## Squash Lake District Report

## As of January 8, 2023

- > A Commissioner's Meeting was held on January 8th, at 1:00 p.m. via zoom
- > All commissioners were present
- Approved agenda at the discretion of the chair
- > Approved of the minutes from the October 10, 2022, commissioner's meetings
- Accepted the annual meeting minutes to be forwarded on to the 2023 annual meeting.
- Treasurer Dan Butkus presented the 12-31-2022 Treasurers report (attached). Cash on hand is \$46,024.60. No outstanding tax levies.
- > Treasurer Butkus reviewed the approved 2023 budget (attached) and gave a detailed explanation of the YE carryovers from the last several years.
- Discussion regarding the Eurasian milfoil removal DNR grant and the extreme delay in timing of the DNR reimbursements
- ▶ Update on educational buoys town's resolutions have been completed, procedures for placement and removal. Procedures to be added to the District Procedure guideline. Electors must approve annual costs for placement and removal next year (2024).
- President reviewed some of the Lake Association's current spending, specifically to their proposed lake sampling project
- > President Report Tom J gave a brief report on the grant posting on the district website and the letter(s) sent to the electors reviewing 2022 activities.
- > Thome gave County report dated 1-3-2023 (attached)
- > Butkus gave WI Lakes Association report (attached)
- Meeting adjourned at 2:00 p.m.
- Next commissioner's meeting April 2, 2023

Respectfully,

**Bob Thome** 



## Treasurer's Report: December 31, 2022 Squash Lake Protection & Rehabilitation District

## **Budget Performance Through December 31, 2022**

			2022 Annual	2022 Actual	2022 YTD Acti	ual vs Budget	Final
	Line Item	Sub-Category	Budget	YTD Dec 31	Δ\$	% of Budget	Incmpl
Revenue							
	Tax Levy		\$ 14,450.00	\$ 14,450.00	\$ .	100%	С
	Pers. Prop. Aid		\$ 35.00	\$ 38.99	\$ 3.99	111%	C
	Carryover		\$ 42,366.00	\$ 47,917.47	\$ 5,551.47	113%	C
	Grant Reimb.		\$ 22,163.00	\$ 12,331.89	\$ (9,831,11)	56%	C
	Other Rev.		\$ 148.00	\$ 443.20	\$ 295.20	299%	
	Total Revenue		\$ 79,162.00	\$ 75,181.55	\$ (3,980.45)	95%	i
Expenses							
	Gen. Gov't.	Legal	\$ -	\$ -	\$ -	n/a	С
		Administration	\$ 1,915.00	\$ 1,539.66	\$ (375.34)	80%	C
		Insurance	\$ 1,900.00	\$ 1,878.00	\$ (22.00)	99%	c
	Conserv./Dev.	Boat operations	\$ 2,350.00	\$ 2,304.44	\$ (45.56)	98%	Ĭ
	Dist. Programs	EWM Control	\$ 35,025.00	\$ 19,619.36	\$ (15,405.64)	56%	c
		Lake Planning	\$ -	\$ 3,790.49	\$ 3,790.49	n/a	c
		Water Quality	\$ 25.00	\$ 25.00	\$ -	100%	c
	Total Expenses		\$ 41,215.00	\$ 29,156.95	\$ (12,058.05)	71%	c
Vet Revenu	ue Less Expenses		\$ 37,947.00	\$ 46,024.60	\$ 8,077.60	121%	1

## Report

- As of 12/31/22
  - The Net Revenue as on-hand cash assets on deposit in various accounts is \$46,024.60.
  - Outstanding Accounts Receivable: Undetermined interest amount on LGIP accounts.
  - Outstanding Accounts Payable of \$0.00.
- 2022 Year-End financials pending LGIP interest statement for December expect it on 1/9/23.
- Estimate that Carryover into 2023 as revenue will be appox \$8100 over 2022 budget of \$37,947 and \$4800 below 2023 budget amount of \$50,905. Do not foresee as an issue in 2023:
  - Spend-down: Some planned purchases for 2023 were moved into 2022.
  - o Mostly grant related reimbursement in 2022.
  - Will monitor and if necessary
    - Can adjust timing of 2023 & 2024 grant reimbursement schedule
    - Can delay contribution to non-lapsing fund
    - Contingency Fund is also available.
- Fall letter sent to owners/electors paid in December
- Purchased new buoy flags, new flag for boat, dumbbell buoy racks paid in November.
- Received grant reimbursement from DNR in December.
- Adjusted account balances prior to year end in December.

