

## Camp Lake-Center Lake Rehabilitation District 2019 Budget Summary

Prepared By: Charles Walker  
7/23/2018

					Proposed
					2019 Budget
	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals YTD as of 7/15/18	
<b>REVENUES</b>					
	+16.92% Increase from 2016 Budget		-2.98% Decrease from 2017 Budget		-19.30% Decrease from 2018 Budget
PERCENTAGE CHANGE FROM PREVIOUS YEAR					
<b>TAXES</b>					
General Property Tax	\$ 235,000.00	\$ 235,000.00	\$ 228,000.00	\$ 162,003.47	\$ 184,000.00
<b>INTERGOVERNMENTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>MISCELLANEOUS REVENUES</b>	\$ 7,050.00	\$ 9,224.33	\$ 46,688.99	\$ 4,023.96	\$ 69,605.37
<b>TOTAL REVENUES</b>	<b>\$ 242,050.00</b>	<b>\$ 244,224.33</b>	<b>\$ 274,688.99</b>	<b>\$ 166,027.43</b>	<b>\$ 253,605.37</b>
<b>EXPENDITURES</b>					
<b>GENERAL GOVERNMENT</b>	\$ (50,800.00)	\$ (27,575.77)	\$ (69,410.00)	\$ (32,115.04)	\$ (64,010.00)
<b>CONSERVATION AND DEVELOPMENT</b>	\$ (198,950.00)	\$ (122,343.19)	\$ (189,850.00)	\$ (86,103.74)	\$ (185,825.00)
<b>CAPITAL OUTLAY</b>	\$ (25,000.00)	\$ (25,000.00)	\$ (15,000.00)	\$ (16,250.00)	\$ (50,000.00)
<b>DEBT SERVICE</b>					
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>\$ (274,750.00)</b>	<b>\$ (200,971.32)</b>	<b>\$ (274,750.00)</b>	<b>\$ (134,468.78)</b>	<b>\$ (299,835.00)</b>
TOTAL ACCOUNT BALANCES - JANUARY 1		\$ 269,565.39		\$ 363,870.76	
TOTAL ACCOUNT BALANCES - DECEMBER 31		\$ 363,870.76			

# Camp Lake-Center Lake Rehabilitation District 2019 Financial Budget Detail

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		2017 <u>Budget</u>	2017 <u>Actuals</u>	2018 <u>Budget</u>	2018 <u>YTD Actuals</u> as of 7/15/18	<u>Proposed</u> 2019 <u>Budget</u>
<b><u>REVENUES</u></b>						
		+16.92% Increase from 2016 Budget		-2.98% Decrease from 2017 Budget		-19.30% Decrease from 2018 Budget
<b>TAXES</b>						
41110	General Property Tax Revenue	\$ 235,000.00	\$ 235,000.00	\$ 228,000.00	\$ 162,003.47	\$ 184,000.00
<b>TOTAL TAXES</b>		\$ 235,000.00	\$ 235,000.00	\$ 228,000.00	\$ 162,003.47	\$ 184,000.00
<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	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL INTERGOVERNMENTAL</b>		\$ -	\$ -	\$ -	\$ -	\$ -
<b>MISCELLANEOUS REVENUES</b>						
48050	Other	\$ 250.00	\$ 1,489.00	\$ 500.00		
48100	Interest Income	\$ 300.00	\$ 230.99	\$ 300.00	\$ 230.19	\$ 300.00
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		\$ 69,305.37
49000	Proceeds from Long-Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL MISCELLANEOUS</b>		\$ 7,050.00	\$ 9,224.33	\$ 46,688.99	\$ 4,023.96	\$ 69,605.37
<b>TOTAL REVENUES</b>		\$ 242,050.00	\$ 244,224.33	\$ 274,688.99	\$ 166,027.43	\$ 253,605.37
<b><u>EXPENDITURES</u></b>						
<b>GENERAL GOVERNMENT</b>						
51300	Legal Expenses	\$ (5,000.00)		\$ (4,000.00)		\$ (4,000.00)
51330	Notices (Newspaper Ads)	\$ -		\$ -		\$ -
51400	Board Salaries	\$ (9,500.00)	\$ (9,500.00)	\$ (9,500.00)		\$ (9,900.00)
51405	Postage	\$ -	\$ (85.00)	\$ -	\$ (155.86)	\$ (250.00)
51410	Telephone	\$ -		\$ -		\$ -

