 127,959	\$ 129,000	\$ 90,988	\$ 129,000	\$ -	\$ 130,000	\$ 130,000	\$ -	\$ 130,000
Cable Franchise Fee	\$ 8,004	\$ 13,582	\$ 13,250	\$ 13,243	\$ 11,000	\$ -	\$ 17,500	\$ 17,500	\$ -	\$ 18,000
Permits	\$ 688	\$ 1,330	\$ 1,500	\$ 660	\$ -	\$ 1,500	\$ 750	\$ -	\$ 750	\$ 750
Rental Licenses	\$ 655	\$ 520	\$ 500	\$ 460	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500
Civil Infraction Fines	\$ 457	\$ 404	\$ 500	\$ 361	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500
Fireworks Donations	\$ 8,760	\$ 7,811	\$ 9,000	\$ 305	\$ -	\$ 9,000	\$ 8,500	\$ -	\$ 8,500	\$ 8,500
Interest - Checking	\$ 257	\$ 302	\$ 250	\$ 261	\$ 250	\$ -	\$ 250	\$ 250	\$ -	\$ 250
Interest - Investments	\$ 61	\$ 158	\$ 250	\$ 15	\$ 250	\$ -	\$ 100	\$ 100	\$ -	\$ 100
Fire/Rescue Special Assessment	\$ 31,248	\$ 30,728	\$ 31,850	\$ 29,835	\$ -	\$ 31,850	\$ 31,500	\$ -	\$ 31,500	\$ 31,500
Major Street Rental Fees	\$ 18,962	\$ 17,274	\$ 17,274	\$ -	\$ 17,274	\$ -	\$ 17,274	\$ 17,274	\$ -	\$ 17,274
Local Street Rental Fees	\$ 22,994	\$ 21,306	\$ 21,306	\$ -	\$ 21,306	\$ -	\$ 21,306	\$ 21,306	\$ -	\$ 21,306
MSSA Admin Fee	\$ 6,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fairway Drive Admin Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Queens Way Admin Fee	\$ 1,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Caste/Putter Admin Fee	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LSSAPP Admin Fee	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Major Street Admin Fee	\$ 6,812	\$ 7,145	\$ 6,250	\$ 6,360	\$ 6,250	\$ -	\$ 7,000	\$ 7,000	\$ -	\$ 7,000
Local Street Admin Fee	\$ 3,404	\$ 3,566	\$ 3,500	\$ 3,525	\$ 3,500	\$ -	\$ 3,750	\$ 3,750	\$ -	\$ 3,750
Sewer Fund Admin Fee	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -
Sale of Village Property	\$ 13,555	\$ 8,450	\$ 12,500	\$ 10,550	\$ -	\$ 12,500	\$ 10,000	\$ -	\$ 10,000	\$ 7,500
Brush Dump	\$ 1,437	\$ 1,457	\$ 1,500	\$ 574	\$ -	\$ 1,500	\$ 750	\$ -	\$ 750	\$ 750
Refunds	\$ 2,518	\$ 3,172	\$ 3,000	\$ 5,525	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ 1,000
Miscellaneous	\$ 10,964	\$ 349	\$ 250	\$ 402	\$ -	\$ 250	\$ 500	\$ -	\$ 500	\$ 500
<b>TOTALS</b>	<b>\$ 329,420</b>	<b>\$ 310,610</b>	<b>\$ 317,680</b>	<b>\$ 255,092</b>	<b>\$ 252,330</b>	<b>\$ 63,100</b>	<b>\$ 314,680</b>	<b>\$ 261,680</b>	<b>\$ 53,000</b>	<b>\$ 313,680</b>

**Village of Lake Isabella 2017-2018 General Appropriation Act**  
**General Fund Administration Expenses**

Item	12-13 thru 15-16 Average	15-16 Actual	2016-2017 Budget				2017-2018 Budget			2018-2019 Projected
			As Amended	Actual as of May	Ongoing	One-Time	Proposed	Ongoing	One-Time	
Salary & Wages	\$ 40,713	\$ 37,857	\$ 38,000	\$ 31,679	\$ 38,000	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ 41,000
Social Security	\$ 3,139	\$ 2,888	\$ 2,900	\$ 2,160	\$ 2,900	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,075
125 Plan	\$ 38		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Workers Comp.	\$ 1,738	\$ 2,808	\$ 3,000	\$ 403	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
Health/Life Insurance	\$ 18,810	\$ 19,636	\$ 23,000	\$ 16,709	\$ 23,000	\$ -	\$ 23,000	\$ 23,000	\$ -	\$ 24,000
Education Reimbursement	\$ -	\$ -	\$ 2,100	\$ 1,470	\$ 2,100	\$ -	\$ 2,100	\$ 2,100	\$ -	\$ 2,100
AFLAC	\$ 1,922	\$ 1,993	\$ 1,750	\$ 1,533	\$ -	\$ 1,750	\$ 1,750	\$ -	\$ 1,750	\$ 1,750
Retirement Fund	\$ 419	\$ 480	\$ -	\$ (461)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement Fund - Match	\$ 2,034	\$ 2,430	\$ 2,000	\$ 1,715	\$ 2,000	\$ -	\$ 2,500	\$ -	\$ -	\$ 2,500
Supplies	\$ 5,129	\$ 4,206	\$ 5,250	\$ 4,914	\$ 4,250	\$ -	\$ 4,500	\$ 4,500	\$ -	\$ 4,500
Uniforms	\$ 143	\$ 189	\$ 200	\$ 160	\$ -	\$ -	\$ 200	\$ -	\$ 200	\$ 200
Postage	\$ 1,026	\$ 752	\$ 1,000	\$ 676	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Contracted Services & Copier	\$ 344	\$ 125	\$ 300	\$ 218	\$ 300	\$ -	\$ 400	\$ -	\$ -	\$ 400
Membership & Dues	\$ 2,424	\$ 2,741	\$ 2,500	\$ 2,209	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ 2,500
Liability Insurance	\$ 4,655	\$ 5,177	\$ 5,000	\$ 5,476	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Legal & Bonding	\$ 11,555	\$ 6,143	\$ 6,000	\$ 2,571	\$ 10,000	\$ -	\$ 7,500	\$ 7,500	\$ -	\$ 7,500
County Clerk & Deeds	\$ 228	\$ 171	\$ 250	\$ 314	\$ -	\$ 200	\$ 300	\$ -	\$ 300	\$ 300
Audit	\$ 5,339	\$ 3,960	\$ 4,000	\$ 3,960	\$ 4,000	\$ -	\$ 4,900	\$ 4,900	\$ -	\$ 4,900
Telephone	\$ 2,548	\$ 2,249	\$ 2,500	\$ 1,903	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ 2,500
Transportation & Mileage	\$ 6,955	\$ 7,728	\$ 8,500	\$ 5,904	\$ 2,500	\$ 6,000	\$ 8,500	\$ 2,500	\$ 6,000	\$ 8,500
Travel	\$ 710	\$ 270	\$ 1,200	\$ 143	\$ -	\$ -	\$ 1,200	\$ -	\$ 1,200	\$ 1,000
Training	\$ 6,062	\$ 10,151	\$ 2,000	\$ 350	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 1,000
Printing & Publishing	\$ 1,162	\$ 1,483	\$ 1,500	\$ 1,116	\$ 1,000	\$ -	\$ 1,250	\$ 1,250	\$ -	\$ 1,500
Software	\$ 514	\$ 150	\$ 250	\$ -	\$ -	\$ 250	\$ 250	\$ -	\$ 250	\$ 250
Capital Outlay	\$ 1,893		\$ 3,000	\$ -	\$ -	\$ 2,500	\$ 1,750	\$ -	\$ -	\$ 1,750
Office Furniture	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LSSAPP Shortfall	\$ -		\$ 7,500	\$ 43,175	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ -
Miscellaneous & Other	\$ 3,567	\$ 669	\$ 2,000	\$ 510	\$ -	\$ 2,000	\$ 1,000	\$ -	\$ 2,000	\$ 2,000
<b>TOTALS</b>	<b>\$ 123,065</b>	<b>\$ 114,256</b>	<b>\$ 125,700</b>	<b>\$ 128,807</b>	<b>\$ 104,050</b>	<b>\$ 20,200</b>	<b>\$ 120,100</b>	<b>\$ 100,250</b>	<b>\$ 16,200</b>	<b>\$ 122,225</b>

**Village of Lake Isabella 2017-2018 General Appropriation Act**  
**General Fund Department of Public Safety & Department of Community Development**

Dept. of Public Safety	12-13 thru 15-16	15-16 Actual	2016-2017 Budget				2017-2018 Budget			2018-2019
Item	Average		As Amended	Actual as of May	Ongoing	One-Time	Proposed	Ongoing	One-Time	Projected
Supplies	\$ -	\$ -	\$ 3,500	\$ 2,712	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -
CodeRED	\$ 290	\$ -	\$ 400	\$ -	\$ -	\$ 400	\$ 400	\$ -	\$ 400	\$ 400
Contracted Services - EMS (Fireworks)	\$ 69	\$ 138	\$ 500	\$ 330	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500
Contracted Services - Fire	\$ 30,746	\$ 31,317	\$ 31,850	\$ 31,652	\$ -	\$ 31,850	\$ 31,500	\$ -	\$ 31,500	\$ 31,500
Contracted Services - Lake Patrol	\$ 1,341	\$ 387	\$ -	\$ -	\$ -	\$ 4,000	\$ 2,250	\$ -	\$ 2,250	\$ 2,250
Contracted Services - Marshal	\$ 8,573	\$ 10,500	\$ 2,500	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 41,019</b>	<b>\$ 42,342</b>	<b>\$ 38,750</b>	<b>\$ 34,694</b>	<b>\$ -</b>	<b>\$ 41,750</b>	<b>\$ 34,650</b>	<b>\$ -</b>	<b>\$ 34,650</b>	<b>\$ 34,650</b>

