

# Camp Lake-Center Lake Rehabilitation District 2016 Budget Summary

Prepared By: Charles Walker  
7/13/2015

	2014 <u>Budget</u>	2014 <u>Actuals</u>	2015 <u>Budget</u>	2015 <u>Actuals</u> YTD	Proposed <u>2016</u> <u>Budget</u>
<b>REVENUES</b>					
PERCENTAGE CHANGE FROM PREVIOUS YEAR	(TAX INCREASE FROM 2013) 8.97%		(TAX INCREASE FROM 2014) 0.00%		(TAX DECREASE FROM 2015) -17.28%
<b>TAXES</b>					
General Property Tax	\$ 243,000.00	\$ 243,000.00	\$ 243,000.00	\$ 169,551.98	\$ 201,000.00
<b>INTERGOVERNMENTAL</b>	\$ -	\$ 24,750.00	\$ -	\$ -	\$ -
<b>MISCELLANEOUS REVENUES</b>	\$ 8,350.00	\$ 38,623.09	\$ 6,550.00	\$ 9,140.71	\$ 5,550.00
<b>TOTAL REVENUES</b>	<b>\$ 251,350.00</b>	<b>\$ 306,373.09</b>	<b>\$ 249,550.00</b>	<b>\$ 178,692.69</b>	<b>\$ 206,550.00</b>
<b>EXPENDITURES</b>					
<b>GENERAL GOVERNMENT</b>	\$ (52,600.00)	\$ (45,891.01)	\$ (50,450.00)	\$ (18,413.77)	\$ (49,900.00)
<b>CONSERVATION AND DEVELOPMENT</b>	\$ (170,806.75)	\$ (143,148.44)	\$ (159,447.00)	\$ (76,633.46)	\$ (180,168.00)
<b>CAPITAL OUTLAY</b>	\$ (42,700.00)	\$ (51,897.88)	\$ (50,000.00)	\$ (99,000.00)	\$ -
<b>DEBT SERVICE</b>					
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>\$ (266,106.75)</b>	<b>\$ (240,937.33)</b>	<b>\$ (259,897.00)</b>	<b>\$ (194,047.23)</b>	<b>\$ (230,068.00)</b>
TOTAL ACCOUNT BALANCES - JANUARY 1		\$ 164,391.87	\$ 254,827.63		
TOTAL ACCOUNT BALANCES - DECEMBER 31		\$ 254,827.63			

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				Proposed	
				2016 Budget	
				-17.28% Decrease from 2015 Budget  -17.28%	
				\$ 201,000.00	
<b>REVENUES</b>					
<b>TAXES</b>					
41110	General Property Tax Revenue	\$ 243,000.00	\$ 243,000.00	\$ 243,000.00	\$ 169,551.98
<b>TOTAL TAXES</b>		<b>\$ 243,000.00</b>	<b>\$ 243,000.00</b>	<b>\$ 243,000.00</b>	<b>\$ 169,551.98</b>
<b>INTERGOVERNMENTAL</b>					
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	\$ -	\$ 24,750.00	\$ -	\$ -
<b>TOTAL INTERGOVERNMENTAL</b>		<b>\$ -</b>	<b>\$ 24,750.00</b>	<b>\$ -</b>	<b>\$ -</b>
<b>MISCELLANEOUS REVENUES</b>					
48050	Other	\$ 250.00	\$ 30,747.65	\$ 250.00	\$ 25.05
48100	Interest Income	\$ 500.00	\$ 338.45	\$ 300.00	\$ 153.91
48200	Chemical Application Fees	\$ 7,600.00	\$ 7,536.99	\$ 6,000.00	\$ 8,961.75
48500	Donations	\$ -	\$ -	\$ -	\$ -
48600	Use Value Penalties	\$ -	\$ -	\$ -	\$ -
49000	Proceeds from Long-Term Debt	\$ -	\$ -	\$ -	\$ -
<b>TOTAL MISCELLANEOUS</b>		<b>\$ 8,350.00</b>	<b>\$ 38,623.09</b>	<b>\$ 6,550.00</b>	<b>\$ 9,140.71</b>
<b>TOTAL REVENUES</b>		<b>\$ 251,350.00</b>	<b>\$ 306,373.09</b>	<b>\$ 249,550.00</b>	<b>\$ 178,692.69</b>
<b>EXPENDITURES</b>					
<b>GENERAL GOVERNMENT</b>					
51300	Legal Expenses	\$ (5,000.00)	\$ (765.00)	\$ (5,000.00)	\$ -
51330	Notices (Newspaper Ads)	\$ -	\$ (214.04)	\$ -	\$ -
51400	Board Salaries	\$ (9,500.00)	\$ (9,500.00)	\$ (9,500.00)	\$ -
51405	Postage	\$ -	\$ -	\$ -	\$ -