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		2017 <u>Budget</u>	2017 <u>Actuals</u>	2018 <u>Budget</u>	2018 <u>YTD Actuals</u> as of 7/15/18	<b>Proposed</b> 2019 <u>Budget</u>
51415	Dues and Subscriptions	\$ (1,250.00)	\$ (1,500.00)	\$ (1,250.00)	\$ (334.00)	\$ (1,500.00)
51420	Printing/Copying Costs (Quarterly meetings & general)	\$ (500.00)	\$ (87.53)	\$ (500.00)		\$ (500.00)
51430	Newsletter	\$ -		\$ -		\$ -
51435	P.O. Box Rental	\$ (50.00)	\$ (52.00)	\$ (60.00)		\$ (60.00)
51440	Annual Meeting Expenditures	\$ (6,500.00)	\$ (4,132.84)	\$ (6,500.00)		\$ (6,000.00)
51445	Conventions	\$ (1,000.00)		\$ (1,500.00)		\$ (2,500.00)
51450	Travel	\$ (750.00)	\$ (120.19)	\$ (750.00)	\$ (443.15)	\$ (750.00)
51455	Office and Computer Supplies	\$ (2,250.00)	\$ (1,126.25)	\$ (2,750.00)	\$ (94.94)	\$ (2,500.00)
51460	Charitable Contributions	\$ (1,000.00)	\$ (50.00)	\$ (750.00)		\$ (2,000.00)
51465	Petty Cash	\$ (750.00)	\$ (1,000.00)	\$ (750.00)	\$ (500.00)	\$ (750.00)
51500	Accounting	\$ (1,500.00)	\$ (1,000.00)	\$ (1,500.00)	\$ (1,100.00)	\$ (6,000.00)
51600	Street Lighting & building electric	\$ (500.00)	\$ (433.73)	\$ (750.00)	\$ (271.79)	\$ (750.00)
51700	Web Site - hosting, editing, management	\$ (1,500.00)	\$ (2,623.23)	\$ (1,800.00)	\$ (1,019.97)	\$ (2,500.00)
51800	Property & Liability Insurance	<b>\$ (16,000.00)</b>	\$ (4,010.00)	<b>\$ (18,500.00)</b>	\$ (18,549.00)	<b>\$ (11,000.00)</b>
51900	Contingency	\$ (1,000.00)		\$ (1,500.00)		\$ (1,500.00)
51910	Dredging study & test plots	\$ -	\$ (750.00)	<b>\$ (15,000.00)</b>	\$ (9,000.00)	\$ (9,000.00)
51920	Meeting minutes transcribing	\$ (750.00)	\$ (920.00)	\$ (1,000.00)	\$ (170.00)	\$ (1,500.00)
51930	General Office Equipment	\$ (750.00)		\$ (750.00)	\$ (416.33)	\$ (750.00)
51940	Bank Fees	\$ (100.00)	\$ (55.00)	\$ (100.00)	\$ (30.00)	\$ (100.00)
51950	Taxes - property	\$ (150.00)	\$ (130.00)	\$ (200.00)	\$ (30.00)	\$ (200.00)
<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$ (50,800.00)</b>	<b>\$ (27,575.77)</b>	<b>\$ (69,410.00)</b>	<b>\$ (32,115.04)</b>	<b>\$ (64,010.00)</b>
<b>CONSERVATION AND DEVELOPMENT</b>						
<b>56800-LAKE MANAGEMENT AND DEVELOPMENT</b>						
56805	Lake Management Plan	\$ (7,500.00)	\$ (6,197.95)	\$ (1,000.00)		\$ (1,000.00)
56808a	Wages - Weed Harvesting direct labor & management	<b>\$ (43,000.00)</b>	\$ (15,099.31)	<b>\$ (41,000.00)</b>	\$ (7,335.63)	<b>\$ (35,000.00)</b>
56808b	Wages - Lake District support labor					
56809	Weed Harvesting-Expenses	<b>\$ (53,400.00)</b>	\$ (26,258.16)	<b>\$ (49,550.00)</b>	\$ (7,549.20)	<b>\$ (41,575.00)</b>
56809a	Weed Harvesting - Fuel	\$ (4,000.00)	\$ (638.69)	\$ (4,000.00)	\$ (666.60)	\$ (3,000.00)
56809b	Weed Harvesting - Hydraulic Oil	\$ (1,750.00)	\$ (828.90)	\$ (1,750.00)		\$ (1,000.00)
56809c	Weed Harvesting - License Fees	\$ (1,250.00)		\$ (1,250.00)	\$ (2,429.30)	\$ (3,000.00)
56809d	Weed Harvesting - Parts & Supplies	\$ (7,500.00)	\$ (716.40)	\$ (7,500.00)	\$ (431.52)	\$ (5,000.00)
56809e	Weed Harvesting - Equipment Repair	<b>\$ (19,000.00)</b>	\$ (7,100.32)	<b>\$ (15,000.00)</b>	\$ (583.45)	\$ (9,500.00)
56809f	Weed Harvesting - Outside Contractor Services	\$ (1,000.00)		\$ (1,000.00)		\$ (1,000.00)
56809g	Weed Harvesting - Equipment Storage	\$ (5,000.00)	\$ (5,000.00)	\$ (5,000.00)		\$ (5,000.00)
56809h	Weed Harvesting - Weed Disposal	\$ (7,500.00)	\$ (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)	\$ (2,975.00)
56809k	Weed Harvesting - Payroll Account Service	\$ (1,750.00)	\$ (1,450.34)	\$ (1,850.00)	\$ (538.33)	\$ (1,850.00)
56809m	Weed Harvesting - Permit Fees	\$ -		\$ -		\$ -
56809n	Weed Harvesting - Travel & Misc	\$ (750.00)	\$ (170.51)	\$ (750.00)		\$ (750.00)
56809o	Weed Harvesting - Non capital harvesting equipment	\$ (1,000.00)		\$ (1,000.00)		\$ (1,000.00)

