

Camp Lake-Center Lake Rehabilitation District 2020 Financial Summary

Prepared By: Charles Walker
2/15/2021

	2018 <u>Budget</u>	2018 <u>Actuals</u>	2019 <u>Budget</u>	2019 <u>Actuals</u>	2020 <u>Budget</u>	2020 <u>Actuals</u>
REVENUES						
	(TAX DECREASE FROM 2017)		(TAX DECREASE FROM 2018)		(TAX CHANGE FROM 2019)	
	0.00%		-19.30%		0.00%	
PERCENTAGE CHANGE FROM PREVIOUS YEAR						
TAXES						
General Property Tax	\$ 228,000.00	\$ 232,120.07	\$ 184,000.00	\$ 184,000.00	\$ 184,000.00	\$ 184,000.00
INTERGOVERNMENTAL	\$ -	\$ 6,090.00	\$ -	\$ 12,633.64	\$ -	\$ 9,956.62
MISCELLANEOUS REVENUES	\$ 46,688.99	\$ 46,903.59	\$ 69,605.37	\$ 71,052.21	\$ 77,513.31	\$ 79,340.54
TOTAL REVENUES	\$ 274,688.99	\$ 285,113.66	\$ 253,605.37	\$ 267,685.85	\$ 261,513.31	\$ 273,297.16
EXPENDITURES						
GENERAL GOVERNMENT	\$ 69,410.00	\$ 52,664.90	\$ 64,010.00	\$ 33,577.45	\$ 60,760.00	\$ 31,787.26
CONSERVATION AND DEVELOPMENT	\$ 207,850.00	\$ 138,985.45	\$ 185,825.00	\$ 198,194.85	\$ 203,300.00	\$ 184,142.99
CAPITAL OUTLAY	\$ 15,000.00	\$ 16,250.00	\$ 50,000.00	\$ 33,550.00	\$ -	\$ -
DEBT SERVICE						
TOTAL BUDGETED EXPENDITURES	\$ 292,260.00	\$ 207,900.35	\$ 299,835.00	\$ 265,322.30	\$ 264,060.00	\$ 215,930.25
TOTAL ACCOUNT BALANCES - JANUARY 1				\$ 402,695.08		\$ 335,753.26
TOTAL ACCOUNT BALANCES - DECEMBER 31		\$ 402,695.08		\$ 335,753.26		\$ 315,906.86

Camp Lake-Center Lake Rehabilitation District 2020 Financials Detail

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	2018 <u>Budget</u>	2018 <u>Actuals</u>	2019 <u>Budget</u>	2019 <u>Actuals</u>	2020 <u>Budget</u>	2020 <u>Actuals</u>
REVENUES						
	-2.98% Decrease from 2017 Budget		-19.30% Decrease from 2018 Budget -19.30%		-0.00% Change from 2019 Budget 0.00%	
TAXES						
General Property Tax Revenue	\$ 228,000.00	\$ 232,120.07	\$ 184,000.00	\$ 184,000.00	\$ 184,000.00	\$ 184,000.00
TOTAL TAXES	\$ 228,000.00	\$ 232,120.07	\$ 184,000.00	\$ 184,000.00	\$ 184,000.00	\$ 184,000.00
INTERGOVERNMENTAL						
State Planning Grants	\$ -	\$ -	\$ -		\$ -	\$ -
State Non-Point Source Pollution Grants	\$ -	\$ -	\$ -		\$ -	\$ -
Wisconsin Waterways Commission Grants	\$ -	\$ -	\$ -		\$ -	\$ -
State Exempt Computer Aids	\$ -	\$ -	\$ -		\$ -	\$ 16.00
DNR Reimbursement Grants	\$ -	\$ 6,090.00	\$ -	\$ 12,633.64	\$ -	\$ 9,940.62
TOTAL INTERGOVERNMENTAL	\$ -	\$ 6,090.00	\$ -	\$ 12,633.64	\$ -	\$ 9,956.62
MISCELLANEOUS REVENUES						
Other	\$ 500.00	\$ 4,022.69		\$ 533.06		\$ 1,853.86
Interest Income	\$ 300.00	\$ 698.14	\$ 300.00	\$ 1,213.78	\$ 300.00	\$ 273.37
Chemical Application Fees	\$ 7,500.00	\$ 3,793.77				
Donations	\$ -		\$ -		\$ -	\$ -
Use Value Penalties / Carry forward from previous year unused	\$ 38,388.99	\$ 38,388.99	\$ 69,305.37	\$ 69,305.37	\$ 77,213.31	\$ 77,213.31
Proceeds from Long-Term Debt	\$ -	\$ -	\$ -		\$ -	\$ -
TOTAL MISCELLANEOUS	\$ 46,688.99	\$ 46,903.59	\$ 69,605.37	\$ 71,052.21	\$ 77,513.31	\$ 79,340.54
TOTAL REVENUES	\$ 274,688.99	\$ 285,113.66	\$ 253,605.37	\$ 267,685.85	\$ 261,513.31	\$ 273,297.16

