

Lake District Budget Worksheet						
	Last Year Actual	Current Yr Actual Jan-June	Current Yr Estimated Jan-Dec	Next Year Proposed	Current Budget	
REVENUES						
Tax Levy	26,000	27,500	27,500	25,758	27,500	-7%
Special Charges	-	-	-	-	-	
Lake Grant Reimbursement	-	-	-	-	-	
Other income	320	300	570	-	-	
Carryover/Cash Balance	-	4,210	4,210	9,852	4,210	
Total Revenue	26,320	32,010	32,280	35,610	31,710	11%
EXPENDITURES/APPROPRIATIONS						
Administrative Costs	4,000.00		4,000.00		4,000.00	0%
Administrative Expenses	2,000	356	856	2,000	2,000	
Legal/Engineering Expenses	500	200	500	500	500	
Annual meeting notice	1,500		1,500	1,500	1,500	
Public Safety	3,610.00		3,910.00		3,610.00	8%
1 Sign maintenance	750	-	750	750	750	
2 Water Safety Program	200	-	-	500	-	
3 Salary for Buoy Boys	2,200	1,200	2,400	2,400	2,400	
4 Maintenance & Storage (buoy tender)	460	812	912	260	460	
Aquatic Plants	8,000.00		9,000.00		9,000.00	0%
Aquatic Plant Management	4,000	-	3,400	5,000	5,000	
Seaweed collection	4,000	4,000	4,000	4,000	4,000	
Information & Education	2,500.00		4,700.00		3,700.00	21%
Brochures & Newsletter	1,000	-	-	2,000	2,000	
Reimbursement (meetings, workshops)	1,000	249	699	1,200	1,200	
Youth Fund (scholarships/Adopt A Lake)	500	-	-	500	500	
* Lake Ed Pgm Donation (scholarships)	-	-	-	1,000	-	
Conservation & Development	4,000.00		4,000.00		5,000.00	-25%
Wetland Management	2,000	11	11	1,000	2,000	
Fish Stocking	1,000	-	1,000	1,000	1,000	
Fishing Pier	-	-	-	1,500	1,500	
Small projects	1,000	-	-	500	500	
Lake Grants			0.00		6,400.00	
USGS final payment	-	-	6,400	-	6,400	
Operating Fund Total	22,110	6,828	22,428	25,610	31,710	-24%
Capital Fund Appropriations						
* Weed barge (new fund)		-	-	10,000	-	
All Funds Total	22,110	6,828	22,428	35,610	31,710	11%
Carry-over	4,210		9,852	(0)	-	

Non-lapsable Funds	balance at end of previous yr	revenue added to account	estimated interest earned	transferred out of account	balance at end of current year
Buoy boat	8,000	4,000	300	-	12,300
Buoy System (buoys, anchors, floats, rope, etc)	2,000	1,000	50	2,596	454
Wetland acquisition	-	-	-	-	-
Non-lapsable Fund Totals	10,000	5,000	350	2,596	12,754

Lake District Budget Summary

	Last Year Actual	Current Yr Actual Jan-June	Current Yr Estimated Jan-Dec	Next Year Proposed
REVENUES				
Tax Levy	26,000	27,500	27,500	25,758
Other income	320	300	570	-
Carryover/Cash Balance	-	4,210	4,210	9,852
Total Revenue	26,320	32,010	32,280	35,610
EXPENDITURES/APPROPRIATIONS				
Operating Expenses				
Administrative Costs	4,000	556	2,856	4,000
Public Safety	3,610	2,012	4,062	3,910
Aquatic Plants	8,000	4,000	7,400	9,000
Information & Education	2,500	249	699	4,700
Conservation & Development	4,000	11	1,011	4,000
Lake Grants	-	-	6,400	-
Operating Fund Totals	22,110	6,828	22,428	25,610
Capital Appropriations				
Weed barge	-	-	-	10,000
All Fund Totals	22,110	6,828	22,428	35,610
BALANCE	4,210		9,852	(0)

