

**2015 Budget**

**REVENUES**

Account #	Description	2015 Budget	2014 Budgeted	Budgeted 2013	Actual 2013	Budgeted 2012	Actual 2012
4000	Watercraft Permits	105,000.00	102,000.00	102,000.00	115,133.00	100,000.00	110,977.00
4010	Launch Fees	18,000.00	16,000.00	16,000.00	21,259.00	15,000.00	20,294.00
4020	Marina & Club Fees	8,000.00	8,000.00	8,000.00	9,725.00	8,000.00	10,506.50
4030	Sublease Fees	26,000.00	26,000.00	26,000.00	26,650.00	26,000.00	26,565.00
4040	Property Tax - BC	65,000.00	65,000.00	60,000.00	65,586.25	60,000.00	68,880.98
4050	Property Tax - MC	185,000.00	185,000.00	190,000.00	191,702.24	190,000.00	200,489.27
4060	Interest	1,500.00	2,500.00	2,500.00	1,553.15	2,000.00	2,492.65
4070	Grants & Donations	5,000.00	6,000.00	6,000.00	7,322.28	6,000.00	5,896.63
4080	Fish Tournaments Application Fees	700.00	800.00	800.00	725.00	700.00	1,025.00
4090	Park/Lake Reservations	4,000.00	4,500.00	4,500.00	5,775.00	4,500.00	5,400.00
4100	Park Admission Fees	27,000.00	27,000.00	27,500.00	26,655.00	24,000.00	29,315.00
4110	Concessions	0.00	0.00	0.00	0.00	0.00	0.00
4120	Other	0.00	0.00	0.00	5,640.09	0.00	16.15
4130	Dredging/Rip-Rap Income	10,000.00	20,000.00	10,000.00	8,215.05	10,000.00	0.00
4140	Dredging Equipment Loan Proceeds	200,000.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>655,200.00</b>	<b>462,800.00</b>	<b>453,300.00</b>	<b>485,941.06</b>	<b>446,200.00</b>	<b>481,858.18</b>

**2015 Budget**

**WAGES**

Account #		2015 Budget	2014 Budgeted	Budgeted 2013	Actual 2013	Budgeted 2012	Actual 2012
<b>Salaries &amp; Benefits</b>							
6000	Manager	55,000.00	54,991.00	54,991.00	54,991.00	53,913.00	53,913.00
6010	FICA (7.65%--all staff)	12,641.00	11,681.00	10,564.00	10,870.23	10,753.00	10,814.73
6020	SUTA (1.236% to 9.5K--all staff)	789.00	314.00	332.00	764.49	360.00	349.05
6030	PERF (14.2%)	7,810.00	7,809.00	7,149.00	8,940.13	8,200.00	8,086.30
6040	Health Insurance	12,000.00	21,000.00	18,700.00	19,715.26	16,200.00	16,931.08
6050	Life Insurance	0.00	1,263.00	1,263.00	1,263.00	1,265.00	1,263.00
	<b>TOTAL</b>	<b>88,240.00</b>	<b>97,058.00</b>	<b>92,999.00</b>	<b>96,544.11</b>	<b>90,691.00</b>	<b>91,357.16</b>
<b>Hourly &amp; Seasonal</b>							
6070	Gate / Park Attendants (2000 hrs @ \$10.50/hr)	21,000.00	15,000.00	14,250.00	15,680.40	15,000.00	14,101.75
6100	Lake Patrol (400 hrs @ \$12.00/hr)	4,800.00	4,800.00	4,800.00	3,558.00	4,800.00	2,652.00
6110	Lake Biologist (1600 hrs @ \$17.00/hr)	27,200.00	21,700.00	14,000.00	20,874.00	24,000.00	20,647.50
6111	Dredger (LLCD Dredging) (600 hrs @ \$36.50/hr)	21,900.00	21,600.00	21,000.00	20,720.00	20,400.00	20,349.00
6112	Dredger (Other) (375 hrs @ \$36.50/hr)	13,688.00	13,500.00	10,500.00	14,017.50	5,100.00	13,319.50
6113	AssistantDredger (LLCD Dredging) (600 hrs @ \$18.00/hr)	10,800.00	10,500.00	10,500.00	8,408.75	10,200.00	8,848.50
6114	AssistantDredger (Other) (300 hrs @ \$18.00/hr)	5,400.00	5,250.00	5,250.00	3,845.63	2,550.00	4,454.00
6115	Dredger (Private) (100 hrs @ \$36.50/hr)	3,650.00	3,600.00	n/a	n/a	n/a	n/a
6116	AssistantDredger (Private) (100 hrs @ \$18.00/hr)	1,800.00	1,750.00	n/a	n/a	n/a	n/a
	<b>TOTAL</b>	<b>110,238.00</b>	<b>97,700.00</b>	<b>80,300.00</b>	<b>87,104.28</b>	<b>82,050.00</b>	<b>84,372.25</b>
	<b>GRAND TOTAL WAGES</b>	<b>198,478.00</b>	<b>194,758.00</b>	<b>173,299.00</b>	<b>183,648.39</b>	<b>172,741.00</b>	<b>175,729.41</b>