### Upcoming

- Journal entry transferring 2022 Retained Earnings (Net Revenue) into 2023 Carryover Revenue.
- Finalize 2022 financial records and submit for independent review with Tracy Hartman.
- Issue 1099NEC to divers by January 31<sup>st</sup>.
- January and February tax levy settlements from Towns.
- Purchase navigational buoys.

# Squash Lake Protection and Rehabilitation District 2023 Approved Budget - <u>Standard Detail</u>

Figure   Collectes   Collect	# Figure 1	Line Item Description		2021 Actual	20°	2022 Actual Jan 1 - July 19	S 50	2022 Est. (Jan-Dec)		2022 Budget	ءُ ا	2023 Draft Budget		A 2023	Δ 2023 vs 2022
Total Revenue & Cash Less Eppenses   S. 2569   S. 2569   S. 2560	~	Revenue & Cash		normalise demokry (d. C. Lakasan eropeatura et et eropeatura et et eropeatura et eropeatura et eropeatura et e							National Section 1		Chief Captures Control	9	0/
Personal Property Tax Aid	7	Total Tax Levy (includes Lottery Tax Credit)	€	17.500	63	10.222	€.	14 450	¥	14 450	e	40.000	€	ŗ	
Grant Return Leaf Will Compose   S. 26/42   S. 26/45	က	Personal Property Tax Aid	69	59	₩.	39	÷ 69	30	<del>)</del>	1,4 1,4 1,4 1,4 1,4 1,4 1,4 1,4 1,4 1,4	9 6	18,000	<del>?</del> €	4,550	31%
Contribution from Individing a Control (Leginor Earner)   Contribution from Individing a Control (Leginor Earner)   Control (Le	4	Grant Reimb EWM Control	· 45.	26 482	₩.	3 '	) <i>U</i>	20 478	9 6	20,400	A 6	2, 20	<b>∌</b> (	15	43%
Total Revenue & Cash   S	2	Grant Reimb AIS Mgmt Plan	₩.	10,01	€	2 400	9 6	274/02	A 6	22,103	A 6	24,166	<del>59</del> (	2,003	%6
Trail Strong Conservation & S. 22.5 & 94 & 5 & 148 & 105 & 5 (43)     Trail Carryover (prior year)	9	Contribution from Indiv/Org	) <del>(</del> 3	2 500	÷ 69	Cc+, 4	<b>∍</b> €	2,433	<del>0</del> 6	•	A 6	ī	<del>69</del> (	1	n/a
Tickal Camprover (priori year)   \$ 38,730	1	Interest Earned (LGIP)	<b>₩</b>	2,200	<del>)</del>	΄ α	9 €	' 0	A 6	1 0	<b>→</b> €	1 1	69 (	1	n/a
Total Revenue & Cash   \$ 66,293 \$ 01,761 \$ 47,417 \$ 74,13 \$ 90,905 \$ 8,538     Expenses   Total Revenue & Cash   \$ 6,795 \$ 2,493 \$ 4,043 \$ 79,163 \$ 94,226 \$ 15,069 \$ 935     Total Storo Centeral CovVivinin   \$ 1,636 \$ 2,493 \$ 1,700 \$ 1,700 \$ 1,700 \$ 1,700 \$ 1,191     Total Storo Debt Service   \$ 1,636 \$ 3,967 \$ 3,790 \$ 3,7	00	Total Carryover (prior year)	<del>)</del>	30 730	<del>)</del> မ	11001	9 6	1000	A 6	148	A (	105	€9-	(43)	-59%
Expenses	Ø	Total Revenue & Cash	<del>) 49</del>	86,293	9 <b>69</b>	60,761	A 4A	85,464	A <b>4</b> 9	42,367 <b>79,163</b>	÷+ •++	50,905 <b>94,226</b>		8,538 <b>15,063</b>	20% 19%
Total 50000 General CovVb/dmin	10	Expenses													
Total 56000 Conservation & Development	7	Total 51000 General Gov't/Admin	€.	6 795	<del>U</del>	2 403	¥	0707	6	100	€	L	(		
Total 58000 Debt Service   S	2	Total 56000 Conservation & Development	) <del>(</del> 9	1,636	→ 45	088	<del>)</del>	4,045	Ð U	4,400	A 6	5,400	<del>69</del> €	932	21%
Sagon Lake District Programs	3	Total 58000 Debt Service	₩.	1	6		<b>→</b> 4	200	<del>)</del> 6	00/,1	<del>0</del> €	7,691	A (	1,191	%07
Total 59100 AIS Monitoring & Control  Total 59200 Lake District Programs  S 38,376 \$ 3,790 \$ 3,790 \$ 5 2,500 \$ 2,5 5 2,5 5 2,5 0 2,5 5 2,5 5 2,5 5 2,5 5 2,5 0 2,5 5 2,5	4	59000 Lake District Programs	<b>)</b>		>	•	<del>)</del>		Ð	1	A	1	<del>59</del>	1	n/a
Total 59200 Lake Planning \$ 3,987 \$ 3,790 \$ 3,790 \$ 2.5 \$ 2.5 \$ 4,500  Total Expenses  Total E	15	Total 59100 AIS Monitoring & Control	69	25.958	69	6.421	65	25,000	64	25,025	•	200 606	6	7	3
Total Expenses  Summary of Carryover Breaktown Below)  Summary of Carryover Breaktown Below Below Breaktown Below Breaktown Below Below Breaktown Below Breaktown Below Breaktown Below Below Breaktown Brea	16	Total 59200 Lake Planning	69	3,987	69	3.790	69	3.790	) 69	00,00	9.60	23,020	<b>A</b> 6	4,500	13%
Total Expenses	17	Total 59300 Water Quality Monitoring	69	ī	69	25	69	25	) 69	25	3 64	, vc	9	1	n/a
Total Expenses	00	Total 59000 Lake District Programs					ı.	1	<b>)</b>	04	€.	24	U	7 500	700