Non-lapsable Funds	balance at end of previous year	revenue added to account	estimated interest earned	spent from account	balance at end of current year
Buoy boat	8,000	4,000	300	-	12,300
Buoy System	2,000	1,000	50	2,596	454
Non-lapsable Fund Totals	10,000	5,000	350	2,596	12,754

Expense History and Budget Planning Worksheet

	Actual Expenses										2011 thru 31-May	2011 total Projected	2011 Budget			
	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08 ⁵	2009	2010			Budgeted	status +/-		
Administration and Operations													9,250	6,737		
a) Insurance	(1,289)	(2,707)	(1,505)	(1,500)	(1,505)	(1,505)	(1,217)	(1,217)	(1,310)	(1,193)	-	(1,200)	1,750	550		
b) Legal	(1,983) ¹	-	-	-	-	-	-	-	(1,634)	(5,729)	-	-	5,000	5,000		
c) Postage & Advertising ²	(1,034)	(265)	(24)	(24)	(198)	(160)	(995)	(2,070)	(1,008)	(921)	(255)	(737)	1,750	1,013		
d) Office Supplies & Secretarial	(1,045)	(443)	(495)	(498)	(575)	(561)	(721)	(878)	(796)	(810)	(326)	(576)	750	174		
Information and Education													9,250	5,342		
e) Lake Organization Dues & Contributions	(275)	(550)	(630)	(330)	(330)	(880)	(830)	(880)	(380)	(330)	(150)	(480)	1,000	520		
f) Conferences & Seminars	(944)	(718)	(609)	(83)	(1,486)	(1,297)	(671)	(190)	(745)	(940)	(433)	(577)	2,000	1,423		
g) DPL Newsletter ²	(927)	(1,634)	(2,326)	(2,393)	(2,830)	(1,661)	(1,389)	(1,923)	(1,231)	(1,936)	(680)	(1,580)	2,000	420		
h) Publications, other I & E Material	-	-	-	-	(882)	-	-	(488)	(1,060)	(1,969)	(970)	(1,270)	4000	2,730		
i) Adopt-A-Lake Program	-	-	-	(1,000)	(1,000)	(1,120)	-	(399)	(248)	(198)	-	-	250	250		
Lake Management													43,000	22,448		
j) Aquatic Plant Management	(95)	(4,063)	(5,327)	(3,580)	(7,204)	(8,402)	(9,139)	(21,424)	(20,152)	(17,537)	(12,404)	(13,904)	36,680	22,776		
k) Fish Stocking Contribution to PLSC	(1,000)	(500)	(500)	(500)	(500)	(500)	(500)	-	-	-	-	-	-	-		
l) Lake Consultant & Expenses ³	(800)	-	-	-	-	-	-	-	-	(7,302)	(440)	(440)	7,000	6,560		
m) Water Quality Testing ⁴	(3,180)	(4,030)	(6,868)	(4,530)	(5,160)	(5,420)	(1,180)	(5,400)	(6,139)	(6,501)	-	(6,208)	6,000	(208)		
Contingency (new in 2009)									(1,700)	-	-	-	5,050	5,050		

Footnotes:

1. Legal expenses related to our wetland purchase. In the future these will come out of the Wetland Fund.
2. Postage for the newsletter was formerly part of the Newsletter project; it now comes under postage.
3. Consultant expenses for Aquatic Plant Management fall under Aquatic Plant Management.
4. For many years the District participated in the USGS water quality monitoring program which was 75% funded by a DNR grant. This grant is no longer available to us, but we are still in the USGS program because of the high quality of their work and consistency with our previous testing.
5. 2007-08 was an 18 month 'year' as we changed to a calendar fiscal year. Any differences were mostly reflected in postage & newsletters for 2 extra meetings.

Budget Preparation Notes:

The District board of commissioners takes each Budget Category and breaks it into "project areas" (lettered 'a' through 'm' in the table) to help plan our spending for the coming year. These are all estimates or best guesses based on what has happened in the past and what we think will happen in the coming year. We try to keep these estimates as tight as possible, but still allow some room for unforeseen expenses.