**2015 Budget**

**SUPPLIES**

Account #	Description	2015 Budget	2014 Budgeted	Budgeted 2013	Actual 2013	Budgeted 2012	Actual 2012
<b>Office Supplies</b>							
6120	Season & Launch Permits	1,200.00	1,200.00	1,000.00	1,486.05	1,000.00	971.98
6130	Daily Permits	300.00	300.00	250.00	397.52	200.00	199.82
6140	Receipt/Ticket Books	400.00	400.00	400.00	289.26	400.00	548.82
6150	Checks	200.00	200.00	200.00		300.00	261.04
6160	Printer, Copier, Computer	800.00	500.00	500.00	540.13	500.00	332.09
6170	Miscellaneous/Other	1,300.00	1,300.00	1,350.00	1,223.87	800.00	1390.60
6180	Postage	1,000.00	1,300.00	1,300.00	867.56	1,300.00	1,166.24
6190	General Business Supplies	500.00	500.00	500.00	440.82	500.00	928.04
	<b>TOTAL</b>	<b>5,700.00</b>	<b>5,700.00</b>	<b>5,500.00</b>	<b>5,245.21</b>	<b>5,000.00</b>	<b>5,798.63</b>
<b>Operating Supplies</b>							
6200	Regular Gas	7,000.00	5,000.00	4,000.00	3,374.25	4,000.00	5,006.24
6210	Diesel, Oil, Grease	12,000.00	14,000.00	12,500.00	12,357.25	10,000.00	17,420.59
6220	Janitorial	0.00	0.00	0.00	0.00	0.00	0.00
6230	Medical	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>19,000.00</b>	<b>19,000.00</b>	<b>16,500.00</b>	<b>15,731.50</b>	<b>14,000.00</b>	<b>22,426.83</b>
<b>Repair &amp; Maintenance Supplies</b>							
6240	Building & Grounds	8,500.00	3,500.00	3,500.00	3,983.22	3,000.00	3,996.17
6250	Boats, Trucks	1,500.00	2,000.00	2,000.00	1,537.77	2,000.00	1,774.07
6251	Dredging Supplies	19,000.00	9,000.00	8,000.00	6,373.86	4,000.00	9,233.88
6252	Rip Rap/ Erosion Control	8,000.00	8,000.00	10,000.00	7,494.87	10,000.00	2,005.39
	<b>TOTAL</b>	<b>37,000.00</b>	<b>22,500.00</b>	<b>23,500.00</b>	<b>19,389.72</b>	<b>19,000.00</b>	<b>17,009.51</b>
<b>Other Supplies</b>							
6260	Uniforms	0.00	0.00	0.00	0.00	200.00	0.00
6270	Boat Equipment	0.00	300.00	0.00	0.00	0.00	0.00
6280	Radios	0.00	0.00	0.00	0.00	1,000.00	557.50
6290	Signs/Nautical Markers	2,000.00	2,500.00	2,000.00	2,796.00	2,000.00	2,216.00
	<b>TOTAL</b>	<b>2,000.00</b>	<b>2,800.00</b>	<b>2,000.00</b>	<b>2,796.00</b>	<b>3,200.00</b>	<b>2,773.50</b>
	<b>GRAND TOTAL SUPPLIES</b>	<b>63,700.00</b>	<b>50,000.00</b>	<b>47,500.00</b>	<b>43,162.43</b>	<b>41,200.00</b>	<b>48,008.47</b>