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		2014	2014	2015	2015	Proposed
		Budget	Actuals	Budget	Actuals YTD	2016
					7/6/2015	Budget
51410	Telephone	\$ -		\$ -		\$ -
51415	Dues and Subscriptions	\$ (750.00)	\$ (330.00)	\$ (750.00)	\$ (250.00)	\$ (500.00)
51420	Printing/Copying Costs (Quarterly meetings & general)	\$ -		\$ -	\$ (179.94)	\$ (500.00)
51430	Newsletter	\$ -		\$ -		\$ -
51435	P.O. Box Rental	\$ (50.00)	\$ (48.00)	\$ (50.00)		\$ (50.00)
51440	Annual Meeting Expenditures	\$ (5,000.00)	\$ (4,194.49)	\$ (5,300.00)		\$ (5,000.00)
51445	Conventions	\$ (1,000.00)	\$ (1,118.17)	\$ (1,000.00)	\$ (646.72)	\$ (1,000.00)
51450	Travel	\$ (1,500.00)	\$ (742.39)	\$ (1,100.00)	\$ (173.37)	\$ (1,100.00)
51455	Office and Computer Supplies	\$ (1,500.00)	\$ (2,099.40)	\$ (2,500.00)	\$ (824.41)	\$ (2,500.00)
51460	Charitable Contributions	\$ (1,000.00)	\$ (171.23)	\$ (1,000.00)		\$ (500.00)
51465	Petty Cash	\$ (750.00)	\$ (500.00)	\$ (750.00)		\$ (750.00)
51500	Accounting	\$ (4,000.00)	\$ (4,500.00)	\$ (1,500.00)		\$ (1,500.00)
51600	Street Lighting & building electric	\$ (500.00)	\$ (449.68)	\$ (500.00)	\$ (239.21)	\$ (500.00)
51700	Web Site - hosting, editing, management	\$ (1,500.00)	\$ (1,060.00)	\$ (1,500.00)	\$ (833.97)	\$ (1,500.00)
51800	Property & Liability Insurance	\$ (16,000.00)	\$ (15,547.00)	\$ (16,000.00)	\$ (14,372.00)	\$ (16,000.00)
51900	Contingency	\$ (2,500.00)	\$ (1,880.00)	\$ (2,000.00)	\$ (694.15)	\$ (2,000.00)
51910	Dredging Study	\$ -		\$ -		\$ -
51920	Meeting minutes transcribing	\$ (750.00)	\$ (1,076.13)	\$ (750.00)	\$ (140.00)	\$ (750.00)
51930	General Office Equipment	\$ (1,000.00)	\$ (1,563.68)	\$ (1,000.00)		\$ (1,000.00)
51940	Bank Fees	\$ (100.00)	\$ (10.00)	\$ (100.00)		\$ (100.00)
51950	Taxes - property	\$ (200.00)	\$ (121.80)	\$ (150.00)	\$ (60.00)	\$ (150.00)
<b>TOTAL GENERAL GOVERNMENT</b>		\$ (52,600.00)	\$ (45,891.01)	\$ (50,450.00)	\$ (18,413.77)	\$ (49,900.00)
<b>CONSERVATION AND DEVELOPMENT</b>						
<b>56800-LAKE MANAGEMENT AND DEVELOPMENT</b>						
56805	Lake Management Plan					
56808a	Wages - Weed Harvesting direct labor & management	\$ (40,000.00)	\$ (28,851.20)	\$ (36,000.00)	\$ (5,284.27)	\$ (41,000.00)
56808b	Wages - Lake District support labor	\$ (9,000.00)		\$ (5,500.00)		
56809	Weed Harvesting-Expenses	\$ (42,056.75)	\$ (34,876.37)	\$ (39,697.00)	\$ (10,167.92)	\$ (45,618.00)
56809a	Weed Harvesting - Fuel	\$ (5,500.00)	\$ (3,367.16)	\$ (5,500.00)		\$ (4,500.00)
56809b	Weed Harvesting - Hydraulic Oil	\$ (1,500.00)		\$ (1,000.00)		\$ (1,000.00)
56809c	Weed Harvesting - License Fees	\$ (1,500.00)	\$ (987.50)	\$ (1,500.00)		\$ (1,250.00)
56809d	Weed Harvesting - Parts & Supplies	\$ (9,500.00)	\$ (4,868.43)	\$ (9,500.00)	\$ (5,205.72)	\$ (9,500.00)
56809e	Weed Harvesting - Equipment Repair	\$ (2,500.00)	\$ (10,436.16)	\$ (2,500.00)	\$ (1,321.90)	\$ (9,800.00)
56809f	Weed Harvesting - Outside Contractor Services	\$ (2,000.00)	\$ (1,629.55)	\$ (2,000.00)	\$ (250.00)	\$ (2,000.00)
56809g	Weed Harvesting - Equipment Storage	\$ (5,000.00)	\$ (5,000.00)	\$ (5,000.00)		\$ (5,000.00)
56809h	Weed Harvesting - Weed Disposal	\$ (7,000.00)	\$ (4,237.50)	\$ (5,500.00)		\$ (5,500.00)
56809j	Weed Harvesting - Property Rental	\$ (2,806.75)	\$ (2,771.00)	\$ (2,947.00)	\$ (2,818.00)	\$ (2,818.00)
56809k	Weed Harvesting - Payroll Account Service	\$ (1,750.00)	\$ (1,398.26)	\$ (1,750.00)	\$ (430.27)	\$ (1,750.00)
56809m	Weed Harvesting - Permit Fees	-		\$ -		\$ -