Dept. of Community Development	12-13 thru 15-16	15-16 Actual	2016-2017 Budget				2017-2018 Budget			2018-2019
Item	Average		As Amended	Actual as of May	Ongoing	One-Time	Proposed	Ongoing	One-Time	Projected
Salaries	\$ 14,348	\$ 18,343	\$ 18,000	\$ 15,179	\$ 18,000	\$ -	\$ 18,250	\$ 18,250	\$ -	\$ 18,500
Social Security	\$ 1,184	\$ 1,342	\$ 1,350	\$ 1,444	\$ 1,350	\$ -	\$ 1,375	\$ 1,375	\$ -	\$ 1,400
Supplies	\$ 66	\$ 109	\$ 400	\$ 10	\$ 250	\$ -	\$ 200	\$ 200	\$ -	\$ 200
Uniforms	\$ 17	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ 75	\$ 75	\$ -	\$ 75
Software	\$ 2,373	\$ 4,745	\$ 1,750	\$ 1,722	\$ -	\$ 1,750	\$ 1,800	\$ 1,800	\$ -	\$ 1,800
Legal	\$ 1,042	\$ 833	\$ 2,500	\$ 2,033	\$ 2,500	\$ -	\$ 3,500	\$ 3,500	\$ -	\$ 3,000
Transportation	\$ 827	\$ 410	\$ 500	\$ 442	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 500
Miscellaneous	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ 50	\$ 50	\$ 50	\$ -	\$ 50
Planning Com. Supplies	\$ 183		\$ 150	\$ -	\$ -	\$ 150	\$ 200	\$ 200	\$ -	\$ 150
Planning Com. PZ News & Dues	\$ 644	\$ 680	\$ 850	\$ 548	\$ -	\$ 850	\$ 625	\$ -	\$ 625	\$ 650
Planning Com. Training	\$ 205	\$ -	\$ 655	\$ 653	\$ -	\$ 250	\$ 500	\$ 500	\$ -	\$ 500
Planning Com. Printing & Publishing	\$ 415	\$ 593	\$ 750	\$ 208	\$ 750	\$ -	\$ 600	\$ 600	\$ -	\$ 600
Planning Com. Contracted Services	\$ 338	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	\$ 100
ZBA Printing, Publishing, Postage	\$ 99	\$ 137	\$ 300	\$ 112	\$ 300	\$ -	\$ 200	\$ 200	\$ -	\$ 200
Blight Elimination Program	\$ 2,400	\$ -	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ 3,000	\$ -	\$ 3,000	\$ -
<b>TOTALS</b>	<b>\$ 24,140</b>	<b>\$ 27,342</b>	<b>\$ 31,355</b>	<b>\$ 22,351</b>	<b>\$ 23,650</b>	<b>\$ 7,150</b>	<b>\$ 30,975</b>	<b>\$ 27,350</b>	<b>\$ 3,625</b>	<b>\$ 27,725</b>

**Village of Lake Isabella 2017-2018 General Appropriation Act**  
**Department of Public Works & Building and Grounds**

<b>Dept. of Public Works</b>	<b>12-13 thru 15-16</b>	<b>15-16 Actual</b>	<b>2016-2017 Budget</b>				<b>2017-2018 Budget</b>			<b>2018-2019</b>
<b>Item</b>	<b>Average</b>		<b>As Amended</b>	<b>Actual as of May</b>	<b>Ongoing</b>	<b>One-Time</b>	<b>Proposed</b>	<b>Ongoing</b>	<b>One-Time</b>	<b>Projected</b>
B&G Supplies	\$ 1,955	\$ 1,454	\$ 2,500	\$ 1,297	\$ 1,500	\$ 1,000	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
B&G Contracted Services	\$ 5,237	\$ 2,567	\$ 6,500	\$ 3,325	\$ -	\$ 6,500	\$ 4,000	\$ -	\$ 4,000	\$ 3,000
B&G Taxes & Fees	\$ 17,037	\$ 17,453	\$ 18,326	\$ 18,326	\$ 18,326	\$ -	\$ 12,500	\$ 12,500	\$ -	\$ 12,500
B&G Utilities - Village Hall	\$ 1,746	\$ 1,807	\$ 2,000	\$ 1,556	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
B&G Utilities - Natural Gas DPW	\$ 1,461	\$ 1,020	\$ 1,250	\$ 838	\$ 1,250	\$ -	\$ 1,250	\$ 1,250	\$ -	\$ 1,250
B&G Utilities - DPW Building	\$ 698	\$ 672	\$ 900	\$ 1,133	\$ 900	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 900
B&G Utilities - Geothermal	\$ 751	\$ 682	\$ 800	\$ 622	\$ 800	\$ -	\$ 800	\$ 800	\$ -	\$ 800
B&G Equipment Repairs	\$ 2,147	\$ 1,127	\$ 1,250	\$ 1,288	\$ -	\$ 1,250	\$ 1,250	\$ -	\$ 1,250	\$ 1,250
B&G Capital Outlay	\$ 2,796	\$ 7,695	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ -
B&G Bond Payments	\$ 41,450	\$ 41,566	\$ 32,889	\$ 32,889	\$ 32,889	\$ -	\$ 33,306	\$ 33,306	\$ -	\$ 33,693
B&G Miscellaneous	\$ 40	\$ -	\$ 150	\$ -	\$ -	\$ 150	\$ 150	\$ -	\$ 150	\$ 150
Airport - Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Airport - Contracted Services	\$ 532	\$ 600	\$ 600	\$ -	\$ 600	\$ -	\$ 600	\$ 600	\$ -	\$ 600
Airport - License / Dues	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ -	\$ 25	\$ 25	\$ -	\$ 25
Airport - Insurance	\$ 2,142	\$ 2,152	\$ 2,250	\$ 2,152	\$ 2,250	\$ -	\$ 1,200	\$ 1,200	\$ -	\$ 1,200
Airport - Utilities	\$ 293	\$ 337	\$ 400	\$ 275	\$ 400	\$ -	\$ 400	\$ 400	\$ -	\$ 400
Street Lights	\$ 1,373	\$ 1,582	\$ 1,600	\$ 1,542	\$ 1,600	\$ -	\$ 1,700	\$ 1,700	\$ -	\$ 1,700
Lake Isabella Dam	\$ 5,143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 84,823</b>	<b>\$ 80,739</b>	<b>\$ 71,440</b>	<b>\$ 65,268</b>	<b>\$ 62,540</b>	<b>\$ 8,900</b>	<b>\$ 67,681</b>	<b>\$ 56,281</b>	<b>\$ 11,400</b>	<b>\$ 60,968</b>

"B&G" = Building & Grounds

**Village of Lake Isabella 2017-2018 General Appropriation Act**  
**Department of Community Services & General Government**

Dept. of Community Services	12-13 thru 15-16	15-16 Actual	2016-2017 Budget				2017-2018 Budget			2018-2019
Item	Average		As Amended	Actual as of May	Ongoing	One-Time	Proposed	Ongoing	One-Time	Projected
Village Council - Salaries	\$ 853	\$ 805	\$ 1,200	\$ 460	\$ 1,200	\$ -	\$ 1,100	\$ 1,100	\$ -	\$ 1,100
Village Council - Training	\$ 38	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
Village Council - Travel	\$ 28	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
Village Council - Postage, Print & Pub.	\$ 1,212	\$ 1,266	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,250	\$ 1,250	\$ -	\$ 1,250
Village Council - Other Exp.	\$ 432	\$ 73	\$ 50	\$ -	\$ -	\$ 50	\$ 250	\$ -	\$ 250	\$ 250
Village Clerk - Salaries	\$ 13,520	\$ 14,526	\$ 14,500	\$ 12,318	\$ 14,500	\$ -	\$ 14,400	\$ 14,400	\$ -	\$ 14,750
Village Clerk - Software	\$ 895	\$ 1,249	\$ 1,300	\$ 599	\$ 1,300	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,105
Village Clerk - Social Security	\$ 1,082	\$ 1,129	\$ 1,100	\$ 1,117	\$ 1,100	\$ -	\$ 1,100	\$ 1,100	\$ -	\$ 1,100
Village Clerk - Printing & Publishing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Village Clerk - Other Exp.	\$ 3	\$ -	\$ 25	\$ -	\$ -	\$ 25	\$ 25	\$ -	\$ -	\$ 25
Village Treas. - Salaries	\$ 15,807	\$ 16,825	\$ 16,750	\$ 14,451	\$ 16,750	\$ -	\$ 16,600	\$ 16,600	\$ -	\$ 17,000
Village Treas. - Social Security	\$ 1,248	\$ 1,341	\$ 1,275	\$ 1,183	\$ 1,275	\$ -	\$ 1,250	\$ 1,250	\$ -	\$ 1,275
Village Treas. - Postage	\$ 951	\$ 933	\$ 1,000	\$ 896	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Village Treas. - Software	\$ 1,500	\$ 806	\$ 1,500	\$ 2,040	\$ 1,500	\$ -	\$ 900	\$ 900	\$ -	\$ 900
Village Treas. - Contracted Services	\$ 259	\$ 322	\$ 350	\$ 337	\$ 350	\$ -	\$ 400	\$ 400	\$ -	\$ 400
Elections - Publishing	\$ 258	\$ 335	\$ 500	\$ 279	\$ 500	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -
Elections - Supplies	\$ 61	\$ 122	\$ 100	\$ 76	\$ 100	\$ -	\$ 250	\$ 250	\$ -	\$ 125
Fireworks	\$ 7,638	\$ 4,638	\$ 9,000	\$ 9,000	\$ -	\$ 9,000	\$ 9,000	\$ -	\$ 9,000	\$ 9,000
Website	\$ 319	\$ 84	\$ 2,300	\$ 3,496		\$ 500	\$ 1,200	\$ 1,200	\$ -	\$ 500
Newsletter Postage	\$ 221	\$ 882	\$ 1,750	\$ -		\$ 1,750	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
Newsletter	\$ 2,088	\$ 1,577	\$ 3,500	\$ 1,442	\$ -	\$ 3,500	\$ 3,000	\$ -	\$ 3,000	\$ 3,000
<b>TOTALS</b>	<b>\$ 48,411</b>	<b>\$ 46,913</b>	<b>\$ 59,200</b>	<b>\$ 47,694</b>	<b>\$ 40,575</b>	<b>\$ 16,825</b>	<b>\$ 56,725</b>	<b>\$ 41,450</b>	<b>\$ 15,250</b>	<b>\$ 55,780</b>

