



P.O. Box 352 • 150 S. Bridge St. • Markesan, WI 53946 • P: (920) 398-3031 • F: (920) 398-3991

## **FINANCE, PERSONNEL & SAFETY** Markesan City Hall

JANUARY 3, 2018  
Immediately Following Public Property Meeting

### **AGENDA**

Call to Order

Roll Call

Citizen's Comments

Emergency Management Report

Review and Approval of Vouchers Payable

Police Report & Schedule

- Part-Time Officer Process

New Business

Old Business

- Discussion and Action of Adjusting or Forecasting the 2018 Budget
- Update on Fund Balance Policy
- Discussion and Action to Finance WRS Unfunded Liability Account

Adjournment

A quorum of the Markesan Common Council may be in attendance at this meeting to gather information about a subject over which they have decision making responsibility. Under Wisconsin Open Meeting Law, this may constitute a meeting of the Common Council pursuant to the Badtke Decision, however, the Council will not take action at this meeting.

Any person requiring special assistance to participate in this meeting should contact the Clerk-Treasurer at 398-3031 at least 24 hours prior to the meeting so appropriate accommodations can be made.

Posted: Markesan State Bank      City Hall  
Farmers State Bank      Post Office  
[www.markesanwi.gov](http://www.markesanwi.gov)

Dated January 2, 2018  
Elizabeth A Amend, Clerk-Treasurer



P.O. Box 352 • 150 S. Bridge St. • Markesan, WI 53946 • P: (920) 398-2121 • F: (920) 398-8127

Markesan Police Department  
William A. Pflum, Chief of Police

## **Finance, Personnel and Public Safety Committee**

*Presented on January 3, 2018*

**December 2017**

### **Agenda:**

- 1. Part Time Officer Process**

### **Appendix:**

## **1. Part Time Officer Process**

I am currently completing the hiring process for a part time officer to fill the vacancy created when Officer Wallner resigned.

I hope to have a candidate ready to present at the council meeting so that the candidate can be approved and training can begin yet in January.

Budget Worksheet - Summarized by Main GL  
 For The 6 Periods Ended 6/30/2017  
 City of Markesan (COP)

CITY OF MARKESAN

Revenue	2016 ACTUALS	2017 JAN - JUNE	2017 PROJECTED	2017 BUDGET	2018 BUDGET	2017-18 Budget Inc(+)/Dec(-)	COMMENTS
<b>Taxes</b>							
City Taxes	639,524.54	648,593.06	648,593.06	648,593.00	654,749.00	6,156.00	allowable levy limit using the prior years levy of \$3121
TIF Increment	54,300.63	0.00	56,000.00	56,000.00	56,000.00	0.00	
Occupational Taxes	0.00	0.00	0.00	0.00	0.00	0.00	n/a
Mobile Home Taxes	3,968.29	2,285.28	2,285.28	2,600.00	2,600.00	0.00	
Payment in Lieu of Taxes	60,224.71	14,371.39	58,000.00	58,000.00	64,000.00	6,000.00	This is mostly a "book entry". There is a counter-entry for hydrant rental to W&S of about \$50,000.
Interest on Taxes	2,395.16	6.92	75.00	100.00	100.00	0.00	Varies depending on collection of delinquent Personal Property taxes.
<b>Total Taxes:</b>	<b>760,413.33</b>	<b>665,256.65</b>	<b>764,953.34</b>	<b>765,293.00</b>	<b>777,449.00</b>	<b>12,156.00</b>	
<b>Intergovernmental Revenues</b>							
Shared Revenue	417,251.75	0.00	421,185.00	421,185.00	421,743.00	558.00	Actual amt issued later in Sept. Less than normal as we do not qualify for Expenditure Restraint Program this year.
Fire Insurance 2% Dues	3,151.63	3,359.25	3,359.25	3,000.00	3,300.00	300.00	In & Out.
Exempt Computer Aid	7,245.00	0.00	3,383.00	2,500.00	3,522.02	1,022.02	
Police Training Grants	480.00	480.00	750.00	750.00	0.00	(750.00)	
Police Grants	86.96	372.80	3,000.00	3,000.00	0.00	(3,000.00)	
Transportation Aids	66,417.45	29,887.84	59,776.00	59,776.00	61,726.16	1,950.16	2018 preliminary calculation
MSLIP Grants	9,538.34	0.00	480,000.00	500,000.00	13,000.00	(487,000.00)	Martin rollover old grant?
DNR Recycling Grant	5,945.80	6,234.56	6,234.56	5,950.00	6,000.00	50.00	
EMS (Ambulance) Reimb	0.00			5,000.00	5,000.00	0.00	In & Out

