



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

**CITY OF MARKESAN COMMON COUNCIL**  
Markesan City Hall

**AMENDED AGENDA**  
November 14, 2023  
7:00 PM

1. Preliminaries
  - 1.1. Call to Order
  - 1.2. Roll Call by the Clerk-Treasurer
  - 1.3. Pledge of Allegiance
  - 1.4. Citizen's Comments
2. Approval & Review of Minutes, Reports, & Correspondence
  - 2.1. Approve Common Council Minutes – October 10, 2023
  - 2.2. Approve the Committee of the Whole Finance Minutes and Closed Session Minutes – October 16, 2023
  - 2.3. Approve Planning Commission Committee Minutes – November 7, 2023
  - 2.4. October Police Report & November Schedule
  - 2.5. Public Property & Health Minutes – November 7, 2023
  - 2.6. Finance Personnel & Safety Minutes and Finance Closed Session Minutes – November 7, 2023
  - 2.7. Streets, Buildings & Utilities Minutes – November 7, 2023
  - 2.8. October Library Director's Report and Markesan Library Board Minutes – October 19, 2023
3. Approval of Claims:
  - 3.1. City Checks #38039-38105, Electronic Payments #EFT 1436-1449, Direct Deposits # 5914-5982, and Utility Checks #13217-13238
  - 3.2. Approve and File October 2023 Treasurer's Report for Audit
4. Old Business
  - 4.1 Discussion and Action on 2024 Employee's Wages – 3% Increase
5. **2023 Budget Public Hearing at 7:15 PM**
6. New Business
  - 6.1. Discussion and Action on New Hire for Deputy Clerk-Treasurer Position
  - 6.2. Discussion and Action on Resolution 03-2023 to Adopt 2024 Annual Budget and Set the 2023 Levy Payable in 2024
  - 6.3. Discussion and Action on the City Wide Survey with Community Perceptions
  - 6.4. Discussion and Action on the Recommendation from the Planning Commission to Approve the CSM for 901 N Margaret Street, Owner's Van Hise II, LLC, to Convert One Lot into Two Lots
  - 6.5. Discussion and Action on the Recycling Center Wood Chipper Contract with TLB Wood Products, LLC
  - 6.6. Discussion and Action on Supporting the Little Green Lake Protection & Rehab. District with their Comprehensive Management Plan Update for Grant Approval from the WI DNR
  - 6.7. Discussion and Action on BATI Repairs to City Hall Heating and Cooling System
  - 6.8. Discussion and Action on Roberts Brothers Invoice for \$10,125 for Painting of the Public Works Shop
  - 6.9. Discussion and Action on the General Engineering Pay App #6 to Kopplin & Kinas for \$199,312.54

The Common Council welcomes all visitors to listen & observe, but only Council members & those invited to speak will be permitted to do so, except during any posted Public Hearing. Citizen's Comments is where any citizen may comment on an issue, but the Council may only listen and may not reply to or address the issue unless it is an item on the agenda.

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: City Hall  
ERGO Bank Post Office  
www.markesanwi.gov

Dated November 10, 2023  
Elizabeth A Amend, Clerk-Treasurer

- 6.10. Discussion and Action on the North Central Laboratories Invoice for the WWTP Spectrophotometer for \$3,047.09
  - 6.11. Discussion and Action on the Approval of the 2024 Memo of Understanding Between the City of Markesan and Green Lake County for the WisVote Voter Registration System
  - 6.12. Discussion and Action on the 2022 Single Audit from Johnson Block
  - 6.13. Discussion and Action on the 2022 Financial Audit from Johnson Block
  - 6.14. Approval of Operator's Licenses for the Period Ending 6/30/2024: Gabriela Gomez and Sara Windle
7. Schedule Future Meetings and Agenda Items
  8. Adjournment

The Common Council welcomes all visitors to listen & observe, but only Council members & those invited to speak will be permitted to do so, except during any posted Public Hearing. Citizen's Comments is where any citizen may comment on an issue, but the Council may only listen and may not reply to or address the issue unless it is an item on the agenda.

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

Dated November 10, 2023  
Elizabeth A Amend, Clerk-Treasurer

Finance, Personnel & Safety Special Committee of the Whole  
City Council Chambers  
October 16, 2023

Chairperson Mayor Slate called the meeting to order at 2:00 pm.

Roll call completed by sign-in.

No Citizen's Comments.

Motion to enter into close session pursuant to Wis. State Stats. 19.85(1)(c) complete the one year review of the Public Works Director by Abendroth/Lager. The motion carried on a roll call vote.

A Motion to reconvene in Open Session and immediately adjourn by Lager/Thiem. Motion carried.

The meeting adjourned at 3:00 pm.

Respectfully submitted by



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Rich Slate, Chairperson

**Planning Commission Meeting**

November 9, 2023

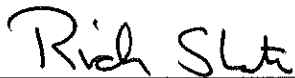
Markesan City Hall

With a Quorum present, the meeting was called to order at 5:30 PM and Roll Call completed by sign in.

Motion to approve the Certified Survey Map to convert one lot located at 901 N Margaret Street into two lots by Dolgner/Triemstra. Motion passed.

With no other business before the committee, the meeting adjourned at 5:42 PM.

Respectfully submitted by



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Rich Slate, Chairperson



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 November 7, 2023*

**October 2023**

**Agenda:**

**Cost of Living Wage Increases**

**Appendix:**

## **2024 Cost of Living Increases**

This department would ask that as you deliberate possible 2024 cost of living raises for City of Markesan employees that you consider several possibilities for this increase. As employees we know that you must be very mindful of cost increases and how they impact citizens and community members.

This department just asks that as you make your decision you take into consideration the struggles that departments have felt in hiring and retaining quality employees the last several years. Police departments across the state and country are continuing to raise wages to attract quality officers and we hope to be able to continue to do the same here in Markesan.

We know that this city has worked hard to get employees closer to comparable communities and median numbers and we greatly appreciate that effort. Being able to keep ourselves positioned as comparable is vital and because of that this department asks that you consider a 3% increase for 2024.

This department has double checked the numbers in the 2024 proposed police department budget, and do have the needed funds within that to afford a 3% wage increase for full time employees.

We thank you for consideration on this matter.

Public Property & Health Committee  
City Council Chambers  
November 7, 2023

Interim Chairperson Mayor Slate called the meeting to order at 7:08 pm.

Roll call completed by sign-in.

The Public Works Department will set up the skating rink material when weather permits.

The Committee requested the Public Works Director talk to the company about entering into a yearly contract for chipping the recycling center brush pile.

Mackford Township is having the Recycling Center Agreement reviewed by Attorney Wurtz No action was taken.

Motion to approve the Robert's Brothers bid of \$10,125 to paint the City Garage by Prill/Glisch.  
Motion failed.

Motion to reconsider the Robert's Brothers bid of \$10,125 to paint the City Garage by Thiem/Glisch.  
Motion carried.

Motion to approve the Robert's Brothers bid of \$10,125 to paint the City Garage by Prill/Glisch.  
Motion carried.

Motion to have the Public Works Director rebid repairs and painting the Kiwanis Park warming shelter and restrooms, and repairs to the Hein Park Restrooms by Glisch/Lager. Motion carried.

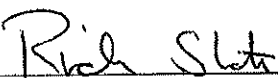
Motion to approve pay Ness Electric \$910.17 for work performed on the cemetery electrical pedestal by Thiem/Glisch. Motion carried.

Motion to have the Public Works Director contact the Cemetery sexton and Jerry Heurer (cemetery stone restorer) and devise a plan to reposition the cemetery gravestones by Prill/Glisch. Motion carried.

The public works department will paint the community room, and no further action was taken.

Motion to adjourn by Lager/Thiem. The motion carried, and the meeting adjourned at 7:44 pm.

Respectfully submitted by

  
\_\_\_\_\_  
Rich Slate, Chairperson

Finance, Personnel & Safety Committee  
City Council Chambers  
November 7, 2023

Chairperson Mayor Slate called the meeting to order at 6:00 pm.

Roll call completed by sign-in.

No Citizen's Comments.

No Emergency Management Report.

Motion to approve vouchers and forward them to Council for payment by Abendroth/Treimstra. Motion carried.

Accepted the Police Chief's Report and took no action.

Discussion on tree planning. John Nowak is concerned about the trees recently planted by his neighbor. The Chairperson advised Mr. Nowak that it was a private matter, and the committee took no action.

Discuss whether the City should consider incentives through a TIF or BID district to promote Housing Development in Markesan, but no action was taken.

Motion to approve the 2024 Memo of Understanding for backup voter registration with Green Lake County by Prill/Treimstra. Motion carried.

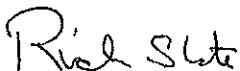
Motion to renew Sonic Wall Invoice for \$744.57 (IT Security) by Abendroth/Glisch. Motion carried.

Motion to approve a 3% wage increase in 2024 by Glisch/Treimstra. Motion carried.

Motion to enter into close session to discuss Public Works Director and Deputy Clerk /Treasurer positions by Prill/Abendroth. The motion carried on a roll call vote.

Motion to adjourn by Abendroth/Treimstra. The motion carried, and the meeting adjourned at 6:50 pm.

Respectfully submitted by



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Rich Slate, Chairperson



# **STREETS, BUILDINGS & UTILITIES COMMITTEE**

Markesan City Hall

**November 7, 2023**

Immediately Following Finance, Personnel & Safety Meeting

## **MINUTES**

Call to Order – Called to order at 6:52 pm.

Roll Call – All members present.

Citizen's Comments – Jennifer from Little Green Lake District presented the lake management plan, requesting support from the city.

Public Works Report – Todd reported that all blacktop repair was completed, LRIP report sent in.

- Discussion and Action Timeline for Sidewalk Assessments – Timeline was discussed, send to council for approval.
- Discussion and Action on AI-Win Enterprise LLC Invoice for \$639.00 for Plow Truck Pins – Motion by Rich & 2<sup>nd</sup> by Clint to approve AI-Win inv. For \$639.00. Motion passed all ayes.
- Discussion and Action on Monroe Truck Equipment Invoice for \$692.09 for Hydraulic Cylinder for Plow Truck  
Motion by Rich & 2<sup>nd</sup> by Adam to approve Monroe Trk. Eq. Invoice for \$692.09 for a hydraulic cyl. Motion passed.

Water & Sewer Department Report

- Discussion and Action on North Central Laboratories Invoice for \$3,047.09 for WWTP Spectrophotometer  
Motion by Rich & 2<sup>nd</sup> by Clint to approve Invoice for \$3047.09 from North Central Lab.  
Motion passed

New Business

- Discussion and Action on Pay App #6 to Kopplin & Kinas Co. - Motion by Rich & 2<sup>nd</sup> by Dennis to pay  
App. 6 for \$199,312.54. Motion passed.

Old Business

Review Land Use Permits

Adjournment - Motion by Dennis & 2<sup>nd</sup> by Adam to adjourn at 7:06 pm. Motion passed.

**Respectfully Submitted - David Abendroth**

## Markesan Public Library Report – October 2023

### HVAC maintenance update

Cliff Nitz of B.A.T.I (Building Automation Technologies, Inc.) generously did a site visit, although he knew in advance that his company does not service the type of equipment we have installed at the library. He said he could see what we have and then recommend other contractors in the area. I will share his email with the library board, but in summary, his opinion was that we should stick with J & H Controls. His main concern was that each company is familiar with their own digital control systems. A new company would likely have difficulty accessing and troubleshooting problems with the digital control system installed by J & H Control. He thinks they are asking for a reasonable price for their services. He said two things to consider are if we think they are prompt and are we satisfied with their service, which I would let the board decide.

I have not heard back from Brewer Heating and Cooling in Ripon. A representative from Superheat & Cooling of Markesan said they would send my inquiry on, but I haven't heard more from them either.

### Programming:

One of our library assistants, Karen Jensen, visited two local elementary schools, Markesan Elementary and Faith Lutheran, to do special storytimes for 3<sup>rd</sup> – 5<sup>th</sup> graders, followed by a rock painting craft. She also made a rock painting station in the lobby (with markers instead of paints), so anyone could paint a rock while they visited the library. It was very popular, and we actually ran out of rocks! For now, Penelope the Playful Pet Python is slithering down the stairs of the N. Bridge Street entrance.

The first meeting of Markesan Menus was a hit! Shari Knaub, library assistant, held the potluck tasting, with 10 adults and 5 kids attending, bringing soups, stews, and breads! There was also a random prize drawing for a new cookbook. The attendees said they are looking forward to the next meeting on Wednesday, October 26 at 4:30 pm, where they can share recipes from the “Magnolia Table” cookbook series by Joanna Gaines. We already have a good group signed up.

One of our community members, Pam Werth, led a card making class on Tuesday, October 10 at 5:00 pm. 4 adults and 1 child came, but they were all new to card making and had a great time! They are excited to come back on Monday, November 6 @ 4:00 pm, and are going to tell their friends. She's providing all the supplies. It will give us a chance to promote our own library stamp collection, too.

Chris from Chris' Floral & Gifts led a “Fall Pumpkin Arrangement Workshop” on Thursday, October 12<sup>th</sup> at 4:00 pm. 9 adults came, and we are very grateful to Chris for her time in leading this class! Rebecca Lillo, an avid geocacher and member of the Wisconsin Geocaching

Association, will lead a “Geocaching 101” class on Tuesday, October 24<sup>th</sup> to teach the basics of geocaching. We added a Halloween Party on Friday, October 20 @ 11:00 am while the kids have a break from school. They will be invited to wear their Halloween costumes, and get to watch a movie and have snacks from our apple nacho bar.

We’re hosting 3 different kinds of children’s events this fall. Play & Learn will be here on the second and fourth Wednesdays of the month. It’s games and activities for families with children ages 9 months – 6 years old, provided by Children’s Wisconsin. Brittany Stoll, storytime librarian will host “Read Aloud” every other Monday at 3:30 pm. She’ll be reading classic children’s stories that she hopes will be enjoyed by caregivers and children alike, for ages 3 and up. Then, on the alternate Mondays, she’ll select an audiobook on Hoopla that we can play at 3:30 pm in the children’s section. Kids will get to listen to a story while they color, craft, or play at our Lego table and train table.

We’ll also have trick or treating at the library all day on Tuesday, October 31<sup>st</sup> for Halloween!

Other news:

Rachel Nitz, owner of Adam’s Rib, donated \$500 to the library. We are so grateful for her generosity! Nancy Stellmacher accepted the check at a ceremony on Tuesday, October 10<sup>th</sup> at Adam’s Rib.

Sincerely, Vanessa Meyer

Markesan Public Library  
Board of Trustees  
October 19, 2023

Minutes

**I. Call to Order:** The meeting was called to order at 4:19 p.m. by Vice Chairman, Harlan Barkley. Trustees present: Harlan Barkley, Beth Kazda, Cindy Boelter, Nancy Kirst, Mike Hansen, Pat Prill, Joan Slate, Nancy Stellmacher, and Director Vanessa Meyer.

**II. Approval of Minutes:** Motion was made by Kirst/Hansen to approve the minutes of September 21, 2023. Motion carried.

**III. Input from Public:** None

**IV. Financial Report:** Beth presented the financial report. She indicated that the Oshkosh Area Community Foundation (OACF) Fund balance was down from the month prior. The Treasurer's Report was filed for audit. Motion was made by Kazda/Slate to approve payment of this month's bills as presented. Motion carried.