**Village of Lake Isabella 2017-2018 General Appropriation Act**  
**Major Streets**

Revenue	12-13 thru 15-16	15-16 Actual	2016-2017 Budget				2017-2018 Budget			2018-2019
Item	Average		As Amended	Actual as of May	Ongoing	One-Time	Proposed	Ongoing	One-Time	Projected
METRO Act (P.A. 48 of 2002)	\$ 6,034	\$ 7,287	\$ 7,000	\$ 9,828	\$ 7,000	\$ -	\$ 8,000	\$ 8,000	\$ -	\$ 8,000
Public Act 51	\$ 126,987	\$ 131,516	\$ 146,000	\$ 93,900	\$ 146,000	\$ -	\$ 165,000	\$ 165,000	\$ -	\$ 165,000
Interest - Checking	\$ 132	\$ 147	\$ 150	\$ 131	\$ 150	\$ -	\$ 100	\$ 100	\$ -	\$ 150
Interest - Investments	\$ 77	\$ 112	\$ 100	\$ 35	\$ 100	\$ -	\$ 25	\$ 25	\$ -	\$ 100
Project Cost Sharing Reimbursements	\$ 4,438	\$ 8,875	\$ 5,850	\$ -	\$ -	\$ 5,850	\$ -	\$ -	\$ -	\$ -
One-Time Public Acts	\$ 9,645	\$ 26,273	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 147,313</b>	<b>\$ 174,210</b>	<b>\$ 159,100</b>	<b>\$ 103,894</b>	<b>\$ 153,250</b>	<b>\$ 5,850</b>	<b>\$ 173,125</b>	<b>\$ 173,125</b>	<b>\$ -</b>	<b>\$ 173,250</b>

Expenses	12-13 thru 15-16	15-16 Actual	2016-2017 Budget				2017-2018 Budget			2018-2019
Item	Average		As Amended	Actual as of May	Ongoing	One-Time	Proposed	Ongoing	One-Time	Projected
Construction of Streets	\$ 4,000	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries	\$ 12,227	\$ 12,775	\$ 17,250	\$ 11,467	\$ 17,250	\$ -	\$ 19,500	\$ 19,500	\$ -	\$ 17,250
Social Security	\$ 960	\$ 961	\$ 1,300	\$ 981	\$ 1,300	\$ -	\$ 1,475	\$ 1,475	\$ -	\$ 1,300
Workers Compensation	\$ 584	\$ 421	\$ 1,000	\$ 200	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Supplies - Preservation of Streets	\$ 1,353	\$ 835	\$ 1,000	\$ 898	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Gravel	\$ -	\$ -	\$ 250	\$ 235	\$ 250	\$ -	\$ 100	\$ 100	\$ -	\$ 500
Cold Patch	\$ 35	\$ -	\$ 500	\$ 178	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ 250
Contracted Services - Preservation	\$ 22,164	\$ 43,090	\$ 60,000	\$ 47,356	\$ -	\$ 60,000	\$ 78,500	\$ -	\$ 70,000	\$ 25,000
Transportation & Mileage	\$ 926	\$ -	\$ 500	\$ 436	\$ 500	\$ -	\$ 600	\$ 600	\$ -	\$ 500
Storage Fee	\$ 16,149	\$ 13,524	\$ 13,524	\$ -	\$ 13,524	\$ -	\$ 13,524	\$ 13,524	\$ -	\$ 13,524
Miscellaneous - Preservation	\$ -	\$ -	\$ 500	\$ 15	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 1,000
Capital Outlay & Payments	\$ 3,443	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
Supplies - Traffic Services	\$ 97	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 250
Signs	\$ 670	\$ 750	\$ 750	\$ 589	\$ 750	\$ -	\$ 750	\$ 750	\$ -	\$ 750
Contracted Services - Traffic Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,500
Mowing & Tree Trimming	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 1,500
Miscellaneous - Traffic Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies - Winter	\$ 96	\$ 76	\$ 750	\$ 616	\$ 750	\$ -	\$ 250	\$ 250	\$ -	\$ 250
Salt	\$ 6,392	\$ 4,895	\$ 7,500	\$ 4,327	\$ 7,500	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ 7,500
Sand	\$ 431	\$ 311	\$ 500	\$ 206	\$ 500	\$ -	\$ 400	\$ 400	\$ -	\$ 500
Contracted Services - Winter	\$ 21,781	\$ 19,230	\$ 25,000	\$ 16,716	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Salt Barn Rental Fee	\$ 3,750	\$ 3,750	\$ 3,750	\$ -	\$ 3,750	\$ -	\$ 3,750	\$ 3,750	\$ -	\$ 3,750
Liaibility Insurance	\$ 1,533	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Audit/Legal	\$ 825	\$ 750	\$ 750	\$ 750	\$ 750	\$ -	\$ 2,675	\$ 2,675	\$ -	\$ 2,675
Admin Fee	\$ 5,182	\$ 7,145	\$ 7,000	\$ 6,360	\$ 7,000	\$ -	\$ 7,000	\$ 7,000	\$ -	\$ 7,000
Transfer to Local Streets	\$ 14,125	\$ 17,500	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ 35,000	\$ 25,000
MDOT Bond Payment	\$ 6,488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 123,208</b>		<b>\$ 177,574</b>	<b>\$ 92,580</b>	<b>\$ 86,074</b>	<b>\$ 91,500</b>	<b>\$ 207,024</b>	<b>\$ 88,524</b>	<b>\$ 115,500</b>	<b>\$ 144,999</b>

Village of Lake Isabella 2017-2018 General Appropriation Act  
Local Streets

15

Revenue	12-13 thru 15-16	15-16 Actual	2016-2017 Budget				2017-2018 Budget			2018-2019
Item	Average		As Amended	Actual as of May	Ongoing	One-Time	Proposed	Ongoing	One-Time	Projected
Public Act 51 & P.A. 34	\$ 66,263	\$ 65,642	\$ 70,000	\$ 46,969	\$ 70,000	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ 80,000
One Time Public Acts	\$ 3,695	\$ 7,390	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest - Checking	\$ 33	\$ 43	\$ 55	\$ 43	\$ 50	\$ -	\$ 50	\$ -	\$ -	\$ 50
Interest - Investments	\$ 11	\$ 13	\$ 55	\$ 7	\$ 50	\$ -	\$ 25	\$ -	\$ -	\$ 25
Transfer In from Major Streets	\$ 14,125	\$ 17,500	\$ 30,000	\$ -	\$ -	\$ 26,000	\$ 30,000	\$ -	\$ -	\$ 25,000
<b>TOTALS</b>	<b>\$ 84,126</b>	<b>\$ 90,588</b>	<b>\$ 100,110</b>	<b>\$ 47,019</b>	<b>\$ 70,100</b>	<b>\$ 26,000</b>	<b>\$ 105,075</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ 105,075</b>

Expenses	12-13 thru 15-16	15-16 Actual	2016-2017 Budget				2017-2018 Budget			2018-2019
Item	Average		As Amended	Actual as of May	Ongoing	One-Time	Proposed	Ongoing	One-Time	Projected
Salaries	\$ 12,232	\$ 12,775	\$ 17,250	\$ 11,467	\$ 17,250	\$ -	\$ 19,500	\$ 19,500	\$ -	\$ 17,250
Social Security	\$ 960	\$ 961	\$ 1,300	\$ 981	\$ 1,300	\$ -	\$ 1,475	\$ 1,475	\$ -	\$ 1,300
Workers Compensation	\$ 549	\$ 281	\$ 1,500	\$ 200	\$ 1,500	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Supplies - Preservation of Streets	\$ 664	\$ 731	\$ 500	\$ 534	\$ -	\$ 500	\$ 750	\$ -	\$ 750	\$ 500
Gravel	\$ 33	\$ -	\$ 500	\$ 200	\$ -	\$ 500	\$ 200	\$ -	\$ 200	\$ 500
Cold Patch	\$ 126	\$ -	\$ 500	\$ 57	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500
Contracted Services - Preservation	\$ 7,007	\$ 19,339	\$ 27,500	\$ 25,338	\$ -	\$ 27,500	\$ 30,000	\$ -	\$ 27,500	\$ 15,000
Brine	\$ 600	\$ 600	\$ 1,200	\$ -	\$ -	\$ 1,200	\$ 1,500	\$ -	\$ 1,500	\$ 1,200
Transportation & Mileage	\$ 683	\$ 343	\$ 500	\$ 428	\$ 500	\$ -	\$ 600	\$ 600	\$ -	\$ 500
Storage Fee	\$ 20,181	\$ 17,556	\$ 17,556	\$ -	\$ 17,556	\$ -	\$ 17,556	\$ 17,556	\$ -	\$ 17,556
Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay & Payments	\$ 921	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies - Traffic Services	\$ 258	\$ -	\$ 250	\$ -	\$ -	\$ 250	\$ 250	\$ 250	\$ -	\$ 250
Signs	\$ 715	\$ 263	\$ 500	\$ 612	\$ -	\$ 500	\$ 750	\$ 750	\$ -	\$ 500
Contracted Services - Traffic Services	\$ 69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mowing & Tree Trimming	\$ 750	\$ 3,000	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ 2,500	\$ 2,500	\$ -	\$ 2,000
Miscellaneous - Traffic Services	\$ -	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ 50	\$ 50	\$ -	\$ -
Supplies - Winter	\$ 128	\$ 58	\$ 750	\$ 612	\$ 750	\$ -	\$ 200	\$ 200	\$ -	\$ 250
Salt	\$ 5,953	\$ 3,781	\$ 5,500	\$ 3,334	\$ 5,500	\$ -	\$ 5,500	\$ 5,500	\$ -	\$ 6,000
Sand	\$ 336	\$ 190	\$ 300	\$ 200	\$ 300	\$ -	\$ 400	\$ 400	\$ -	\$ 300
Contracted Services - Winter	\$ 18,591	\$ 11,527	\$ 10,000	\$ 9,487	\$ 10,000	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 20,000
Salt Barn Rental Fee	\$ 3,750	\$ 3,750	\$ 3,750	\$ -	\$ 3,750	\$ -	\$ 3,750	\$ 3,750	\$ -	\$ 3,750
Liaibility Insurance	\$ 1,284	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,250
Audit/Legal	\$ 1,121	\$ 750	\$ 750	\$ 750	\$ 750	\$ -	\$ 1,335	\$ 1,335	\$ -	\$ 750
Admin Fee	\$ 5,498	\$ 3,566	\$ 3,750	\$ 3,525	\$ 3,750	\$ -	\$ 3,750	\$ 3,750	\$ -	\$ 3,750
<b>TOTALS</b>	<b>\$ 82,408</b>	<b>\$ 80,721</b>	<b>\$ 97,106</b>	<b>\$ 58,990</b>	<b>\$ 64,156</b>	<b>\$ 32,950</b>	<b>\$ 112,566</b>	<b>\$ 79,616</b>	<b>\$ 30,450</b>	<b>\$ 94,106</b>