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CITY OF MARKESAN

	2016	2017	2017	2017	2017-18	2017-18	COMMENTS
	ACTUALS	JAN - JUNE	PROJECTED	BUDGET	BUDGET	Budget Inc(+)/Dec(-)	
<b>Total Intergovernmental Revenues:</b>	510,116.93	40,334.45	977,687.81	1,001,161.00	514,291.18	(486,869.82)	

<b>Licenses &amp; Permits</b>							
Alcohol Licenses	2,260.00	2,135.00	2,500.00	2,650.00	2,500.00	(150.00)	
Operator's Licenses	1,250.00	1,150.00	1,200.00	1,500.00	1,200.00	(300.00)	
Soda Water Licenses	90.00	80.00	80.00	100.00	100.00	0.00	
Cigarette Licenses	300.00	300.00	300.00	300.00	300.00	0.00	
Other Business Licenses	144.00	200.00	200.00	140.00	150.00	10.00	
Cable Franchise Fees	1,200.00	600.00	1,200.00	1,200.00	1,200.00	0.00	
Dog Licenses (City Share)	636.37	695.71	700.00	750.00	750.00	0.00	
Buildings Permits	1,985.00	400.00	800.00	2,000.00	2,000.00	0.00	
Land Use Permits (Zoning)	0.00	0.00	100.00	250.00	250.00	0.00	
<b>Total Licenses &amp; Permits:</b>	7,865.37	5,560.71	7,080.00	8,890.00	8,450.00	(440.00)	

<b>Fines, Forfeits &amp; Penalties</b>						
Ordinance Violations-Court/Other	8,310.64	4,479.96	7,000.00	6,500.00	8,000.00	1,500.00
Parking Violations	260.00	340.00	500.00	300.00	500.00	200.00
<b>Total Fines, Forfeits &amp; Penalties:</b>	8,570.64	4,819.96	7,500.00	6,800.00	8,500.00	1,700.00

<b>Public Charges for Services</b>						
Clerk-Treasurer's Fees	642.21	1,577.53	1,700.00	450.00	500.00	50.00
Publication Fees	451.20	338.40	338.40	400.00	400.00	0.00
Police Dept Fees	155.00	180.28	200.00	150.00	200.00	50.00
Recycle-Ecycle Disposal Fees	2,306.22	1,234.00	2,000.00	2,000.00	2,000.00	0.00
Weed Control Charges	1,270.10	0.00	110.00	600.00	500.00	(100.00)
Cemetery Lot Sales	1,000.00	0.00	500.00	1,500.00	1,000.00	(500.00)
Park Shelter Use	1,475.00	820.00	900.00	1,400.00	1,400.00	0.00
Community Center Use	400.00	100.00	200.00	500.00	400.00	(100.00)
<b>Total Public Charges for Services:</b>	7,699.73	4,250.21	5,948.40	7,000.00	6,400.00	(600.00)

<b>Intergov't Charges for Services</b>						
School Liason	2,698.30	2,256.66	3,000.00	3,000.00	3,000.00	0.00
Recycling Center - Towns Reimb	0.00	8,339.68	8,339.68	8,000.00	8,000.00	0.00

Budget Worksheet - Summarized by Main GL  
 For The 6 Periods Ended 6/30/2017  
 City of Markesan (COP)