Net Revenue & Cash Less Expenses	ග	Total Expenses	G	38,376	49	13.718	69	34.558	₩.	41 215	¥	17 944	<del>)</del> 6	000.4	15%
See Carryover Breaktown Below     Summary of Carryover to Next Year     Summary of Carryover to Next Year     Summary of Carryover to Next Year     Contingency Fund (Unrestricted)     Summary of Carryover to Next Year     Contingency Fund (Unrestricted)     Summary of Tax Mil Rates     Summary of Tax Mi	20	Net Revenue & Cash Less Expenses	69	47,917	49	47.044	S	50.905	69	37 948	8	46 28E	9 4	0,020	0,01
Summary of Carryover to Next Year         Summary of Carryover to New Year         Summary of Tax Mil Rates		(See Carryover Breakdown Below)		military participated the state of the state			orticipalisary of proposition	Thirties discontinued by the party of the pa	,			20,02	•	27.0	67.70
Ceneral Fund (Unrestricted)	7	Summary of Carryover to Next Year													
Contingency Fund (Unestricted) \$ 2,559 \$ 2,564 \$ 2,565 \$ 2,587 \$ 2,580	22	General Fund (Unrestricted)	€9	744	↔	3,130	69	867	69	290	€2	626	¥	326	1100/
EWM Grant Fund (Temporarily Restricted)         \$ 33,679         \$ 28,685         \$ 34,814         \$ 22,198         \$ 27,505         \$ 5,308           Plan Grant Fund (Temporarily Restricted)         \$ 3,171         \$ 12,665         \$ 12,659         \$ 12,873         \$ 15,674         \$ 2,800           Non-Lapsing Boat Fund (Restricted)         \$ 7,764         \$ 12,665         \$ 12,673         \$ 15,674         \$ 2,800           Total of Net Revenue & Cash Less Carryover         \$ 47,917         \$ 47,043         \$ 6,905         \$ 2,800           Other Liability & Fixed Asset Summary         \$ 2,500         \$	23	Contingency Fund (Unrestricted)	↔	2,559	s	2,564	69	2,565	69	2.587	÷ 65	2 580	<b>→</b> 4	0	% 60.0
Plan Grant Fund (Temporarily Restricted)	24	EWM Grant Fund (Temporarily Restricted)	₩	33,679	<del>()</del>	28,685	69	34.814	· 69	22 198	€:	27.505	> ∉	5 308	2 6
Non-Lapsing Boat Fund (Restricted)	22	Plan Grant Fund (Temporarily Restricted)	↔	3,171	<del>(/)</del>	1	69	1	+ 69		€.	200,13	<del>)</del> ↔	0,000	2,00
TotalCarryover   \$ 47,917	9 1	Non-Lapsing Boat Fund (Restricted)	G	7,764	<del>69</del>	12,665	69	12,659	₩	12.873	÷ 65	15 674		2 800	220%
Total of Net Revenue & Cash Less Carryover         \$ -         \$ 0         \$ -	77	TotalCarryover	S	47,917	ss	47,043	ક્ક	50,905	₩.	37,948	49	46,385		8,437	22%
Other Liability & Fixed Asset Summary         \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	28	Total of Net Revenue & Cash Less Carryover	8	**	8	0	69	0	€		↔	2	69	3	n/a
Long Term Liability         \$         -         \$	29	Other Liability & Fixed Asset Summary			Average designations and a second				Medicales sheak by contentions						
Fixed Asset (boat and motor)         \$ 2,500         \$	30	Long Term Liability	€9	,	69	1	69		4	1	¥		6		
Equity           Summary of Tax Mil Rates         \$61,759,761         \$64,418,962         \$67,000,000           Mil Rate         0.283         0.224         0.284         0           Actual/Estimate Figure         Actual         Actual         Actual         Actual         Actual	31		49	2,500	<del>s</del>	2,500	69	2,500	· 69	2,500	<b>+</b>	2,500	<del>የ</del> ቀን		۵/۵ 0%
Summary of Tax Mil Rates         \$61,759,761         \$61,759,761         \$64,418,962         \$67,000,000           Mil Rate         0.283         0.224         0.284         \$ 0           Actual/Estimate Figure         Actual         Actual         Actual         Actual	34	Equity									Martin Control of the		es.	oversteele for the forest and the forest of	6/4
Mil Rate 0.283 O.224 O.284 \$ 0 Actual/Estimate Figure Actual	£ 4	Summary of Tax Mil Rates Equalized Value within District	99	1 759 761			Carbonis Ambassas de la composición del composición de la composición de la composición de la composición del composición de la composició	Distriction of the state of the	700	000 044			+		Ďa.
Actual/Estimate Figure Actual Actual Estimate Estimate	35	Mil Rate	}	0.283					400	708,014,	9	000,000,	•	•	%
	36	Actual/Estimate Figure		Actual						Actual		U.284 Estimato	A	ا ا د	76%

