

Camp Lake-Center Lake Rehabilitation District 2012 Budget Summary

Prepared By: Charles Walker
Date: 8/20/2011

	2009 Budget	2010 Budget	2011 Budget	Approved 2012 Budget	Percent Change per Item
REVENUES					
	(TAX DECREASE FROM 2007)	(TAX DECREASE FROM 2008)	(TAX DECREASE FROM 2009)	(TAX DECREASE FROM 2010)	
PERCENTAGE CHANGE FROM PREVIOUS YEAR	-0.02%	-2.38%	-7.08%	14.43%	
TAXES					
General Property Tax	\$ 231,500.00	\$ 226,000.00	\$ 210,000.00	\$ 179,703.07	-14.43%
INTERGOVERNMENTAL	\$ -	\$ -	\$ -	\$ -	
MISCELLANEOUS REVENUES	\$ 20,500.00	\$ 25,500.00	\$ 10,000.00	\$ 8,800.00	-12.00%
TOTAL REVENUES	\$ 248,700.00	\$ 251,500.00	\$ 220,000.00	\$ 188,503.07	-14.32%
EXPENDITURES					
GENERAL GOVERNMENT	\$ (52,490.00)	\$ (47,340.00)	\$ (49,495.00)	\$ (43,700.00)	-11.71%
CONSERVATION AND DEVELOPMENT	\$ (169,480.00)	\$ (182,465.00)	\$ (188,215.00)	\$ (177,000.00)	-5.96%
CAPITAL OUTLAY	\$ (43,000.00)	\$ (22,000.00)	\$ (1,000.00)	\$ (157,000.00)	
DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	
TOTAL BUDGETED EXPENDITURES	\$ (264,970.00)	\$ (251,805.00)	\$ (238,710.00)	\$ (377,700.00)	58.23%
TOTAL ACCOUNT BALANCES - JANUARY 1	\$ 336,751.50	\$ 273,540.49	\$ 293,337.42		
TOTAL ACCOUNT BALANCES - DECEMBER 31	\$ 273,540.49	\$ 293,337.42			

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		2010 <u>Budget</u>	2010 <u>Actuals</u>	2011 <u>Budget</u>	2011 <u>Actuals</u> <u>YTD</u>	2012 <u>Budget</u>
REVENUES		-2.38% Decrease from 2009 Budget		-7.08% Decrease from 2010 Budget		-14.43% Decrease from 2011 Budget
TAXES						
41110	General Property Tax Revenue	\$ 226,000.00	\$ 226,000.00	\$ 210,000.00	\$ 143,001.79	\$ 179,703.07
TOTAL TAXES		\$ 226,000.00	\$ 226,000.00	\$ 210,000.00	\$ 143,001.79	\$ 179,703.07
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	\$ -	\$ -	\$ -	\$ 22,500.00	\$ -
TOTAL INTERGOVERNMENTAL		\$ -	\$ -	\$ -	\$ 22,500.00	\$ -
MISCELLANEOUS REVENUES						
48050	Other	\$ -	\$ 4,256.00	\$ 500.00	\$ 1,987.61	\$ 500.00
48100	Interest Income	\$ 6,000.00	\$ 1,475.52	\$ 1,500.00	\$ 525.82	\$ 1,500.00
48200	Chemical Application Fees	\$ 19,500.00	\$ 6,447.00	\$ 8,000.00	\$ 5,941.00	\$ 6,800.00
48500	Donations	\$ -	\$ -	\$ -	\$ -	\$ -
48600	Use Value Penalties	\$ -	\$ -	\$ -	\$ -	\$ -
49000	Proceeds from Long-Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL MISCELLANEOUS		\$ 25,500.00	\$ 12,178.52	\$ 10,000.00	\$ 8,454.43	\$ 8,800.00
TOTAL REVENUES		\$ 251,500.00	\$ 238,178.52	\$ 220,000.00	\$ 173,956.22	\$ 188,503.07