Print Date: 1/2/2018

CITY OF MARKESAN

	2016 ACTUALS	2017 JAN - JUNE	2017 PROJECTED	2017 BUDGET	2018 BUDGET	2017-18 Budget Inc(+)/Dec(-)	COMMENTS
Crossing Guard Reimbursement	5,020.96	5,020.96	5,020.00	5,500.00	5,500.00	0.00	
<b>Total Intergov't Charges for Services:</b>	<b>7,719.26</b>	<b>15,617.30</b>	<b>16,359.68</b>	<b>16,500.00</b>	<b>16,500.00</b>	<b>0.00</b>	
<b>Miscellaneous Revenue</b>							
Interest Earnings	8,064.41	296.28	500.00	650.00	1,000.00	350.00	
Special Assessments Interest	32.45	0.00	0.00	0.00	0.00	0.00	
Rent - Municipal Building	9,400.00	1,500.00	6,800.00	9,000.00	6,800.00	(2,200.00)	
Rent - Land	2,462.50	0.00	2,462.00	2,462.00	2,462.00	0.00	
Rent - Cell Tower	10,099.02	5,105.32	10,100.00	10,100.00	10,100.00	0.00	
Sale of City Property	0.00	0.00	0.00	0.00	0.00	0.00	
Insurance Dividends/Rebates	2,104.00	0.00	2,000.00	2,100.00	2,000.00	(100.00)	
Donations	9,913.85	1,510.00	1,510.00	0.00	0.00	0.00	
Expense Reimbursements - All Types	4,401.82	0.00	0.00	2,500.00	2,500.00	0.00	In & Out (misc reimb - park damage, etc.). Does not include Library or W&S, as those are internal.
<b>Total Miscellaneous Revenue:</b>	<b>46,478.05</b>	<b>8,414.60</b>	<b>23,372.00</b>	<b>26,812.00</b>	<b>24,862.00</b>	<b>(1,950.00)</b>	
<b>Other Financing Sources</b>							
General Obligation Debt Proceeds			*estimated				BOND
WRS Unfunded Liability Loan	35,138.75	1,052,500.00	1,052,500.00	1,640,000.00	587,500.00		3 year loan
Transfer from Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	Book entry. No actual cash inflow
Sinking Loan Fund	0.00	0.00	0.00	0.00	0.00	0.00	Book entry. No actual cash inflow
<b>Total Other Financing Sources:</b>	<b>0.00</b>	<b>35,138.75</b>	<b>1,052,500.00</b>	<b>1,052,500.00</b>	<b>1,680,000.00</b>	<b>627,500.00</b>	
<b>Total Revenue:</b>	<b>1,348,863.31</b>	<b>779,392.63</b>	<b>2,855,401.23</b>	<b>2,894,956.00</b>	<b>3,036,452.18</b>	<b>151,496.18</b>	

Expenses

	2016 ACTUALS	2017 JAN - JUNE	2017 PROJECTED	2017 BUDGET	2018 BUDGET	2017-18 Budget Inc(+)/Dec(-)	COMMENTS
<b>General Government</b>							
W&S Reimbursement	520.45	0.00	0.00	0.00	0.00	0.00	In & Out
Library Reimbursement	182.40	251.70	0.00	0.00	0.00	0.00	In & Out
Council	11,920.00	0.00	10,500.00	10,500.00	11,000.00	500.00	
Mayor	6,000.00	3,000.00	7,650.00	7,650.00	8,000.00	350.00	
Committees & Commissions	160.00	0.00	500.00	500.00	500.00	0.00	
City Attorney-General	5,740.40	1,825.00	4,400.00	4,400.00	4,600.00	200.00	
City Attorney-Prosecution	4,422.15	883.81	5,000.00	5,000.00	5,200.00	200.00	
Municipal Code Updates	1,856.91	495.00	495.00	2,300.00	1,500.00	(800.00)	Annual fee \$495 for eCode, and updates for ord changes
Legislative Support	11,952.90	4,225.38	12,000.00	13,000.00	13,000.00	0.00	