**V. President's Report:** None

**VI. Director's Report:** Vanessa reported on the recommendation of B.A.T.I regarding our heating and cooling system, after which a motion was made by Prill/Hansen to approve the quote from J & H Controls in the amount of \$9,324 for 3 years of servicing of our heating and cooling system. Motion carried.

Vanessa acknowledged the generosity of two area businesses: Chris' Floral & Gifts for leading a "Fall Pumpkin Arrangement Workshop" and donating all the needed supplies; and Adam's Rib, Green Lake for their donation of \$500 to the Library.

**VII. Committee Reports:** Children's Area Refresh – Nancy presented several lettering stencil suggestions and reported a rough quote for the 6'x7' proposed area was approximately \$519 including installation. Concerns were voiced regarding when/if the stencils are removed will the plaster wall be damaged. Motion was made by Slate/Kazda to have Nancy proceed with the project and request that a representative from Steven Edward Graphics view the project area to offer suggestions and a quote. Motion carried.

Nancy Stellmacher is looking into the purchase of "marker wipeable" tables with adjustable legs. The cost is approximately \$150 including chairs.

**VIII. Old Business: No Action.**


**IX. New Business: Motion was made by Boelter/Prill to fund an additional \$500 to the Hoopla account, using the newly acquired donation from Adam's Rib. Motion carried.**

Motion was made by Prill/Hansen to approve the closure of the Library on the Friday and Saturday after Thanksgiving (Nov. 24 & 25). Motion carried.

Vanessa reported that Green Lake County may be proposing reducing the county's library apportionments by 10% which would be a \$5,000 loss of our library. She urged all Board members to attend the October 25<sup>th</sup> meeting to show their support in leaving the funding as is.

As there was no further business to come before the Board, motion was made by Hansen/Slate to adjourn. Motion carried. Meeting adjourned at 5:15 p.m. Next meeting will be Thursday, November 16, 2023 at 4:15 p.m.

Respectfully Submitted,

  
\_\_\_\_\_  
Pat Prill, Secretary

November 6, 2023

TO: CLERK-TREASURER  
FROM: FINANCE, PERSONNEL & SAFETY COMMITTEE

Please be advised we have reviewed the following vouchers, found them to be in order, and recommend to the Common Council that authorization for payment be approved:

CITY CHECKS: 38039 - 38105	\$	338,748.21
DD #5914- 5982	\$	51,601.50
EFT #1436 - 1449	\$	42,684.56
TOTAL	\$	433,034.27
UTILITY CHECKS: #13217 - 13238	\$	61,096.94
TOTAL	\$	61,096.94

With the exception of:

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\_\_\_\_\_  
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Signed:

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City of Markesan  
Voucher List  
October 3 through November 6, 2023

Num	Date	Name	Memo	Original Amount
EFT-1436	10/10/2023	WISCONSIN DEPT. OF REVENUE	036-0000583032-02	-1,051.45
EFT-1437	10/10/2023	INTERNAL REVENUE SERVICE	39-6006314	-6,327.48
EFT-1438	10/10/2023	EMPOWER RETIREMENT (WDC)	98971-01 P457	-822.00
EFT-1439	10/10/2023	EMPOWER RETIREMENT (WDC)		-42.00
EFT-1440	10/20/2023	STATE OF WI HEALTH INS	NOV 2023 HEALTH INS	-17,543.12
EFT-1441	10/24/2023	INTERNAL REVENUE SERVICE	39-6006314	-5,895.22
EFT-1442	10/24/2023	DELTA DENTAL OF WISCONSIN	DELTAVISION NOV 2023	-52.58
EFT-1443	10/24/2023	DELTA DENTAL OF WISCONSIN	SUPPLEMENTAL DENTAL PLAN NOV 2023	-342.38
ETF-1444	10/24/2023	SHELL FLEET	Sept 2023 Fuel	-1,092.87
EFT-1445	10/25/2023	CITGO	Oct 2023 Fuel	-262.99
EFT-1446	10/27/2023	WISCONSIN DEPT. OF REVENUE	036-0000583032-02	-1,007.52
EFT-1447	10/27/2023	EMPOWER RETIREMENT (WDC)	98971-01 P457	-752.00
EFT-1448	10/27/2023	EMPOWER RETIREMENT (WDC)		-42.00
EFT-1449	10/27/2023	WRS (Wisconsin Retirement System)	0457000	-7,450.95
			TOTAL EFT PAYMENTS	-42,684.56
DD5914	10/06/2023	Corson, Amy M		-115.44
DD5915	10/06/2023	Koos-Abendroth, Cheryl A		-193.93
DD5916	10/06/2023	Olson, Clyde A		-203.63
DD5917	10/06/2023	Panten, Beth M		-339.38
DD5918	10/06/2023	Phippen, Henry		-367.26
DD5919	10/06/2023	Slate, Rich		-461.75
DD5920	10/06/2023	Zacharias, Carmen J		-77.57
DD5921	10/06/2023	Amend, Elizabeth A		-1,277.09
DD5922	10/06/2023	Behlke, Ryan R		-1,702.06
DD5923	10/06/2023	Chisnell, Gerald		-138.53
DD5924	10/06/2023	Galkowski, Jackson T		-1,391.91
DD5925	10/06/2023	Glover, Valerie		-144.07
DD5926	10/06/2023	Heberer, Jeffrey		-1,792.22
DD5927	10/06/2023	Heiling, Rachel		-619.17
DD5928	10/06/2023	Huhndorf, John E		-662.12
DD5929	10/06/2023	Knaub, Sharilyn J		-492.55
DD5930	10/06/2023	Lopez, Ingrid A		-108.09
DD5931	10/06/2023	Mace, Matthew R		-1,330.61
DD5932	10/06/2023	McLean, Cody		-1,843.27
DD5933	10/06/2023	Meyer, Vanessa K		-594.52
DD5934	10/06/2023	Pflum, William		-1,552.66
DD5935	10/06/2023	Plagenz-Jensen, Karen C		-213.11
DD5936	10/06/2023	Sippel, Christina J		-48.48
DD5937	10/06/2023	Stellmacher, Nancy J		-608.00
DD5938	10/06/2023	Stoll, Brittany M		-46.59
DD5939	10/06/2023	Wilderman, James H		-1,223.42
DD5940	10/06/2023	Zamzow, Todd B		-1,361.87
DD5941	10/06/2023	Dykstra, Dennis P		-60.95
DD5942	10/20/2023	Amend, Elizabeth A		-1,241.33
DD5943	10/20/2023	Behlke, Ryan R		-1,543.79
DD5944	10/20/2023	Chisnell, Gerald		-138.52
DD5945	10/20/2023	Galkowski, Jackson T		-1,437.55
DD5946	10/20/2023	Glover, Valerie		-174.08
DD5947	10/20/2023	Heberer, Jeffrey		-1,792.21
DD5948	10/20/2023	Heiling, Rachel		-497.23
DD5949	10/20/2023	Huhndorf, John E		-643.97
DD5950	10/20/2023	Knaub, Sharilyn J		-434.17
DD5951	10/20/2023	Lopez, Ingrid A		-108.10
DD5952	10/20/2023	Mace, Matthew R		-1,330.61
DD5953	10/20/2023	McLean, Cody		-1,930.14
DD5954	10/20/2023	Meyer, Vanessa K		-653.14
DD5955	10/20/2023	Pflum, William		-1,552.65
DD5956	10/20/2023	Plagenz-Jensen, Karen C		-394.96
DD5957	10/20/2023	Sippel, Christina J		-70.30
DD5958	10/20/2023	Stellmacher, Nancy J		-456.28
DD5959	10/20/2023	Stoll, Brittany M		-83.86
DD5960	10/20/2023	Wilderman, James H		-1,223.43
DD5961	10/20/2023	Zamzow, Todd B		-1,361.87
DD5962	11/03/2023	Amend, Elizabeth A		-1,241.33
DD5963	11/03/2023	Behlke, Ryan R		-1,781.36
DD5964	11/03/2023	Chisnell, Gerald		-138.53
DD5965	11/03/2023	DeNell, Linda M		-47.10
DD5966	11/03/2023	Galkowski, Jackson T		-1,174.41
DD5967	11/03/2023	Glover, Valerie		-156.08
DD5968	11/03/2023	Heberer, Jeffrey		-1,792.23
DD5969	11/03/2023	Heiling, Rachel		-40.49

City of Markesan  
Voucher List  
October 3 through November 6, 2023

Num	Date	Name	Memo	Original Amount
				-291.20
DD5970	11/03/2023	Huhndorf, John E		-377.67
DD5971	11/03/2023	Knaub, Sharilyn J		-76.30
DD5972	11/03/2023	Lopez, Ingrid A		-1,330.62
DD5973	11/03/2023	Mace, Matthew R		-1,405.59
DD5974	11/03/2023	McLean, Cody		-648.25
DD5975	11/03/2023	Meyer, Vanessa K		-1,558.74
DD5976	11/03/2023	Pflum, William		-444.02
DD5977	11/03/2023	Plagenz-Jensen, Karen C		-55.77
DD5978	11/03/2023	Sippel, Christina J		-394.77
DD5979	11/03/2023	Stellmacher, Nancy J		-23.31
DD5980	11/03/2023	Stoll, Brittany M		-1,223.43
DD5981	11/03/2023	Wilderman, James H		-1,361.86
DD5982	11/03/2023	Zamzow, Todd B		-51,601.50
			Total Direct Deposits	-51,601.50
38039	10/05/2023	ACTION APPRAISERS & CONSULT	2023 4th Quarter Maintenance	-1,500.00
38040	10/05/2023	AMS ALARM, LLC	Sept. 2023 - Aug. 2024 Monitoring	-820.00
38041	10/05/2023	BERLIN JOURNAL NEWSPAPERS	Deputy Clerk Ad / Council / Bid for Kiwanis	-820.00
38042	10/05/2023	BRIGHTSPEED	Sept-Oct 2023	-419.51
38043	10/05/2023	CLIFF'S TIRE & BATTERY	Tire / Street Sweeper	-71.00
38044	10/05/2023	MARKESAN AUTO, HOME & FARM	Misc. Parts / Supplies	-1,381.35
38045	10/05/2023	MARKESAN FOOD PANTRY	Donation from Deer Management	-200.00
38046	10/05/2023	MARKESAN LUMBER	Repair Curb	-15.88
38047	10/05/2023	MARKESAN WATER & SEWER	July - Sept 2023 W/S Bill	-594.43
38048	10/05/2023	MOTOR PARTS & EQUIPMENT	Flasher / Leaf Truck	-19.99
38049	10/05/2023	RIPON COMMONWEALTH PRESS	Deputy Clerk Ad	-151.72
38050	10/05/2023	SECURIAN FINANCIAL GROUP, INC	Nov 2023 Life Ins Premium	-134.72
38051	10/05/2023	SONDALLE LAW OFFICE	Sept 2023 Legal Services	-412.50
38052	10/11/2023	KOPLIN & KINAS CO INC	2022 STREETS PROJ PAY APP 5	-278,747.40
38053	10/11/2023	SIMPLE SOLUTION FENCING LLC	1/2 DOWNPAYMENT DOG PARK FENCE	-8,016.80
38054	10/16/2023	ERGO BANK OF MARKESAN	WRS Loan - Payment #65	-320.64
38055	10/08/2023	ALLIANT ENERGY/WP&L	AUG/SEPT STREET LIGHTS BILL	-1,775.18
38056	10/19/2023	2 SISTERS PIGGLY WIGGLY	corn roast/ws dept supp/police supp	-35.90
38057	10/19/2023	AIRGAS USA, LLC	Cylinder Rental	-45.56
38058	10/19/2023	ALCIVIA	PW GEAR LUBE/WWTP ALCIVIA	-552.35
38059	10/19/2023	AMEND, ELIZABETH	OFFICE CLOCK	-7.99
38060	10/19/2023	ARAMARK	October service	-137.94
38061	10/19/2023	B.A.T.I.	Evaluate Temp Control System	-1,000.00
38062	10/19/2023	BERGEMANN'S AUTOCARE	PW TRUCK TIRE	-42.75
38063	10/19/2023	COMPLETE OFFICE OF WISCONSI	WS TONER/CITY BATTERIES	-372.16
38064	10/19/2023	EMC INSURANCE	Property & Liability / Workers Comp	-4,674.50
38065	10/19/2023	GENERAL ENGINEERING CO., INC	Municipal Building Inspection	-1,636.25
38066	10/19/2023	HORIGON BANK VISA	1&1 / SOPHOS/ WS - Conf.	-770.07
38067	10/19/2023	PAT'S TIRE SALES & SERVICE INC	PAYLOADER TIRES	-7,325.00
38068	10/19/2023	PFLUM, WILLIAM A.	UNIFORM ROOM HANGERS POLICE DEPT	-13.99
38069	10/19/2023	POWERSPORTS COMPANY	OIL FILTER	-48.74
38070	10/19/2023	RENNERT'S FIRE EQUIPMENT	EM MGT CORD REELS	-3,818.12
38071	10/19/2023	RIPON COMMONWEALTH PRESS	Deputy Clerk Ad	-303.44
38072	10/19/2023	SHERWIN-WILLIAMS	Traffic Paint	-100.00
38073	10/19/2023	THE UNIFORM SHOPPE	EQUIP EXTRA POLICE HOLSTER	-161.95
38074	10/19/2023	THEDA CARE LABORATORIES	Blood Draw	-42.50
38075	10/19/2023	VERIZON WIRELESS	Oct 2023 Cell Phone	-92.58
38076	10/19/2023	WASTE MANAGEMENT CORPORA	October 2023 Trash & Recycling	-8,028.39
38077	10/19/2023	WI DEPARTMENT OF JUSTICE	TIME Billing	-231.00
38078	10/24/2023	SECURIAN FINANCIAL GROUP, INC	SEPT ACCIDENT INS 2023 - 76038	-12.32
38079	10/24/2023	SECURIAN FINANCIAL GROUP, INC	OCT ACCIDENT INS 2023 - 76038	-58.04
38080	10/26/2023	PRE-EMPLOYMENT FUND	Oct 2023 Pre Employment / Galkowski	-128.20
38081	10/26/2023	ALLIANT ENERGY/WP&L	Sept-Oct 2023 Electric Bills	-1,188.74
38082	10/30/2023	BERGEMANN'S AUTOCARE	Police Squads oil changes	-188.62
38083	10/30/2023	COMPLETE OFFICE OF WISCONSI	OFFICE FURNITURE	-61.65
38084	10/30/2023	JACKSON GLASS PROS LLC	MIRROR PW DEPT	-55.00
38085	10/30/2023	WE ENERGIES	Sept-Oct 2023 Gas Bills	-121.54
38086	10/30/2023	WELLS FARGO REMITTANCE CEN	Menards/ Amazon / Google	-443.22
38087	11/02/2023	GERBITZ, ETHAN	DEER TAGS	-36.00
38088	11/06/2023	ALLIANT ENERGY/WP&L	SEPT/OCT STREET LIGHTS BILL	-1,797.07
38089	11/06/2023	ASPHALT SPECIALISTS	Patch city hall parking lot/ S Main Sink hole/	-6,600.00
38090	11/06/2023	ATIS ELEVATOR INSPECTIONS	Elevator Annual Inspection	-125.00
38091	11/06/2023	BERLIN JOURNAL NEWSPAPERS	Budget/CC mini/Deputy ad	-1,561.00
38092	11/06/2023	BRIGHTSPEED	Oct-Nov 2023	-425.08
38093	11/06/2023	CENTURYLINK BUSINESS SERVIC	Sept-Oct 2023 Phone / Internet	-464.80
38094	11/06/2023	CHRIS' FLORAL & GIFTS	Heiling	-98.00
38095	11/06/2023	COMMAND CENTRAL	Election ICE machine mtc/annual serv	-645.00
38096	11/06/2023	COMPLETE OFFICE OF WISCONSI	printer toner	-208.18



