

Camp Lake-Center Lake Rehabilitation District 2015 Budget Summary

Prepared By: Charles Walker
7/14/2014

	2013 Budget	2014 Budget	PROPOSED 2015 Budget
REVENUES			
	(TAX INCREASE FROM 2012)	(TAX INCREASE FROM 2013)	(TAX INCREASE FROM 2014)
PERCENTAGE CHANGE FROM PREVIOUS YEAR	24.09%	8.97%	0.00%
TAXES			
General Property Tax	\$ 223,000.00	\$ 243,000.00	\$ 243,000.00
INTERGOVERNMENTAL	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES	\$ 7,500.00	\$ 8,350.00	\$ 6,550.00
TOTAL REVENUES	\$ 230,500.00	\$ 251,350.00	\$ 249,550.00
EXPENDITURES			
GENERAL GOVERNMENT	\$ (53,800.00)	\$ (52,600.00)	\$ (50,450.00)
CONSERVATION AND DEVELOPMENT	\$ (170,556.75)	\$ (170,806.75)	\$ (159,447.00)
CAPITAL OUTLAY	\$ (19,000.00)	\$ (42,700.00)	\$ (50,000.00)
DEBT SERVICE	\$ -	\$ -	\$ -
TOTAL BUDGETED EXPENDITURES	\$ (243,356.75)	\$ (266,106.75)	\$ (259,897.00)
TOTAL ACCOUNT BALANCES - JANUARY 1	\$ 211,949.73	\$ 164,391.87	
TOTAL ACCOUNT BALANCES - DECEMBER 31	\$ 164,391.87		

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		<u>2013 Budget</u>	<u>2013 Actuals</u>	<u>2014 Budget</u>	<u>2014 Actuals YTD</u>	<u>2015 Budget</u>
<u>REVENUES</u>		+24.09% Increase from 2012 Budget		+8.97% Increase from 2013 Budget		0% Increase from 2014 Budget 0.00%
<u>TAXES</u>						
41110	General Property Tax Revenue	\$ 223,000.00	\$ 223,000.00	\$ 243,000.00	\$ 168,276.09	\$ 243,000.00
TOTAL TAXES		\$ 223,000.00	\$ 223,000.00	\$ 243,000.00	\$ 168,276.09	\$ 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	\$ 3,059.85	\$ 250.00	\$ 2,361.65	\$ 250.00
48100	Interest Income	\$ 1,000.00	\$ 347.14	\$ 500.00	\$ 143.67	\$ 300.00
48200	Chemical Application Fees	\$ 6,000.00	\$ 6,047.00	\$ 7,600.00	\$ 7,536.99	\$ 6,000.00
48500	Donations	\$ -	\$ -	\$ -	\$ -	\$ -
48600	Use Value Penalties	\$ -	\$ -	\$ -	\$ -	\$ -
49000	Proceeds from Long-Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL MISCELLANEOUS		\$ 7,500.00	\$ 9,453.99	\$ 8,350.00	\$ 10,042.31	\$ 6,550.00
TOTAL REVENUES		\$ 230,500.00	\$ 232,453.99	\$ 251,350.00	\$ 178,318.40	\$ 249,550.00

