

Camp Lake-Center Lake Rehabilitation District 2018 Final Report Summary

Prepared By: Charles Walker
12/31/2018

	2017 <u>Budget</u>	2017 <u>Actuals</u>	2018 <u>Budget</u>	2018 <u>Actuals</u>
REVENUES	+16.92% Increase from 2016 Budget		(TAX DECREASE FROM 2017)	
	PERCENTAGE CHANGE FROM PREVIOUS YEAR			
TAXES			-2.98%	
General Property Tax	\$ 235,000.00	\$ 235,000.00	\$ 228,000.00	\$ 232,120.07
INTERGOVERNMENTAL	\$ -	\$ -	\$ -	\$ 6,090.00
MISCELLANEOUS REVENUES	\$ 7,050.00	\$ 9,224.33	\$ 46,688.99	\$ 46,903.59
TOTAL REVENUES	\$ 242,050.00	\$ 244,224.33	\$ 274,688.99	\$ 285,113.66
EXPENDITURES				
GENERAL GOVERNMENT	\$ (50,800.00)	\$ (27,575.77)	\$ (69,410.00)	\$ (52,664.90)
CONSERVATION AND DEVELOPMENT	\$ (198,950.00)	\$ (122,343.19)	\$ (189,850.00)	\$ (138,985.45)
CAPITAL OUTLAY	\$ (25,000.00)	\$ (25,000.00)	\$ (15,000.00)	\$ (16,250.00)
DEBT SERVICE				
TOTAL BUDGETED EXPENDITURES	\$ (274,750.00)	\$ (174,918.96)	\$ (274,750.00)	\$ (207,900.35)
TOTAL ACCOUNT BALANCES - JANUARY 1		\$ 269,565.39		\$ 363,870.76
TOTAL ACCOUNT BALANCES - DECEMBER 31		\$ 363,870.76		\$ 402,695.08

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REVENUES

TAXES

41110 General Property Tax Revenue

TOTAL TAXES

INTERGOVERNMENTAL

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

MISCELLANEOUS REVENUES

48050 Other

48100 Interest Income

48200 Chemical Application Fees

48500 Donations

48600 Use Value Penalties / Carry forward from previous year unused

49000 Proceeds from Long-Term Debt

TOTAL MISCELLANEOUS

TOTAL REVENUES

EXPENDITURES

GENERAL GOVERNMENT

	<u>2017 Budget</u>	<u>2017 Actuals</u>	<u>2018 Budget</u>	<u>2018 Actuals</u>
	+16.92% Increase from 2016 Budget		-2.98% Decrease from 2017 Budget -2.98%	
	\$ 235,000.00	\$ 235,000.00	\$ 228,000.00	\$ 232,120.07
TOTAL TAXES	\$ 235,000.00	\$ 235,000.00	\$ 228,000.00	\$ 232,120.07
INTERGOVERNMENTAL				
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	\$ -	\$ -	\$ -	\$ 6,090.00
TOTAL INTERGOVERNMENTAL	\$ -	\$ -	\$ -	\$ 6,090.00
MISCELLANEOUS REVENUES				
48050 Other	\$ 250.00	\$ 1,489.00	\$ 500.00	\$ 4,022.69
48100 Interest Income	\$ 300.00	\$ 230.99	\$ 300.00	\$ 698.14
48200 Chemical Application Fees	\$ 6,500.00	\$ 7,504.34	\$ 7,500.00	\$ 3,793.77
48500 Donations	\$ -	\$ -	\$ -	\$ -
48600 Use Value Penalties / Carry forward from previous year unused	\$ -	\$ -	\$ 38,388.99	\$ 38,388.99
49000 Proceeds from Long-Term Debt	\$ -	\$ -	\$ -	\$ -
TOTAL MISCELLANEOUS	\$ 7,050.00	\$ 9,224.33	\$ 46,688.99	\$ 46,903.59
TOTAL REVENUES	\$ 242,050.00	\$ 244,224.33	\$ 274,688.99	\$ 285,113.66
EXPENDITURES				
GENERAL GOVERNMENT				