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EXPENDITURES

GENERAL GOVERNMENT

	2018 <u>Budget</u>	2018 <u>Actuals</u>	2019 <u>Budget</u>	2019 <u>Actuals</u>	2020 <u>Budget</u>	2020 <u>Actuals</u>
Legal Expenses	\$ 4,000.00	\$ 400.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -
Notices (Newspaper Ads)	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -
Board Salaries	\$ 9,500.00	\$ 9,500.00	\$ 9,900.00	\$ 9,900.00	\$ 9,900.00	\$ 9,650.00
Postage	\$ -	\$ 240.86	\$ 250.00	\$ 85.00	\$ 250.00	\$ -
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues and Subscriptions	\$ 1,250.00	\$ 1,084.00	\$ 1,500.00	\$ 1,000.00	\$ 1,500.00	\$ 750.00
Secretarial Costs, Printing/Copying Costs	\$ 500.00	\$ 367.34	\$ 500.00	\$ -	\$ 500.00	\$ -
Newsletter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
P.O. Box Rental	\$ 60.00	\$ -	\$ 60.00	\$ 54.00	\$ 60.00	\$ 135.00
Annual Meeting Expenditures	\$ 6,500.00	\$ 3,593.42	\$ 6,000.00	\$ 3,046.27	\$ 6,000.00	\$ 4,316.01
Conventions	\$ 1,500.00	\$ 385.10	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -
Travel	\$ 750.00	\$ 774.85	\$ 750.00	\$ 218.30	\$ 750.00	\$ -
Office and Computer Supplies	\$ 2,750.00	\$ 475.18	\$ 2,500.00	\$ 409.54	\$ 2,500.00	\$ 689.77
Charitable Contributions	\$ 750.00	\$ 1,979.16	\$ 2,000.00	\$ 300.00	\$ 2,000.00	\$ 250.00
Petty Cash	\$ 750.00	\$ 1,425.00	\$ 750.00	\$ 4,500.00	\$ 1,000.00	\$ 1,600.00
Accounting	\$ 1,500.00	\$ 1,100.00	\$ 6,000.00	\$ 1,100.00	\$ 1,500.00	\$ 1,100.00
Street Lighting & building electric	\$ 750.00	\$ 483.23	\$ 750.00	\$ 471.57	\$ 750.00	\$ 481.79
Web Site - hosting, editing, management	\$ 1,800.00	\$ 1,286.92	\$ 2,500.00	\$ 1,335.69	\$ 2,500.00	\$ 1,341.69
Property, Commercial & Liability Insurance	\$ 18,500.00	\$ 18,625.00	\$ 11,000.00	\$ 9,326.00	\$ 11,000.00	\$ 9,678.00
Contingency	\$ 1,500.00	\$ 1,050.00	\$ 1,500.00	\$ 610.00	\$ 1,500.00	\$ 875.00
Dredging study & test plots	\$ 15,000.00	\$ 9,000.00	\$ 9,000.00	\$ -	\$ 9,000.00	\$ -
Meeting minutes transcribing	\$ 1,000.00	\$ 684.84	\$ 1,500.00	\$ 940.00	\$ 1,500.00	\$ 700.00
General Office Equipment	\$ 750.00	\$ -	\$ 750.00	\$ 61.08	\$ 750.00	\$ -
Bank Fees	\$ 100.00	\$ 60.00	\$ 100.00	\$ 60.00	\$ 100.00	\$ 60.00
Taxes - property	\$ 200.00	\$ 150.00	\$ 200.00	\$ 160.00	\$ 200.00	\$ 160.00
TOTAL GENERAL GOVERNMENT	\$ 69,410.00	\$ 52,664.90	\$ 64,010.00	\$ 33,577.45	\$ 60,760.00	\$ 31,787.26