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					Proposed
					2016
					<u>Budget</u>
					7/6/2015
		2014 <u>Budget</u>	2014 <u>Actuals</u>	2015 <u>Budget</u>	2015 <u>Actuals YTD</u>
	56809n Weed Harvesting - Travel & Misc	\$ (1,500.00)	\$ (180.81)	\$ (1,000.00)	\$ (142.03)
	56809o Non capital harvesting equipment	\$ (1,500.00)		\$ (1,500.00)	
56810	Chemical Application - Expenses	\$ (42,500.00)	\$ (51,981.29)	\$ (43,250.00)	\$ (54,243.65)
	56810a Chemical Application - Material & Labor Service	\$ (38,200.00)	\$ (50,689.87)	\$ (41,000.00)	\$ (52,885.28)
	56810c Chemical Application - Management	\$ (800.00)	\$ (800.00)		\$ (800.00)
	56810b Chemical Application - Permit Fees	\$ (2,500.00)	\$ (5.79)	\$ (1,500.00)	\$ (1,000.00)
	56810d Chemical Application - Mailing & Notification	\$ (1,000.00)	\$ (485.63)	\$ (750.00)	\$ (558.37)
56812	General Lake Contract, Maintenance & Safety	\$ (16,000.00)	\$ (16,464.56)	\$ (15,000.00)	\$ (5,400.00)
56815	Non capital equipment purchase	\$ (3,000.00)		\$ (2,000.00)	\$ (291.62)
56820	Water Quality Monitoring	\$ (1,750.00)	\$ (2,343.00)	\$ (3,000.00)	\$ (896.00)
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	\$ -		\$ -	
56897	Lake Water Patrol - additional patrol above current amount	\$ (7,500.00)	\$ (7,660.00)	\$ (7,500.00)	\$ (350.00)
<b><u>56900-WATERSHED MAINTENANCE AND RESTORATION</u></b>					
56905	Watershed Management Services/ S.W. Badger RC&D				
56915	Watershed Restoration Projects/ 50% Cost Share Program	\$ (5,500.00)		\$ (4,500.00)	\$ (4,500.00)
56925	Priority Watershed Consulting Fees	\$ -		\$ -	\$ -
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)	\$ (3,500.00)	\$ (972.02)	\$ (3,000.00)	\$ (3,000.00)
<b>TOTAL CONSERVATION AND DEVELOPMENT</b>		<b>\$ (170,806.75)</b>	<b>\$ (143,148.44)</b>	<b>\$ (159,447.00)</b>	<b>\$ (76,633.46)</b>
<b><u>CAPITAL OUTLAY</u></b>					
57900	Weed Harvesting Equipment (Trucks, Harvesters, Conveyors)		\$ (24,750.00)		\$ (99,000.00)
57910	Dredging Program				
56935	Land Acquisition	\$ -		\$ -	\$ -
56945	Center Lake Spillway Replacement	\$ (9,200.00)	\$ (1,572.88)	\$ -	\$ -
57915	Storage Building Acquisition / Investment	\$ (8,500.00)	\$ (575.00)	\$ -	\$ -
57920	Capital Savings - Future Equipment Purchase	\$ (25,000.00)	\$ (25,000.00)	\$ (50,000.00)	
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ (42,700.00)</b>	<b>\$ (51,897.88)</b>	<b>\$ (50,000.00)</b>	<b>\$ (99,000.00)</b>
<b><u>DEBT SERVICE</u></b>					
58100	Annual Payment on Long-Term Debt	\$ -		\$ -	\$ -
58200	Interest on Long-Term Debt	\$ -		\$ -	\$ -

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		2014 <u>Budget</u>	2014 <u>Actuals</u>	2015 <u>Budget</u>	2015 <u>Actuals YTD</u> 7/6/2015	<b>Proposed</b> <b>2016</b> <b><u>Budget</u></b>
58300	Loan Payoff on Long Term Debt	\$ -		\$ -		\$ -
<b>TOTAL DEBT SERVICE</b>						
<b>TOTAL EXPENDITURES</b>		\$ (266,106.75)	\$ (240,937.33)	\$ (259,897.00)	\$ (194,047.23)	\$ (230,068.00)
<b>TOTAL EXPENDITURES w/o CAPITAL</b>		\$ (223,406.75)	\$ (189,039.45)	\$ (209,897.00)	\$ (95,047.23)	\$ (230,068.00)
REVENUE VERSUS EXPENSE (OVER) / UNDER		\$ (14,756.75)	\$ 65,435.76	\$ (10,347.00)		\$ (23,518.00)

**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