

Camp Lake-Center Lake Rehabilitation District 2014 Budget Summary

Prepared By: Charles Walker
7/18/2013

	2012 Budget	2013 Budget	PROPOSED 2014 Budget
REVENUES	(TAX DECREASE FROM 2011)	(TAX INCREASE FROM 2012)	(TAX INCREASE FROM 2013)
PERCENTAGE CHANGE FROM PREVIOUS YEAR	-14.43%	24.09%	8.97%
TAXES			
General Property Tax	\$ 179,703.07	\$ 223,000.00	\$ 243,000.00
INTERGOVERNMENTAL	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	\$ 8,800.00	\$ 7,500.00	\$ 8,350.00
TOTAL REVENUES	\$ 188,503.07	\$ 230,500.00	\$ 251,350.00
EXPENDITURES			
GENERAL GOVERNMENT	\$ (43,700.00)	\$ (53,800.00)	\$ (52,600.00)
CONSERVATION AND DEVELOPMENT	\$ (177,000.00)	\$ (170,556.75)	\$ (170,806.75)
CAPITAL OUTLAY	\$ (157,000.00)	\$ (19,000.00)	\$ (42,700.00)
DEBT SERVICE	\$ -	\$ -	\$ -
TOTAL BUDGETED EXPENDITURES	\$ (377,700.00)	\$ (243,356.75)	\$ (266,106.75)
TOTAL ACCOUNT BALANCES - JANUARY 1	\$ 296,383.52	\$ 212,053.66	
TOTAL ACCOUNT BALANCES - DECEMBER 31	\$ 212,053.66		

Camp Lake-Center Lake Rehabilitation District 2014 Budget Detail

Prepared By: Charles Walker

7/18/2013

PROPOSED

		2012 <u>Budget</u>	2012 <u>Actuals</u>	2013 <u>Budget</u>	2013 <u>Actuals</u> <small>as of 7/5/13</small>	2014 <u>Budget</u>
<u>REVENUES</u>		-14.43% Decrease from 2011 Budget		+24.09% Increase from 2012 Budget 24.09%		+8.97% Increase from 2013 Budget 8.97%
<u>TAXES</u>						
41110	General Property Tax Revenue	\$ 179,703.07	\$ 179,703.07	\$ 223,000.00	\$ 153,970.13	\$ 243,000.00
TOTAL TAXES		\$ 179,703.07	\$ 179,703.07	\$ 223,000.00	\$ 153,970.13	\$ 243,000.00
<u>INTERGOVERNMENTAL</u>						
43580	State Planning Grants	\$ -		\$ -		\$ -
43581	State Non-Point Source Pollution Grants	\$ -		\$ -		\$ -
43582	Wisconsin Waterways Commission Grants	\$ -		\$ -		\$ -
43583	State LAG Grant	\$ -		\$ -		\$ -
43584	State Exempt Computer Aids	\$ -		\$ -		\$ -
43585	DNR Reimbursement Grants	\$ -		\$ -		\$ -
TOTAL INTERGOVERNMENTAL		\$ -	\$ -	\$ -	\$ -	\$ -
<u>MISCELLANEOUS REVENUES</u>						
48050	Other	\$ 500.00	\$ 257.05	\$ 500.00	\$ 160.51	\$ 250.00
48100	Interest Income	\$ 1,500.00	\$ 541.08	\$ 1,000.00	\$ 176.33	\$ 500.00
48200	Chemical Application Fees	\$ 6,800.00	\$ 5,542.00	\$ 6,000.00	\$ 6,047.00	\$ 7,600.00
48500	Donations	\$ -		\$ -		\$ -
48600	Use Value Penalties	\$ -		\$ -		\$ -
49000	Proceeds from Long-Term Debt	\$ -		\$ -		\$ -
TOTAL MISCELLANEOUS		\$ 8,800.00	\$ 6,340.13	\$ 7,500.00	\$ 6,383.84	\$ 8,350.00
TOTAL REVENUES		\$ 188,503.07	\$ 186,043.20	\$ 230,500.00	\$ 160,353.97	\$ 251,350.00