Reduced based on prior years take rate

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EXPENDITURES

GENERAL GOVERNMENT

		2010	2010	2011	2011	2012	
		Budget	Actuals	Budget	Actuals YTD	Budget	
51300	Legal Expenses	\$ (5,000.00)	\$ (4,999.56)	\$ (5,000.00)	\$ (3,754.36)	\$ (5,000.00)	
51330	Notices (Newspaper Ads)	\$ (750.00)		\$ (750.00)		\$ -	Reduced based on prior year expenses
51400	Board Salaries	\$ (7,000.00)	\$ (7,000.00)	\$ (7,000.00)		\$ (7,000.00)	
51405	Postage	\$ (250.00)		\$ (250.00)		\$ -	Reduced based on prior year expenses
51410	Telephone	\$ -		\$ -		\$ -	
51415	Dues and Subscriptions	\$ (1,200.00)	\$ (580.00)	\$ (1,200.00)		\$ (750.00)	Reduced based on prior year expenses
51420	Printing/Copying Costs (Quarterly meetings & general)	\$ (1,000.00)		\$ (1,000.00)		\$ -	Annual meeting notices in "Expenditure".
51430	Newsletter	\$ -		\$ -		\$ -	
51435	P.O. Box Rental	\$ (40.00)	\$ (40.00)	\$ (45.00)		\$ (50.00)	Increased due to expected postal rates
51440	Annual Meeting Expenditures	\$ (5,500.00)	\$ (4,528.79)	\$ (4,500.00)		\$ (4,600.00)	Increased due to prior year expenses
51445	Conventions	\$ (2,000.00)	\$ (2,334.03)	\$ (3,000.00)	\$ (525.27)	\$ (2,500.00)	Reduced based on prior year expenses
51450	Mileage (Overall travel including hotels)	\$ (1,000.00)	\$ (2,582.82)	\$ (1,000.00)	\$ (415.78)	\$ (1,500.00)	Increased due to increased fuel & travel costs Added \$ to account for software renewal costs & checking costs
51455	Office and Computer Supplies	\$ (850.00)	\$ (1,234.07)	\$ (1,200.00)	\$ (804.02)	\$ (1,500.00)	
51460	Charitable Contributions	\$ (1,000.00)		\$ (1,000.00)	\$ (94.95)	\$ (500.00)	Reduced due to non-usage of category
51465	Petty Cash	\$ (500.00)	\$ (250.00)	\$ (500.00)	\$ (250.00)	\$ (250.00)	Reduced due to non-usage of category
51500	Accounting	\$ (700.00)	\$ (7,200.00)	\$ (1,500.00)		\$ (1,500.00)	
51600	Street Lighting	\$ -		\$ -		\$ -	
51700	Web Site	\$ (1,500.00)	\$ (720.00)	\$ (1,500.00)	\$ (120.00)	\$ (1,000.00)	Reduced due to local editing & lower outside editing needs
51800	Property & Liability Insurance	\$ (12,000.00)	\$ (13,769.00)	\$ (15,000.00)	\$ (12,833.00)	\$ (14,000.00)	Reduced due to 2011 actuals YTD
51900	Contingency	\$ (5,000.00)	\$ (829.25)	\$ (3,000.00)	\$ (379.23)	\$ (1,500.00)	Reduced due to non-usage of category
51910	Dredging Study	\$ -		\$ -		\$ -	
51920	Meeting minutes transcribing	\$ (750.00)	\$ (215.92)	\$ (750.00)	\$ (547.98)	\$ (750.00)	
51930	General Office Equipment	\$ (1,000.00)	\$ (1,603.13)	\$ (1,000.00)		\$ (1,000.00)	
51940	Bank Fees	\$ (150.00)	\$ (25.00)	\$ (150.00)	\$ (59.18)	\$ (150.00)	
51950	Taxes - property	\$ (150.00)	\$ (121.80)	\$ (150.00)	\$ (65.72)	\$ (150.00)	
		\$ -		\$ -		\$ -	
TOTAL GENERAL GOVERNMENT		\$ (47,340.00)	\$ (48,033.37)	\$ (49,495.00)	\$ (19,849.49)	\$ (43,700.00)	

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CONSERVATION AND DEVELOPMENT

