

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

Line Item	Sub-Category	2022 Annual	2022 Actual	2022 YTD Actual vs Budget		Final
		Budget	YTD Dec 31	Δ \$	% of Budget	Incmlpt
Revenue						
Tax Levy		\$ 14,450.00	\$ 14,450.00	\$ -	100%	C
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%	I
Total Revenue		\$ 79,162.00	\$ 75,181.55	\$ (3,980.45)	95%	I
Expenses						
Gen. Gov't.	Legal	\$ -	\$ -	\$ -	n/a	C
	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%	I
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
Net Revenue Less Expenses		\$ 37,947.00	\$ 46,024.60	\$ 8,077.60	121%	I

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 approx \$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.
 - 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 31st.
- January and February tax levy settlements from Towns.
- Purchase navigational buoys.

**Squash Lake Protection and Rehabilitation District
2023 Approved Budget - Standard Detail**

Line #	Line Item Description	2021 Actual	2022 Actual Jan 1 - July 19	2022 Est. (Jan-Dec)	2022 Budget	2023 Draft Budget	Δ 2023 vs 2022 \$	%
1	Revenue & Cash							
2	Total Tax Levy (includes Lottery Tax Credit)	\$ 17,500	\$ 10,222	\$ 14,450	\$ 14,450	\$ 19,000	\$ 4,550	31%
3	Personal Property Tax Aid	\$ 59	\$ 39	\$ 39	\$ 35	\$ 50	\$ 15	43%
4	Grant Reimb EWM Control	\$ 26,482	\$ -	\$ 20,475	\$ 22,163	\$ 24,166	\$ 2,003	9%
5	Grant Reimb AIS Mgmt Plan	\$ -	\$ 2,499	\$ 2,499	\$ -	\$ -	\$ -	n/a
6	Contribution from Indiv/Org	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
7	Interest Earned (LGIP)	\$ 22	\$ 84	\$ 83	\$ 148	\$ 105	\$ (43)	-29%
8	Total Carryover (prior year)	\$ 39,730	\$ 47,917	\$ 47,917	\$ 42,367	\$ 50,905	\$ 8,538	20%
9	Total Revenue & Cash	\$ 86,293	\$ 60,761	\$ 85,464	\$ 79,163	\$ 94,226	\$ 15,063	19%
10	Expenses							
11	Total 51000 General Gov't/Admin	\$ 6,795	\$ 2,493	\$ 4,043	\$ 4,465	\$ 5,400	\$ 935	21%
12	Total 56000 Conservation & Development	\$ 1,636	\$ 988	\$ 1,700	\$ 1,700	\$ 2,891	\$ 1,191	70%
13	Total 58000 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
14	59000 Lake District Programs							
15	Total 59100 AIS Monitoring & Control	\$ 25,958	\$ 6,421	\$ 25,000	\$ 35,025	\$ 39,525	\$ 4,500	13%
16	Total 59200 Lake Planning	\$ 3,987	\$ 3,790	\$ 3,790	\$ -	\$ -	\$ -	n/a
17	Total 59300 Water Quality Monitoring	\$ -	\$ 25	\$ 25	\$ 25	\$ 25	\$ -	13%
18	Total 59000 Lake District Programs	\$ 29,945	\$ 10,236	\$ 28,815	\$ 35,075	\$ 39,575	\$ 4,500	16%
19	Total Expenses	\$ 38,376	\$ 13,718	\$ 34,558	\$ 41,215	\$ 47,841	\$ 6,626	22%
20	Net Revenue & Cash Less Expenses	\$ 47,917	\$ 47,044	\$ 50,905	\$ 37,948	\$ 46,385	\$ 8,437	22%
	(See Carryover Breakdown Below)							
21	Summary of Carryover to Next Year							
22	General Fund (Unrestricted)	\$ 744	\$ 3,130	\$ 867	\$ 290	\$ 626	\$ 336	116%
23	Contingency Fund (Unrestricted)	\$ 2,559	\$ 2,564	\$ 2,565	\$ 2,587	\$ 2,580	\$ -	0%
24	EWM Grant Fund (Temporarily Restricted)	\$ 33,679	\$ 28,685	\$ 34,814	\$ 22,198	\$ 27,505	\$ 5,308	24%
25	Plan Grant Fund (Temporarily Restricted)	\$ 3,171	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
26	Non-Lapsing Boat Fund (Restricted)	\$ 7,764	\$ 12,665	\$ 12,659	\$ 12,873	\$ 15,674	\$ 2,800	22%
27	Total Carryover	\$ 47,917	\$ 47,043	\$ 50,905	\$ 37,948	\$ 46,385	\$ 8,437	22%
28	Total of Net Revenue & Cash Less Carryover	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -	n/a
29	Other Liability & Fixed Asset Summary							
30	Long Term Liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
31	Fixed Asset (boat and motor)	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0%
32	Equity							
33	Summary of Tax Mill Rates	\$61,759,761	\$64,418,962	\$67,000,000	\$67,000,000	\$67,000,000	\$0	4%
34	Equalized Value within District	0.283	0.224	0.284	0.284	0.284	\$0	26%
35	Mill Rate	Actual	Actual	Actual	Actual	Estimate	Estimate	Estimate
36	Actual/Estimate Figure							

Summary of County Activities

January 3, 2023

County Board Activities Summary:

- County Board
 - No County Board meeting in December
 - November 2023 Budget approval – a balanced budget without using the General Fund
 - November 2023 Tax Levy approved \$18,000,000+
 - 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
 - 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
 - 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