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CONSERVATION AND DEVELOPMENT

LAKE MANAGEMENT AND DEVELOPMENT

	2018 <u>Budget</u>	2018 <u>Actuals</u>	2019 <u>Budget</u>	2019 <u>Actuals</u>	2020 <u>Budget</u>	2020 <u>Actuals</u>
Lake Management Plan	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -
Wages - Weed Harvesting direct labor & management	\$ 41,000.00	\$ 15,728.08	\$ 35,000.00	\$ 24,332.85	\$ 30,000.00	\$ 24,451.98
Wages - Lake District support labor						
Weed Harvesting-Expenses	\$ 49,550.00	\$ 21,249.39	\$ 44,075.00	\$ (36,372.38)	\$ 42,875.00	\$ 42,480.87
Weed Harvesting - Fuel	\$ 4,000.00	\$ 963.60	\$ 3,000.00	\$ -	\$ 2,500.00	\$ 2,679.20
Weed Harvesting - Hydraulic Oil	\$ 1,750.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 903.45
Weed Harvesting - License Fees	\$ 1,250.00	\$ 4,841.80	\$ 3,000.00	\$ 2,425.00	\$ 3,000.00	\$ 1,425.00
Weed Harvesting - Parts & Supplies	\$ 7,500.00	\$ 678.75	\$ 5,000.00	\$ 8,697.37	\$ 5,500.00	\$ 5,279.88
Weed Harvesting - Equipment Repair	\$ 15,000.00	\$ 2,463.43	\$ 9,500.00	\$ 2,886.65	\$ 9,000.00	\$ 17,748.48
Weed Harvesting - Outside Contractor Services	\$ 1,000.00	\$ 130.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 342.05
Weed Harvesting - Equipment Storage	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 10,000.00	\$ 5,000.00	\$ -
Weed Harvesting - Weed Disposal	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
Weed Harvesting - Property Rental	\$ 2,950.00	\$ 2,900.00	\$ 2,975.00	\$ 2,950.00	\$ 2,975.00	\$ 3,023.00
Weed Harvesting - Payroll Account Service	\$ 1,850.00	\$ 1,571.81	\$ 1,850.00	\$ 1,555.36	\$ 1,850.00	\$ 2,922.31
Weed Harvesting - Permit Fees	\$ -	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ -
Weed Harvesting - Travel & Misc	\$ 750.00	\$ -	\$ 750.00	\$ 58.00	\$ 750.00	\$ 57.50
Weed Harvesting - Non capital harvesting equipment	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 600.00
Weed Harvesting - Unemployment Contribution	\$ -	\$ 200.00	\$ 2,500.00	\$ -	\$ 1,500.00	\$ -
Chemical Application - Expenses	\$ 58,300.00	\$ 47,693.91	\$ 54,200.00	\$ (56,737.26)	\$ 61,200.00	\$ 55,831.28
Chemical Application - Material & Labor Service	\$ 55,000.00	\$ 40,190.08	\$ 50,000.00	\$ 53,430.13	\$ 57,000.00	\$ 51,791.89
Chemical Application - Management	\$ 800.00	\$ 4,500.00	\$ 1,500.00	\$ 3,000.00	\$ 1,500.00	\$ 1,500.00
Chemical Application - Permit Fees	\$ 1,500.00	\$ 2,311.75	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,226.60
Chemical Application - Mailing & Notification	\$ 1,000.00	\$ 692.08	\$ 200.00	\$ 307.13	\$ 200.00	\$ 312.79
General Lake - Contract, Maintenance & Safety	\$ 18,000.00	\$ 24,249.73	\$ 22,000.00	\$ 40,538.85	\$ 24,500.00	\$ 22,355.93
General Lake - Non capital equipment/parts purchase	\$ -	\$ 7,368.73	\$ 3,000.00	\$ 6,469.85	\$ 3,000.00	\$ 1,825.30
General Lake - Equipment repair, shoreland lease, contract supervision	\$ -	\$ 580.00	\$ -	\$ 500.00	\$ 2,500.00	\$ 1,246.25
General Lake - Contract lake service	\$ 18,000.00	\$ 16,301.00	\$ 19,000.00	\$ 22,164.08	\$ 15,000.00	\$ 18,474.14
General Lake - Slow No Wake Program	\$ -	\$ -	\$ -	\$ 11,404.92	\$ 4,000.00	\$ 810.24
Water Quality Monitoring	\$ 2,500.00	\$ 2,062.00	\$ 2,500.00	\$ 1,071.00	\$ 2,500.00	\$ 1,918.00
Fish Stocking Project	\$ -	\$ -	\$ -	\$ 9,000.70	\$ 9,100.00	\$ 9,000.00
Dredging Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Maintenance, Development, Awards & Books	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -
Lake Water Patrol	\$ -	\$ 20,442.21	\$ 14,050.00	\$ 18,475.61	\$ 15,625.00	\$ 14,707.43
Lake Water Patrol - lake patrol sheriff labor	\$ 7,500.00	\$ 4,472.13	\$ 9,500.00	\$ 8,536.36	\$ 9,500.00	\$ 5,475.81
Lake Water Patrol - parts & equipment	\$ -	\$ 9,953.80	\$ 2,500.00	\$ 6,236.25	\$ 2,500.00	\$ 3,752.12
Lake Water Patrol - license fees	\$ -	\$ 845.57	\$ 50.00	\$ -	\$ 50.00	\$ 64.00
Lake Water Patrol - other (maintenance labor, repair labor, fuel, management etc.)	\$ -	\$ 5,170.71	\$ 2,000.00	\$ 2,653.00	\$ 2,500.00	\$ 4,365.50
Lake Water Patrol - property lease	\$ -	\$ -	\$ -	\$ 1,050.00	\$ 1,075.00	\$ 1,050.00