**City of Markesan**  
**Voucher List**  
October 3 through November 6, 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Original Amount</u>
38097	11/06/2023	GALKOWSKI, JACKSON	HALLOWEEN CANDY	-43.00
38098	11/06/2023	GENERAL ENGINEERING CO., INC	2022 Street Project	-2,852.70
38099	11/06/2023	MARKESAN AUTO, HOME & FARM	Misc. Parts / Supplies	-354.11
38100	11/06/2023	MARKESAN CHAMBER OF COMMI	2024 Chamber Dues	-75.00
38101	11/06/2023	POWERSPORTS COMPANY	Kabota Mower parts	-506.94
38102	11/06/2023	RIPON COMMONWEALTH PRESS	Deputy Clerk Ad	-151.72
38103	11/06/2023	SONDALLE LAW OFFICE	Oct 2023 Legal Services	-275.00
38104	11/06/2023	TRANSCENDENT TECHNOLOGIES	Annual Software Maintenance	-506.00
38105	11/06/2023	WISCONSIN MEDIA GROUP	Deputy Clerk Ad	-151.72
			Total Checks	<b>-338,748.21</b>

**Markesan Utilities  
Voucher List**

October 3 through November 6, 2023

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Original Amount</u>
13217	10/05/2023	BRIGHTSPEED	Sept - Oct 2023 Phone / Internet	-190.56
13218	10/05/2023	MARKESAN WATER & SEWER	July - Sept 2023 W/S Bill	-390.44
13219	10/05/2023	MARTELLE WATER TREATMENT	Supplies	-159.60
13220	10/05/2023	PUBLIC SERVICE COMMISSION	2023-24 Advance Assessment	-291.82
13221	10/18/2023	AL-WIN ENTERPRISE LLC	Tanker Axle repair	-730.00
13222	10/18/2023	STATE OF WI - ENVIRONMENTAL IMP	Improvement Fund Invoice 19941	-19,981.31
13223	10/19/2023	CORE & MAIN	COUPLINGS	-81.00
13224	10/19/2023	MULCAHY/SHAW WATER, INC.	Flow Meter	-5,728.00
13225	10/19/2023	USA BLUEBOOK	VALVE	-172.68
13226	10/25/2023	ALLIANT ENERGY/WP&L	Sept-Oct 2023 Electric Bill	-2,327.11
13227	10/25/2023	BADGER LABORATORIES & ENG.	Samples	-398.00
13228	10/31/2023	ALCIVIA	SOIL TESTIN	-60.00
13229	10/31/2023	CORE & MAIN	BRASS COUPLING	-106.24
13230	10/31/2023	MARKESAN, CITY OF	Oct 2023 PR Reimb	-15,744.23
13231	10/31/2023	NESS ELECTRIC, INC	SUPPLIES FOR REPAIR	-16.52
13232	10/31/2023	NORTH CENTRAL LABS, INC.		-3,670.57
13233	10/31/2023	USA BLUEBOOK		-323.56
13234	10/31/2023	WE ENERGIES	SEPT-OCT 2023 GAS	-23.25
13235	11/06/2023	BRIGHTSPEED	Oct-Nov 2023 Phone / Internet	-193.34
13236	11/06/2023	MARKESAN, CITY OF	Sept -Oct 2023 Expense Reimb	-10,229.34
13237	11/06/2023	PIGGLY WIGGLY	DISTILLED WATER	-3.37
13238	11/06/2023	WI STATE LAB. OF HYGIENE	Samples	-276.00
			Total	-61,096.94

## City of Markesan Treasurer's Report Budget vs. Actual January through October 2023

	Jan - Oct 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4100000 · Taxes				
4133000 · PILOT's Water Dept	0.00	60,000.00	-60,000.00	0.0%
4111000 · City Taxes & Overrun	588,420.62	588,421.00	-0.38	100.0%
4112000 · TIF Increment	0.00	105,000.00	-105,000.00	0.0%
4114000 · Mobile Home Fees	245.78	325.00	-79.22	75.6%
4132000 · PILOT's MRH	9,053.69	12,000.00	-2,946.31	75.4%
4180000 · Interest on Taxes	148.98	1,000.00	-851.02	14.9%
4190000 · State Personal Prop Aid	4,635.18	4,635.18	0.00	100.0%
4195000 · State TID Personal Prop Aid	4,110.31	4,110.31	0.00	100.0%
<b>Total 4100000 · Taxes</b>	<b>606,614.56</b>	<b>775,491.49</b>	<b>-168,876.93</b>	<b>78.2%</b>
4200000 · Special Assessments				
4220000 · Sidewalk Assessment Loan	0.00	13,334.00	-13,334.00	0.0%
4230000 · Sidewalk Assessments	0.00	6,666.00	-6,666.00	0.0%
<b>Total 4200000 · Special Assessments</b>	<b>0.00</b>	<b>20,000.00</b>	<b>-20,000.00</b>	<b>0.0%</b>
4300000 · Intergovernmental Revenues				
4341000 · Shared Revenue	80,071.06	438,011.68	-357,940.62	18.3%
4342000 · Fire Dues	4,375.67	3,600.00	775.67	121.5%
4343000 · Exempt Comp Aid	3,888.15	3,888.15	0.00	100.0%
4344000 · Lottery Credit- Mobil Home	67.62			
4352100 · Police Training	375.00			
4352300 · Police Grants	1,422.34			
4353100 · Transportation Aids	97,883.40	97,870.61	12.79	100.0%
4354500 · Recycling Grant	5,880.55	5,900.00	-19.45	99.7%
<b>Total 4300000 · Intergovernmental Revenues</b>	<b>193,963.79</b>	<b>549,270.44</b>	<b>-355,306.65</b>	<b>35.3%</b>
4400000 · Licenses & Permits				
4410100 · Alcohol Licenses	3,020.00	3,000.00	20.00	100.7%
4410200 · Operator's Licenses	1,240.00	1,300.00	-60.00	95.4%
4410300 · Soda Water Licenses	85.00	90.00	-5.00	94.4%
4410400 · Cigarette Licenses	300.00	375.00	-75.00	80.0%
4410500 · Other Business Lic.	50.00	200.00	-150.00	25.0%
4410900 · Cable Franchise Fees	300.00	1,200.00	-900.00	25.0%
4420000 · Dog Licenses (City)	915.28	925.00	-9.72	98.9%
4430000 · Building Permits	6,215.00	4,000.00	2,215.00	155.4%
4440000 · Land Use Permits	390.00	250.00	140.00	156.0%
4450000 · MDM Hunter Permit Fee	240.00	200.00	40.00	120.0%
<b>Total 4400000 · Licenses &amp; Permits</b>	<b>12,755.28</b>	<b>11,540.00</b>	<b>1,215.28</b>	<b>110.5%</b>
4500000 · Fines, Forfeits & Penalties				
4510000 · Ordinance Violations	11,390.43	9,000.00	2,390.43	126.6%
4510100 · Parking Violations	320.00	600.00	-280.00	53.3%
4500000 · Fines, Forfeits & Penalties - Other	-218.50			
<b>Total 4500000 · Fines, Forfeits &amp; Penalties</b>	<b>11,491.93</b>	<b>9,600.00</b>	<b>1,891.93</b>	<b>119.7%</b>
4600000 · Public Charges for Services				
4610000 · Clerk-Treas Fees	855.00	1,200.00	-345.00	71.3%
4610100 · Publication Fees	168.00	250.00	-82.00	67.2%
4621000 · Police Dept Fees	775.00	250.00	525.00	310.0%
4632200 · Snow Removal Fees	0.00	250.00	-250.00	0.0%
4643500 · Recycle Fees	4,017.09	3,400.00	617.09	118.1%
4644000 · Weed Control Charges	243.33	350.00	-106.67	69.5%
4654000 · Cemetery Sales	0.00	750.00	-750.00	0.0%
4672000 · Park Shelter Use	1,265.00	1,700.00	-435.00	74.4%
4674300 · Comm Ctr Use	645.00	150.00	495.00	430.0%
<b>Total 4600000 · Public Charges for Services</b>	<b>7,968.42</b>	<b>8,300.00</b>	<b>-331.58</b>	<b>96.0%</b>
4700000 · Intergov't Charges for Services				
4732100 · School Liason	45,318.00	61,000.00	-15,682.00	74.3%
4734100 · Recycle Ctr-Towns	4,987.50	9,500.00	-4,512.50	52.5%
4739100 · Crossing Guard Reimb	0.00	5,500.00	-5,500.00	0.0%
<b>Total 4700000 · Intergov't Charges for Services</b>	<b>50,305.50</b>	<b>76,000.00</b>	<b>-25,694.50</b>	<b>66.2%</b>
4800000 · Miscellaneous Revenue				
4811000 · Interest-City Investments	7,881.35	1,500.00	6,381.35	525.4%
4820000 · Rent-Muni Bldg	13,500.00	16,200.00	-2,700.00	83.3%
4820100 · Rent-Land	3,752.50	3,600.00	152.50	104.2%
4820200 · Rent-Cell Tower	11,206.42	11,475.00	-268.58	97.7%
4840900 · Ins Dividends	1,893.00	2,000.00	-107.00	94.7%

## City of Markesan Treasurer's Report Budget vs. Actual January through October 2023

	Jan - Oct 23	Budget	\$ Over Budget	% of Budget
4850000 · Donations	2,341.19	5,000.00	-2,658.81	46.8%
4850025 · Connolly Memorial Cemetery Fund	500.00			
4850030 · Dog Park Donations	1,100.13	60,000.00	-58,899.87	1.8%
4850060 · Luminary Bag Donation	2,201.76			
4850100 · Police Donations	65.00	3,000.00	-2,935.00	2.2%
4890100 · Wage Carryover from 2022	0.00	30,000.00	-30,000.00	0.0%
4890000 · Exp Reimb-All Types	10,487.56	2,500.00	7,987.56	419.5%
<b>Total 4800000 · Miscellaneous Revenue</b>	<b>54,928.91</b>	<b>135,275.00</b>	<b>-80,346.09</b>	<b>40.6%</b>
<b>Total Income</b>	<b>938,028.39</b>	<b>1,585,476.93</b>	<b>-647,448.54</b>	<b>59.2%</b>
<b>Gross Profit</b>	<b>938,028.39</b>	<b>1,585,476.93</b>	<b>-647,448.54</b>	<b>59.2%</b>
<b>Expense</b>				
5100000 · General Government				
5100100 · W&S Expense Reimb	-2,213.52			
5100111 · Accts Rec - W&S Wages	8,992.14			
5100112 · Accts Rec - W&S WRS	949.29			
5100114 · Accts Rec - W&S Insurance	4,384.46			
5100200 · Library Expense Reimb	-2,286.49			
5110000 · Legislative				
5110111 · Council	1,520.00	11,000.00	-9,480.00	13.8%
5110211 · Mayor	4,500.00	9,400.00	-4,900.00	47.9%
5111011 · Committees	0.00	400.00	-400.00	0.0%
<b>Total 5110000 · Legislative</b>	<b>6,020.00</b>	<b>20,800.00</b>	<b>-14,780.00</b>	<b>28.9%</b>
5130000 · Legal				
5130021 · City Atty-General	1,318.75	1,800.00	-481.25	73.3%
5130121 · City Atty-Prosecution	2,037.50	1,000.00	1,037.50	203.8%
5130221 · Legal Fees-Special	100.00			
5131021 · Muni Code Updates	995.00	995.00	0.00	100.0%
<b>Total 5130000 · Legal</b>	<b>4,451.25</b>	<b>3,795.00</b>	<b>656.25</b>	<b>117.3%</b>
5140000 · General Administration				
5141011 · Legislative Support-Wages	6,023.00	17,500.00	-11,477.00	34.4%
5141025 · Legislat. Support-Training/Dues	20.00			
5141032 · Legislative Support-Publication	5,621.25			
5142011 · General Admin-Wages	21,551.50	34,500.00	-12,948.50	62.5%
5142021 · General Admin-Outside Services	2,091.15			
5142025 · General Admin-Training/Dues	680.24			
5142031 · General Admin-Office Supplies	3,935.20			
5142033 · General Admin-Mileage	123.80			
5143011 · Elections-Wages	3,342.77	5,500.00	-2,157.23	60.8%
5143032 · Elections-Publication	238.30			
5143034 · Elections-Supplies	558.08			
5144011 · Licensing & Permits-Wages	1,809.50	3,500.00	-1,690.50	51.7%
5144032 · Licensing & Permits-Publication	210.00			
5144035 · Deer Management Expense	200.00			
<b>Total 5140000 · General Administration</b>	<b>46,404.79</b>	<b>61,000.00</b>	<b>-14,595.21</b>	<b>76.1%</b>
5150000 · Financial Administration				
5150011 · General Accounting-Wages	13,946.42	21,000.00	-7,053.58	66.4%
5150034 · General Accounting-Supplies	1,654.16			
5150521 · Independent Audit	11,894.40	10,300.00	1,594.40	115.5%
5151113 · Medicare (default)	7,275.01	8,200.00	-924.99	88.7%
5151213 · Social Security	21,676.25	27,500.00	-5,823.75	78.8%
5151314 · Health Insurance	114,515.35	156,000.00	-41,484.65	73.4%
5151414 · Life Insurance	437.16	700.00	-262.84	62.5%
5151611 · Paid Time Off (PTO)-Wages	60,515.34			
5152012 · Wisconsin Retirement System	36,242.87	42,000.00	-5,757.13	86.3%
5155011 · Property Assessment-Wages	0.00	6,400.00	-6,400.00	0.0%
5155021 · Prop. Assmnt.-Outside Services	6,322.18			
5155111 · Prop Tax Collection-Wages	1,092.50	4,000.00	-2,907.50	27.3%
5155121 · Prop Tax Collection-Outside Ser	928.62			
5156005 · Prop & Liability Ins	25,759.93	25,500.00	259.93	101.0%
5156100 · Workers Comp - Calculated	164.42			
5156105 · Workers Comp	10,480.60	11,500.00	-1,019.40	91.1%
5156205 · Employee Bonds	375.00	900.00	-525.00	41.7%
5156305 · Unemployment Taxes	10.98			
<b>Total 5150000 · Financial Administration</b>	<b>313,291.19</b>	<b>314,000.00</b>	<b>-708.81</b>	<b>99.8%</b>
5160000 · Municipal Building				
5160011 · Municipal Building-Wages	9,160.09			
5160021 · Municipal Building-Outside Serv	3,538.20			
5160022 · Municipal Building-Utilities	22,684.80			