	2016 ACTUALS	2017 JAN - JUNE	2017 PROJECTED	2017 BUDGET	2018 BUDGET	2017-18 Budget Inc(+)/Dec(-)	COMMENTS
General Administration	21,226.73	16,705.61	20,000.00	18,000.00	20,000.00	2,000.00	
Elections	11,856.96	2,861.63	3,000.00	5,000.00	6,000.00	1,000.00	change to \$6000
Licensing & Permits	2,029.91	1,742.69	2,200.00	2,400.00	2,400.00	0.00	
General Accounting	13,959.64	5,419.45	15,000.00	15,000.00	15,000.00	0.00	
Independent Audit	5,200.00	7,092.00	7,200.00	6,500.00	7,000.00	500.00	
Payroll Acctng/Human Resources	4,375.38	0.00	7,000.00	7,200.00	7,300.00	100.00	
Medicare	5,643.35	2,578.19	5,346.00	5,346.00	5,400.00	54.00	
Social Security	21,659.81	8,601.66	22,859.00	22,859.00	23,300.00	441.00	
Health Insurance	94,890.03	41,187.81	93,884.64	116,854.00	104,000.00	(12,854.00)	90% for 5 employees + HRA
Life Insurance	361.96	185.77	400.00	400.00	400.00	0.00	
Paid Time Off	0.00	17,496.26	30,000.00	8,500.00	0.00	(8,500.00)	This is new in & Out category. It reflects holiday, vacation, sick, & personal time off wages. Will be moved to appropriate categories at year end. No budget for this.
Wisconsin Retirement System	26,646.68	14,111.18	27,260.00	27,260.00	28,000.00	740.00	
Property Assessment	6,738.18	3,546.32	6,750.00	6,750.00	7,000.00	250.00	Employee pay for that activity & Assessor's contract
Property Tax Collection	1,975.05	2,232.79	2,500.00	2,000.00	2,500.00	500.00	Employee pay for that activity
Property & Liability Insurance	14,381.85	7,605.50	19,231.00	19,231.00	17,983.00	(1,248.00)	Based on EMC renewal quote
Workers Comp	10,263.03	5,102.01	11,000.00	11,000.00	12,202.00	1,202.00	Based on EMC renewal quote
Employee Bonds	475.00	0.00	475.00	375.00	850.00	475.00	
Municipal Building	40,171.31	18,575.50	40,000.00	44,000.00	44,000.00	0.00	Energy Efficiency.
<b>Total General Government:</b>	<b>324,610.08</b>	<b>165,725.26</b>	<b>364,650.64</b>	<b>362,025.00</b>	<b>347,135.00</b>	<b>(14,890.00)</b>	
<b>Public Safety</b>							
Police Administration	66,116.91	32,396.11	73,200.00	74,400.00	72,400.00	(2,000.00)	reduced \$2000
Police Training	1,783.65	259.40	1,500.00	1,500.00	4,500.00	3,000.00	
Police Patrol	130,812.08	64,212.56	144,600.00	141,302.00	146,350.00	5,048.00	reduced \$1000
Police Criminal Invest.	1,788.09	279.00	1,500.00	2,000.00	1,500.00	(500.00)	
Police Relations	0.00	0.00	0.00	0.00	0.00	0.00	
School Crossing Guards	8,596.22	6,213.86	11,000.00	11,000.00	11,000.00	0.00	Revenue from school (\$5,000) was added in on the revenue side.
Fire Department	102,483.38	27,744.25	90,500.00	90,500.00	142,195.00	51,695.00	Hydrant Rate \$113,586 for 2018
Ambulance Service	26,437.50	26,250.00	31,500.00	31,500.00	29,375.00	(2,125.00)	Includes \$5000 reimb pymt included in revenues

Budget Worksheet - Summarized by Main GL  
 For The 6 Periods Ended 6/30/2017  
 City of Markesan (COP)