**2015 Budget**

**SERVICES & CHARGES**

Account #	Description	2015 Budget	2014 Budgeted	Budgeted 2013	Actual 2013	Budgeted 2012	Actual 2012
<b>Professional Services</b>							
6300	Accounting Services	5,400.00	5,400.00	5,400.00	5,476.49	5,400.00	5,400.00
6310	Grass Mowing	10,875.00	10,875.00	10,875.00	10,875.00	10,875.00	10,875.00
6320	Attorney	4,000.00	6,000.00	6,000.00	3,156.11	6,000.00	2,465.24
6325	Fish Management Survey	0.00	0.00	0.00	0.00	0.00	0.00
6330	Consulting Engineers	10,000.00	15,000.00	4,000.00	0.00	4,000.00	560.00
6350	Other Professional/Secretarial Services	500.00	500.00	500.00	344.50	500.00	1,045.00
	<b>TOTAL</b>	<b>30,775.00</b>	<b>37,775.00</b>	<b>26,775.00</b>	<b>19,852.10</b>	<b>26,775.00</b>	<b>20,345.24</b>
<b>Communication/Transportation</b>							
6370	Phone, LDT, Email, etc.	2,900.00	2,900.00	3,400.00	2,802.30	3,400.00	3,167.71
6380	Travel	0.00	0.00	0.00	0.00	0.00	140.00
6390	Hotel	0.00	0.00	0.00	0.00	0.00	0.00
6400	Meals	0.00	0.00	0.00	0.00	0.00	0.00
6410	Subscriptions/Memberships	300.00	300.00	300.00	334.40	300.00	419.25
	<b>TOTAL</b>	<b>3,200.00</b>	<b>3,200.00</b>	<b>3,700.00</b>	<b>3,136.70</b>	<b>3,700.00</b>	<b>3,726.96</b>
<b>Printing/Advertising</b>							
6420	Newsletter	0.00	0.00	800.00	0.00	800.00	611.02
6430	Ads(legal notices)	300.00	300.00	300.00	306.67	300.00	308.21
6440	Other Printing	1,000.00	1,300.00	1,500.00	761.29	1,500.00	1,151.64
	<b>TOTAL</b>	<b>1,300.00</b>	<b>1,600.00</b>	<b>2,600.00</b>	<b>1,067.96</b>	<b>2,600.00</b>	<b>2,070.87</b>
<b>Insurance</b>							
6450	Insurance	43,000.00	48,000.00	45,000.00	38,370.00	43,000.00	38,721.00
	<b>TOTAL</b>	<b>43,000.00</b>	<b>48,000.00</b>	<b>45,000.00</b>	<b>38,370.00</b>	<b>43,000.00</b>	<b>38,721.00</b>
<b>Utility Services</b>							
6460	Electric	4,500.00	4,500.00	5,000.00	4,562.40	5,000.00	4,697.32
6470	Water	600.00	600.00	600.00	572.15	600.00	592.45
6480	Trash	1,500.00	1,100.00	1,000.00	1,484.52	1,000.00	1,082.19
6490	Port-o-lets	2,000.00	2,200.00	2,200.00	1,348.00	2,200.00	2,100.00
6500	Pump Holding Tank	400.00	500.00	600.00	361.00	600.00	200.00
	<b>TOTAL</b>	<b>9,000.00</b>	<b>8,900.00</b>	<b>9,400.00</b>	<b>8,328.07</b>	<b>9,400.00</b>	<b>8,671.96</b>