Village of Lake Isabella 2017-2018 General Appropriation Act  
Sewer Fund

16

Revenue Item	12-13 thru 15-16 Average	15-16 Actual	2016-2017 Budget				2017-2018 Budget			2018-2019 Projected
			As Amended	Actual as of May	Ongoing	One-Time	Proposed	Ongoing	One-Time	
Interest - Checking	\$ 2	\$ 1	\$ 1	\$ 2	\$ 1	\$ -	\$ 1	\$ -	\$ -	\$ -
Interest - Investments	\$ 15	\$ 16	\$ 19	\$ 5	\$ 19	\$ -	\$ 6	\$ -	\$ -	\$ -
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 17</b>		<b>\$ 20</b>	<b>\$ 7</b>	<b>\$ 20</b>	<b>\$ -</b>	<b>\$ 7</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Expenses Item	12-13 thru 15-16 Average	15-16 Actual	2016-2017 Budget				2017-2018 Budget			2018-2019 Projected
			As Amended	Actual as of May	Ongoing	One-Time	Proposed	Ongoing	One-Time	
Admin Fee	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services	\$ 6,096	\$ 7,025	\$ 3,750	\$ 2,100	\$ -	\$ 3,750	\$ 4,179			\$ -
Re-Platting Fees	\$ -	\$ -	\$ 16,000	\$ -	\$ -	\$ 16,000	\$ 16,000	\$ -	\$ 16,000	\$ -
Printing & Publishing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 32	\$ 64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal	\$ 164	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>	<b>\$ 8,792</b>		<b>\$ 22,250</b>	<b>\$ 2,100</b>	<b>\$ 2,500</b>	<b>\$ 19,750</b>	<b>\$ 20,179</b>	<b>\$ -</b>	<b>\$ 16,000</b>	<b>\$ -</b>

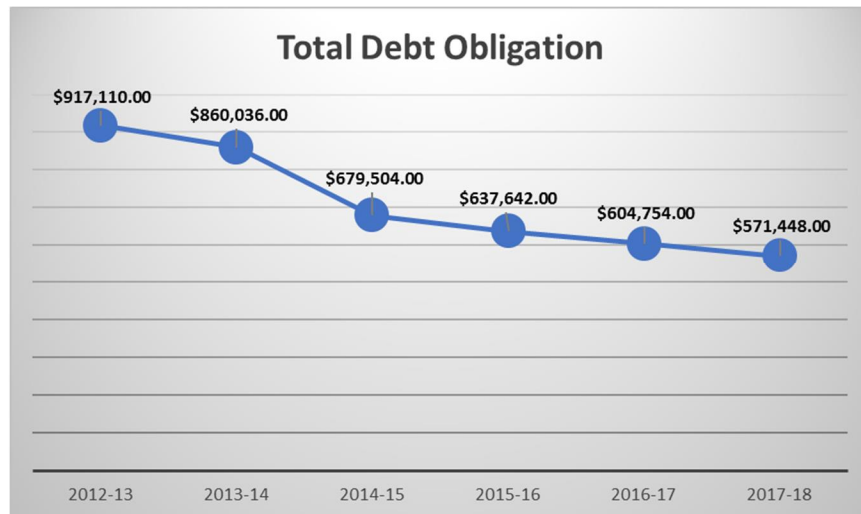
Village of Lake Isabella  
2017-2018 Fiscal Year  
Debt Service Schedule

**GENERAL OBLIGATION – “FULL FAITH & CREDIT” DEBT**

Village Buildings Debt Consolidation Original Debt: \$530,000. <sup>00</sup> (2013 ó 2042)		
Beginning Outstanding Debt	\$455,000. <sup>00</sup>	
Principal Payment: October 1, 2017	\$20,000. <sup>00</sup>	
Interest Payment: October 1, 2017	\$6,802. <sup>25</sup>	
Interest Payment: April 1, 2018	\$6,503. <sup>25</sup>	
<b>Remaining Outstanding Debt</b>	<b>\$435,000.<sup>00</sup></b>	
<b>Remaining Outstanding Interest</b>	<b>\$136,448.<sup>35</sup></b>	
<b>Total Remaining Outstanding Debt</b>	<b>\$571,448.<sup>35</sup></b>	

**Non-Special Assessment Debt Obligation at the end of the Fiscal Year**

Non-Special Assessment Debt	
FY End	Total Debt Obligation
2012-13	\$ 917,110.00
2013-14	\$ 860,036.00
2014-15	\$ 679,504.00
2015-16	\$ 637,642.00
2016-17	\$ 604,754.00
2017-18	\$ 571,448.00



# Village of Lake Isabella

## CAPITAL IMPROVEMENT PLAN

### 2017-2018 THRU 2022-2023

#### **Background**

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

Capital budgeting has two (2) elements. The first is a Capital Improvements Plan and the second is an annual Capital Budget. The Capital Improvement Plan is a six (6) year schedule of all proposed major capital improvement projects including project priorities, costs estimates, methods of financing, and annual estimated operating and maintenance costs for the proposed projects. Each year the Capital Improvement Plan is revised for another fiscal year.

The annual Capital Budget update is primarily for the purpose of adjusting the multi-year program of improvements to changing circumstances. At the end of each fiscal year, the projects completed during that year are removed from the program and an additional year's projects are added. A new year's project list is added so that the Capital Improvement Plan will be an effective and continuous process for project planning and implementation.

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

#### **Benefits**

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

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

6. Ensuring the minimum benefit of the monies expended for public improvements; and
7. Permitting municipal construction activities to be coordinated with those of other public agencies within the community.

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

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

### **Proposed Project Review Criteria**

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

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

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

### **Source of Funding**

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

AF ó Airport User Fee

AG ó Airport Grant Balance

DO ó Donations

FG ó Federal Grant

FL ó Federal Loan

GF ó General Fund

GO ó General Obligation Bonds

LG ó Local Grant (2%, People Fund)

LS ó Local Street Fund

MS ó Major Street Fund

PD ó Private Developer

RB ó Revenue Bond

SA ó Special Assessment

SG ó State Grant

SF ó Sewer Fund

SL ó State Loan

SM ó Special Millage

TIF ó Tax Increment Finance

UTB ó Unlimited Tax Bonds

## 6 YEAR CAPITAL IMPROVEMENT PLAN – STREETS

2017-2018 Fiscal Year		
Project	Cost	Funding Source
Gravel: Northview Drive & Campo Court	\$7,000	LS
Lane/Line Painting	\$8,500	MS
Crack Sealing	\$30,000	MS & LS (50/50)
Pothole Patcher Purchase	\$10,000	MS
El Camino Grande Cape Seal (Half mile east of Queens Way to Queens Way)	\$55,000	MS
Local Streets Drainage Project	\$5,000	LS

2018-2019 Fiscal Year		
Project	Cost	Funding Source
Lane/Line Painting	\$9,000	MS
Crack Sealing	\$20,000	MS & LS
Local Streets Drainage Project	\$5,000	LS
Crack Sealing	\$25,000	MS & LS

2019-2020 Fiscal Year		
Project	Cost	Funding Source
Crack Sealing	\$25,000	MS & LS
Local Streets Drainage Project	\$5,000	LS
Birdie Drive Fibermat & Overlay	\$70,000	MS
El Camino Grande ðMill & Fillö (Coldwater Rd. to Iberian)	\$130,000	MS

2020-2021 Fiscal Year		
Project	Cost	Funding Source
Lane/Line Painting	\$9,000	MS
Crack Sealing	\$25,000	MS & LS

2021-2022 Fiscal Year		
Project	Cost	Funding Source
Lane/Line Painting	\$9,000	MS
Crack Sealing	\$25,000	MS & LS
Clubhouse Drive ðMill & Fillö (Backswing to Peninsula)	\$200,000	MS