56800-LAKE MANAGEMENT AND DEVELOPMENT

	2010 Budget	2010 Actuals	2011 Budget	2011 Actuals YTD	2012 Budget
56805 Lake Management Plan	\$ -		\$ (8,000.00)		\$ (8,000.00)
56808 Weed Harvesting-Wages	\$ (41,250.00)	\$ (56,697.07)	\$ (41,250.00)	\$ (10,604.10)	\$ (40,000.00)
56809 Weed Harvesting-Expenses	\$ (43,715.00)	\$ (31,844.33)	\$ (41,965.00)	\$ (15,742.43)	\$ (43,750.00)
56809a Weed Harvesting - Fuel	\$ (8,500.00)	\$ (3,421.94)	\$ (8,500.00)		\$ (5,000.00)
56809b Weed Harvesting - Hydraulic Oil	\$ (4,000.00)	\$ (1,063.70)	\$ (4,000.00)		\$ (2,500.00)
56809c Weed Harvesting - License Fees	\$ (1,100.00)	\$ (1,975.00)	\$ (1,100.00)	\$ (37.50)	\$ (2,000.00)
56809d Weed Harvesting - Parts & Supplies	\$ (9,500.00)	\$ (11,895.46)	\$ (9,500.00)	\$ (6,589.64)	\$ (11,500.00)
56809e Weed Harvesting - Equipment Repair	\$ (1,000.00)	\$ (100.00)	\$ (1,000.00)	\$ (3,960.21)	\$ (2,500.00)
56809f Weed Harvesting - Outside Contractor Services	\$ (2,000.00)	\$ (3,380.00)	\$ (2,000.00)	\$ (1,520.00)	\$ (2,000.00)
56809g Weed Harvesting - Equipment Storage	\$ (1,000.00)	\$ (150.00)	\$ (1,000.00)		\$ (5,000.00)
56809h Weed Harvesting - Weed Disposal	\$ (9,000.00)	\$ (5,475.00)	\$ (8,000.00)		\$ (6,500.00)
56809j Weed Harvesting - Property Rental	\$ (2,665.00)	\$ (2,665.00)	\$ (2,665.00)	\$ (2,665.00)	\$ (2,750.00)
56809k Weed Harvesting - Payroll Account Service	\$ (1,200.00)	\$ (1,718.23)	\$ (1,200.00)	\$ (419.96)	\$ (2,000.00)
56809m Weed Harvesting - Permit Fees	\$ (750.00)		\$ -		\$ -
56809n Weed Harvesting - Misc	\$ (1,500.00)		\$ (1,500.00)	\$ (550.12)	\$ (1,000.00)
56809o Non capital harvesting equipment	\$ (1,500.00)		\$ (1,500.00)		\$ (1,000.00)
56810 Chemical Application - Expenses	\$ (52,500.00)	\$ (45,390.49)	\$ (52,500.00)	\$ (38,441.33)	\$ (44,750.00)
56810a Chemical Application - Material & Labor Service	\$ (50,000.00)	\$ (42,189.60)	\$ (50,000.00)	\$ (35,931.15)	\$ (42,000.00)
56810c Chemical Application - Material	\$ (2,000.00)	\$ (2,600.00)	\$ (2,000.00)	\$ (1,790.00)	\$ (2,000.00)
56810b Chemical Application - Permit Fees	\$ -		\$ -		\$ -
56810d Chemical Application - Mailing & Notification	\$ (500.00)	\$ (600.89)	\$ (500.00)	\$ (720.18)	\$ (750.00)
56812 General Lake Contract, Maintenance & Safety - labor only	\$ (20,000.00)	\$ (20,270.68)	\$ (20,000.00)	\$ (5,568.97)	\$ (21,500.00)
56815 Non capital equipment purchase	\$ (1,000.00)	\$ (3,450.00)	\$ (1,000.00)	\$ (3,135.35)	\$ (3,500.00)
56820 Water Quality Monitoring Project	\$ (500.00)		\$ -	\$ (822.00)	\$ (1,000.00)
56825 Camp Lake Spillway Project	\$ -		\$ -	\$ -	\$ -
56835 Center Lake Boat Ramp Project	\$ -		\$ -	\$ -	\$ -
56840 Beach Restoration Projects	\$ -		\$ -	\$ -	\$ -
56845 Center Lake Spillway Project Investigation	\$ -		\$ (5,000.00)	\$ -	\$ -
56850 Weevil Project	\$ -		\$ -	\$ -	\$ -
56855 Fish Stocking Project	\$ -		\$ -	\$ -	\$ -
56895 Miscellaneous Maintenance, Development, Awards & Books	\$ (1,500.00)		\$ (500.00)	\$ -	\$ (500.00)
56897 Lake Water Patrol - additional patrol above current amount	\$ (9,500.00)	\$ (8,900.00)	\$ (9,500.00)	\$ -	\$ (9,500.00)
56900-WATERSHED MAINTENANCE AND RESTORATION					
56905 Watershed Management Services/ S.W. Badger RC&D	\$ -	\$ -	\$ -	\$ -	\$ -
56915 Watershed Restoration Projects/ 50% Cost Share Program	\$ (9,500.00)	\$ (3,500.00)	\$ (4,500.00)	\$ -	\$ (3,000.00)
56925 Priority Watershed Consulting Fees	\$ -	\$ -	\$ -	\$ -	\$ -
56930 Non-Point Source Pollution Projects / LAG & NPS Grant Cost Share Program	\$ -	\$ -	\$ -	\$ -	\$ -
56940 Miscellaneous Maintenance and Restoration	\$ (1,500.00)		\$ (2,500.00)	\$ -	\$ -
56950 TRM Grant/ 5% Cost Share Program	\$ -		\$ -	\$ -	\$ -
56960 Educational Signs (Located & Boat Ramps)	\$ (1,500.00)	\$ (295.65)	\$ (1,500.00)	\$ (645.81)	\$ (1,500.00)
TOTAL CONSERVATION AND DEVELOPMENT	\$ (182,465.00)	\$ (170,348.22)	\$ (188,215.00)	\$ (74,959.99)	\$ (177,000.00)