## City of Markesan Treasurer's Report Budget vs. Actual January through October 2023

	Jan - Oct 23	Budget	\$ Over Budget	% of Budget
5160023 · Municipal Building-Repairs&Supp	4,052.26			
5160000 · Municipal Building - Other	0.00	50,000.00	-50,000.00	0.0%
<b>Total 5160000 · Municipal Building</b>	<b>39,435.35</b>	<b>50,000.00</b>	<b>-10,564.65</b>	<b>78.9%</b>
<b>Total 5100000 · General Government</b>	<b>419,428.46</b>	<b>449,595.00</b>	<b>-30,166.54</b>	<b>93.3%</b>
5150520 · Bank Service Charges	119.37			
5200000 · Public Safety				
5210000 · Law Enforcement				
5210001 · Police Administration				
5210011 · Police Admin-Wages	54,331.86			
5210019 · Police Admin-Uniforms	1,167.45			
5210022 · Police Admin-Utilities	4,672.24			
5210023 · Police Admin-Grant Expense	3,274.70			
5210034 · Police Admin-Supplies	4,413.16			
5210035 · Police Admin - Donations	1,660.00			
5210040 · Police Admin - Playground Don.	1,027.34			
5210001 · Police Administration - Other	0.00	87,400.00	-87,400.00	0.0%
<b>Total 5210001 · Police Administration</b>	<b>70,546.75</b>	<b>87,400.00</b>	<b>-16,853.25</b>	<b>80.7%</b>
5212000 · Police Patrol				
5212011 · Police Patrol-Wages	108,779.27			
5212021 · Police Patrol-Outside Services	3,144.85			
5212022 · Police Patrol-Utilities	884.02			
5212023 · Police Patrol-Repairs/Supplies	6,668.47			
5212033 · Police Patrol-Fuel/Miles	5,696.79			
5212000 · Police Patrol - Other	0.00	195,000.00	-195,000.00	0.0%
<b>Total 5212000 · Police Patrol</b>	<b>125,173.40</b>	<b>195,000.00</b>	<b>-69,826.60</b>	<b>64.2%</b>
5213021 · Police Criminal Inv-Suppl/Serv	2,216.50	1,500.00	716.50	147.8%
5214025 · Police Training	1,343.44	1,300.00	43.44	103.3%
<b>Total 5210000 · Law Enforcement</b>	<b>199,280.09</b>	<b>285,200.00</b>	<b>-85,919.91</b>	<b>69.9%</b>
5219000 · School Crossing Guard	9,119.26	11,000.00	-1,880.74	82.9%
5220000 · Fire Protection				
5220021 · Fire Dept-Annual Budget	30,043.67	24,625.00	5,418.67	122.0%
5220022 · Water Hydrant Rental	0.00	113,750.00	-113,750.00	0.0%
5220034 · Fire Dept-Incident Charges	1,195.91			
<b>Total 5220000 · Fire Protection</b>	<b>31,239.58</b>	<b>138,375.00</b>	<b>-107,135.42</b>	<b>22.6%</b>
5240021 · Building Inspection	9,935.75	12,500.00	-2,564.25	79.5%
5290000 · Other Public Safety				
5290011 · Emergency Govt-Wages	0.00	2,200.00	-2,200.00	0.0%
5290022 · Emergency Govt-Utilities	648.04	1,900.00	-1,251.96	34.1%
5290023 · Emer Govt-Supp., Equip & Repair	1,703.45	4,270.00	-2,566.55	39.9%
<b>Total 5290000 · Other Public Safety</b>	<b>2,351.49</b>	<b>8,370.00</b>	<b>-6,018.51</b>	<b>28.1%</b>
<b>Total 5200000 · Public Safety</b>	<b>251,926.17</b>	<b>455,445.00</b>	<b>-203,518.83</b>	<b>55.3%</b>
5300000 · Public Works				
5310000 · Streets Administration				
5310005 · Streets Admin-CDL Testing	1,172.95			
5310011 · Streets Admin-Wages	8,168.25			
5310021 · Streets Admin-Outside Services	2,361.69			
5310000 · Streets Administration - Other	0.00	7,000.00	-7,000.00	0.0%
<b>Total 5310000 · Streets Administration</b>	<b>11,702.89</b>	<b>7,000.00</b>	<b>4,702.89</b>	<b>167.2%</b>
5311000 · Public Works Shop				
5311011 · PW Shop-Wages	2,433.33			
5311022 · PW Shop-Utilities	3,515.62			
5311033 · PW Shop-Fuel	390.00			
5311034 · PW Shop-Supplies/Tools	2,759.78			
5311000 · Public Works Shop - Other	0.00	10,200.00	-10,200.00	0.0%
<b>Total 5311000 · Public Works Shop</b>	<b>9,098.73</b>	<b>10,200.00</b>	<b>-1,101.27</b>	<b>89.2%</b>
5312000 · Public Works Mach & Equip				
5312011 · PW Mach & Equip-Wages	11,889.54			
5312023 · PW Mach & Equip-Repair/Supplies	24,796.29			
5312033 · PW Mach & Equip-Fuel	2,620.25			
5312000 · Public Works Mach & Equip - Other	0.00	36,000.00	-36,000.00	0.0%

## City of Markesan Treasurer's Report Budget vs. Actual January through October 2023

	Jan - Oct 23	Budget	\$ Over Budget	% of Budget
<b>Total 5312000 · Public Works Mach &amp; Equip</b>	39,306.08	36,000.00	3,306.08	109.2%
5331000 · Road Maintenance				
5331011 · Road Maintenance-Wages	924.93			
5331023 · Road Maintenance-Repair/Supply	5,290.64			
5331033 · Road Maintenance-Fuel	532.37			
5331000 · Road Maintenance - Other	0.00	10,650.00	-10,650.00	0.0%
<b>Total 5331000 · Road Maintenance</b>	6,747.94	10,650.00	-3,902.06	63.4%
5331100 · Curbs & Gutters				
5331111 · Curbs & Gutters-Wages	282.15			
5331123 · Curb & Gutters-Repairs/Supplies	15.88			
5331100 · Curbs & Gutters - Other	0.00	500.00	-500.00	0.0%
<b>Total 5331100 · Curbs &amp; Gutters</b>	298.03	500.00	-201.97	59.6%
5331200 · Traffic Signs & Markings				
5331211 · Traffic Signs, Markings-Wages	2,094.59			
5331223 · Traffic Sign & Mark-Repair/Supp	790.48			
5331200 · Traffic Signs & Markings - Other	0.00	2,000.00	-2,000.00	0.0%
<b>Total 5331200 · Traffic Signs &amp; Markings</b>	2,885.07	2,000.00	885.07	144.3%
5331300 · Bridges & Culverts				
5331321 · Bridges & Culverts-Outside Serv	16.50			
5331300 · Bridges & Culverts - Other	0.00	1,000.00	-1,000.00	0.0%
<b>Total 5331300 · Bridges &amp; Culverts</b>	16.50	1,000.00	-983.50	1.7%
5331900 · Snow & Ice Control				
5331911 · Snow & Ice Control-Wages	12,755.39			
5331933 · Snow & Ice Control-Fuel	3,342.24			
5331934 · Snow & Ice Control-Supplies	8,538.11			
5331900 · Snow & Ice Control - Other	0.00	26,000.00	-26,000.00	0.0%
<b>Total 5331900 · Snow &amp; Ice Control</b>	24,635.74	26,000.00	-1,364.26	94.8%
5342022 · Street Lighting	13,388.94	24,000.00	-10,611.06	55.8%
5343100 · Sidewalks				
5343111 · Sidewalks-Wages	749.16			
5343100 · Sidewalks - Other	0.00	20,000.00	-20,000.00	0.0%
<b>Total 5343100 · Sidewalks</b>	749.16	20,000.00	-19,250.84	3.7%
5344000 · Storm Sewers				
5344111 · Storm Sewers-Wages	463.93			
5344000 · Storm Sewers - Other	0.00	250.00	-250.00	0.0%
<b>Total 5344000 · Storm Sewers</b>	463.93	250.00	213.93	185.6%
5344100 · Street Cleaning	1,975.20	1,700.00	275.20	116.2%
5345000 · Parking Lots				
5345011 · Parking Lots-Wages	431.65			
5345000 · Parking Lots - Other	0.00	500.00	-500.00	0.0%
<b>Total 5345000 · Parking Lots</b>	431.65	500.00	-68.35	86.3%
5362000 · Sanitation/Trash				
5362011 · Sanitation/Trash-Wages	6,638.15			
5362021 · Sanitation/Trash-Outside Serv.	55,235.23			
5362000 · Sanitation/Trash - Other	0.00	74,000.00	-74,000.00	0.0%
<b>Total 5362000 · Sanitation/Trash</b>	61,873.38	74,000.00	-12,126.62	83.6%
5363100 · Landfill Monitoring	2,424.45	4,200.00	-1,775.55	57.7%
5363500 · Recycling Center				
5363511 · Recycling Center-Wages	5,029.40			
5363523 · Recycling Center-Markesan	11,411.41			
5363533 · Recycling Center-Fuel	195.01			
5363500 · Recycling Center - Other	249.95	7,500.00	-7,250.05	3.3%
<b>Total 5363500 · Recycling Center</b>	16,885.77	7,500.00	9,385.77	225.1%
5363521 · Recycling-Curbside	22,930.70	27,500.00	-4,569.30	83.4%
5363600 · Recycling Center-Mackford	1,412.63	1,700.00	-287.37	83.1%
5363700 · Recycling Center-Manchester	1,412.63	1,700.00	-287.37	83.1%
5363800 · Recycling Center-Green Lake	2,432.64	2,600.00	-167.36	93.6%
5364000 · Weed Control				
5364011 · Weed Control-Wages	1,721.36			
5364034 · Weed Control-Supplies	161.00			

## City of Markesan Treasurer's Report Budget vs. Actual January through October 2023

	Jan - Oct 23	Budget	\$ Over Budget	% of Budget
5364000 · Weed Control - Other	0.00	1,700.00	-1,700.00	0.0%
<b>Total 5364000 · Weed Control</b>	<b>1,882.36</b>	<b>1,700.00</b>	<b>182.36</b>	<b>110.7%</b>
<b>Total 5300000 · Public Works</b>	<b>222,954.42</b>	<b>260,700.00</b>	<b>-37,745.58</b>	<b>85.5%</b>
<b>5400000 · Health &amp; Human Services</b>				
5490000 · Cemetery				
5491011 · Cemetery-Wages	8,693.88			
5491022 · Cemetery-Utilities	834.60			
5491033 · Cemetery-Fuel	304.22			
5491034 · Cemetery-Supplies	309.69			
5491035 · Connolly Memorial Cemetery Exp	9,845.00			
5490000 · Cemetery - Other	0.00	16,000.00	-16,000.00	0.0%
<b>Total 5490000 · Cemetery</b>	<b>19,987.39</b>	<b>16,000.00</b>	<b>3,987.39</b>	<b>124.9%</b>
<b>Total 5400000 · Health &amp; Human Services</b>	<b>19,987.39</b>	<b>16,000.00</b>	<b>3,987.39</b>	<b>124.9%</b>
<b>5500000 · Culture, Rec &amp; Educ</b>				
5510000 · Library				
5511011 · Library-Wages	1,683.75			
5511021 · Library-Annual Budget	69,389.00			
5510000 · Library - Other	0.00	69,389.00	-69,389.00	0.0%
<b>Total 5510000 · Library</b>	<b>71,072.75</b>	<b>69,389.00</b>	<b>1,683.75</b>	<b>102.4%</b>
5520000 · Parks				
5520011 · Parks-Wages	8,264.39			
5520022 · Parks-Utilities	3,215.52			
5520023 · Parks-Repairs/Supplies	5,405.08			
5520033 · Parks-Fuel	520.66			
5520100 · Parks - Dog Park Expense	8,061.80			
5520200 · Parks - Comm. Garden Expense	7.39			
5520000 · Parks - Other	0.00	18,000.00	-18,000.00	0.0%
<b>Total 5520000 · Parks</b>	<b>25,474.84</b>	<b>18,000.00</b>	<b>7,474.84</b>	<b>141.5%</b>
5530000 · City Events/Banners				
5530011 · City Events/Banners-Wages	2,637.88			
5530000 · City Events/Banners - Other	0.00	3,100.00	-3,100.00	0.0%
<b>Total 5530000 · City Events/Banners</b>	<b>2,637.88</b>	<b>3,100.00</b>	<b>-462.12</b>	<b>85.1%</b>
5530100 · Summer Rec Program	2,000.00	2,000.00	0.00	100.0%
5531000 · Events Comm. (Special Events)	2,652.71	6,000.00	-3,347.29	44.2%
<b>Total 5500000 · Culture, Rec &amp; Educ</b>	<b>103,838.18</b>	<b>98,489.00</b>	<b>5,349.18</b>	<b>105.4%</b>
<b>5600000 · Conservation &amp; Development</b>				
5670000 · Advertising & Promotion	75.00	150.00	-75.00	50.0%
5671000 · Industrial Park Development	233.77			
5671021 · TIF Fees	1,950.00			
5690000 · Zoning & Development	0.00	250.00	-250.00	0.0%
5691000 · Mapping	0.00	50.00	-50.00	0.0%
<b>Total 5600000 · Conservation &amp; Development</b>	<b>2,258.77</b>	<b>450.00</b>	<b>1,808.77</b>	<b>501.9%</b>
<b>5900000 · Debt Service</b>				
5912000 · 2018 Bond Issue Princ.				
5912100 · 2018 Bond Issue Fees	0.00	850.00	-850.00	0.0%
5912000 · 2018 Bond Issue Princ. - Other	110,000.00	110,000.00	0.00	100.0%
<b>Total 5912000 · 2018 Bond Issue Princ.</b>	<b>110,000.00</b>	<b>110,850.00</b>	<b>-850.00</b>	<b>99.2%</b>
5916000 · Principal Long-Term Debt	2,896.76	3,511.00	-614.24	82.5%
5926000 · Interest Long Term Debt	309.64	249.00	60.64	124.4%
5926250 · 2018A Bond Issue Interest	31,932.50	31,932.50	0.00	100.0%
5927000 · Patrol Car Principal Loan	8,312.78	5,496.80	2,815.98	151.2%
5927500 · Patrol Car Interest Loan	257.45	278.12	-20.67	92.6%
5927001 · Principal Durango Patrol Car	2,485.36			
5927501 · Interest Durango Patrol Car	1,014.64			
<b>Total 5900000 · Debt Service</b>	<b>157,209.13</b>	<b>152,317.42</b>	<b>4,891.71</b>	<b>103.2%</b>
<b>6000000 · Capital Outlay</b>				
6576450 · Employee Wage Contingency Fund	0.00	15,000.00	-15,000.00	0.0%
6576550 · Outlay - Dog Park	0.00	60,000.00	-60,000.00	0.0%
6571400 · Outlay - City Hall	0.00	10,000.00	-10,000.00	0.0%
6571900 · Outlay - General Acctg Admin	780.00	5,000.00	-4,220.00	15.6%
6572200 · Outlay - Fire Department	0.00	5,000.00	-5,000.00	0.0%

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Accrual Basis

**City of Markesan**  
**Treasurer's Report Budget vs. Actual**  
**January through October 2023**

	Jan - Oct 23	Budget	\$ Over Budget	% of Budget
6572900 · Outlay - Emergency Govt	3,000.00	3,000.00	0.00	100.0%
6573240 · Outlay - Machines & Equipment	5,100.00			
6573270 · Outlay - Garages & Sheds	0.00	5,000.00	-5,000.00	0.0%
6573310 · Outlay - Streets	0.00	17,376.00	-17,376.00	0.0%
6573320 · Outlay - 2022 Streets Project	765,724.02			
6573340 · Outlay - 2025 Streets Project	21,498.63			
6573460 · Outlay - Parking Lots	0.00	1,500.00	-1,500.00	0.0%
6574200 · Outlay - Recycling Center	0.00	5,000.00	-5,000.00	0.0%
6575100 · Outlay - Cemetery	0.00	9,000.00	-9,000.00	0.0%
6576100 · Outlay - Library	0.00	800.00	-800.00	0.0%
6576200 · Outlay - Parks	0.00	10,104.51	-10,104.51	0.0%
6576500 · Outlay - Walking Path	560.00	5,700.00	-5,140.00	9.8%
<b>Total 6000000 · Capital Outlay</b>	<b>796,662.65</b>	<b>152,480.51</b>	<b>644,182.14</b>	<b>522.5%</b>
<b>Total Expense</b>	<b>1,974,384.54</b>	<b>1,585,476.93</b>	<b>388,907.61</b>	<b>124.5%</b>
<b>Net Ordinary Income</b>	<b>-1,036,356.15</b>	<b>0.00</b>	<b>-1,036,356.15</b>	<b>100.0%</b>
<b>Net Income</b>	<b>-1,036,356.15</b>	<b>0.00</b>	<b>-1,036,356.15</b>	<b>100.0%</b>