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		<u>2017 Budget</u>	<u>2017 Actuals</u>	<u>2018 Budget</u>	<u>2018 Actuals</u>
51300	Legal Expenses	\$ (5,000.00)		\$ (4,000.00)	\$ (400.00)
51330	Notices (Newspaper Ads)	\$ -		\$ -	
51400	Board Salaries	\$ (9,500.00)	\$ (9,500.00)	\$ (9,500.00)	\$ (9,500.00)
51405	Postage	\$ -	\$ (85.00)	\$ -	\$ (240.86)
51410	Telephone	\$ -		\$ -	
51415	Dues and Subscriptions	\$ (1,250.00)	\$ (1,500.00)	\$ (1,250.00)	\$ (1,084.00)
51420	Secretarial Costs, Printing/Copying Costs	\$ (500.00)	\$ (87.53)	\$ (500.00)	\$ (367.34)
51430	Newsletter	\$ -		\$ -	
51435	P.O. Box Rental	\$ (50.00)	\$ (52.00)	\$ (60.00)	
51440	Annual Meeting Expenditures	\$ (6,500.00)	\$ (4,132.84)	\$ (6,500.00)	\$ (3,593.42)
51445	Conventions	\$ (1,000.00)		\$ (1,500.00)	\$ (385.10)
51450	Travel	\$ (750.00)	\$ (120.19)	\$ (750.00)	\$ (774.85)
51455	Office and Computer Supplies	\$ (2,250.00)	\$ (1,126.25)	\$ (2,750.00)	\$ (475.18)
51460	Charitable Contributions	\$ (1,000.00)	\$ (50.00)	\$ (750.00)	\$ (1,979.16)
51465	Petty Cash	\$ (750.00)	\$ (1,000.00)	\$ (750.00)	\$ (1,425.00)
51500	Accounting	\$ (1,500.00)	\$ (1,000.00)	\$ (1,500.00)	\$ (1,100.00)
51600	Street Lighting & building electric	\$ (500.00)	\$ (433.73)	\$ (750.00)	\$ (483.23)
51700	Web Site - hosting, editing, management	\$ (1,500.00)	\$ (2,623.23)	\$ (1,800.00)	\$ (1,286.92)
51800	Property, Commercial & Liability Insurance	\$ (16,000.00)	\$ (4,010.00)	\$ (18,500.00)	\$ (18,625.00)
51900	Contingency	\$ (1,000.00)		\$ (1,500.00)	\$ (1,050.00)
51910	Dredging study & test plots	\$ -	\$ (750.00)	\$ (15,000.00)	\$ (9,000.00)
51920	Meeting minutes transcribing	\$ (750.00)	\$ (920.00)	\$ (1,000.00)	\$ (684.84)
51930	General Office Equipment	\$ (750.00)		\$ (750.00)	
51940	Bank Fees	\$ (100.00)	\$ (55.00)	\$ (100.00)	\$ (60.00)
51950	Taxes - property	\$ (150.00)	\$ (130.00)	\$ (200.00)	\$ (150.00)
TOTAL GENERAL GOVERNMENT		\$ (50,800.00)	\$ (27,575.77)	\$ (69,410.00)	\$ (52,664.90)
<u>CONSERVATION AND DEVELOPMENT</u>					
<u>56800-LAKE MANAGEMENT AND DEVELOPMENT</u>					
56805	Lake Management Plan	\$ (7,500.00)	\$ (6,197.95)	\$ (1,000.00)	
56808a	Wages - Weed Harvesting direct labor & management	\$ (43,000.00)	\$ (15,099.31)	\$ (41,000.00)	\$ (15,728.08)
56808b	Wages - Lake District support labor				
56809	Weed Harvesting-Expenses	\$ (53,400.00)	\$ (28,458.16)	\$ (49,550.00)	\$ (21,249.39)
56809a	Weed Harvesting - Fuel	\$ (4,000.00)	\$ (638.69)	\$ (4,000.00)	\$ (963.60)
56809b	Weed Harvesting - Hydraulic Oil	\$ (1,750.00)	\$ (828.90)	\$ (1,750.00)	
56809c	Weed Harvesting - License Fees	\$ (1,250.00)		\$ (1,250.00)	\$ (4,841.80)