CITY OF MARKESAN

	2016 ACTUALS	2017 JAN - JUNE	2017 PROJECTED	2017 BUDGET	2018 BUDGET	2017-18 Budget Inc(+)/Dec(-)	COMMENTS
Building Inspection	2,189.43	1,186.18	3,000.00	3,000.00	3,000.00	0.00	
Emergency Government	4,934.92	1,180.89	6,094.00	6,094.00	7,200.00	1,106.00	5 year ave = \$5681
<b>Total Public Safety:</b>	<b>345,142.18</b>	<b>159,722.25</b>	<b>362,894.00</b>	<b>361,296.00</b>	<b>417,520.00</b>	<b>56,224.00</b>	
<b>Public Works</b>							
Streets Administration	4,143.06	2,514.50		8,000.00	10,000.00	2,000.00	
Public Works Buildings	10,693.45	4,779.24		11,750.00	11,750.00	0.00	
Public Works Machinery & Equipment	31,529.73	14,704.48		35,500.00	34,500.00	(1,000.00)	
Roadway Maintenance	10,765.92	747.32		13,000.00	13,000.00	0.00	
Curb & Gutters	278.82	0.00		500.00	500.00	0.00	
Traffic Sign & Markings	2,230.20	1,168.78		2,000.00	2,000.00	0.00	
Bridges & Culverts	565.60	2,221.80		500.00	500.00	0.00	
Snow & Ice Control	17,993.23	9,904.61		25,000.00	25,000.00	0.00	
Street Lighting	29,197.13	14,158.33		29,000.00	29,000.00	0.00	
Sidewalks	1,762.47	0.00		500.00	500.00	0.00	
Storm Sewers	7,609.78	0.00		1,750.00	1,750.00	0.00	
Street Cleaning	1,167.95	547.80		1,800.00	1,800.00	0.00	
Parking Lots	113.25	0.00		500.00	500.00	0.00	
Sanitation-Trash	64,796.38	30,650.34		65,243.00	63,652.00	(1,591.00)	New contract
Landfill Monitoring	3,129.95	138.60		1,000.00	5,200.00	4,200.00	Reimb from Towns moved to revenues
Recycling-Curbside	20,775.06	10,520.46	21,627.27	21,398.00	22,167.95	769.95	Contract ends June 2018
Recycling Center	1,118.13	2,081.83		4,500.00	4,500.00	0.00	Majority of these costs are also shared with Towns
Recycling Center-Mackford	602.50	408.18		1,200.00	1,200.00	0.00	Expenses directly charged to
Recycling Center - Manchester	602.50	408.14		1,200.00	1,200.00	0.00	various Towns. Reimb from Towns
Recycling Center - Green Lake	665.36	785.79		2,500.00	2,500.00	0.00	moved to revenues.
Weed & Brush Control	1,297.40	(210.38)		1,500.00	1,000.00	(500.00)	
<b>Total Public Works:</b>	<b>211,037.87</b>	<b>95,529.82</b>	<b>21,627.27</b>	<b>228,341.00</b>	<b>232,219.95</b>	<b>3,878.95</b>	
<b>Health &amp; Human Services</b>							
VermIn/Insect Control	0.00	0.00	300.00	300.00	0.00	(300.00)	
Humane Shelter	0.00	0.00	0.00	500.00	0.00	(500.00)	
Senior Transportation	1,554.98	0.00	0.00	0.00	0.00	0.00	
Cemetery	7,368.98	2,978.66	7,000.00	7,300.00	7,300.00	0.00	
<b>Total Health &amp; Human Services:</b>	<b>8,923.96</b>	<b>2,978.66</b>	<b>7,300.00</b>	<b>8,100.00</b>	<b>7,300.00</b>	<b>(800.00)</b>	
<b>Culture, Rec &amp; Educ</b>							
Library	66,510.04	33,483.51	66,700.00	66,700.00	66,700.00	0.00	
Parks	15,812.99	6,658.07	11,000.00	11,000.00	11,000.00	0.00	
Celebrations	2,957.40	1,353.15	3,000.00	3,000.00	3,000.00	0.00	