**SALARIES FOR BUDGET**

	2023 WAGE	YRLY SALARY 2023	2024 WAGE WITH 2% INCREASE	2024 WAGE WITH 3% INCREASE	2024 WAGE WITH 4% INCREASE
DEPUTY CLERK-TREAS.	20.00	26,000.00	26,520.00	26,780.00	27,040.00
NEW DEPUTY CLERK	16.50	17,160.00	17,503.20	17,674.80	17,846.40
BETSY AMEND	27.00	50,544.00	51,554.88	52,060.32	52,565.76
CODY MCLEAN	31.64	65,811.20	67,127.42	67,785.54	68,443.65
WILL PFLUM	33.81	70,324.80	71,731.30	72,434.54	73,137.79
JACKSON GALKOWSKI	21.00	43,680.00	44,553.60	44,990.40	45,427.20
RYAN BEHLKE	27.18	56,534.40	57,665.09	58,230.43	58,795.78
TODD ZAMZOW	27.00	56,160.00	57,283.20	57,844.80	58,406.40
JAMES WILDERMAN	21.00	43,680.00	44,553.60	44,990.40	45,427.20
<b>TOTAL</b>		<b>403,894.40</b>	<b>411,972.29</b>	<b>416,011.23</b>	<b>420,050.18</b>

\$9,016.80 DIFFERENCE SAVED

COST OF LIVING WAGE AVERAGE INCREASE FROM AUDITORS 3%  
 CITY OF GREEN LAKE 5%  
 CITY OF PRINCETON AND GREEN LAKE COUNTY 3%

	PLUS 2.0%	PLUS 3%	PLUS 4.0%
ADD		ADD	ADD
<b>TOTAL</b>	<b>8,077.89</b>	<b>12,116.83</b>	<b>16,155.78</b>

BUDGET ADJUSTMENT TO HEALTH INSURANCE : NO DEPUTY CLERK: LOWER \$13,332.00

CITY OF MARKESAN 2024 BUDGET							DIFFERENCE	NOTES
2022 Actual		2022 Budget		2023 Budget		2024 BUDGET		
Jan - Dec		Budget		Budget		BUDGET		
DRAFT								
Ordinary Income/Expense								
Income								
4100000 · Taxes								
4133000 · PILOT's Water Dept	0.00	60,000.00	0.00	60,000.00	60,000.00	0.00	60,000.00	0.00
4111000 · City Taxes & Overrun	612,421.07	612,421.00	588,420.62	588,421.00	588,421.00	0.00	588,421.00	0.00
4112000 · TIF Increment	0.00	100,000.00	0.00	105,000.00	105,000.00	0.00	105,000.00	0.00
4114000 · Mobile Home Fees	322.24	70.00	148.62	325.00	300.00	-25.00	300.00	-25.00
4132000 · PILOT's MRH	11,492.61	13,000.00	9,053.69	12,000.00	10,000.00	-2,000.00	10,000.00	-2,000.00
4180000 · Interest on Taxes	520.55	1,000.00	130.34	1,000.00	1,000.00	0.00	1,000.00	0.00
4190000 · State Personal Prop Aid	4,635.18	4,635.18	4,635.18	4,635.18	4,635.00	-0.18	4,635.00	-0.18
4195000 · State TID Personal Prop Aid	0.00	4,110.31	4,110.31	4,110.31	4,110.00	-0.31	4,110.00	-0.31
Total 4100000 · Taxes	629,391.65	795,236.49	606,498.76	775,491.49	773,466.00	-2,025.49	773,466.00	-2,025.49
4200000 · Special Assessments								
4210000 · Curb/Gutter Assessments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4220000 · Sidewalk Assessments Loan	0.00	0.00	0.00	13,334.00	13,334.00	0.00	13,334.00	0.00
4230000 · Sidewalk Assessments	0.00	0.00	0.00	6,666.00	6,666.00	0.00	6,666.00	0.00
Total 4200000 · Special Assessments	0.00	0.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.00
4300000 · Intergovernmental Revenues								
4354650 · ARPA GRANT	146,640.64		0.00			0.00		0.00
4341000 · Shared Revenue	433,483.50	438,641.58	0.00	438,011.68	514,436.98	76,425.30	514,436.98	76,425.30
4342000 · Fire Dues	3,605.49	3,300.00	0.00	3,600.00	0.00	-3,600.00	0.00	Increase - new amount in 2024 paid to fire department
4343000 · Exempt Comp Aid	3,515.79	3,888.16	0.00	3,888.15	3,888.00	-0.15	3,888.00	
4352100 · Police Training	480.00		375.00		500.00	125.00	500.00	
4353100 · Transportation Aids	97,875.07	98,146.85	48,941.70	97,870.61	110,298.70	12,428.09	110,298.70	2024 ESTIMATED
4354500 · Recycling Grant	5,877.62	5,900.00	5,880.55	5,900.00	5,900.00	0.00	5,900.00	
4379100 · EMS (Ambulance) Reimb	11,945.28	5,000.00	0.00			0.00		
Total 4300000 · Intergovernmental Revenues	703,423.39	554,876.59	55,197.25	549,270.44	635,023.68	85,753.24	635,023.68	
4400000 · Licenses & Permits								
4410100 · Alcohol Licenses	3,514.95	2,500.00	3,020.00	3,000.00	3,000.00	0.00	3,000.00	0.00
4410200 · Operator's Licenses	1,370.00	1,800.00	1,025.00	1,300.00	1,100.00	-200.00	1,100.00	
4410300 · Soda Water Licenses	95.00	80.00	85.00	90.00	80.00	-10.00	80.00	
4410400 · Cigarette Licenses	375.00	300.00	300.00	375.00	300.00	-75.00	300.00	
4410500 · Other Business Lic.	196.00	300.00	50.00	200.00	200.00	0.00	200.00	
4410900 · Cable Franchise Fees	900.00	1,200.00	300.00	1,200.00	1,200.00	0.00	1,200.00	
4420000 · Dog Licenses (City)	928.83	900.00	915.23	925.00	925.00	0.00	925.00	
4430000 · Building Permits	6,030.00	3,400.00	3,070.00	4,000.00	6,000.00	2,000.00	6,000.00	raise fees?
4440000 · Land Use Permits	250.00	250.00	315.00	250.00	250.00	0.00	250.00	
4450000 · MDM Hunter Permit Fee	240.00		0.00	200.00	240.00	40.00	240.00	
Total 4400000 · Licenses & Permits	13,899.78	10,730.00	9,080.28	11,540.00	13,296.00	1,755.00	13,296.00	
4500000 · Fines, Forfeits & Penalties								
4510000 · Ordinance Violations	12,543.94	9,000.00	7,595.63	9,000.00	9,500.00	500.00	9,500.00	
4510100 · Parking Violations	340.00	600.00	300.00	600.00	600.00	0.00	600.00	
Total 4500000 · Fines, Forfeits & Penalties	12,883.94	9,600.00	7,895.63	9,600.00	10,100.00	500.00	10,100.00	
4600000 · Public Charges for Services								
4610000 · Clerk-Treas Fees	1,210.00	1,600.00	590.00	1,200.00	1,200.00	0.00	1,200.00	
4610100 · Publication Fees	223.00	250.00	168.00	250.00	250.00	0.00	250.00	
4621000 · Police Dept Fees	260.00	200.00	725.00	200.00	250.00	50.00	250.00	
4632200 · Snow Removal Fees	220.00	220.00	0.00	250.00	250.00	0.00	250.00	
4643500 · Recycle Fees	3,132.23	3,000.00	2,119.87	3,400.00	3,400.00	0.00	3,400.00	
4644000 · Weed Control Charges	249.45	500.00	133.33	350.00	350.00	0.00	350.00	
4654000 · Cemetery Sales	875.00	500.00	0.00	750.00	500.00	-250.00	500.00	
4672000 · Park Shelter Use	2,075.00	1,500.00	1,100.00	1,700.00	1,700.00	0.00	1,700.00	

CITY OF MARKESAN 2024 BUDGET							NOTES
DRAFT	2022 Actual	2022 Budget	2023 Actual	2023 Budget	2024 Budget	DIFFERENCE	
	Jan - Dec		Jan - June				
4674300 · Comm Ctr Use	490.00	150.00	335.00	150.00	500.00	350.00	
Total 4600000 · Public Charges for Services	8,734.69	7,920.00	5,171.20	8,300.00	8,400.00	100.00	
4700000 · Intergov't Charges for Services							
4732100 · School Liason	63,191.60	57,000.00	35,406.00	61,000.00	64,000.00	3,000.00	
4734100 · Recycle Ctr-Towns	10,481.14	15,000.00	4,987.50	9,500.00	12,825.00	3,325.00	3 towns rec. center + 1/2 landfill from Mackford
4739100 · Crossing Guard Reimb	6,784.26	5,500.00	0.00	5,500.00	6,000.00	500.00	
Total 4700000 · Intergov't Charges for Services	80,457.00	77,500.00	40,393.50	76,000.00	82,825.00	6,825.00	
4800000 · Miscellaneous Revenue							
4811000 · Interest-City Investments	14,198.51	1,500.00	5,196.70	1,500.00	10,000.00	8,500.00	
4820000 · Rent-Muni Bldg	16,200.00	15,000.00	8,100.00	16,200.00	16,200.00	0.00	
4820100 · Rent-Land	3,502.50	2,382.00	1,951.25	3,600.00	3,500.00	-100.00	
4820200 · Rent-Cell Tower	11,654.53	11,000.00	7,005.58	11,475.00	11,475.00	0.00	
4840900 · Ins Dividends	2,138.00	1,800.00	1,893.00	2,000.00	1,800.00	-200.00	
4850000 · Donations	2,973.72	9,100.00	2,291.19	5,000.00	5,000.00	0.00	
4850025 · Connolly Memorial Cemetery Fund	5,300.00	0.00	500.00	60,000.00	15,000.00	-45,000.00	36,000 total
4850030 · Dog Park Donations	0.00	0.00	500.00	0.00	0.00	0.00	
4850060 · Luminary Bag Donation	1,660.00	3,000.00	10.00	3,000.00	3,000.00	0.00	
4850100 · Police Donations	2,290.00	0.00	0.00	30,000.00	0.00	-30,000.00	
4890100 · Wage Carryover from 2022	0.00	2,500.00	45,487.27	2,500.00	3,500.00	1,000.00	2023 Police Car Ins. Chk
4890000 · Exp Reimb-All Types	7,351.79	46,262.00	73,764.99	135,275.00	69,475.00	-65,800.00	
Total 4800000 · Miscellaneous Revenue	67,279.05						
4900000 · Other Financing Sources							
4959020 · Transfer from Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	
4970000 · Loan Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	
4970011 · 2022 SDWL Bond Income	0.00	0.00	0.00	0.00	0.00	0.00	
Total 4900000 · Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	
Total Income	1,516,069.50	1,502,125.08	798,001.61	1,585,476.93	1,612,584.68	27,107.75	
Expense							
5100000 · General Government							
5110000 · Legislative							
5110111 · Council	12,620.00	10,500.00	1,520.00	11,000.00	12,750.00	1,750.00	
5110211 · Mayor	9,020.00	8,300.00	2,500.00	9,400.00	9,000.00	-400.00	
5111011 · Committees	200.00	400.00	0.00	400.00	400.00	0.00	
Total 5110000 · Legislative	21,840.00	19,200.00	4,020.00	20,800.00	22,150.00	1,350.00	
5130000 · Legal							
5130021 · City Atty-General	1,831.25	2,800.00	800.00	1,800.00	1,800.00	0.00	
5130121 · City Atty-Prosecution	1,562.50	1,000.00	1,450.00	1,000.00	1,500.00	500.00	
5130221 · Legal Fees-Special	0.00	0.00	100.00	0.00	0.00	0.00	
5131021 · Muni Code Updates	1,500.00	1,500.00	995.00	995.00	1,500.00	505.00	
Total 5130000 · Legal	4,893.75	5,300.00	3,345.00	3,795.00	4,800.00	1,005.00	
5140000 · General Administration							
5141011 · Legislative Support-Wages	8,900.41	16,000.00	3,343.00	17,500.00	9,968.70	-7,531.30	
5141025 · Legislat Support-Training/Dues	852.08	0.00	20.00	0.00	850.00	850.00	
5141032 · Legislative Support-Publication	6,632.87	0.00	3,687.25	0.00	7,000.00	7,000.00	
5142011 · General Admin-Wages	29,921.68	30,000.00	12,927.00	34,500.00	34,575.76	75.76	
5142021 · General Admin-Outside Services	576.68	0.00	259.26	0.00	575.00	575.00	
5142025 · General Admin-Training/Dues	420.00	0.00	465.81	0.00	450.00	450.00	
5142031 · General Admin-Office Supplies	3,943.60	0.00	2,073.34	0.00	4,000.00	4,000.00	
5142033 · General Admin-Mileage	89.94	0.00	123.80	0.00	125.00	125.00	
5143011 · Elections-Wages	5,817.27	5,000.00	3,292.77	5,500.00	7,777.00	2,277.00	2024 Presidential election
5143032 · Elections-Publication	240.91	0.00	238.30	0.00	250.00	250.00	