**2015 Budget**

**SERVICES & CHARGES (Continued)**

Account #	Description	2015 Budget	2014 Budget	Budgeted 2013	Actual 2013	Budgeted 2012	Actual 2012
<b>Repair &amp; Maintenance</b>							
6510	Building & Grounds	4,000.00	4,000.00	4,000.00	3,416.90	4,000.00	4,391.47
6520	Boats	1,500.00	1,500.00	1,500.00	1,759.25	1,000.00	1,482.50
6530	Trucks	1,000.00	1,000.00	1,000.00	713.91	1,500.00	0.00
6540	Sluice Gate Inspection	0.00	0.00	0.00	0.00	2,600.00	0.00
6541	Dredging Equipment Repairs	7,000.00	7,000.00	7,000.00	1,922.58	7,000.00	6,592.49
6542	Equipment Rental	1,500.00	2,000.00	3,000.00	599.00	3,000.00	1,599.00
	<b>TOTAL</b>	<b>15,000.00</b>	<b>15,500.00</b>	<b>16,500.00</b>	<b>8,411.64</b>	<b>19,100.00</b>	<b>14,065.46</b>
<b>Other Services &amp; Charges</b>							
6560	Water Testing	4,500.00	4,300.00	4,000.00	6,441.00	3,800.00	3,922.89
6570	Lake Weed Treatment	50,000.00	50,000.00	50,000.00	59,156.41	50,000.00	53,264.60
6580	Erosion Control	0.00	0.00	0.00	0.00	0.00	0.00
6590	Contingency Fund 10%	5,000.00	5,000.00	5,000.00	0.00	5,000.00	0.00
6600	6% Commission-Marina Sales	2,300.00	2,300.00	2,300.00	2,401.08	2,300.00	2,339.16
6610	Cumulative Maintenance Fund	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00
6620	Dam/Spillway Inspection	0.00	4,650.00	0.00	0.00	4,000.00	4,000.00
6630	Dam/Spillway Repairs	0.00	10,000.00	10,000.00	0.00	15,000.00	13,969.21
6640	Soil Testing (IDEM)	0.00	0.00	0.00	0.00	0.00	0.00
6660	Dredging	0.00	0.00	0.00	0.00	0.00	0.00
6661	Disposal Site Preparation	5,000.00	5,000.00	5,000.00	2,673.34	0.00	5,845.26
6662	Debt Service- Dredging Loan	46,000.00	46,000.00	46,000.00	41,727.39	46,000.00	40,007.25
6663	Silt Container, Barge Assembly, ,Barge Mobilization	0.00	0.00	0.00	0.00	0.00	0.00
6670	Interest Expense (Line of Credit)	0.00	0.00	0.00	4,272.63	0.00	5,992.75
6680	Other Servies and Charges (Debris Removal)	2,000.00	3,000.00	2,000.00	3,012.00	2,000.00	1,212.00
6681	Fireworks	7,000.00	7,000.00	7,000.00	6,500.00	6,500.00	6,500.00
6682	Ramp Repairs	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>126,800.00</b>	<b>142,250.00</b>	<b>136,300.00</b>	<b>131,183.85</b>	<b>134,600.00</b>	<b>137,053.12</b>
	<b>GRAND TOTAL SERVICES AND CHARGES</b>	<b>229,075.00</b>	<b>257,225.00</b>	<b>240,275.00</b>	<b>210,350.32</b>	<b>239,175.00</b>	<b>224,654.61</b>

**2015 Budget**

**CAPITAL**

Account #	Description	2015 Budget	2014 Budgeted	Budgeted 2013	Actual 2013	Budgeted 2012	Actual 2012
<b>Machinery and Equipment</b>							
6690	Office Equipment		0.00	0.00	0.00	0.00	0.00
6700	Computer Equipment	500.00	0.00	0.00	0.00	0.00	0.00
6701	Barge	70,000.00	0.00	0.00	0.00	0.00	0.00
6702	Push Boat / Motors	40,000.00	0.00	0.00	0.00	0.00	0.00
6703	Excavator & Buckets	90,000.00	0.00	0.00	0.00	0.00	0.00
6704	Off Road Truck		0.00	0.00	0.00	0.00	0.00
6705	Utility Truck		0.00	0.00	0.00	0.00	0.00
6706	Bulldozer		0.00	0.00	0.00	0.00	0.00
6710	Boat Dock (2)		0.00	23,000.00	18,792.00	0.00	0.00
6720	Utility Vehicle		0.00	0.00	0.00	0.00	0.00
6730	Patrol Boat		0.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>200,500.00</b>	<b>0.00</b>	<b>23,000.00</b>	<b>18,792.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Capital Outlays</b>							
6730	Patrol Boat/Trailer		0.00	0.00	0.00	0.00	0.00
6770	LLCD Pick-up Truck		0.00	20,000.00	22,510.00	0.00	0.00
	<b>TOTAL</b>		<b>0.00</b>	<b>20,000.00</b>	<b>22,510.00</b>	<b>0.00</b>	<b>0.00</b>
<b>GRAND TOTAL CAPITAL EXPENDITURES</b>		<b>200,500.00</b>	<b>0.00</b>	<b>43,000.00</b>	<b>41,302.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL EXPENDITURES BUDGET</b>		<b>691,753.00</b>	<b>501,983.00</b>	<b>506,874.00</b>	<b>478,463.14</b>	<b>458,716.00</b>	<b>451,475.99</b>

**Excess Expenditures over Revenue**

**SUMMARY-2015 Budget**

	2015	2014	2013
Revenues	655,200.00	462,800.00	453,300.00
Expenses	691,753.00	501,983.00	506,874.00
Net	-36,553.00	-39,183.00	-53,574.00