

# Camp Lake-Center Lake Rehabilitation District 2009 Budget Summary Document

Prepared By: Charles Walker  
Date: 7/27/2008

	2007 Budget	2008 Budget	Proposed 2009 Budget	Percent Change per Item
<b>REVENUES</b>				
	(TAX INCREASE FROM 2006)	(TAX INCREASE FROM 2007)	(TAX INCREASE FROM 2008)	
	35.55%	-0.02%	0.000%	
PERCENTAGE CHANGE FROM PREVIOUS YEAR				
<b>TAXES</b>				
General Property Tax	\$ 231,550.00	\$ 231,500.00	\$ 231,500.00	0.000%
<b>INTERGOVERNMENTAL</b>	\$ -	\$ -	\$ -	
<b>MISCELLANEOUS REVENUES</b>	\$ 1,200.00	\$ 17,200.00	\$ 20,500.00	19.19%
<b>TOTAL REVENUES</b>	<b>\$ 232,750.00</b>	<b>\$ 248,700.00</b>	<b>\$ 252,000.00</b>	1.33%
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>	\$ 45,650.00	\$ 45,155.00	\$ 52,490.00	16.24%
<b>CONSERVATION AND DEVELOPMENT</b>	\$ 162,100.00	\$ 147,200.00	\$ 169,480.00	15.14%
<b>CAPITAL OUTLAY</b>	\$ 25,000.00	\$ 62,820.00	\$ 43,000.00	-31.55%
<b>DEBT SERVICE</b>	\$ -	\$ -	\$ -	
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>\$ 232,750.00</b>	<b>\$ 255,175.00</b>	<b>\$ 264,970.00</b>	3.84%
ACCOUNT BALANCES - JANUARY 1	\$ 162,119.96	\$ 263,980.45	\$ -	
ACCOUNT BALANCES - DECEMBER 31	\$ 263,980.45			

## Camp Lake-Center Lake Rehabilitation District 2009 Budget Detail

Prepared By: Charles Walker

Date: 7/27/2008

### REVENUES

#### TAXES

	2007 <u>Actual</u>	2008 <u>Budget</u>	2008 <u>Actual</u> YTD	2009 <u>Budget</u>
		0.022% Decrease over 2007 Budget		0.0% Difference over 2008 Budget
41110 General Property Tax Revenue	\$ 231,550.00	\$ 231,500.00	\$ 157,785.61	\$ 231,500.00
<b>TOTAL TAXES</b>	<b>\$ 231,550.00</b>	<b>\$ 231,500.00</b>	<b>\$ 157,785.61</b>	<b>\$ 231,500.00</b>
<b>INTERGOVERNMENTAL</b>				
43580 State Planning Grants	\$ -	\$ -	\$ -	\$ -
43581 State Non-Point Source Pollution Grants	\$ -	\$ -	\$ -	\$ -
43582 Wisconsin Waterways Commission Grants	\$ -	\$ -	\$ -	\$ -
43583 State LAG Grant	\$ -	\$ -	\$ -	\$ -
53584 State Exempt Computer Aids	\$ -	\$ -	\$ -	\$ -
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>MISCELLANEOUS REVENUES</b>				
48050 Other	\$ 6,106.51	\$ -	\$ 394.52	\$ -
48100 Interest Income	\$ 1,637.31	\$ 1,200.00	\$ 3,239.15	\$ 6,000.00
48200 Chemical Application Fees	\$ 12,998.83	\$ 16,000.00	\$ 13,717.13	\$ 14,500.00
48500 Donations	\$ -	\$ -	\$ -	\$ -
48600 Use Value Penalties	\$ -	\$ -	\$ -	\$ -
49000 Proceeds from Long-Term Debt	\$ -	\$ -	\$ -	\$ -
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 20,742.65</b>	<b>\$ 17,200.00</b>	<b>\$ 17,350.80</b>	<b>\$ 20,500.00</b>
<b>TOTAL REVENUES</b>	<b>\$ 252,292.65</b>	<b>\$ 248,700.00</b>	<b>\$ 175,136.41</b>	<b>\$ 252,000.00</b>