CITY OF MARKESAN 2024 BUDGET												
DRAFT	2022 Actual		2022		2023 Actual		2023		2024		DIFFERENCE	NOTES
	Jan - Dec	Budget	Budget	Jan - June	Budget	Budget	Budget	Budget	Budget	Budget		
5143034 · Elections-Supplies	810.65			558.08					650.00		650.00	
5144011 · Licensing & Permits-Wages	1,685.34	3,000.00		1,576.50		3,500.00			1,883.65		-1,616.35	
5144032 · Licensing & Permits-Publication	292.75			210.00					300.00		300.00	
Total 5140000 · General Administration	60,184.18	54,000.00		28,795.11		61,000.00			68,405.11		7,405.11	
5150000 · Financial Administration												
5150011 · General Accounting-Wages	19,359.27	18,000.00		8,852.96		21,000.00			19,190.00		-1,810.00	
5150034 · General Accounting-Supplies	1,575.42			1,654.16					1,500.00		1,500.00	
5150521 · Independent Audit	10,778.50	9,400.00		10,894.40		10,300.00			13,200.00		2,900.00	additional depr. and lease work
5151113 · Medicare (default)	7,800.99	7,450.00		4,414.06		8,200.00			8,484.00		284.00	
5151213 · Social Security	24,064.53	26,500.00		13,125.13		27,500.00			28,891.50		1,391.50	
5151314 · Health Insurance	117,535.55	143,000.00		73,180.73		158,000.00			173,829.06		17,829.06	2024 rates
5151414 · Life Insurance	612.11	600.00		252.30		700.00			650.00		-50.00	
5152012 · Wisconsin Retirement System	37,182.32	36,000.00		22,453.46		42,000.00			45,450.00		3,450.00	
5155021 · Prop. Assmt.-Outside Services	6,317.76	6,200.00		3,322.18		6,400.00			7,500.00		1,100.00	last year with Action Appraisers
5155111 · Prop Tax Collection-Wages	1,453.02	3,000.00		1,045.25		4,000.00			1,691.75		-2,308.25	
5155121 · Prop Tax Collection-Outside Ser	899.80			422.62					900.00		900.00	
5156005 · Prop & Liability Ins	22,564.76	22,500.00		16,524.19		25,500.00			31,369.00		5,869.00	APPROX 2024 RATES
5156105 · Workers Comp	13,997.74	13,000.00		6,655.30		11,500.00			10,653.00		-847.00	APPROX 2024 RATES
5156205 · Employee Bonds	850.00	900.00		0.00		900.00			900.00		0.00	
Total 5150000 · Financial Administration	264,991.77	286,550.00		162,796.74		314,000.00			344,208.31		30,208.31	
5160000 · Municipal Building												
5160011 · Municipal Building-Wages	6,270.74			5,393.30					8,080.00		8,080.00	
5160021 · Municipal Building-Outside Serv	5,266.76			1,886.99					4,000.00		4,000.00	
5160022 · Municipal Building-Utilities	26,495.60			15,394.21					27,000.00		27,000.00	
5160023 · Municipal Building-Repairs&Sup	5,591.00			1,269.82					10,381.82		10,381.82	police garage roof
5160000 · Municipal Building - Other	0.00	46,000.00		0.00		50,000.00					-50,000.00	
Total 5160000 · Municipal Building	43,624.10	46,000.00		23,944.32		50,000.00			49,461.82		-538.18	
Total 5100000 · General Government	395,533.80	411,050.00		222,901.17		449,595.00			489,025.24		39,430.24	
5200000 · Public Safety												
5210000 · Law Enforcement												
5210001 · Police Administration												
5210011 · Police Admin-Wages - Other	78,010.51	74,500.00		31,980.57					79,790.00		79,790.00	
5210019 · Police Admin-Uniforms	2,023.06	1,300.00		921.21					2,000.00		2,000.00	
5210022 · Police Admin-Utilities	4,448.84			2,931.92					5,000.00		5,000.00	
5210034 · Police Admin-Supplies	3,356.01	5,000.00		1,817.96					5,000.00		5,000.00	
5210035 · Police Admin - Donations	1,278.96			1,660.00							0.00	
5210001 · Police Administration - Other	0.00	0.00		0.00		87,400.00					-87,400.00	
Total 5210001 · Police Administration	89,117.38	80,800.00		39,311.56		87,400.00			91,790.00		4,390.00	
5212000 · Police Patrol												
5211011 · Police Training-Wages	0.00			0.00							0.00	
5213011 · Police Criminal Invest-Wages	0.00	1,300.00		0.00					1,515.00		1,515.00	
5212011 · Police Patrol-Wages	160,030.41	161,750.00		70,938.44					166,650.00		166,650.00	
5212021 · Police Patrol-Outside Services	3,872.02	5,000.00		492.00					4,000.00		4,000.00	
5212022 · Police Patrol-Utilities	606.61	480.00		513.99					600.00		600.00	
5212023 · Police Patrol-Repairs/Supplies	7,147.44	11,200.00		4,872.02					10,000.00		10,000.00	
5212033 · Police Patrol-Fuel/Miles	9,042.38			3,385.84					9,000.00		9,000.00	
5212000 · Police Patrol - Other	0.00	0.00		0.00		195,000.00					-195,000.00	
Total 5212000 · Police Patrol	180,688.86	179,730.00		80,202.29		195,000.00			191,765.00		-3,235.00	
5213021 · Police Criminal Inv-Suppl/Serv	2,240.46	1,300.00		846.50		1,500.00			2,000.00		500.00	
5214025 · Police Training	1,580.29	1,400.00		963.00		1,300.00			1,500.00		200.00	
Total 5210000 · Law Enforcement	273,636.99	263,230.00		121,323.35		285,200.00			287,055.00		1,855.00	
5219000 · School Crossing Guard	12,279.20	11,000.00		6,258.00		11,000.00			11,500.00		500.00	
5220000 · Fire Protection												
5220021 · Fire Dept-Annual Budget	30,749.49	24,000.00		13,794.00		24,625.00			25,922.50		1,297.50	2024 budget amount
5220022 · Water Hydrant Rental	113,586.00	113,586.00		0.00		113,750.00			113,750.00		0.00	

CITY OF MARKESAN 2024 BUDGET												
DRAFT	2022 Actual		2022 Budget		2023 Actual		2023 Budget		2024 Budget		DIFFERENCE	NOTES
	Jan - Dec		Budget		Jan - June		Budget		Budget			
5220034 · Fire Dept-Incident Charges	2,180.49				904.91				1,000.00		1,000.00	not budgeted before
Total 5220000 · Fire Protection	146,515.98		137,586.00		14,638.91		138,375.00		140,672.50		2,297.50	
5230021 · Ambulance Service	11,945.28		29,000.00		0.00				0.00		0.00	
5240021 · Building Inspection	12,664.20		9,000.00		6,797.40		12,500.00		12,500.00		0.00	
5290000 · Other Public Safety												
5290011 · Emergency Govt-Wages	2,083.00		7,870.00		0.00		2,200.00		2,200.00		0.00	
5290022 · Emergency Govt-Utilities	774.76				388.23		1,900.00		1,900.00		0.00	
5290023 · Emer Govt-Supp., Equip & Repai	1,514.47				700.33		4,270.00		5,520.00		1,250.00	
Total 5290000 · Other Public Safety	4,372.23		7,870.00		1,088.56		8,370.00		9,620.00		1,250.00	
Total 5200000 · Public Safety	461,413.88		457,686.00		150,106.22		455,445.00		461,347.50		5,902.50	
5300000 · Public Works												
5310000 · Streets Administration												
5310011 · Streets Admin-Wages	2,036.76				2,264.25				5,403.50		5,403.50	
5310021 · Streets Admin-Outside Services	8,271.30				265.44				500.00		500.00	
5310025 · Streets Admin-Training									1,000.00		1,000.00	training for PW director
5310005 · Streets Admin-CDL Testing					1,172.95				150.00		150.00	
5310000 · Streets Administration - Other	8.54		6,500.00		0.00		7,000.00		7,053.50		53.50	
Total 5310000 · Streets Administration	10,315.60		6,500.00		3,702.64		7,000.00		7,053.50		53.50	
5311000 · Public Works Shop												
5311011 · PW Shop-Wages	1,032.54				2,044.21				2,020.00		2,020.00	
5311022 · PW Shop-Utilities	5,562.93				3,086.84				5,600.00		5,600.00	
5311033 · PW Shop-Fuel	527.40				220.55				350.00		350.00	
5311034 · PW Shop-Supplies/Tools	2,983.73				1,166.59				2,500.00		2,500.00	
5311000 · Public Works Shop - Other	0.00		13,000.00		0.00		10,200.00		0.00		-10,200.00	
Total 5311000 · Public Works Shop	10,106.60		13,000.00		6,518.19		10,200.00		10,470.00		270.00	
5312000 · Public Works Mach & Equip												
5312011 · PW Mach & Equip-Wages	17,830.02				8,276.24				25,755.00		25,755.00	
5312023 · PW Mach & Equip-Repair/Suppl	6,085.48				13,829.57				7,000.00		7,000.00	
5312033 · PW Mach & Equip-Fuel	3,559.88				1,488.78				3,500.00		3,500.00	
5312000 · Public Works Mach & Equip - Otr	0.00		36,000.00		0.00		36,000.00		36,000.00		-36,000.00	
Total 5312000 · Public Works Mach & Equip	27,455.38		36,000.00		23,594.59		36,000.00		36,255.00		255.00	
5331000 · Road Maintenance												
5331011 · Road Maintenance-Wages	789.05				726.31				1,515.00		1,515.00	
5331023 · Road Maintenance-Repair/Supply	0.00				0.00				8,000.00		8,000.00	driveway and street?
5331033 · Road Maintenance-Fuel	781.69				235.85				800.00		800.00	
5331000 · Road Maintenance - Other	1,950.00		10,150.00		0.00		10,650.00		10,650.00		-10,650.00	
Total 5331000 · Road Maintenance	3,520.74		10,150.00		962.16		10,650.00		10,315.00		-335.00	
5331100 · Curbs & Gutters												
5331111 · Curbs & Gutters-Wages	48.00				126.15				252.50		252.50	
5331100 · Curbs & Gutters - Other	0.00		500.00		0.00		500.00		250.00		-250.00	
Total 5331100 · Curbs & Gutters	48.00		500.00		126.15		500.00		502.50		2.50	
5331200 · Traffic Signs & Markings												
5331211 · Traffic Signs, Markings-Wages	753.48				894.78				1,010.00		1,010.00	
5331223 · Traffic Sign & Mark-Repair/Supp	836.09				514.55				1,000.00		1,000.00	
5331200 · Traffic Signs & Markings - Other	0.00		2,000.00		0.00		2,000.00		-2,000.00		-2,000.00	
Total 5331200 · Traffic Signs & Markings	1,589.57		2,000.00		1,409.33		2,000.00		2,010.00		10.00	
5331300 · Bridges & Culverts												
5331321 · Bridges & Culverts-Outside Serv	632.41				0.00				650.00		650.00	
5331300 · Bridges & Culverts - Other	0.00		1,000.00		0.00		1,000.00		-1,000.00		-1,000.00	
Total 5331300 · Bridges & Culverts	632.41		1,000.00		0.00		1,000.00		650.00		-350.00	
5331900 · Snow & Ice Control												
5331911 · Snow & Ice Control-Wages	10,860.83				12,755.39				11,110.00		11,110.00	
5331933 · Snow & Ice Control-Fuel	3,030.74				3,342.24				5,000.00		5,000.00	
5331934 · Snow & Ice Control-Supplies	1,774.70				8,538.11				10,000.00		10,000.00	

CITY OF MARKESAN 2024 BUDGET									
DRAFT	2022 Actual	2022 Budget	2023 Actual	2023 Budget	2024 Budget	DIFFERENCE	NOTES		
	Jan - Dec	Budget	Jan - June	Budget	Budget				
5331900 · Snow & Ice Control - Other	0.00	25,000.00	0.00	26,000.00		-26,000.00			
Total 5331900 · Snow & Ice Control	15,666.27	25,000.00	24,635.74	26,000.00	26,110.00	110.00			
5342022 · Street Lighting	24,032.41	27,000.00	7,255.69	24,000.00	24,000.00	0.00			
5343100 · Sidewalks									
5343111 · Sidewalks-Wages	64.82		621.88		516.11	516.11			
5343100 · Sidewalks - Other	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00	sidewalk assessment 2023		
Total 5343100 · Sidewalks	64.82	20,000.00	621.88	20,000.00	20,516.11	516.11			
5344000 · Storm Sewers									
5344111 · Storm Sewers-Wages	81.64	1,250.00	405.43	250.00	835.27	835.27			
5344000 · Storm Sewers - Other	0.00	1,250.00	0.00	250.00	835.27	-250.00			
Total 5344000 · Storm Sewers	81.64	1,250.00	405.43	250.00	835.27	585.27			
5344100 · Street Cleaning	2,254.79	1,500.00	884.01	1,700.00	2,020.00	320.00			
5345000 · Parking Lots									
5345011 · Parking Lots-Wages	115.92	500.00	430.66	500.00	505.00	505.00			
5345000 · Parking Lots - Other	0.00	500.00	0.00	500.00	-500.00	-500.00			
Total 5345000 · Parking Lots	115.92	500.00	430.66	500.00	505.00	5.00			
5362000 · Sanitation/Trash									
5362011 · Sanitation/Trash-Wages	9,548.59		3,824.23		6,751.85	6,751.85			
5362021 · Sanitation/Trash-Outside Serv.	63,649.72		31,975.50		68,225.00	68,225.00	2024 rate		
5362000 · Sanitation/Trash - Other	0.00	70,200.00	0.00	74,000.00		-74,000.00			
Total 5362000 · Sanitation/Trash	73,198.31	70,200.00	35,799.73	74,000.00	74,976.85	976.85			
5363100 · Landfill Monitoring	4,125.79	2,800.00	2,000.95	4,200.00	4,200.00	0.00	Markesan and Mackford		
5363500 · Recycling Center									
5363511 · Recycling Center-Wages All	5,061.57		2,971.64		6,300.00	6,300.00			
5363523 · Recycling Center-Markesan Misc	494.80		11,072.25		500.00	500.00			
5363533 · Recycling Center-Markesan Fuel	263.68		110.29		250.00	250.00			
5363500 · Recycling Center - Markesan Util	376.92	8,000.00	34.07	7,500.00	375.00	-7,125.00			
Total 5363500 · Recycling Center	6,196.97	8,000.00	14,188.25	7,500.00	7,425.00	-75.00			
5363521 · Recycling-Curbside	26,920.36	27,000.00	13,758.42	27,500.00	44,250.00	16,750.00	2024 rate		
5363600 · Recycling Center-Mackford Util./dur	1,727.35	6,000.00	646.09	1,700.00	1,700.00	0.00			
5363700 · Recycling Center-Manchester Util./d	1,727.38	4,000.00	646.10	1,700.00	1,700.00	0.00			
5363800 · Recycling Center-Green Lake Util./d	2,895.82	5,000.00	1,258.11	2,600.00	2,600.00	0.00			
5364000 · Weed Control									
5364011 · Weed Control-Wages	1,417.35		900.95		1,515.00	1,515.00			
5364034 · Weed Control-Supplies	123.00	1,500.00	161.00	1,700.00	300.00	300.00			
5364000 · Weed Control - Other	0.00	1,500.00	0.00	1,700.00	-1,700.00	-1,700.00			
Total 5364000 · Weed Control	1,540.35	1,500.00	1,061.95	1,700.00	1,815.00	115.00			
Total 5300000 · Public Works	214,216.48	268,900.00	139,906.07	260,700.00	279,909.23	19,209.23			
5400000 · Health & Human Services									
5461000 · Senior Transport	0.00	0.00	0.00	0.00	0.00	0.00			
5490000 · Cemetery									
5491011 · Cemetery-Wages	11,675.39		4,945.64		12,155.35	12,155.35			
5491022 · Cemetery-Utilities	282.00		136.63		300.00	300.00			
5491033 · Cemetery-Fuel	446.66		134.77		350.00	350.00			
5491034 · Cemetery-Supplies	1,964.87		44.72		500.00	500.00			
5490000 · Cemetery - Other	0.00	11,540.00	0.00	16,000.00		-16,000.00			
Total 5490000 · Cemetery	14,368.92	11,540.00	5,260.76	16,000.00	13,305.35	-2,694.65			
Total 5400000 · Health & Human Services	14,368.92	11,540.00	5,260.76	16,000.00	13,305.35	-2,694.65			
5500000 · Culture, Rec & Educ									
5510000 · Library									
5511011 · Library-Wages	2,646.59		1,135.85		2,500.00	2,500.00	Library pays City this in addition to budget		
5511021 · Library-Annual Budget	69,994.25	67,200.00	52,041.75	69,389.00	70,668.00	1,279.00			