2022-2023 Fiscal Year		
Project	Cost	Funding Source
Lane/Line Painting	\$9,000	MS
Local Streets Drainage Project	\$5,000	LS
Crack Sealing	\$25,000	MS & LS

## 6 YEAR CAPITAL IMPROVEMENT PLAN – GENERAL OPERATIONS

2017-2018 Fiscal Year		
Project	Cost	Funding Source
Laptop Replacement	\$1,750	GF
Village Hall Re-staining (Spring 2018)	\$4,000	GF
Information Kiosk	\$600	GF
DPW Building Emergency Generator	\$6,000	GF

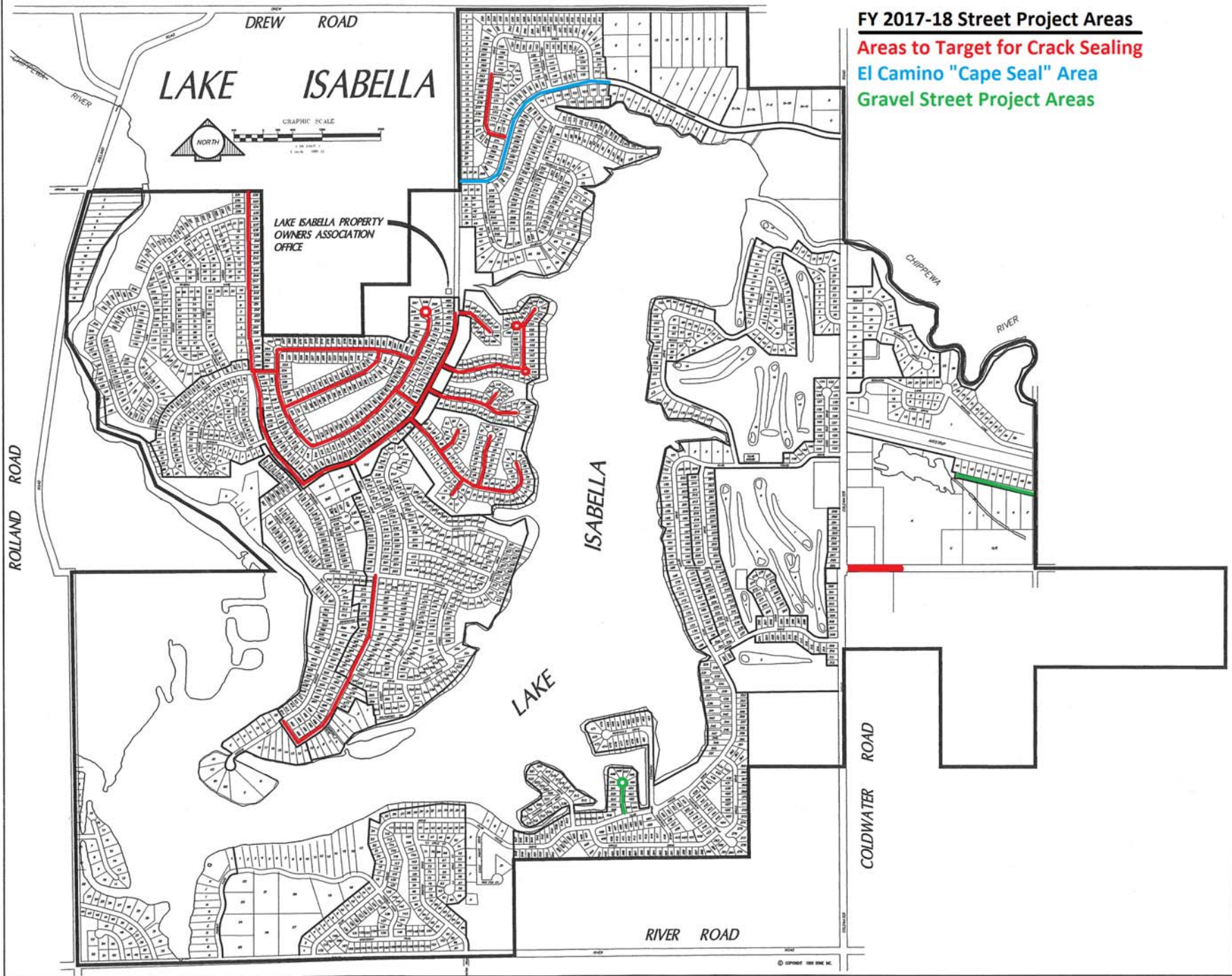
2018-2019 Fiscal Year		
Project	Cost	Funding Source
Village Manager Desktop Computer	\$1,750	MS ó LS
Information Kiosk	\$600	GF
Village Hall Parking Lot Sealing	\$2,500	GF

2019-2020 Fiscal Year		
Project	Cost	Funding Source
Information Kiosk	\$500	GF
Village Hall Copier Replacement	\$10,000	GF
Village Hall Capet	\$6,000	GF

2020-2021 Fiscal Year		
Project	Cost	Funding Source
Computer Replacement	\$2,000	GF
Replace F250 Plow & Truck	\$35,000	GF

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

2022-2023 Fiscal Year		
Project	Cost	Funding Source
Village Hall Parking Lot Sealing	\$2,500	GF
Replace DPW Tractor	\$25,000	GF