After the commissioners decide on what amounts to put into each project area, they are added together by Budget Category. Combining the projects within a Category makes the money within each category more fluid and allows the board more flexibility to deal with unexpected events. At the Annual Meeting, you, as members of the Lake District, are asked to vote on the main Budget Categories as well as any project that has a cost of \$10,000 or more [i.e. Aquatic Plant Management].

Lake District Expenditures YTD

Date	Amount	Description	Admin	Public Safety	Aquatic Plants	I & E	Conserv / Develop	Grants	Boat Fund	Buoy Fund	
1-Jan	4,000.00	transfer to non-lapsable fund, boat							4,000.00		
1-Jan	1,000.00	transfer to non-lapsable fund, buoys								1,000.00	
23-Jan	11.00	Kenosha County (purchase land)					11.00				
27-Feb	250.00	WAL - dues	250.00								
27-Feb	7.38	personal prop	7.38								
13-Apr	249.04	lake convention reimburse				249.04					
14-Apr	200.00	WAL - legal action fund	200.00								
14-Apr	99.00	software	99.00								
11-May	243.75	Kuens All Season (buoys)								243.75	
11-May	1,200.00	Buoy Boys, install buoys		1,200.00							
8-Jun	286.34	True Value (misc supplies)								286.34	
8-Jun	812.00	United Canvas (cover, buoy boat)		812.00							
13-Jul	1,772.70	Smith & Nephew Rolyan (buoys)								1,772.70	
13-Jul	34.80	Lumber Co. (misc.)								34.80	
13-Jul	59.86	True Value (misc supplies)								59.86	
23-Jul	18.29	True Value (buoy repair)								18.29	
10-Aug	4,000.00	Village Public Works (weed pickup)			4,000.00						
10-Aug	120.00	buoy repair								120.00	
10-Aug	60.00	Lumber Co. (poly rope)								60.00	
	14,424.16	Total spent to date	556.38	2,012.00	4,000.00	249.04	11.00	-	4,000.00	3,595.74	14,424.16
		Current Budget	4,000.00	3,610.00	9,000.00	3,700.00	5,000.00	6,400.00	4,000.00	1,000.00	31,710.00
		Balance remaining	3,443.62	1,598.00	5,000.00	3,450.96	4,989.00	6,400.00	-	(2,595.74)	17,285.84

Expenses Anticipated Before Year End

Date	Amount	Description	Admin	Public Safety	Aquatic Plants	I & E	Conserv / Develop	Grants	Boat Fund	Buoy Fund	
	300.00	legal fees	300.00								
	1,500.00	annual meeting costs	1,500.00								
	750.00	sign repair		750.00							
	400.00	meeting reimbursement				400.00					
	3,400.00	aquatic plant treatment			3,400.00						
	1,000.00	fish stocking					1,000.00				
	6,400.00	USGS grant						6,400.00			
	1,200.00	Buoy Boys salary, remove buoys		1,200.00							
	100.00	maintenance bouy tender		100.00							
	15,050.00	Remaining Expenses 7/1 - 12/31	1,800.00	2,050.00	3,400.00	400.00	1,000.00	6,400.00	-	-	15,050.00
		Total Projected Year End Expenses	2,356.38	4,062.00	7,400.00	649.04	1,011.00	6,400.00	4,000.00	3,595.74	29,474.16
		Projected Year End Account Balances	1,643.62	(452.00)	1,600.00	3,050.96	3,989.00	-	-	(2,595.74)	9,831.58