**Budget Worksheet - Summarized by Main GL**  
**For The 6 Periods Ended 6/30/2017**  
**City of Markesan (COP)**

Print Date: 1/2/2018

**CITY OF MARKESAN**

	2016 ACTUALS	2017 JAN - JUNE	2017 PROJECTED	2017 BUDGET	2018 BUDGET	2017-18 Budget Inc(+)/Dec(-)	COMMENTS
Summer Recreation Programs	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00	Contribution toward Summer programs thru School District
<b>Total Culture, Rec &amp; Educ:</b>	<b>87,280.43</b>	<b>41,494.73</b>	<b>71,700.00</b>	<b>82,700.00</b>	<b>82,700.00</b>	<b>0.00</b>	
<b>Conservation &amp; Development</b>							
Advertising & Promotion	1,407.50	100.00	2,000.00	3,000.00	1,500.00	(1,500.00)	
TIF Development	0.00	258.79	300.00	500.00	300.00	(200.00)	
Zoning Expenses	94.80	0.00	200.00	250.00	250.00	0.00	
Mapping	0.00	0.00	0.00	0.00	500.00	500.00	upgrade maps
<b>Total Conservation &amp; Development:</b>	<b>1,502.30</b>	<b>358.79</b>	<b>2,500.00</b>	<b>3,750.00</b>	<b>2,550.00</b>	<b>(1,200.00)</b>	
<b>Capital Outlay</b>							
City Hall - Outlay	6,611.23	0.00	0.00	6,000.00	5,000.00	(1,000.00)	
General Admin - Outlay	0.00	0.00	0.00	2,500.00	2,100.00	(400.00)	Election equipment
Codification - Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
Police Admin - Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
Police Patrol - Outlay	0.00	0.00	0.00	0.00	0.00	0.00	
Fire Department - Outlay	17,125.00	35,138.75	5,000.00	52,500.00	0.00	(52,500.00)	
Emergency Government - Outlay	0.00	0.00	5,000.00	5,000.00	5,000.00	0.00	
PW Equipment - Outlay	25,155.95	0.00	4,000.00	4,000.00	20,000.00	16,000.00	
PW Garage & Shed - Outlay	0.00	0.00	10,000.00	10,000.00	3,000.00	(7,000.00)	
Streets - Outlay	131,700.50	400,759.92	1,542,510.00	428,098.00	(1,114,412.00)	2018 PROJECTS +\$75,000 FOR 2020 PROJECT	
Parking Lots - Outlay	0.00	0.00	0.00	1,500.00	1,500.00		
Recycling Center - Outlay	0.00	0.00	5,000.00	1,500.00	(3,500.00)		
Cemetery - Outlay	0.00	0.00	0.00	3,000.00	3,000.00		
Library - Outlay	0.00	0.00	800.00	800.00	0.00		
Parks - Outlay	0.00	0.00	0.00	5,000.00	5,000.00		
<b>Total Capital Outlay:</b>	<b>180,592.68</b>	<b>435,898.67</b>	<b>5,000.00</b>	<b>1,628,310.00</b>	<b>474,998.00</b>	<b>(1,153,312.00)</b>	
<b>Debt Service</b>							
2009 BOND ISSUE	194,805.00	185,915.00	193,505.00	193,505.00	191,580.00	(1,925.00)	
Short Term Loan Repayment	0.00	0.00	0.00	1,049,920.00	1,049,920.00		2017 PROJECT AND FIRE TRUCK - \$199,000 GRANT
WRS Unfunded Liability Loan				40,000.00			Interest only payment in 2018
WRS Loan Interest				1,200.00			
Short Term Loan Interest				37,267.00			
Bonding Finance Expense				123,859.00			
Principal - Fire Truck & Police Car	21,468.43	8,419.04	22,508.80	23,582.76	1,082.76		
Interest - Fire Truck & Police Car	3,439.34	931.36	2,398.97	1,325.01	(1,274.99)		
<b>Total Debt Service:</b>	<b>219,712.77</b>	<b>195,265.40</b>	<b>218,412.77</b>	<b>218,605.00</b>	<b>1,468,733.77</b>	<b>1,208,928.77</b>	

CITY OF MARKESAN

	2016 ACTUALS	2017 JAN - JUNE	2017 PROJECTED	2017 BUDGET	2018 BUDGET	2017-18 Budget Inct(+)/Dec(-)	COMMENTS
Total Expenses:	1,378,802.27	1,096,973.58	1,044,084.68	2,893,127.00	3,033,156.72	98,829.72	
Net Income (Loss):	(29,938.96)	(317,580.95)	1,811,316.55	(8,171.00)	3,295.46	52,666.46	