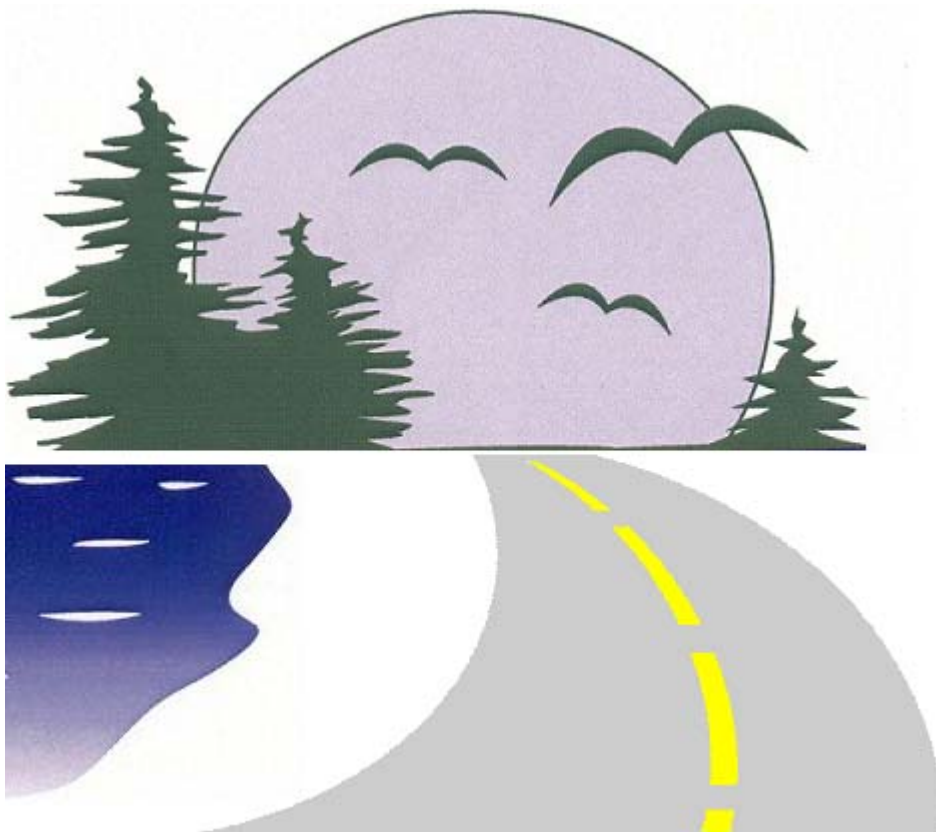




# Village of Lake Isabella

## **Asset Management Plan**

### **PASER Ratings & Conditions 2017**

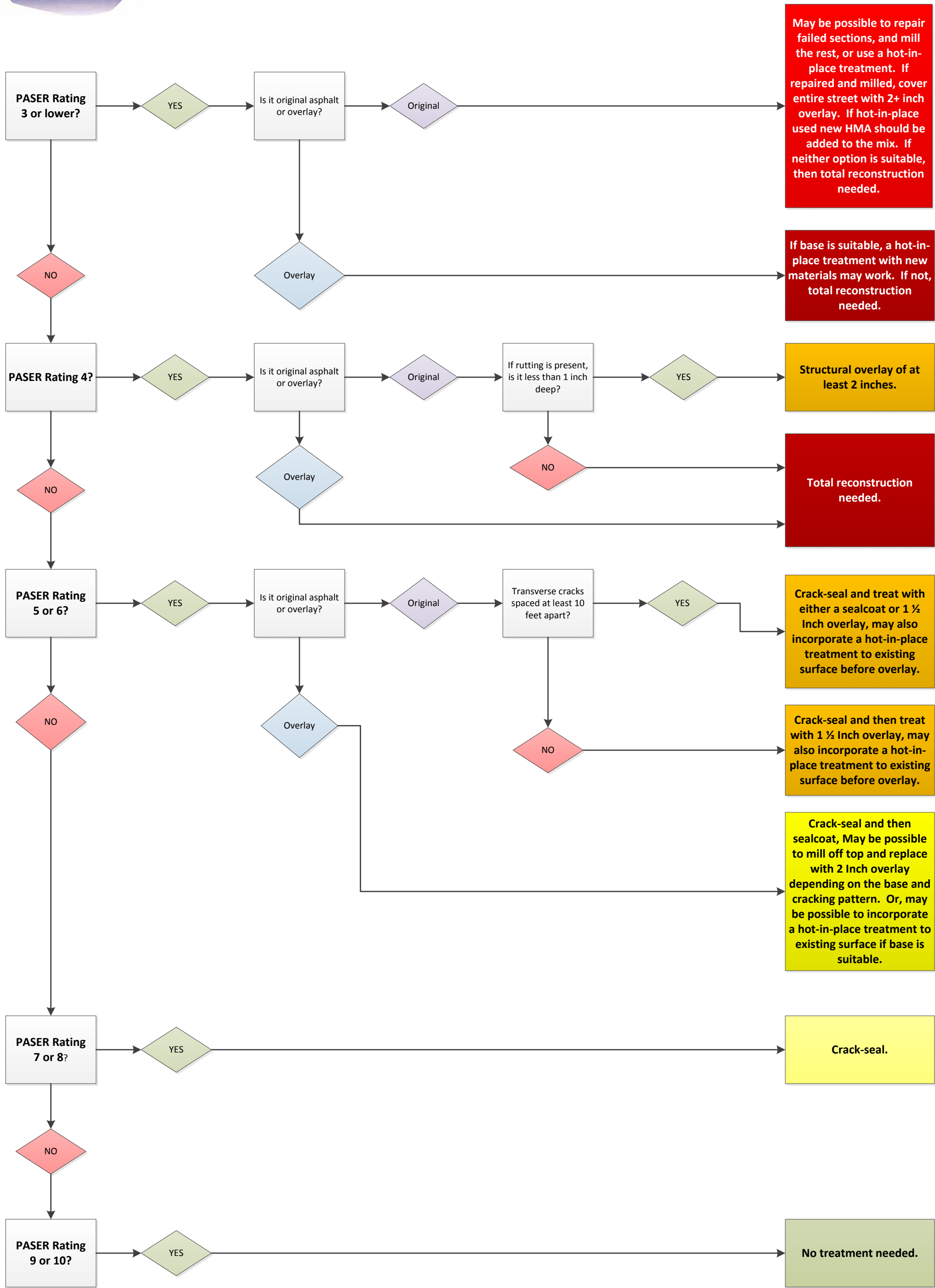




# Village of Lake Isabella

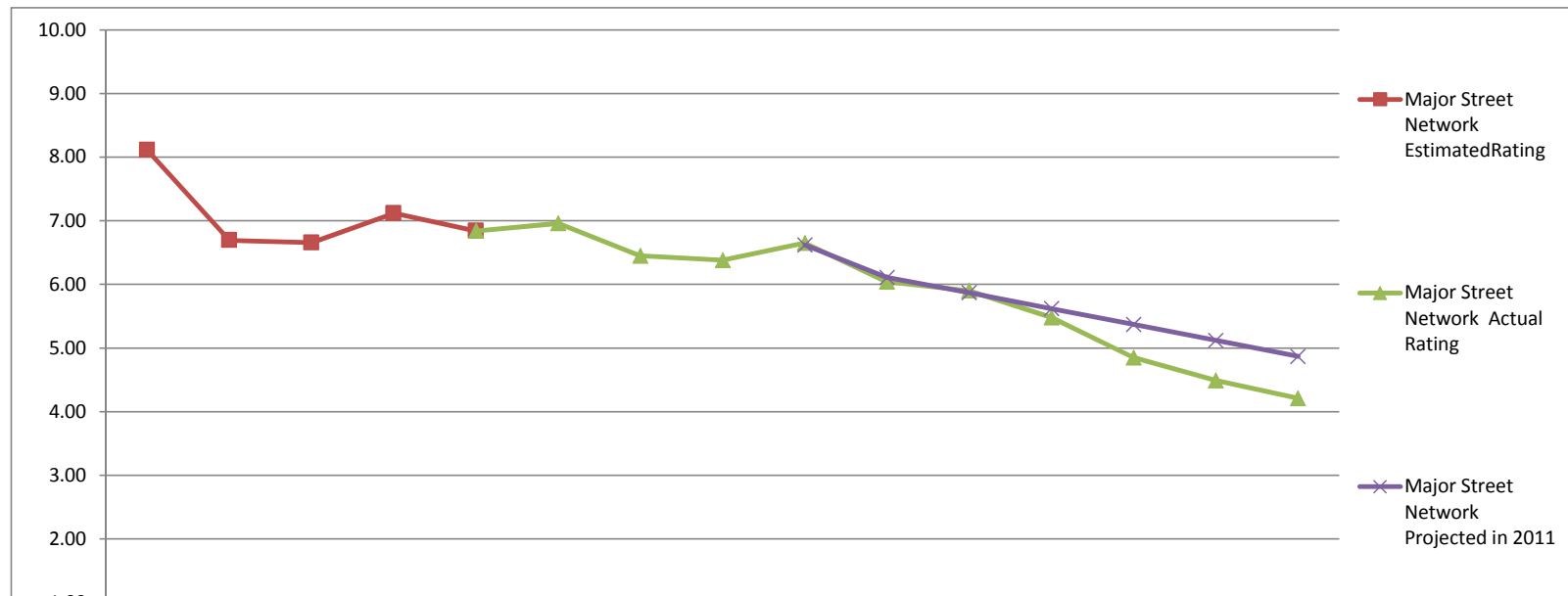
## Asset Management Plan – **APPENDIX A**

### Asphalt Treatment/Maintenance Decision Tree



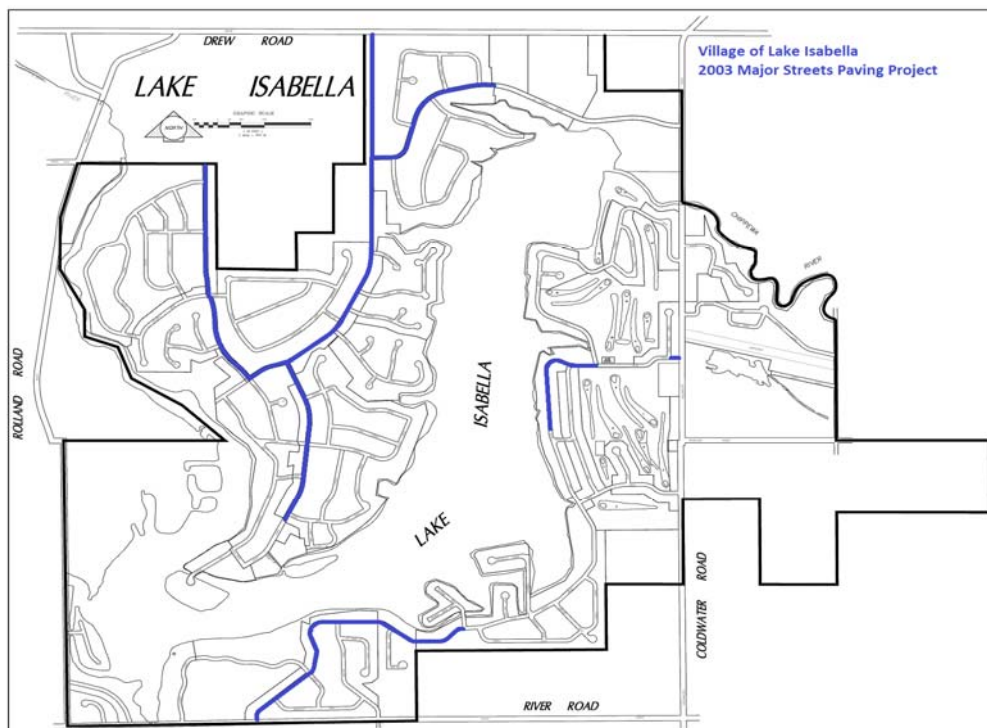
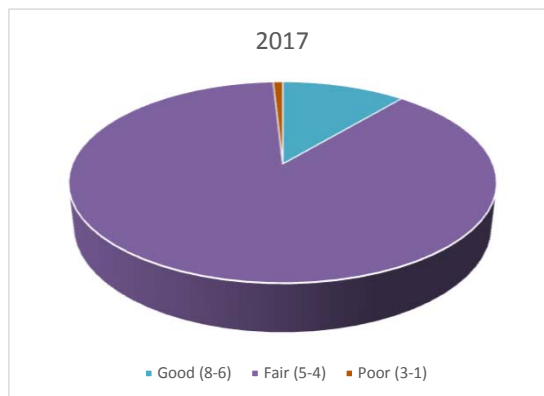
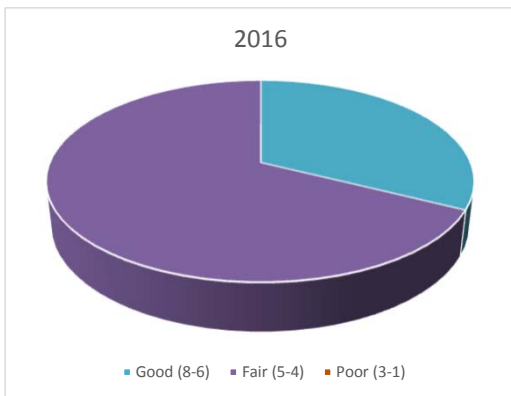
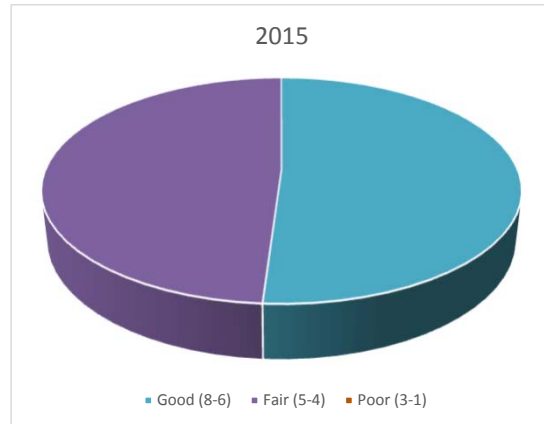
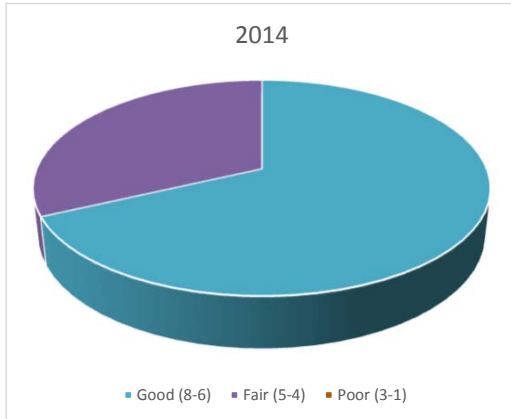
## Lake Isabella Major Street Network PASER History