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EXPENDITURES

GENERAL GOVERNMENT

	<u>2013 Budget</u>	<u>2013 Actuals</u>	<u>2014 Budget</u>	<u>2014 Actuals YTD</u>	<u>2015 Budget</u>
51300 Legal Expenses	\$ (5,000.00)	\$ (952.00)	\$ (5,000.00)	\$ (765.00)	\$ (5,000.00)
51330 Notices (Newspaper Ads)	\$ -	\$ -	\$ -		\$ -
51400 Board Salaries	\$ (9,500.00)	\$ (9,500.00)	\$ (9,500.00)		\$ (9,500.00)
51405 Postage	\$ (100.00)	\$ (316.70)	\$ -		\$ -
51410 Telephone	\$ -	\$ -	\$ -		\$ -
51415 Dues and Subscriptions	\$ (750.00)	\$ (580.00)	\$ (750.00)		\$ (750.00)
51420 Printing/Copying Costs (Quarterly meetings & general)	\$ -	\$ -	\$ -	\$ (129.04)	\$ -
51430 Newsletter	\$ -	\$ -	\$ -		\$ -
51435 P.O. Box Rental	\$ (50.00)	\$ (44.00)	\$ (50.00)		\$ (50.00)
51440 Annual Meeting Expenditures	\$ (4,600.00)	\$ (5,129.66)	\$ (5,000.00)		\$ (5,300.00)
51445 Conventions	\$ (1,000.00)	\$ (582.30)	\$ (1,000.00)	\$ (558.88)	\$ (1,000.00)
51450 Travel	\$ (1,500.00)	\$ (1,132.73)	\$ (1,500.00)	\$ (401.90)	\$ (1,100.00)
51455 Office and Computer Supplies	\$ (1,500.00)	\$ (5,249.29)	\$ (1,500.00)	\$ (813.50)	\$ (2,500.00)
51460 Charitable Contributions	\$ (1,000.00)	\$ (688.00)	\$ (1,000.00)		\$ (1,000.00)
51465 Petty Cash	\$ (750.00)	\$ (800.00)	\$ (750.00)	\$ (500.00)	\$ (750.00)
51500 Accounting	\$ (1,500.00)	\$ (1,500.00)	\$ (4,000.00)		\$ (1,500.00)
51600 Street Lighting & building electric	\$ -	\$ (360.81)	\$ (500.00)	\$ (243.00)	\$ (500.00)
51700 Web Site - hosting, editing, management	\$ (2,000.00)	\$ (2,739.00)	\$ (1,500.00)	\$ (720.00)	\$ (1,500.00)
51800 Property & Liability Insurance	\$ (21,000.00)	\$ (15,224.00)	\$ (16,000.00)	\$ (15,547.00)	\$ (16,000.00)
51900 Contingency	\$ (1,500.00)	\$ (606.69)	\$ (2,500.00)	\$ (100.23)	\$ (2,000.00)
51910 Dredging Study	\$ -	\$ -	\$ -		\$ -
51920 Meeting minutes transcribing	\$ (750.00)	\$ (490.00)	\$ (750.00)	\$ (506.13)	\$ (750.00)
51930 General Office Equipment	\$ (1,000.00)	\$ -	\$ (1,000.00)	\$ (887.29)	\$ (1,000.00)
51940 Bank Fees	\$ (100.00)	\$ (10.31)	\$ (100.00)	\$ (10.00)	\$ (100.00)
51950 Taxes - property	\$ (200.00)	\$ (120.00)	\$ (200.00)	\$ (91.80)	\$ (150.00)
TOTAL GENERAL GOVERNMENT	\$ (53,800.00)	\$ (46,025.49)	\$ (52,600.00)	\$ (21,273.77)	\$ (50,450.00)