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	<u>2017 Budget</u>	<u>2017 Actuals</u>	<u>2018 Budget</u>	<u>2018 Actuals</u>
56809d Weed Harvesting - Parts & Supplies	\$ (7,500.00)	\$ (716.40)	\$ (7,500.00)	\$ (678.75)
56809e Weed Harvesting - Equipment Repair	\$ (19,000.00)	\$ (7,100.32)	\$ (15,000.00)	\$ (2,463.43)
56809f Weed Harvesting - Outside Contractor Services	\$ (1,000.00)		\$ (1,000.00)	\$ (130.00)
56809g Weed Harvesting - Equipment Storage	\$ (5,000.00)	\$ (5,000.00)	\$ (5,000.00)	
56809h Weed Harvesting - Weed Disposal	\$ (7,500.00)	\$ (7,500.00)	\$ (7,500.00)	\$ (7,500.00)
56809j Weed Harvesting - Property Rental	\$ (2,900.00)	\$ (2,853.00)	\$ (2,950.00)	\$ (2,900.00)
56809k Weed Harvesting - Payroll Account Service	\$ (1,750.00)	\$ (1,450.34)	\$ (1,850.00)	\$ (1,571.81)
56809m Weed Harvesting - Permit Fees	\$ -		\$ -	
56809n Weed Harvesting - Travel & Misc	\$ (750.00)	\$ (170.51)	\$ (750.00)	
56809o Weed Harvesting - Non capital harvesting equipment	\$ (1,000.00)		\$ (1,000.00)	
56809p Weed Harvesting - Unemployment Contribution		\$ (2,200.00)		\$ (200.00)
56810 Chemical Application - Expenses	\$ (58,300.00)	\$ (45,883.61)	\$ (58,300.00)	\$ (47,693.91)
56810a Chemical Application - Material & Labor Service	\$ (55,000.00)	\$ (41,525.08)	\$ (55,000.00)	\$ (40,190.08)
56810c Chemical Application - Management	\$ (800.00)	\$ (3,750.00)	\$ (800.00)	\$ (4,500.00)
56810b Chemical Application - Permit Fees	\$ (1,500.00)		\$ (1,500.00)	\$ (2,311.75)
56810d Chemical Application - Mailing & Notification	\$ (1,000.00)	\$ (608.53)	\$ (1,000.00)	\$ (692.08)
56812 General Lake - Contract, Maintenance & Safety				\$ (24,249.73)
56812a General Lake - Non capital equipment/parts purchase	\$ (1,750.00)	\$ (1,624.84)		\$ (7,368.73)
56812b General Lake - Equipment repair				\$ (580.00)
56812c General Lake - Contract lake service	\$ (16,000.00)	\$ (14,452.50)	\$ (18,000.00)	\$ (16,301.00)
56820 Water Quality Monitoring	\$ (2,500.00)	\$ (946.00)	\$ (2,500.00)	\$ (2,062.00)
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	\$ -		\$ -	
56857 Dredging Program				
56895 Miscellaneous Maintenance, Development, Awards & Books	\$ (500.00)		\$ (500.00)	
56897 Lake Water Patrol	\$ (7,500.00)	\$ (700.00)		\$ (20,442.21)
56897a Lake Water Patrol - lake patrol sheriff labor			\$ (7,500.00)	\$ (4,472.13)
56897b Lake Water Patrol - parts & equipment				\$ (9,953.80)
56897c Lake Water Patrol - license fees				\$ (845.57)
56897d Lake Water Patrol - other (maintenance labor, repair labor, fuel etc.)				\$ (5,170.71)
56900-WATERSHED MAINTENANCE AND RESTORATION				
56905 Watershed Management Services/ S.W. Badger RC&D				
56915 Watershed Restoration Projects/ 50% Cost Share Program	\$ (4,500.00)	\$ (8,900.00)	\$ (7,500.00)	\$ (7,500.00)
56925 Priority Watershed Consulting Fees	\$ -		\$ -	
56930 Non-Point Source Pollution Projects / LAG & NPS Grant Cost Share Program	\$ -		\$ -	

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		<u>2017 Budget</u>	<u>2017 Actuals</u>	<u>2018 Budget</u>	<u>2018 Actuals</u>
56940	Miscellaneous Maintenance and Restoration	\$ -		\$ -	
56950	TRM Grant/ 5% Cost Share Program	\$ -		\$ -	
56960	Educational Signs (Located & Boat Ramps)	\$ (4,000.00)	\$ (80.82)	\$ (4,000.00)	\$ (60.13)
TOTAL CONSERVATION AND DEVELOPMENT		\$ (198,950.00)	\$ (122,343.19)	\$ (189,850.00)	\$ (138,985.45)
CAPITAL OUTLAY					
57900	Weed Harvesting Equipment (Trucks, Harvesters, Conveyors)				
57900a	Capital equipment actual purchase (non Harvesting)			\$ (15,000.00)	\$ (16,250.00)
57910	Dredging Program				
56935	Land Acquisition	\$ -	\$ -	\$ -	
56945	Center Lake Spillway Replacement	\$ -	\$ -	\$ -	
57915	Storage Building Acquisition / Investment	\$ -	\$ -	\$ -	
57920	Capital Savings - Future Equipment Purchase	\$ (25,000.00)	\$ (25,000.00)		
TOTAL CAPITAL OUTLAY		\$ (25,000.00)	\$ (25,000.00)	\$ (15,000.00)	\$ (16,250.00)
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		\$ (274,750.00)	\$ (174,918.96)	\$ (274,260.00)	\$ (207,900.35)
TOTAL EXPENDITURES w/o CAPITAL		\$ (249,750.00)	\$ (149,918.96)	\$ (259,260.00)	\$ (191,650.35)
REVENUE VERSUS EXPENSE (OVER) / UNDER		\$ (32,700.00)	\$ 69,305.37	\$ 428.99	\$ 77,213.31