Camp Lake-Center Lake Rehabilitation District 2014 Budget Detail

Prepared By: Charles Walker

7/18/2013

PROPOSED

EXPENDITURES

GENERAL GOVERNMENT

	<u>2012 Budget</u>	<u>2012 Actuals</u>	<u>2013 Budget</u>	<u>2013 Actuals</u> <small>as of 7/5/13</small>	<u>2014 Budget</u>
51300 Legal Expenses	\$ (5,000.00)	\$ (4,655.18)	\$ (5,000.00)	\$ (952.00)	\$ (5,000.00)
51330 Notices (Newspaper Ads)	\$ -		\$ -	\$ -	\$ -
51400 Board Salaries	\$ (7,000.00)	\$ (7,000.00)	\$ (9,500.00)	\$ -	\$ (9,500.00)
51405 Postage	\$ -		\$ (100.00)	\$ -	\$ -
51410 Telephone	\$ -		\$ -	\$ -	\$ -
51415 Dues and Subscriptions	\$ (750.00)	\$ (580.00)	\$ (750.00)	\$ -	\$ (750.00)
51420 Printing/Copying Costs (Quarterly meetings & general)	\$ -		\$ -	\$ -	\$ -
51430 Newsletter	\$ -		\$ -	\$ -	\$ -
51435 P.O. Box Rental	\$ (50.00)	\$ (44.00)	\$ (50.00)	\$ -	\$ (50.00)
51440 Annual Meeting Expenditures	\$ (4,600.00)	\$ (5,003.51)	\$ (4,600.00)	\$ -	\$ (5,000.00)
51445 Conventions	\$ (2,500.00)		\$ (1,000.00)	\$ (623.89)	\$ (1,000.00)
51450 Travel	\$ (1,500.00)	\$ (1,468.02)	\$ (1,500.00)	\$ (469.27)	\$ (1,500.00)
51455 Office and Computer Supplies	\$ (1,500.00)	\$ (1,350.52)	\$ (1,500.00)	\$ (802.19)	\$ (1,500.00)
51460 Charitable Contributions	\$ (500.00)	\$ (300.00)	\$ (1,000.00)	\$ -	\$ (1,000.00)
51465 Petty Cash	\$ (250.00)	\$ (750.00)	\$ (750.00)	\$ (500.00)	\$ (750.00)
51500 Accounting	\$ (1,500.00)	\$ (1,100.00)	\$ (1,500.00)	\$ (1,500.00)	\$ (4,000.00)
51600 Street Lighting & building electric	\$ -	\$ (161.00)	\$ -	\$ (142.27)	\$ (500.00)
51700 Web Site	\$ (1,000.00)	\$ (2,600.97)	\$ (2,000.00)	\$ (769.00)	\$ (1,500.00)
51800 Property & Liability Insurance	\$ (14,000.00)	\$ (6,230.00)	\$ (21,000.00)	\$ (15,224.00)	\$ (16,000.00)
51900 Contingency	\$ (1,500.00)	\$ (285.56)	\$ (1,500.00)	\$ (2,971.35)	\$ (2,500.00)
51910 Dredging Study	\$ -		\$ -	\$ -	\$ -
51920 Meeting minutes transcribing	\$ (750.00)		\$ (750.00)	\$ (120.00)	\$ (750.00)
51930 General Office Equipment	\$ (1,000.00)	\$ (871.58)	\$ (1,000.00)	\$ (786.01)	\$ (1,000.00)
51940 Bank Fees	\$ (150.00)	\$ (7.00)	\$ (100.00)	\$ -	\$ (100.00)
51950 Taxes - property	\$ (150.00)	\$ (90.00)	\$ (200.00)	\$ (90.00)	\$ (200.00)
TOTAL GENERAL GOVERNMENT	\$ (43,700.00)	\$ (32,497.34)	\$ (53,800.00)	\$ (24,949.98)	\$ (52,600.00)