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	2013 <u>Budget</u>	2013 <u>Actuals</u>	2014 <u>Budget</u>	2014 <u>Actuals YTD</u>	2015 <u>Budget</u>	
<u>CONSERVATION AND DEVELOPMENT</u>						
<u>56800-LAKE MANAGEMENT AND DEVELOPMENT</u>						
56805	Lake Management Plan					
56808a	Wages - Weed Harvesting direct labor & management	\$ (40,000.00)	\$ (35,506.69)	\$ (40,000.00)	\$ (3,351.08)	\$ (36,000.00)
56808b	Wages - Lake District support labor	\$ (9,000.00)		\$ (9,000.00)		\$ (5,500.00)
56809	Weed Harvesting-Expenses	\$ (44,806.75)	\$ (38,674.41)	\$ (42,056.75)	\$ (11,566.40)	\$ (39,697.00)
56809a	Weed Harvesting - Fuel	\$ (5,500.00)	\$ (3,942.56)	\$ (5,500.00)		\$ (5,500.00)
56809b	Weed Harvesting - Hydraulic Oil	\$ (1,500.00)	\$ (892.38)	\$ (1,500.00)		\$ (1,000.00)
56809c	Weed Harvesting - License Fees	\$ (2,000.00)	\$ (987.50)	\$ (1,500.00)		\$ (1,500.00)
56809d	Weed Harvesting - Parts & Supplies	\$ (11,500.00)	\$ (15,654.52)	\$ (9,500.00)	\$ (813.68)	\$ (9,500.00)
56809e	Weed Harvesting - Equipment Repair	\$ (2,500.00)	\$ (2,623.69)	\$ (2,500.00)	\$ (6,111.25)	\$ (2,500.00)
56809f	Weed Harvesting - Outside Contractor Services	\$ (2,000.00)	\$ (939.99)	\$ (2,000.00)	\$ (1,625.00)	\$ (2,000.00)
56809g	Weed Harvesting - Equipment Storage	\$ (5,000.00)	\$ (5,040.00)	\$ (5,000.00)		\$ (5,000.00)
56809h	Weed Harvesting - Weed Disposal	\$ (7,000.00)	\$ (2,880.00)	\$ (7,000.00)		\$ (5,500.00)
56809j	Weed Harvesting - Property Rental	\$ (2,806.75)	\$ (2,725.00)	\$ (2,806.75)	\$ (2,771.00)	\$ (2,947.00)
56809k	Weed Harvesting - Payroll Account Service	\$ (2,000.00)	\$ (1,428.84)	\$ (1,750.00)	\$ (245.47)	\$ (1,750.00)
56809m	Weed Harvesting - Permit Fees	-	-	-		-
56809n	Weed Harvesting - Travel & Misc	\$ (1,500.00)	\$ (1,559.93)	\$ (1,500.00)		\$ (1,000.00)
56809o	Non capital harvesting equipment	\$ (1,500.00)		\$ (1,500.00)		\$ (1,500.00)
56810	Chemical Application - Expenses	\$ (42,500.00)	\$ (43,028.38)	\$ (42,500.00)	\$ (50,855.58)	\$ (43,250.00)
56810a	Chemical Application - Material & Labor Service	\$ (38,200.00)	\$ (41,674.55)	\$ (38,200.00)	\$ (47,404.16)	\$ (41,000.00)
56810c	Chemical Application - Management	\$ (800.00)		\$ (800.00)	\$ (800.00)	
56810b	Chemical Application - Permit Fees	\$ (2,500.00)	\$ (853.56)	\$ (2,500.00)	\$ (2,160.00)	\$ (1,500.00)
56810d	Chemical Application - Mailing & Notification	\$ (1,000.00)	\$ (500.27)	\$ (1,000.00)	\$ (491.42)	\$ (750.00)
56812	General Lake Contract, Maintenance & Safety	\$ (15,000.00)	\$ (7,047.32)	\$ (16,000.00)	\$ (6,470.96)	\$ (15,000.00)
56815	Non capital equipment purchase	\$ (4,500.00)	\$ (1,300.00)	\$ (3,000.00)		\$ (2,000.00)
56820	Water Quality Monitoring	\$ (1,750.00)	\$ (5,025.80)	\$ (1,750.00)	\$ (1,447.00)	\$ (3,000.00)
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)		\$ -		\$ -
56897	Lake Water Patrol - additional patrol above current amount	\$ (9,500.00)	\$ (9,695.70)	\$ (7,500.00)	\$ (350.00)	\$ (7,500.00)
<u>56900-WATERSHED MAINTENANCE AND RESTORATION</u>						
56905	Watershed Management Services/ S.W. Badger RC&D	\$ -				
56915	Watershed Restoration Projects/ 50% Cost Share Program	\$ (1,500.00)	\$ (3,500.00)	\$ (5,500.00)		\$ (4,500.00)
56925	Priority Watershed Consulting Fees	\$ -		\$ -		\$ -
56930	Non-Point Source Pollution Projects / LAG & NPS Grant Cost Share Program	\$ -		\$ -		\$ -

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56940 Miscellaneous Maintenance and Restoration	\$ -		\$ -		\$ -
56950 TRM Grant/ 5% Cost Share Program	\$ -		\$ -		\$ -
56960 Educational Signs (Located & Boat Ramps)	\$ (1,500.00)	\$ (865.10)	\$ (3,500.00)		\$ (3,000.00)
TOTAL CONSERVATION AND DEVELOPMENT	\$ (170,556.75)	\$ (144,643.40)	\$ (170,806.75)	\$ (74,041.02)	\$ (159,447.00)
<u>CAPITAL OUTLAY</u>					
57900 Weed Harvesting Equipment (Trucks, Harvesters, Conveyors)					
57910 Dredging Program					
56935 Land Acquisition	\$ -		\$ -		\$ -
56945 Center Lake Spillway Replacement	\$ (9,500.00)	\$ (81,382.04)	\$ (9,200.00)	\$ (1,572.88)	\$ -
57915 Storage Building Acquisition / Investment	\$ (9,500.00)	\$ (7,960.92)	\$ (8,500.00)		\$ -
57920 Capital Savings - Future Equipment Purchase			\$ (25,000.00)	\$ (25,000.00)	\$ (50,000.00)
TOTAL CAPITAL OUTLAY	\$ (19,000.00)	\$ (89,342.96)	\$ (42,700.00)	\$ (26,572.88)	\$ (50,000.00)
<u>DEBT SERVICE</u>					
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	\$ (243,356.75)	\$ (280,011.85)	\$ (266,106.75)	\$ (121,887.67)	\$ (259,897.00)
TOTAL EXPENDITURES w/o CAPITAL	\$ (224,356.75)	\$ (190,668.89)	\$ (223,406.75)	\$ (95,314.79)	\$ (209,897.00)
REVENUE VERSUS EXPENSE (OVER) / UNDER	\$ (12,856.75)	\$ (47,557.86)	\$ (14,756.75)		\$ (10,347.00)

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