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56809p Weed Harvesting - Unemployment Contribution		\$ (2,200.00)		\$ (200.00)	\$ (2,500.00)
56810 Chemical Application - Expenses	\$ (58,300.00)	\$ (45,883.61)	\$ (58,300.00)	\$ (44,693.91)	\$ (54,200.00)
56810a Chemical Application - Material & Labor Service	\$ (55,000.00)	\$ (41,525.08)	\$ (55,000.00)	\$ (40,190.08)	\$ (50,000.00)
56810c Chemical Application - Management	\$ (800.00)	\$ (3,750.00)	\$ (800.00)	\$ (1,500.00)	\$ (1,500.00)
56810b Chemical Application - Permit Fees	\$ (1,500.00)		\$ (1,500.00)	\$ (2,311.75)	\$ (2,500.00)
56810d Chemical Application - Mailing & Notification	\$ (1,000.00)	\$ (608.53)	\$ (1,000.00)	\$ (692.08)	\$ (200.00)
56812 General Lake - Contract, Maintenance & Safety	\$ (16,000.00)	\$ (14,452.50)	\$ (18,000.00)	\$ (13,771.00)	\$ (19,000.00)
56812a General Lake - Non capital equipment/parts purchase	\$ (1,750.00)	\$ (1,624.84)		\$ (2,718.30)	\$ (3,000.00)
56820 Water Quality Monitoring	\$ (2,500.00)	\$ (946.00)	\$ (2,500.00)	\$ (1,031.00)	\$ (2,500.00)
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)		\$ (500.00)	\$ (500.00)	\$ (500.00)
56897 Lake Water Patrol - additional patrol labor	\$ (7,500.00)	\$ (700.00)	\$ (7,500.00)		\$ (9,500.00)
56897a Lake Water Patrol - parts & equipment				\$ (2,613.36)	\$ (2,500.00)
56897b Lake Water Patrol - license fees				\$ (19.50)	\$ (50.00)
56897c Lake Water Patrol - other (maintenance labor, repair labor, fuel etc.)				\$ (611.71)	\$ (2,000.00)
<b>56900-WATERSHED MAINTENANCE AND RESTORATION</b>					
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)	\$ (5,000.00)	\$ (7,500.00)
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)	\$ (4,000.00)	\$ (80.82)	\$ (4,000.00)	\$ (60.13)	\$ (5,000.00)
<b>TOTAL CONSERVATION AND DEVELOPMENT</b>	\$ (198,950.00)	\$ (122,343.19)	\$ (189,850.00)	\$ (86,103.74)	\$ (185,825.00)
<b>CAPITAL OUTLAY</b>					
57900 Weed Harvesting Equipment (Trucks, Harvesters, Conveyors)					\$ (35,000.00)
57900a Capital equipment actual purchase (non Harvesting)			\$ (15,000.00)	\$ (16,250.00)	\$ (15,000.00)
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)			
<b>TOTAL CAPITAL OUTLAY</b>	\$ (25,000.00)	\$ (25,000.00)	\$ (15,000.00)	\$ (16,250.00)	\$ (50,000.00)

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		2017 Budget	2017 Actuals	2018 Budget	2018 YTD Actuals as of 7/15/18	Proposed 2019 Budget
<b>DEBT SERVICE</b>						
58100	Annual Payment on Long-Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -
58200	Interest on Long-Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -
58300	Loan Payoff on Long Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL DEBT SERVICE</b>						
<b>TOTAL EXPENDITURES</b>		<b>\$ (274,750.00)</b>	<b>\$ (174,918.96)</b>	<b>\$ (274,260.00)</b>	<b>\$ (134,468.78)</b>	<b>\$ (299,835.00)</b>
<b>TOTAL EXPENDITURES w/o CAPITAL</b>		<b>\$ (249,750.00)</b>	<b>\$ (149,918.96)</b>	<b>\$ (259,260.00)</b>	<b>\$ (118,218.78)</b>	<b>\$ (249,835.00)</b>
REVENUE VERSUS EXPENSE (OVER) / UNDER		\$ (32,700.00)	\$ 69,305.37	\$ 428.99	\$ 31,558.65	\$ (46,229.63)