CITY OF MARKESAN 2024 BUDGET										
DRAFT	2022 Actual		2022 Budget		2023 Budget		2024 Budget		DIFFERENCE	NOTES
	Jan - Dec	Jan - June	Budget		Budget		Budget			
Total 5510000 - Library	72,640.84	53,177.60	67,200.00		69,389.00		73,168.00	3,779.00		
5520000 - Parks										
5520011 - Parks-Wages	11,820.45	4,383.54					8,000.00	8,000.00		
5520022 - Parks-Utilities	3,244.66	1,932.47					2,500.00	2,500.00		
5520023 - Parks-Repairs/Supplies	2,112.17	3,606.02					3,000.00	3,000.00		
5520033 - Parks-Fuel	730.56	266.50					500.00	500.00		
5520000 - Parks - Other	0.00	0.00	17,900.00		18,000.00		14,000.00	-4,000.00		
Total 5520000 - Parks	17,907.84	10,188.53	17,900.00		18,000.00		14,000.00	-4,000.00		
5530000 - City Events/Banners										
5530011 - City Events/Banners-Wages	2,800.38	2,383.70					3,000.00	3,000.00		
5530021 - City Events/Banners-Outside Serv										
5530034 - City Events/Banners-Supplies										
5530000 - City Events/Banners - Other	1,344.19	0.00	3,100.00		3,100.00		3,000.00	-100.00		
Total 5530000 - City Events/Banners	4,144.57	2,383.70	3,100.00		3,100.00		3,000.00	-100.00		
5530100 - Summer Rec Program	2,000.00	2,000.00	2,000.00		2,000.00		2,000.00	0.00		
5531000 - Special Events	5,297.39	1,874.52	6,000.00		6,000.00		5,260.00	-740.00		
Total 5500000 - Culture, Rec & Educ	101,990.64	69,624.35	98,200.00		98,489.00		97,428.00	-1,061.00		
5600000 - Conservation & Development										
5670000 - Advertising & Promotion	75.00	0.00	250.00		150.00		150.00	0.00		
5671000 - Industrial Park Development	0.00	142.25					120.00	120.00		
5690000 - Zoning & Development	202.50	0.00	250.00		250.00		250.00	0.00		
5691000 - Mapping	0.00	0.00	500.00		50.00		50.00	0.00		
Total 5600000 - Conservation & Development	277.50	142.25	1,000.00		450.00		570.00	120.00		
5900000 - Debt Service										
5912000 - 2018A Bond Issue Princ.										
5912100 - 2018A Bond Issue Fees	750.00	0.00	750.00		850.00		850.00	0.00		
5912000 - 2018A Bond Issue Princ. - Other	105,000.00	110,000.00	105,000.00		110,000.00		110,000.00	0.00		
Total 5912000 - 2018A Bond Issue Princ.	105,750.00	110,000.00	105,750.00		110,850.00		110,850.00	0.00		
5926250 - 2018A Bond Issue Interest	34,272.50	16,585.00	34,272.50		31,932.50		29,375.00	-2,557.50		
5916000 - Principal Long-Term Debt (WRS)	3,368.11	1,724.55	3,404.00		3,511.00		3,604.85	93.85		
5926000 - Interest Long Term Debt (WRS)	479.57	199.29	409.00		249.00		242.83	-6.17		
5927000 - Patrol Car Principal Loan	5,282.34	2,720.71	5,283.36		5,496.80		5,034.37	-462.43		
5927500 - Patrol Car Interest	492.58	166.75	491.56		278.12		1,965.63	1,667.51		
Total 5900000 - Debt Service	149,645.10	131,396.30	149,610.42		152,317.42		151,072.68	-1,244.74		
6000000 - Capital Outlay										
6576550 - Outlay - Dog Park	0.00	0.00			60,000.00		15,000.00	-45,000.00	Rich, building roof? Sealer?repair garage roof, new carpeting and tile	
6571400 - Outlay - City Hall	0.00	0.00	5,000.00		10,000.00		5,000.00	-5,000.00		
6571900 - Outlay - General Acctg Admin	0.00	780.00	3,000.00		5,000.00		5,000.00	0.00	budget for new computers in future, carryover each	
6572200 - Outlay - Fire Department	53,546.75	0.00	53,000.00		5,000.00		-5,000.00	-5,000.00		
6572900 - Outlay - Emergency Govt	4,129.04	0.00	8,500.00		3,000.00		1,500.00	-1,500.00		
6573000 - Outlay - Police Patrol										
6573240 - Outlay - Machines & Equipment	0.00	5,100.00	1,500.00		5,000.00		10,000.00	10,000.00		
6573270 - Outlay - Garages & Sheds	0.00	0.00	30,064.66		17,376.00		25,000.00	7,624.00		
6573310 - Outlay - Streets	0.00	0.00	1,500.00		1,500.00		1,500.00	0.00		
6573460 - Outlay - Parking Lots	0.00	0.00	5,000.00		5,000.00		5,000.00	0.00	grade roadway/rent chipper and chip brush	
6574200 - Outlay - Recycling Center	2,500.00	0.00	12,150.00		9,000.00		10,000.00	1,000.00	replace south side drive	
6575100 - Outlay - Cemetery	800.00	0.00	800.00		800.00		800.00	0.00	fix ceiling	
6576100 - Outlay - Library	0.00	0.00	5,000.00		10,104.51		20,000.00	9,895.49	Todd \$10,000 PLUS SS Park/Kiwanis park concrete	
6576200 - Outlay - Parks									Engineering Costs	
6573340 - Outlay - 2025 Streets Project							10,626.68			

DRAFT	CITY OF MARKESAN 2024 BUDGET						NOTES
	2022 Actual		2023 Actual		2024		
	Jan - Dec	Budget	Jan - June	Budget	Budget	DIFFERENCE	
6576300 - Outlay - Codification	90.00	2,000.00	0.00	0.00	2,000.00	2,000.00	code updates
6576500 - Outlay - Walking Path	0.00		560.00	5,700.00	5,000.00	-700.00	
6576450 - Employee Wage Contingency Fund	0.00		0.00	15,000.00		-15,000.00	
Total 6000000 - Capital Outlay	61,065.79	127,504.66	6,440.00	152,480.51	119,926.68	-32,553.83	
Total Expense	1,398,512.11	1,523,491.08	725,777.12	1,585,476.93	1,612,584.68	27,107.75	
Net Income	117,557.39	-21,366.00	72,224.49	0.00	0.00	0.00	
				DIFFERENCE %	1,017.10		



**CITY OF MARKESAN**  
**RESOLUTION NO. 03-2023**

**ADOPT 2024 ANNUAL BUDGET AND SET 2023 LEVY PAYABLE IN 2024**

**WHEREAS**, pursuant to Wis. Stats. 65.07 and 65.90, the Markesan Common Council having the power and duty to act for the good order of the City of Markesan and its residents, shall annually establish a City budget and levy taxes for the purposes set forth in such budget; and

**WHEREAS**, pursuant to Wis. Stats. 65.05 and 65.90, the Markesan Common Council shall on or before November 30 in each year adopt a budget for proposed appropriations for the subsequent fiscal year and hold a public hearing thereon; and

**WHEREAS**, said public hearing for the Year 2024 Budget was legally noticed and held on November 14, 2023; and

**WHEREAS**; the Common Council has deliberated and reconsidered said 2024 Budget;

**NOW, THEREFORE, BE IT RESOLVED**, by the Common Council of the City of Markesan, Green Lake County, Wisconsin, that the attached 2024 Budget is adopted, and there is hereby levied and assessed upon all the taxable property, real and personal, in the City of Markesan for the year 2023, the sum of \$588,421 as and for municipal taxes payable in 2024.

Adopted by the Common Council of the City of Markesan this 14<sup>th</sup> day of November, 2023, by a roll call vote of Aye, Nay, Absent, Abstain.

CITY OF MARKESAN

\_\_\_\_\_  
Rich Slate, Mayor

ATTEST:

\_\_\_\_\_  
Elizabeth Amend, Clerk-Treasurer

**City of Markesan  
Community Survey Proposal**

**October 30, 2023**

**Prepared by:**



**COMMUNITY PERCEPTIONS**

**PO Box 607  
Slinger, Wisconsin 53086  
262.644.4300**



## Project Overview

School Perceptions LLC is an independent education research firm that works with school districts, state, and national organizations to help their leaders gather, organize, and use data to make strategic decisions. For this project, we will do business as **Community Perceptions**.

Community Perceptions will work with the City of Markesan to administer a community-wide survey to quantify income levels to help secure a grant to upgrade the water and sewer infrastructure.

Our process begins with the mailing of a paper survey to all households. A cover letter explains the nature of the survey and encourages the respondent to participate either online or on paper. Additionally, our methodology supports survey administration in multiple languages.

Our proprietary software generates a one-time-use access code, which ensures no survey can be used more than once. The paper survey can be completed and mailed back for data entry. Once the survey process is completed, our software will break down the results based on key community subgroups if needed.

**After completing more than 900 community projects over the past 20 years, our methodology has proven to be highly predictive.**

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## Meet Your Account Team

**Bill Foster** is the President of Community Perceptions. Bill will work with you to develop the overall project strategy and design the survey.

Bill graduated from the University of Wisconsin-Platteville with dual degrees in Engineering and Business Administration. Early in his career, he served the Kelch Corporation as Vice President and General Manager.



**Dr. Rob DeMeuse** is the Research Director and a Project Manager. Rob will work with you to develop and deploy your community survey.

A proud product of rural Wisconsin, Rob earned his Ph.D. from the University of Wisconsin, where he researched school finance and the factors that influence school referenda. Prior to graduate school, Rob was a high school social studies teacher in Evansville, WI.



**Cari Udermann** is a Project Implementation Manager and works with you to coordinate survey administration. She attended St. Cloud State University and Syracuse University, earning degrees in Psychology and Nursing, respectively. Cari has worked in both the medical and education fields.



## Why Community Perceptions?

Over the past 20 years, we have developed a reputation for excellence and reliability. The following is a summary of factors that uniquely position Community Perceptions to meet the needs of the City of Markesan.

- 1) **An objective and unbiased process:** Often, surveys designed and administrated by the sponsoring organization as biased by survey-takers. Consequently, results are questioned, trust is broken, and the entire process is undermined. By using Community Perceptions, an objective, independent firm, your approach, results, and plans moving forward are viewed credibly.
- 2) **An emphasis on you:** Every municipality has unique challenges. Therefore, we never treat a project with a cookie-cutter approach. We listen to you, we work with you, and we customize your project to meet your needs.
- 3) **Cost-effective:** A community survey will help shape plans that will impact residents for generations – plans that often amount to millions of dollars. Community Perceptions understands the resource challenges you face. We are confident that our services will be a good investment as you develop your long-term, continuous improvement projects.
- 4) **Research-based and applicable:** The quality of our work will never waver. We combine extensive research reviews with our decades of experience to help you get accurate, trustworthy, and dependable data.
- 5) **Proprietary survey software:** Our survey system is custom-designed to meet your unique needs and has proven to be extremely user-friendly and reliable. Our software has controls to ensure each survey can be used only once. We continually review security protocols to ensure that your data is always protected and backed up.
- 6) **Stakeholder engagement:** Our work together has a twofold purpose. Surveys help you collect the perception data you need for continuous improvement and serve as a tool to help the community understand your needs. Our experience has shown that asking the *right* questions in the *right* way is central to the success of a project.
- 7) **Ongoing support:** Gathering good data is only half of the challenge. Our team of experts will help you make sense of your data and develop a realistic plan of action.
- 8) **Dedication to service:** Technology and information specialists are available Monday-Friday, 8 a.m.- 5 p.m. CT. We also provide 24-hour, 365-day-per-year real-time monitoring of company servers. Our staff is dedicated and ready to help your team through each step of the process.



## Process & Investment

### Phase 1 – Strategy Development: \$900

- ✓ Identify overall project goals
- ✓ Define options for testing support (if applicable)
- ✓ Develop the project timeline with key milestones and assignments
- ✓ Assist with pre-survey communications planning

### Phase 2 – Survey Design: \$1,800

- ✓ Gather key stakeholder input in the planning process
- ✓ Draft the survey with content specific to your project/community
- ✓ Facilitate survey approval process with your leadership team
- ✓ Send the draft to a professional proofreader and generate a print-ready version of the survey
- ✓ Program customized content into our proprietary software system

### Phase 3: Survey Administration: \$1,900

- ✓ Secure mailing lists
- ✓ Assist in sourcing the cost-effective survey printer option
- ✓ Coordinate printing and mailing logistics \*
- ✓ Assist with a communications plan to promote awareness and participation per district plans
- ✓ Coordinate production and distribution of each survey instrument to target groups
- ✓ Generate unique survey access codes or kiosk codes
- ✓ Launch electronic survey to staff and parent groups
- ✓ Send staff and parent survey reminders via email
- ✓ Monitor live survey data, systems and perform daily data and software backup

### Phase 4: Results Reporting: \$1,800

- ✓ Provide access to all data through our secure password-protected portal
- ✓ Produce and present a formal analysis report (assumes virtual presentation)
- ✓ Assist in understanding the data and providing realistic next steps based on the items tested

\* Administration costs do not include printing or postage.

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### **Policies:**

Our privacy policy ensures that all email addresses provided will only be used for your contracted services. To view the entire policy, visit [www.schoolperceptions.com/files/SchoolPerceptionsPrivacystatement.pdf](http://www.schoolperceptions.com/files/SchoolPerceptionsPrivacystatement.pdf).

Data access is granted to the District's Custodian of Records with the ability to disaggregate all compiled data and authorize access to other staff. Unless otherwise noted, Community Perceptions will designate the Custodian of Records to be the signer of this proposal.

## Optional Services

1. **Evening Meetings & Site Visits:** Our projects can be completed via online conferencing and phone. If requested, we can schedule evening meetings with your team and/or board for planning or presentation services. Site visits will be charged at \$900 per visit plus expenses. Evening virtual meetings will be charged at \$200. (Virtual results presentation is included in phase four of the proposal.)
2. **Prepaid Postage Envelopes:** We can provide prepaid envelopes at the cost of \$0.06 each. This option allows respondents who choose to fill out a paper version of the survey to return it directly to Community Perceptions for processing.
3. **Paper Survey Data Entry & Processing:** We will enter all responses and comments for surveys mailed at a rate of \$1.80 per survey. If you choose to use the prepaid envelopes, return postage will be charged at the actual rate. The current business reply postal rate is \$0.662 for 1 ounce or less and \$0.76 for 2 ounces.
4. **Comment Analysis:** We will read all the comments and identify the prevailing themes gathered via the community survey. A major theme is identified as a result of having multiple participants referencing similar issues or concerns. (\$95 per hour; we will provide a cost estimate based on total comments collected before we begin.)
5. **Additional Data Analysis:** We will disaggregate and create reports at \$95 per hour for any crosstabs produced by the survey and/or in-depth comment analyses.
6. **Non-English Translation Service:** Community Perceptions can provide translation services to improve survey accessibility for community members. Conversion to Spanish via software translation is available at no additional cost (images and graphics are not included). Professional translation of a customized survey or translation to other and/or additional languages is \$95 per hour.

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If this proposal is acceptable, please sign this page, scan, and email to [sales@schoolperceptions.com](mailto:sales@schoolperceptions.com).