Village late with invoice

WATERSHED MAINTENANCE AND RESTORATION

Watershed Restoration Projects/ 50% Cost Share Program	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 8,000.00	\$ 15,500.00	\$ 13,397.50
Miscellaneous Maintenance and Restoration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Educational Signs (Located & Boat Ramps)	\$ 4,000.00	\$ 60.13	\$ 5,000.00	\$ 3,666.20	\$ 1,500.00	\$ -

TOTAL CONSERVATION AND DEVELOPMENT

\$ 207,850.00	\$ 138,985.45	\$ 185,825.00	\$ 198,194.85	\$ 203,300.00	\$ 184,142.99
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CAPITAL OUTLAY

Weed Harvesting Equipment (Trucks, Harvesters, Conveyors)	\$ -	\$ -	\$ 35,000.00	\$ 33,550.00	\$ -	\$ -
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Camp Lake-Center Lake Rehabilitation District 2020 Financials Detail

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2/15/2021

	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals
Capital equipment actual purchase (non Harvesting)	\$ 15,000.00	\$ 16,250.00	\$ 15,000.00	\$ -	\$ -	\$ -
Dredging Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Savings - Future Equipment Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ 15,000.00	\$ 16,250.00	\$ 50,000.00	\$ 33,550.00	\$ -	\$ -
DEBT SERVICE						
Annual Payment on Long-Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on Long-Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Loan Payoff on Long Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DEBT SERVICE						
TOTAL EXPENDITURES	\$ 292,260.00	\$ 207,900.35	\$ 299,835.00	\$ 265,322.30	\$ 264,060.00	\$ 215,930.25
TOTAL EXPENDITURES w/o CAPITAL	\$ 277,260.00	\$ 191,650.35	\$ 249,835.00	\$ 231,772.30	\$ 264,060.00	\$ 215,930.25
REVENUE VERSUS EXPENSE (OVER) / UNDER	\$ (17,571.01)	\$ 77,213.31	\$ (46,229.63)	\$ 2,363.55	\$ (2,546.69)	\$ 57,366.91

- Do not add into totals. These figures are subgroup totals for FYI only
- Designates single item over \$10K - Need specific approval vote
- 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