Reduced due to lower man hours equating to lower operating costs

Increased (see below)

Reduced due to lower man hours equating to lower operating costs

Reduced due to lower man hours equating to lower operating costs

Increased due to added vehicles

Increased due to added vehicles

expenses

Increased due to Salem increasing storage fee

Reduced due to actual loads in past years

Increased to keep up with inflation

Increased to keep up with inflation

Increased to keep up with inflation

Reduced due to past expenses

Reduced due to past expenses

Reduced due to lower take rate

Increased to keep up with inflation

+1500 for pier rebuild

Increased to keep up with past expenses + pier rebuilding

Added due to separation of water testing from Chemical category

Reduced due to past expenses

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	2010 <u>Budget</u>	2010 <u>Actuals</u>	2011 <u>Budget</u>	2011 <u>Actuals</u> <u>YTD</u>	2012 <u>Budget</u>	
CAPITAL OUTLAY						
57900 Weed Harvesting Equipment (Trucks, Harvesters, Conveyors)	\$ (22,000.00)		\$ -			
57910 Dredging Program	\$ -		\$ -			
56935 Land Acquisition	\$ -	\$ -	\$ (1,000.00)		\$ -	
56945 Center Lake Spillway Replacement					\$ (82,000.00)	Replace Center Lake Spillway
57915 Building Acquisition					\$ (75,000.00)	New equipment building expenses
57920 Capital Savings - Future Equipment Purchase	\$ -		\$ -			
TOTAL CAPITAL OUTLAY	\$ (22,000.00)	\$ -	\$ (1,000.00)	\$ -	\$ (157,000.00)	
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	\$ (251,805.00)	\$ (218,381.59)	\$ (238,710.00)	\$ (94,809.48)	\$ (377,700.00)	
TOTAL EXPENDITURES w/o CAPITAL	\$ (229,805.00)	\$ (218,381.59)	\$ (237,710.00)	\$ (94,809.48)	\$ (220,700.00)	
ACTUALS VERSUS BUDGET (OVER) / UNDER	\$ (305.00)	\$ 19,796.93	\$ (18,710.00)	\$ 79,146.74	\$ (189,196.93)	

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