Major Street Network				Actual				
Year	Estimated Rating	Actual Rating	Projected in 2011	Year	% Excellent 10 - 9	% Good 8 - 6	% Fair 5 - 4	% Poor 3 - 1
2003	8.11			2003	36.5%	58.9%	0.0%	4.6%
2004	6.69			2004	0.0%	80.5%	14.9%	4.6%
2005	6.66			2005	0.0%	83.6%	5.4%	11.0%
2006	7.12			2006	11.8%	69.9%	7.3%	11.0%
2007	6.84	6.84		2007	3.1%	84.3%	1.6%	11.0%
2008		6.96		2008	7.4%	78.8%	2.8%	11.0%
2009		6.45		2009	0.0%	82.3%	6.7%	11.0%
2010		6.38		2010	7.8%	75.1%	7.3%	9.8%
2011		6.65	6.62	2011	7.8%	78.3%	4.1%	9.8%
2012		6.04	6.11	2012	0.8%	77.6%	11.8%	9.8%
2013		5.90	5.87	2013	0.0%	75.3%	14.9%	9.8%
2014		5.48	5.62	2014	0.0%	56.9%	33.3%	9.8%
2015		4.85	5.37	2015	1.3%	32.4%	56.5%	9.8%
2016		4.49	5.12	2016	0.0%	24.6%	65.4%	10.0%
2017		4.21	4.87	2017	0.0%	8.0%	76.1%	15.9%

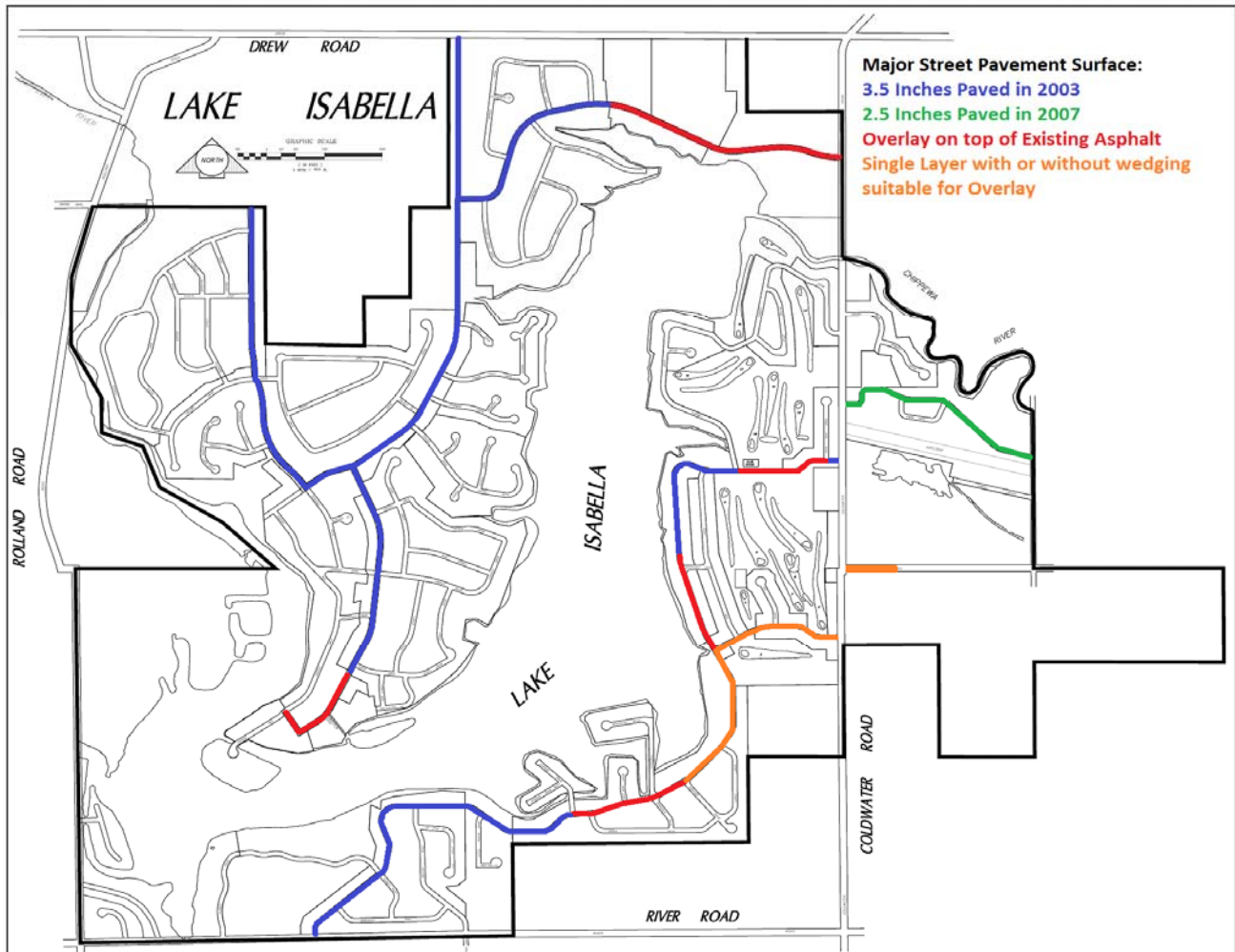


## 2003 Major Street Paving Project PASER Ranges 2014-2017

2014		2015		2016		2017	
<b>Good (8-6)</b>	68.04%	<b>Good (8-6)</b>	51.04%	<b>Good (8-6)</b>	32.39%	<b>Good (8-6)</b>	11.13%
<b>Fair (5-4)</b>	31.96%	<b>Fair (5-4)</b>	48.96%	<b>Fair (5-4)</b>	67.61%	<b>Fair (5-4)</b>	88.01%
<b>Poor (3-1)</b>	0.00%	<b>Poor (3-1)</b>	0.00%	<b>Poor (3-1)</b>	0.00%	<b>Poor (3-1)</b>	0.86%



## Village of Lake Isabella Major Street Surfaces

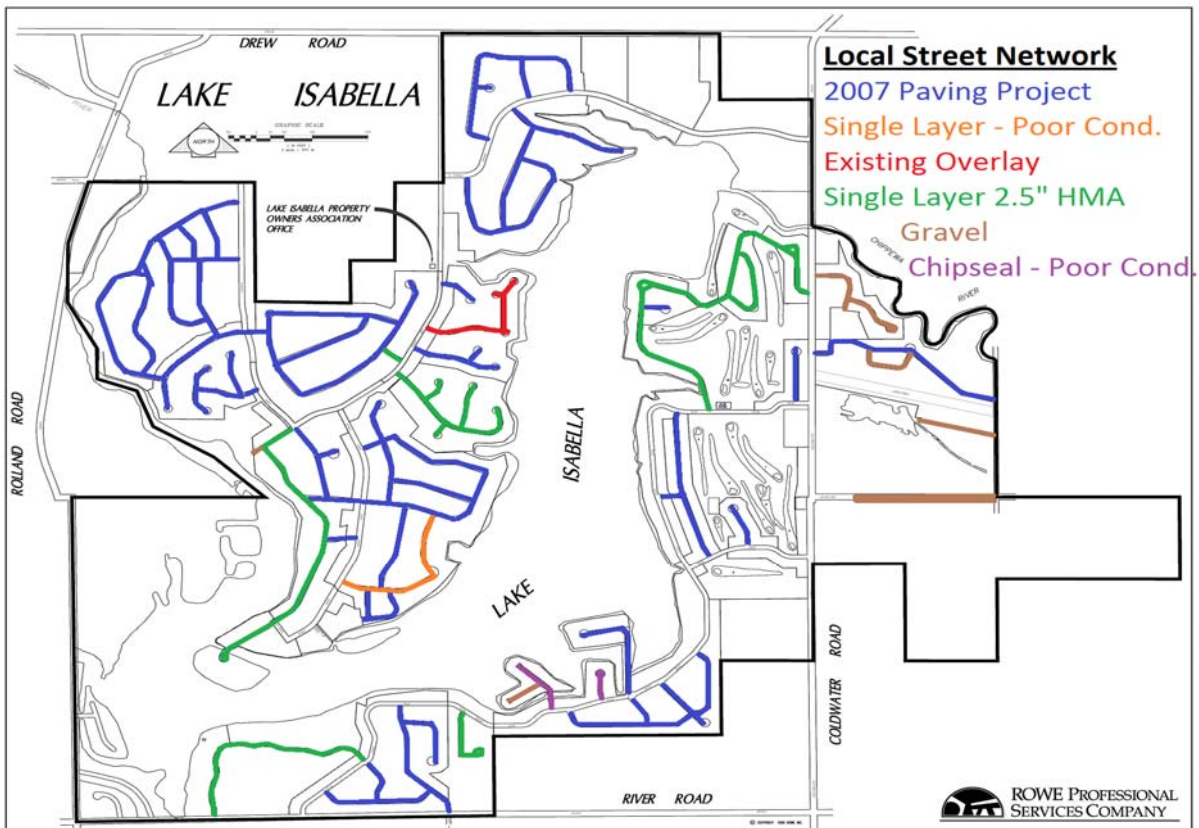
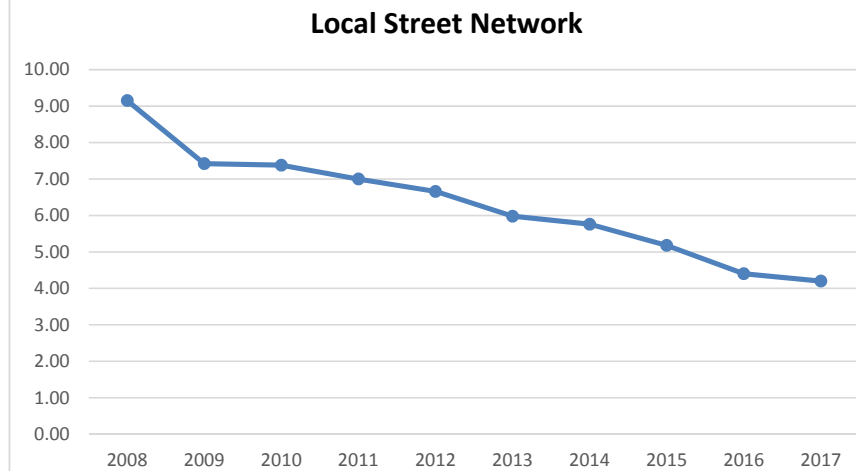