### EXPENDITURES

#### GENERAL GOVERNMENT

51300 Legal Expenses	\$ 2,807.51	\$ 2,000.00	\$ 4,900.00	\$ 7,200.00	Already spent about \$5K this year
51330 Notices (Newspaper Ads)		\$ 300.00		\$ 750.00	
51400 Board Salaries	\$ 7,000.00	\$ 7,000.00		\$ 7,000.00	
51405 Postage		\$ 250.00		\$ 250.00	
51410 Telephone		\$ 150.00		\$ 100.00	
51415 Dues and Subscriptions (Wisconsin Area Of Lakes)	\$ 60.00	\$ 1,200.00	\$ 105.00	\$ 1,200.00	
51420 Printing/Copying Costs (Quarterly meetings & general)		\$ 1,500.00		\$ 1,500.00	
51430 Newsletter		\$ -		\$ -	
51435 P.O. Box Rental		\$ 30.00	\$ 36.00	\$ 40.00	Expect annual increase
51440 Annual Meeting Expenditures	\$ 4,306.71	\$ 2,500.00		\$ 5,500.00	Expect increase due to increased mailings and advertising
51445 Conventions	\$ 1,060.72	\$ 2,000.00	\$ 567.16	\$ 2,000.00	
51450 Mileage (Overall travel including hotels)	\$ 549.06	\$ 500.00		\$ 1,000.00	Expect increase due to fuel costs
51455 Office Supplies	\$ 733.88	\$ 200.00	\$ 479.69	\$ 850.00	Expect annual increase
51460 Charitable Contributions		\$ 1,000.00		\$ 1,000.00	
51465 Petty Cash		\$ 500.00		\$ 500.00	
51500 Accounting	\$ 540.00	\$ 700.00	\$ -	\$ 700.00	
51600 Street Lighting		\$ -		\$ -	

## Camp Lake-Center Lake Rehabilitation District 2009 Budget Detail

Prepared By: Charles Walker

Date: 7/27/2008

	2007 <u>Actual</u>	2008 <u>Budget</u>	2008 <u>Actual</u> YTD		2009 <u>Budget</u>	
51700 Web Site	\$ 295.00	\$ 1,000.00	\$ 1,100.00		\$ 1,000.00	
51800 Property & Liability Insurance	\$ 9,669.00	\$ 15,000.00	\$ 9,302.00	Need Separate Vote	\$ 15,000.00	
51900 Contingency		\$ 5,000.00	\$ 570.17		\$ 5,000.00	
51910 Dredging Study		\$ 2,500.00			\$ -	
51920 Meeting minutes transcribing	\$ 250.00	\$ 750.00			\$ 750.00	
51930 General Office Equipment		\$ 1,000.00	\$ 1,159.44		\$ 1,000.00	
51940 Bank Fees	\$ 4.00	\$ 75.00			\$ 150.00	Expect annual increase due to seperated accounts
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 27,275.88</b>	<b>\$ 45,155.00</b>	<b>\$ 18,219.46</b>		<b>\$ 52,490.00</b>	
<b>CONSERVATION AND DEVELOPMENT</b>						
<b>56800-LAKE MANAGEMENT AND DEVELOPMENT</b>						
56805 Lake Management Plan		\$ -	\$ -		\$ -	
56808 Weed Harvesting-Wages	\$ 39,378.48	\$ 45,000.00	\$ 9,082.43	Need Separate Vote	\$ 45,000.00	
56809 Weed Harvesting-Expenses	\$ 31,664.65	\$ 38,500.00	\$ 24,765.40		\$ 44,780.00	
56809a Weed Harvesting - Fuel	\$ 3,347.43	\$ 6,500.00			\$ 8,500.00	Expect increase due to oil increase
56809b Weed Harvesting - Hydraulic Oil	\$ 1,273.74	\$ 3,500.00			\$ 4,000.00	Expect increase due to oil increase
56809c Weed Harvesting - License Fees	\$ 1,053.00	\$ 750.00			\$ 1,100.00	Expect increase due to added equipment
56809d Weed Harvesting - Parts & Supplies	\$ 8,524.51	\$ 8,000.00			\$ 9,500.00	Expect increase due to equipment aging
56809e Weed Harvesting - Equipment Repair	\$ 315.00	\$ 1,000.00			\$ 1,000.00	
56809f Weed Harvesting - Outside Contractor Services	\$ 1,900.00	\$ 2,000.00			\$ 2,000.00	
56809g Weed Harvesting - Equipment Storage		\$ 1,000.00			\$ 1,000.00	
56809h Weed Harvesting - Weed Disposal	\$ 7,527.00	\$ 10,000.00		Need Separate Vote	\$ 10,000.00	
56809j Weed Harvesting - Property Rental	\$ 2,000.00	\$ 2,000.00	\$ 2,600.00		\$ 2,730.00	Expect increase to keep up with inflation
56809k Weed Harvesting - Payroll Account Service	\$ 999.82	\$ 1,000.00			\$ 1,200.00	Expect increase to keep up with inflation
56809m Weed Harvesting - Permit Fees		\$ 750.00			\$ 750.00	
56809n Weed Harvesting - Misc	\$ 1,201.25	\$ 1,000.00			\$ 1,500.00	Expected increase for mileage for parts
56809o Non capital harvesting equipment	\$ 3,522.90	\$ 1,000.00			\$ 1,500.00	Expect increase for added equipment
56810 Chemical Application - Expenses	\$ 26,327.02	\$ 32,000.00	\$ 49,464.47		\$ 47,000.00	
56810a Chemical Application - Labor Service	\$ 25,372.02	\$ 30,000.00		Need Separate Vote	\$ 45,000.00	Expect increase due to chemical costs and expanded treatment areas
56810b Chemical Application - Permit Fees	\$ 955.00	\$ 1,500.00			\$ 1,500.00	
56810c Chemical Application - Material						
56810d Chemical Application - Mailing & Notification		\$ 500.00			\$ 500.00	
56812 General Lake Contract Service	\$ 8,665.00	\$ 13,500.00	\$ 9,835.59	Need Separate Vote	\$ 17,500.00	Expect increase due to increase level of lake service demand
56815 Non capital equipment purchase		\$ 2,000.00			\$ 1,000.00	Decrease due to accounting elsewhere
56820 Water Quality Monitoring Project		\$ 500.00			\$ 500.00	
56855 Fish Stocking Project		\$ -			\$ -	
56895 Miscellaneous Maintenance, Development, Awards & Books		\$ 2,500.00			\$ 1,500.00	Decrease due to accounting elsewhere
<b>56900-WATERSHED MAINTENANCE AND RESTORATION</b>						
56905 Watershed Management Services/ S.W. Badger RC&D		\$ -			\$ -	
56915 Watershed Restoration Projects/ 50% Cost Share Program	\$ 9,117.42	\$ 9,700.00			\$ 9,500.00	Slight decrease due to demand
56925 Priority Watershed Consulting Fees		\$ 1,000.00			\$ -	Decreased to zero - now included in general legal funds
56930 Non-Point Source Pollution Projects / LAG & NPS Grant Cost Share Program	\$ 1,737.47	\$ -			\$ -	
56935 Land Acquisition	\$ 5,600.00	\$ -			\$ -	
56995 Miscellaneous Maintenance and Restoration		\$ 1,500.00			\$ 1,500.00	
56999 TRM Grant/ 5% Cost Share Program		\$ -			\$ -	
Educational Signs (Located & Boat Ramps)	\$ 770.57	\$ 1,000.00			\$ 1,200.00	Expect annual maintainance costs
<b>TOTAL CONSERVATION AND DEVELOPMENT</b>	<b>\$ 123,260.61</b>	<b>\$ 147,200.00</b>	<b>\$ 95,747.89</b>		<b>\$ 169,480.00</b>	