2011 Actual Expenses & Income YTD

June 6, 2011					Administrative and Operations Budget = 9,250				Information and Education Budget = 9,250					Lake Management Plan and Technical Studies; Budget = 43,000				Contingen cy = 5,050	Income 26,000	
	ck #	debit	credit	balance	Insurance	Legal	Postage & Advertising	Office Supplies & Secretarial	Lake Organization Dues & Contributions	Conferences & Seminars	DPL Newsletter	Website, other I & E Material	Adopt-A-Lake Program	Aquatic Plant Management	Fish Stocking Contribution To Sportsmen Club	Lake Consultants	Water Quality Testing	Contingency / Discretionary	Tax Revenue & other income	
1-Jan-11				21,351.73																
5-Jan-11			6,679.92	28,031.65															6,679.92	
6-Jan-11	1889	(50.00)		27,981.65					(50.00)											
6-Jan-11	1890	(100.00)		27,881.65					(100.00)											
6-Jan-11	1891	(10,000.00)		17,881.65																
15-Jan-11	1892	(100.00)		17,781.65				(100.00)												
31-Jan-11			6,028.47	23,810.12															6,028.47	
31-Jan-11			1,551.29	25,361.41															1,551.29	
31-Jan-11			661.82	26,023.23															661.82	
14-Feb-11			37.28	26,060.51															37.28	
15-Feb-11	1893	(441.88)		25,618.63						(441.88)										
21-Feb-11			5,874.55	31,493.18															5,874.55	
21-Feb-11			1,726.35	33,219.53															1,726.35	
21-Feb-11			438.08	33,657.61															438.08	
14-Mar-11	1894	(140.80)		33,516.81			(140.80)													
19-Mar-11	1895	(220.00)		33,296.81												(220.00)				
19-Mar-11	1896	(270.00)		33,026.81										(270.00)						
30-Mar-11	EFT	(3,000.00)		30,026.81																
2-Apr-11	1897	(100.00)		29,926.81				(100.00)												
7-Apr-11	1898	(970.00)		28,956.81							(970.00)									
30-Apr-11	1899	(433.36)		28,523.45					(433.36)											
2-May-11	1900	(220.00)		28,303.45												(220.00)				
2-May-11	1901	(238.44)		28,065.01						(238.44)										
2-May-11	1902	(26.00)		28,039.01				(26.00)												
4-May-11			174.66	28,213.67															174.66	
4-May-11			24.75	28,238.42															24.75	
4-May-11			70.04	28,308.46															70.04	
4-May-11			975.00	29,283.46															975.00	
15-May-11	1903	(114.40)		29,169.06			(114.40)													
4-Jun-11	1904	(12,133.88)		17,035.18										(12,133.88)						
10-Jun-11	1905	(100.00)		16,935.18			(100.00)													
Checking Activity Totals to date		<u>(28,658.76)</u>	<u>24,242.21</u>																	
Expenses to date by Project Areas					-	-	(255.20)	(326.00)	(150.00)	(433.36)	(680.32)	(970.00)	-	(12,403.88)	-	(440.00)	-			
Revenue Allocation by Project					1,750.00	5,000.00	1,750.00	750.00	1,000.00	2,000.00	2,000.00	4,000.00	250.00	25,500.00	-	7,000.00	6,000.00	5,050.00		
Supplemental Project Funding														4,500.00						
DNR Grant Funding														6,679.92						
Planned Funding by Project Area					1,750.00	5,000.00	1,750.00	750.00	1,000.00	2,000.00	2,000.00	4,000.00	250.00	36,679.92	-	7,000.00	6,000.00	5,050.00	66,550.00	
Bills Pending or Anticipated Expenses / Income																			BUDGET	
May-11		(300.00)										(300.00)								
Jun-11		(144.00)								(144.00)										
Jun-11		(330.00)							(330.00)											
Jun-11		(1,200.00)						(1,200.00)												
Jul-11		(450.00)									(450.00)									
Jul-11		(200.00)					(200.00)													
Jul-11		(141.00)					(141.00)													
Aug-11			2,500.00																2,500.00	
Aug-11		(100.00)										(100.00)								
Aug-11		(50.00)										(50.00)								
Sep-11		(450.00)										(450.00)								
Sep-11		(141.00)					(141.00)													
Sep-11		(1,000.00)															(1,000.00)			