## How Well Does an Overlay Last...

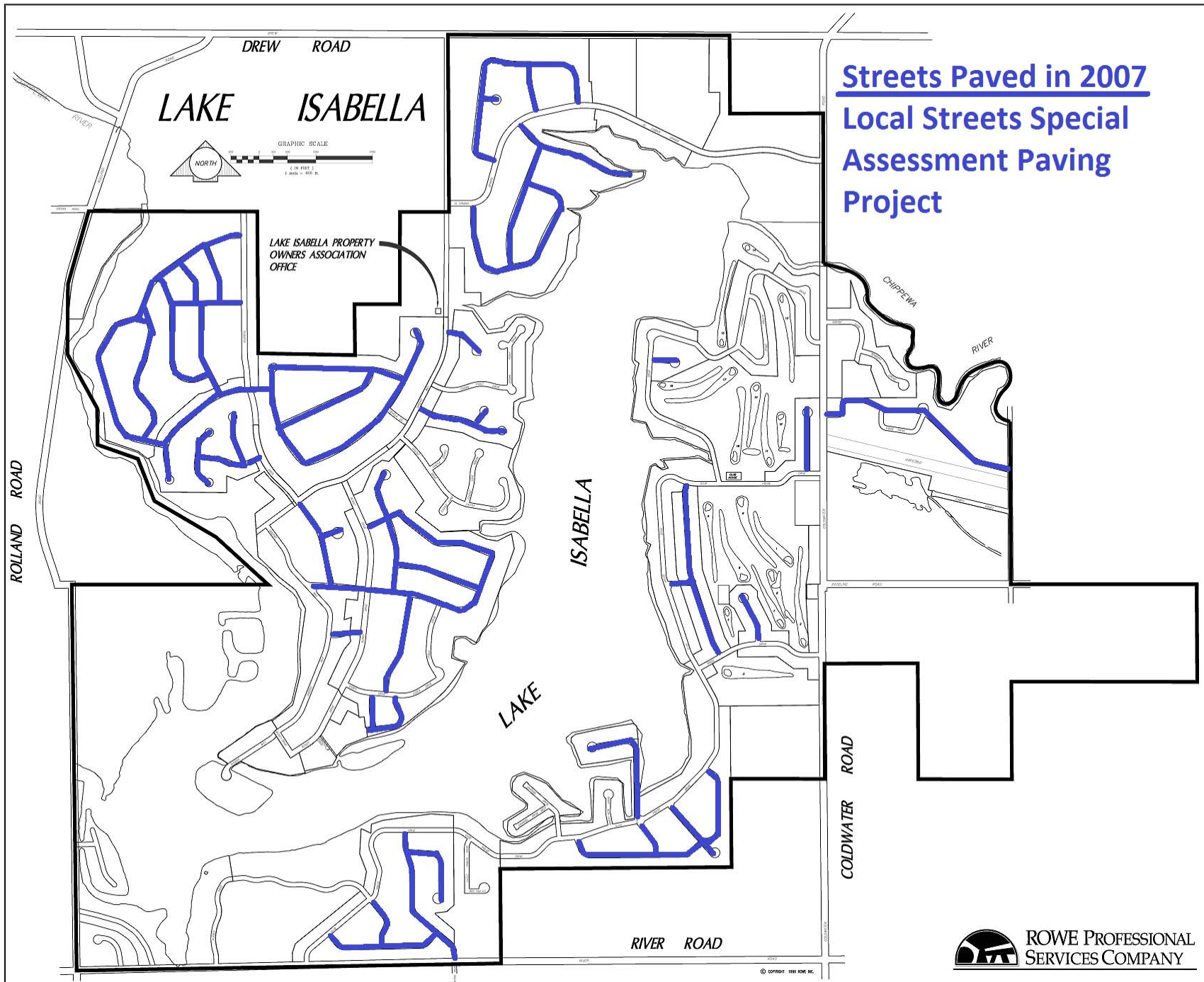


## Local Street Network PASER Scores 2008 - 2017

Year	Local Street Network
2008	9.15
2009	7.42
2010	7.38
2011	7.00
2012	6.66
2013	5.98
2014	5.76
2015	5.18
2016	4.40
2017	4.20

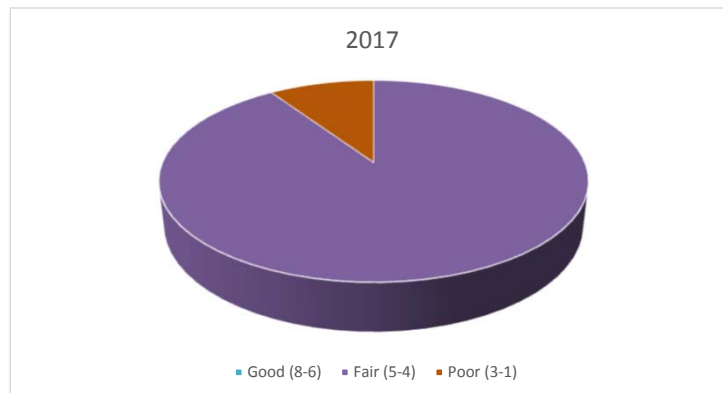
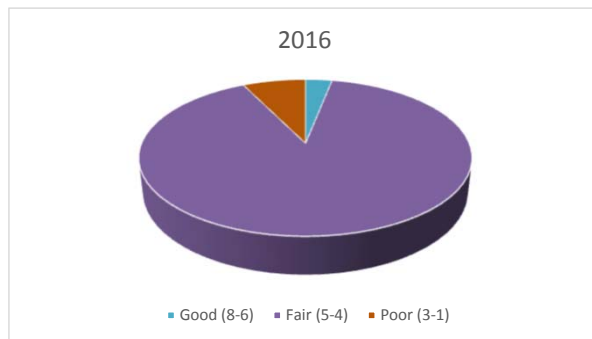
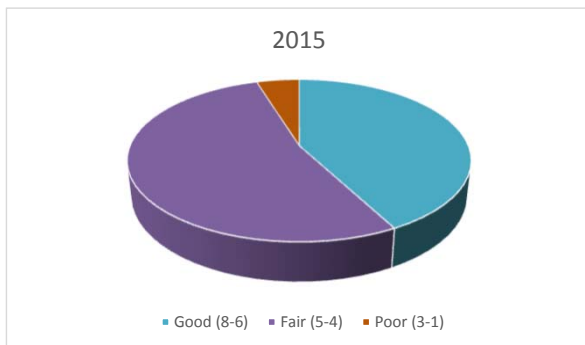
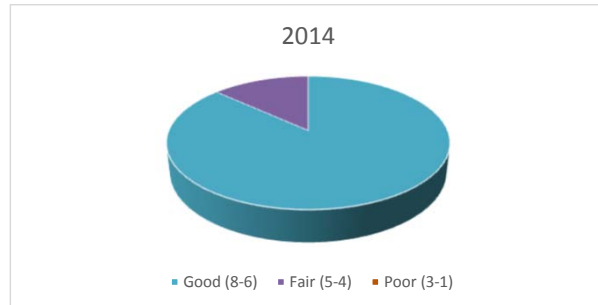
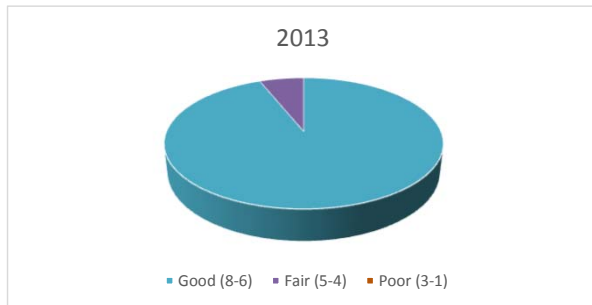






## Local Street Special Assessment Paving Project PASER Conditions

2013		2014		2015		2016		2017	
Good (8-6)	93.88%	Good (8-6)	86.74%	Good (8-6)	42.20%	Good (8-6)	3.07%	Good (8-6)	0.01%
Fair (5-4)	6.12%	Fair (5-4)	13.26%	Fair (5-4)	53.02%	Fair (5-4)	89.65%	Fair (5-4)	90.55%
Poor (3-1)	0.00%	Poor (3-1)	0.00%	Poor (3-1)	4.78%	Poor (3-1)	7.28%	Poor (3-1)	9.44%



### LSSAPP PASER Rating