## Camp Lake-Center Lake Rehabilitation District 2009 Budget Detail

Prepared By: Charles Walker

Date: 7/27/2008

		2007 <u>Actual</u>	2008 <u>Budget</u>	2008 <u>Actual</u> YTD		2009 <u>Budget</u>	
<b><u>CAPITAL OUTLAY</u></b>							
57900	Weed Harvesting Equipment (Trucks, Harvesters, Conveyors)	\$ 25,000.00	\$ 62,820.00	\$ 40,000.00	Need Separate Vote	\$ 43,000.00	\$25K for new cutter, \$18K for used truck
57910	Dredging Program		\$ -	\$ -		\$ -	
<b>TOTAL CAPITAL OUTLAY</b>		\$ 25,000.00	\$ 62,820.00	\$ 40,000.00		\$ 43,000.00	
<b><u>DEBT SERVICE</u></b>							
58100	Annual Payment on Long-Term Debt	\$ -	\$ -	\$ -		\$ -	
58200	Interest on Long-Term Debt	\$ -	\$ -	\$ -		\$ -	
58300	Loan Payoff on Long Term Debt						
<b>TOTAL DEBT SERVICE</b>		\$ -	\$ -	\$ -		\$ -	
<b>TOTAL EXPENDITURES</b>		\$ 175,536.49	\$ 255,175.00	\$ 153,967.35		\$ 264,970.00	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		\$ (76,756.16)	\$ (6,475.00)	\$ 21,169.06		\$ (12,970.00)	
ACTUALS VERSUS BUDGET OVER (UNDER)		\$ (57,213.51)		\$ 101,207.65			

Do not add into totals. These figures are subgroup totals for FYI only

Designates new row added

Designates amount put into savings for future capital outlay