Camp Lake-Center Lake Rehabilitation District 2014 Budget Detail

Prepared By: Charles Walker

7/18/2013

PROPOSED

CONSERVATION AND DEVELOPMENT

56800-LAKE MANAGEMENT AND DEVELOPMENT

	2012 <u>Budget</u>	2012 <u>Actuals</u>	2013 <u>Budget</u>	2013 <u>Actuals</u> as of 7/5/13	2014 <u>Budget</u>
56805 Lake Management Plan	\$ (8,000.00)	\$ (11,077.60)			
56808a Wages - Weed Harvesting	\$ (40,000.00)	\$ (36,492.58)	\$ (40,000.00)	\$ (6,323.37)	\$ (40,000.00)
56808b Wages - Lake District support labor			\$ (9,000.00)		\$ (9,000.00)
56809 Weed Harvesting-Expenses	\$ (43,750.00)	\$ (36,333.94)	\$ (44,806.75)	\$ (8,293.95)	\$ (42,056.75)
56809a Weed Harvesting - Fuel	\$ (5,000.00)	\$ (5,058.68)	\$ (5,500.00)	\$ (96.45)	\$ (5,500.00)
56809b Weed Harvesting - Hydraulic Oil	\$ (2,500.00)	\$ (847.00)	\$ (1,500.00)		\$ (1,500.00)
56809c Weed Harvesting - License Fees	\$ (2,000.00)	\$ (1,025.00)	\$ (2,000.00)		\$ (1,500.00)
56809d Weed Harvesting - Parts & Supplies	\$ (11,500.00)	\$ (7,541.63)	\$ (11,500.00)	\$ (3,489.20)	\$ (9,500.00)
56809e Weed Harvesting - Equipment Repair	\$ (2,500.00)	\$ (170.41)	\$ (2,500.00)		\$ (2,500.00)
56809f Weed Harvesting - Outside Contractor Services	\$ (2,000.00)	\$ (760.00)	\$ (2,000.00)	\$ (939.99)	\$ (2,000.00)
56809g Weed Harvesting - Equipment Storage	\$ (5,000.00)	\$ (10,060.67)	\$ (5,000.00)		\$ (5,000.00)
56809h Weed Harvesting - Weed Disposal	\$ (6,500.00)	\$ (5,662.50)	\$ (7,000.00)		\$ (7,000.00)
56809j Weed Harvesting - Property Rental	\$ (2,750.00)	\$ (2,725.00)	\$ (2,806.75)	\$ (2,725.00)	\$ (2,806.75)
56809k Weed Harvesting - Payroll Account Service	\$ (2,000.00)	\$ (1,383.52)	\$ (2,000.00)	\$ (218.43)	\$ (1,750.00)
56809m Weed Harvesting - Permit Fees	-	\$ (300.00)	-	-	-
56809n Weed Harvesting - Travel & Misc	\$ (1,000.00)	\$ (799.53)	\$ (1,500.00)	\$ (824.88)	\$ (1,500.00)
56809o Non capital harvesting equipment	\$ (1,000.00)		\$ (1,500.00)		\$ (1,500.00)
56810 Chemical Application - Expenses	\$ (44,750.00)	\$ (39,967.99)	\$ (42,500.00)	\$ (42,228.38)	\$ (42,500.00)
56810a Chemical Application - Material & Labor Service	\$ (42,000.00)	\$ (39,250.49)	\$ (39,000.00)	\$ (39,689.55)	\$ (39,000.00)
56810c Chemical Application - Material					
56810b Chemical Application - Permit Fees	\$ (2,000.00)		\$ (2,500.00)	\$ (1,985.00)	\$ (2,500.00)
56810d Chemical Application - Mailing & Notification	\$ (750.00)	\$ (717.50)	\$ (1,000.00)	\$ (553.83)	\$ (1,000.00)
56812 General Lake Contract, Maintenance & Safety - labor only	\$ (21,500.00)	\$ (14,158.24)	\$ (15,000.00)	\$ (5,361.08)	\$ (16,000.00)
56815 Non capital equipment purchase	\$ (3,500.00)		\$ (4,500.00)	\$ (461.08)	\$ (3,000.00)
56820 Water Quality Monitoring Project	\$ (1,000.00)	\$ (1,006.00)	\$ (1,750.00)	\$ (1,160.96)	\$ (1,750.00)
56825 Camp Lake Spillway Project	\$ -		\$ -		\$ -
56835 Center Lake Boat Ramp Project					\$ -
56840 Beach Restoration Projects	\$ -		\$ -		\$ -
56845 Center Lake Spillway Project Investigation	\$ -		\$ -		\$ -
56850 Weevil Project	\$ -		\$ -		\$ -
56855 Fish Stocking Project	\$ -		\$ -		\$ -
56895 Miscellaneous Maintenance, Development, Awards & Books	\$ (500.00)		\$ (500.00)		\$ -
56897 Lake Water Patrol - additional patrol above current amount	\$ (9,500.00)	\$ (5,555.70)	\$ (9,500.00)	\$ (367.85)	\$ (7,500.00)