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# Summary of County Activities January 3,2023

## County Board Activities Summary:

- County Board
  - o No County Board meeting in December
  - o November 2023 Budget approval a balanced budget without using the General Fund
  - O November 2023 Tax Levy approved \$18,000,000+
  - o 2021 audited financial statements showed a \$3.6 million surplus
  - 2023 UW-Ext discussion regarding replacement for the Myles Alexander Community Development position not included in budget
  - 2023 County wide 2080 scheduled work hours, as it relates to 'Exempt' and 'Non-exempt' employees adopted
  - o 2023 Cost of Living adjustment of 7.17% adopted county wide
  - The Tri-County Human Service Center contract with county will be evaluated/updated in 2023
- Planning & Zoning Department
  - Controversial Shoreland Protection Ordinance amendment based upon recommendations made by the newspaper/landscapers/builders continues to move forward
  - Shore yard Alteration permit requirements as they relate to the development of the Access and Viewing Corridor within the Vegetative Buffer Zone (35' inland from the water) are at the root of the issue
- Tourist Rooming House Operations (TRHO):
  - NO progress has been made in implementation of the additional 'Granicus modules' to help with the monitoring of TRHOs – 1 year and counting
  - o 2023 Annual renewal fee and changes in Administrative Review Permit requirements adopted
- Finance
  - Created a restricted appropriation funds to track surpluses returned to the General Fund and provide for deficits moving forward in several departments—accounting housekeeping — Social Services, Public Works, 'Rainy Day'

Respectfully submitted

**Bob Thome** 

## **Summary - Wisconsin Lakes Activities January 4, 2023**

- Wisconsin Lakes held its annual members meeting via Zoom in early December. It was the largest turnout by members with over 70 participants.
  - Year end financials are not compiled yet, but will end the year with a small surplus.
  - Main focus of activities has been boater attitudes towards AIS, lake carrying capacity, and harmful wakes.
  - Policy development for 2023 will focus on revisions to Wisconsin State Statutes
     Chapter 33 governing lake districts.

## Legislation of note

- Viewing corridor in shoreland zones clarified(2021 WI Act 200, SB867/AB919). WL actively supported the adoption of Act 200, which originated from Oneida Co, and was actively shepherded by Supervisor Bob Thome through Senator Felzkowski's office.
- Returning Shoreland Zoning to 2015 (AB1110/SB1090). Did not make it last session. However, there is some bi-partisan support for this, and WL supports it. May be taken up again in 2023.

## Rulemakings of note

- Aquatic Plant Management update nixed (NR107)
- Structures in Waterways revision begins (NR320)
- PFAS Groundwater standards
- May take under consideration revising dues structure for lake districts to mirror Wisconsin Towns Association/Wisconsin Counties Association. Current method of calculation is complex.
- Committed volunteer time to Oneida County Land and Water Conservation's Lake Classification Grant work if awarded to the County.
- Reminder Wisconsin Lakes and Rivers Convention will be held April 19-21 2023 in Stevens Point.

Dan Butkus

Member of Board of Directors – Northern Region
Wisconsin Lakes