56900-WATERSHED MAINTENANCE AND RESTORATION

56905 Watershed Management Services/ S.W. Badger RC&D	\$ -		\$ -		
56915 Watershed Restoration Projects/ 50% Cost Share Program	\$ (3,000.00)		\$ (1,500.00)	\$ (1,500.00)	\$ (5,500.00)
56925 Priority Watershed Consulting Fees	\$ -		\$ -		\$ -

Camp Lake-Center Lake Rehabilitation District 2014 Budget Detail

Prepared By: Charles Walker

7/18/2013

PROPOSED

		2012 <u>Budget</u>	2012 <u>Actuals</u>	2013 <u>Budget</u>	2013 <u>Actuals</u> <small>as of 7/5/13</small>	2014 <u>Budget</u>
56930	Non-Point Source Pollution Projects / LAG & NPS Grant Cost Share Program	\$ -		\$ -		\$ -
56940	Miscellaneous Maintenance and Restoration	\$ -		\$ -		\$ -
56950	TRM Grant/ 5% Cost Share Program	\$ -		\$ -		\$ -
56960	Educational Signs (Located & Boat Ramps)	\$ (1,500.00)	\$ (392.21)	\$ (1,500.00)		\$ (3,500.00)
TOTAL CONSERVATION AND DEVELOPMENT		\$ (177,000.00)	\$ (144,984.26)	\$ (170,556.75)	\$ (65,696.67)	\$ (170,806.75)
CAPITAL OUTLAY						
57900	Weed Harvesting Equipment (Trucks, Harvesters, Conveyors)					
57910	Dredging Program					
56935	Land Acquisition	\$ -	\$ (3,819.00)	\$ -		\$ -
56945	Center Lake Spillway Replacement	\$ (82,000.00)	\$ (922.00)	\$ (9,500.00)	\$ (13,343.69)	\$ (9,200.00)
57915	Storage Building Acquisition / Investment	\$ (75,000.00)	\$ (88,150.46)	\$ (9,500.00)		\$ (8,500.00)
57920	Capital Savings - Future Equipment Purchase					\$ (25,000.00)
TOTAL CAPITAL OUTLAY		\$ (157,000.00)	\$ (92,891.46)	\$ (19,000.00)	\$ (13,343.69)	\$ (42,700.00)
DEBT SERVICE						
58100	Annual Payment on Long-Term Debt	\$ -		\$ -		\$ -
58200	Interest on Long-Term Debt	\$ -		\$ -		\$ -
58300	Loan Payoff on Long Term Debt	\$ -		\$ -		\$ -
TOTAL DEBT SERVICE						
TOTAL EXPENDITURES		\$ (377,700.00)	\$ (270,373.06)	\$ (243,356.75)	\$ (103,990.34)	\$ (266,106.75)
TOTAL EXPENDITURES w/o CAPITAL		\$ (220,700.00)	\$ (177,481.60)	\$ (224,356.75)	\$ (90,646.65)	\$ (223,406.75)
REVENUE VERSUS EXPENSE (OVER) / UNDER		\$ (189,196.93)	\$ (84,329.86)	\$ (12,856.75)	\$ 56,363.63	\$ (14,756.75)

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

Designates item increase from prior year

Designates item decrease from prior year