Community Survey Proposal Accepted: **City of Markesan**

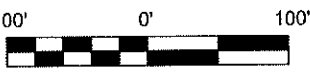
Signature: \_\_\_\_\_ Date: \_\_\_\_\_

# CERTIFIED SURVEY MAP No. \_\_\_\_\_

Located in:

Lot 1, Certified Survey Map No. 1271, as recorded in Volume 5 of Certified Survey Maps for Green Lake County, on Pages 1271-1271A, and being a part of the NW 1/4 of the NE 1/4 and the SW 1/4 of the NE 1/4 of Section 6 T14N, R13E, in the City of Markesan, Green Lake County, Wisconsin

BEARINGS ARE REFERENCED TO THE WISCONSIN COUNTY COORDINATE SYSTEM GREEN LAKE COUNTY, MAD 83(91) THE NORTH LINE OF THE NE 1/4 BEARS S 89°09'33" W



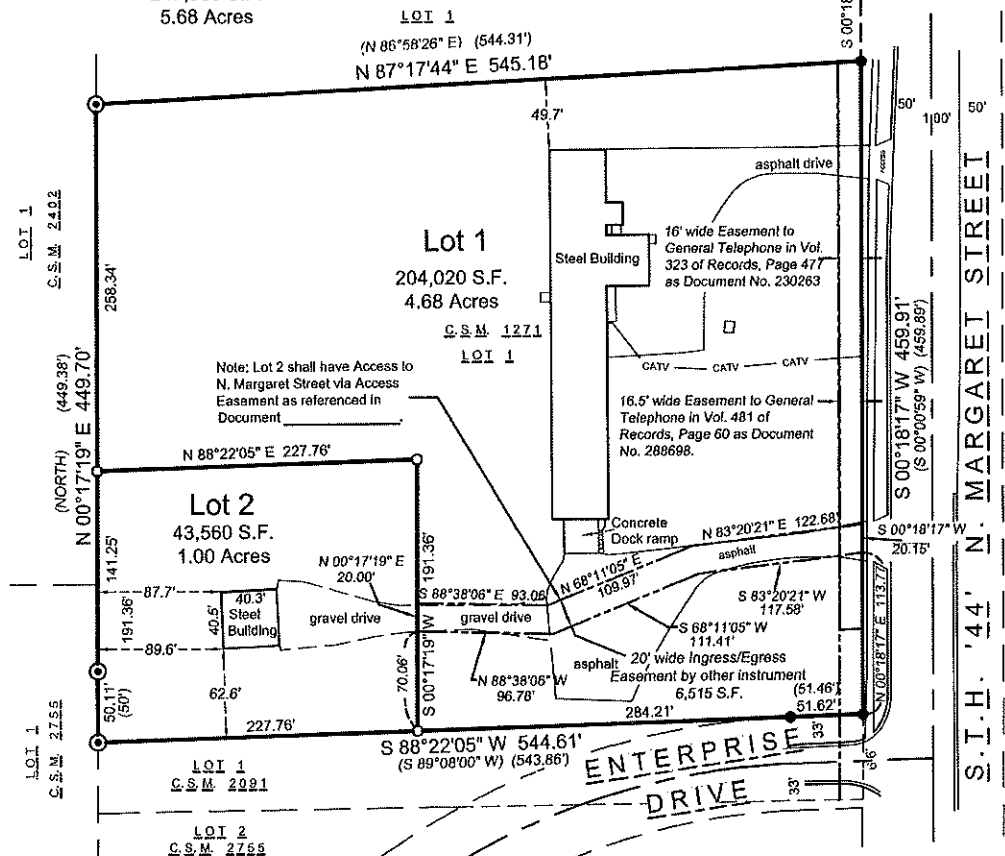
South 1/4 Corner of Section 31, T15N, R13E  
Brass Cap Monument  
N:228294.096'  
E:560053.791'

South 88°09'33" W 2644.90' NE to S. 31

North 1/4 Corner of Section 6, T14N, R13E  
Brass Cap Monument  
N:228293.445'  
E:560043.570'

Northeast Corner of Section 6, T14N, R13  
Brass Cap Monument  
N:228379.063'  
E:562697.330'

This Certified Survey Map Contains  
247,580 S.F.  
5.68 Acres  
C.S.M. 2815  
LOT 1



GREEN LAKE COUNTY CERTIFIED SURVEY MAP No. \_\_\_\_\_ VOLUME \_\_\_\_\_ PAGE \_\_\_\_\_

### LEGEND

- SOLID IRON ROD FOUND (0.75" Dia. unless noted)
- ⊙ IRON PIPE FOUND (1.75" Outside Diam. unless Noted)
- 3/4"x18" SOLID IRON ROD SET 1.50lbs./LINEAL FOOT.
- ⊕ SET CUT "X" IN CONCRETE
- ( ) INDICATES RECORDED AS DISTANCES ARE MEASURED TO THE NEAREST HUNDREDTH OF A FOOT.

PREPARED FOR:  
COYE HARRETT/VAN HISE II LLC  
W343 N6325 S BAYVIEW Road  
OCONOMOWOC, WI 53066

PREPARED BY:  
ISTHMUS SURVEYING, LLC  
450 NORTH BALDWIN STREET  
MADISON, WI 53703  
(608) 244.1090  
www.isthmussurveying.com



# TLB Wood Products LLC

N5624 County Road C  
Seymour, WI 54165

# Proposal

Proposal Number: 23-277

Proposal Date: October 6, 2023

Voice: 920-833-9031  
Fax: 920-833-9032

### Quoted To:

City of Markesan  
Attn: Todd Zamzow  
150 S Bridge St  
PO Box 352  
Markesan, WI 53946

Work to be performed at:  
City of Markesan Recycle Center  
N2298 Co Rd A  
Markesan, WI 53946

Customer ID	Good Thru	Payment Terms	Sales Rep
MARKE	11/06/2023	Net 15	DSO

### Description

Fixed Estimate is as follows.

Grinding based on pile size 10/2/23 (pile size provided by Tood Z.) w/ B66 1000HP Horizontal Grinder, Excavator or Front-End loader and Operator with a little room for growth of pile until Grind (September to mid-October).

- o Support of Front-end loader / operator from City of Markesan for pushing pile and material while grind is ongoing.
- o Mobilization Move/ load & unload overweight/size Grinder & Excavator or Frontend loader to & From Site.
- o Grinding to be done, as soon as convenient for both parties before the end of the year, will coordinate with Town for dates that work for all parties.
- o All ground material will remain at recycle yard

All Fuel Included

Plus, Fuel Surcharge based when diesel is above \$2.85 per gallon based on and/ IAW DOE Midwest weekly diesel rate.

Total estimate = \$4,800.00

**PROOF OF INSURANCE REQUIRED. ANY REPAIRS NEEDED ON MACHINE TO BE PAID FOR BY  
City of Markesan, WI (SEE BELOW)**

Materials to be ground are certified by owner to be free of contaminants, including but not limited to: metal, large objects, any foreign items that may cause damage to TLB Wood Products LLC equipment. Owner certifies that any damage to TLB Wood Products LLC equipment by said materials is at the cost of owner and/or his insurance. Any alteration or deviation from above specifications involving extra costs, will become an extra charge over & above this estimate. All agreements contingent on accidents or delays are beyond our control. This proposal may be revoked if not accepted within 15 days. We reserve the right to recall this estimate within 5 business days in the event of an error.

Term is Net 15. Service charges on amounts past due computed at 1.5% per month (18% per year)

TLB Wood Products' acceptance of waste materials is conditioned on such material not constituting hazardous waste and/or subject to special treatment or disposal requirements as a result of hazardous constituents.

Customer warrants and represents that the waste material provided to TLB Wood Products for processing is not contaminated in any fashion with hazardous materials and/or would not otherwise constitute hazardous waste under state or federal environmental laws. Customer agrees to indemnify and hold TLB Wood Products harmless from any costs and damages that may result if such waste material is non-conforming with the foregoing warranty and representation.

Acceptance of Proposal (must be signed/dated and returned before work begins). The above is satisfactory and is hereby accepted.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_



Betsy Amend <bamend@markesanwi.gov>

---

## Fwd: Markesan City Hall

1 message

---

**Todd Zamzow** <tzamzow@markesanwi.gov>  
To: Betsy Amend <bamend@markesanwi.gov>

Wed, Nov 8, 2023 at 6:50 AM

### BATI materials

----- Forwarded message -----

From: **CLIFFORD NITZ** <bati\_kmc@hotmail.com>  
Date: Wed, Oct 25, 2023 at 5:38 PM  
Subject: Re: Markesan City Hall  
To: Todd Zamzow <tzamzow@markesanwi.gov>  
Cc: Jays Email <jnitz@bati-kmc.com>

Todd,

You need ( 6 ) actuator model MEP-4552 @ \$234.50 each = \$1,407 and ( 2 ) actuator model MEP\_7552 @ \$348.82 = \$697.64

Total is \$2,104.64. We can have them drop shipped to you. The estimated UPS cost is \$50.00. This order includes one hour of instruction on how to replace the actuators.

If you prefer, we could replace them all for an additional \$800.00.

Please let me know how you would like to proceed. Estimated delivery time is 10 days.

Cliff

---

Hugh L. Roberts  
Home: 920-326-5103  
Cell: 920-210-2782  
Paul Roberts  
Home: 920-326-6214  
Cell: 920-210-2783

RECEIVED SEP 21 2023  
**ROBERTS BROTHERS PAINTING**  
FAMILY OWNED & OPERATED SINCE 1958  
www.robertsbrotherspainting.com

Specializing in Farms,  
Homes, and Metal  
Roofs

Waterblasting...  
Our Specialty

Todd PW Shop Painting

JOB NAME: Town of Markesan	PHONE: 920-290-0636	DATE: 9-19-2023
STREET OR R.F.D. 150 S. Bridge St	CELL:	JOB ADDRESS: 202 Bridge St
CITY: Markesan Wi	ZIP: 53946	Markesan

Shop Sides  
4500 sq ft Water blast as needed 1st Coat Rust  
Inhibitor Finish Coat TBD  
Stay off overhead doors  
Paint walk in doors - Trim Color

Hugh L. Roberts

TOTALS

#10,125

RECEIVED NOV 06 2023

General Engineering Company  
P.O. Box 340  
916 Silver Lake Drive  
Portage, WI 53901



608-742-2169 (Office)  
608-742-2592 (Fax)  
[gec@generalengineering.net](mailto:gec@generalengineering.net)  
[www.generalengineering.net](http://www.generalengineering.net)

*Engineers • Consultants • Inspectors*

November 3, 2023

City of Markesan  
P.O. Box 352  
Markesan, WI 53946

Re: 2022 City of Markesan Street and Utility Reconstruction Project - Pay Application No. 6  
City of Markesan, Green Lake County, Wisconsin  
GEC #2-0120-28D

Dear Mayor Slate:

The general contractor, Kopplin & Kinas Co. Inc., has requested payment for recent construction costs associated with the above-referenced project. The pay application covers construction work and material storage that has been completed to date.

I have reviewed the submitted pay request and recommend payment to Kopplin & Kinas Co. Inc., for Pay Application No. 6 in the amount of \$199,312.54. By contract we have withheld 5% of the value of the work completed (\$10,490.13) as retainage.

If in agreement with the pay application, please sign all three copies. One copy is for the City records, one copy is for GEC records, and one copy is to be sent to Kopplin & Kinas Co. Inc., with their payment. We will forward signed copies to the DNR for their reference.

Subsequent pay requests will also be reviewed for completeness and accuracy prior to my recommendation for payment. If you have any questions along the way, please do not hesitate to contact me.

Yours truly,

**GENERAL ENGINEERING COMPANY**

**Lukasz Lyzwa**

Lukasz Lyzwa  
Project Engineer

Enclosures

Cc: Betsy Amend, Clerk  
Jeff Haberer, Water/Wastewater Superintendent



Consulting Engineering • Structural Engineering • Building Design • Environmental Services  
Grant Procurement & Administration • Land Surveying • Zoning Administration • Building Inspection • GIS Services







Progress Estimate

Contractor's Application

For (contract): 2022 Street & Utility Reconstruction  
 Application Period: thru 10/30/2023  
 Street: All Streets  
 Application Number: 6  
 Application Date: 11/3/2023

Item No.	Item Description	BID		QTY	Unit	Scheduled Value	Work Completed		This Period Quantity	Material Stored Not In Gr or I	Total Completed & Stored To Date (H+J)	% (I/F)	Balance To Finish (F-L)
		C	D				H	I					
<b>General</b>													
1	Performance and Payment Bonds	1	LS	\$	35,000.00	\$	35,000.00	\$	1	\$	35,000.00	100.00%	\$
2	Mobilization/Demobilization	1	LS	\$	100,000.00	\$	100,000.00	\$	0.75	\$	75,000.00	75.00%	\$ 25,000.00
3	Silt Fence/Sediment Log	4,000	LF	\$	0.50	\$	2,000.00	\$	-	\$	-	-	\$ 2,000.00
4	Inlet Protection	1	LS	\$	2,210.00	\$	2,210.00	\$	1	\$	2,210.00	100.00%	\$
5	Traffic Control	1	LS	\$	7,500.00	\$	7,500.00	\$	1	\$	7,500.00	100.00%	\$
6	Temporary Access	1	LS	\$	6,000.00	\$	6,000.00	\$	1	\$	6,000.00	100.00%	\$
7	Temporary Mailboxes	1	LS	\$	4,170.00	\$	4,170.00	\$	-	\$	-	-	\$ 4,170.00
8	Temporary Water Service	1	LS	\$	31,135.00	\$	31,135.00	\$	1	\$	31,135.00	100.00%	\$
9	Milling Existing Pavement	2,400	CY	\$	27.60	\$	66,240.00	\$	2216.5	\$	61,175.40	92.35%	\$ 5,064.60
10	Remove Asphalt Pavement	22,555	SY	\$	1.58	\$	35,656.90	\$	27187	\$	42,955.46	120.54%	\$ (7,318.56)
11	Remove Concrete Curb and Gutter	10,500	LF	\$	1.27	\$	13,335.00	\$	14952	\$	18,227.04	136.69%	\$ (4,892.04)
12	Remove Driveway and Sidewalk	37,300	SF	\$	0.57	\$	21,261.00	\$	40318.7	\$	22,981.66	108.09%	\$ (1,720.66)
13	Remove Sanitary Sewer Pipes and Manholes	1	LS	\$	4,825.00	\$	4,825.00	\$	1	\$	4,825.00	100.00%	\$
14	Remove Water Main Pipes, Hydrants, Valves, Curb	1	LS	\$	6,025.00	\$	6,025.00	\$	1.0	\$	6,025.00	100.00%	\$ (0.00)
15	Pipe Bulkhead	1	LS	\$	425.00	\$	425.00	\$	-	\$	-	-	\$ 425.00
						<b>GENERAL TOTAL:</b>	\$ 335,762.90						
<b>Sanitary Sewer</b>													
16	Connect to Existing Sanitary Sewer	7	EA	\$	1,565.00	\$	10,955.00	\$	-	\$	10,955.00	100%	\$
17	Sanitary Sewer, 8-inch PVC	910	LF	\$	68.00	\$	61,880.00	\$	950.5	\$	64,634.00	104%	\$ (2,754.00)
18	TV Inspection of Sanitary Sewer	910	LF	\$	1.50	\$	1,365.00	\$	950.5	\$	1,425.75	104%	\$ (60.75)
19	Sanitary Sewer Manhole, 4-Ft I.D.	56.8	VF	\$	400.00	\$	22,720.00	\$	56.8	\$	22,720.00	100%	\$
20	Unclassified Sewer Work	1	LS	\$	2,050.00	\$	2,050.00	\$	1	\$	2,050.00	100%	\$
21	Sanitary Sewer Manhole Frame & Cover (w/	7	EA	\$	885.00	\$	6,195.00	\$	7	\$	6,195.00	100%	\$
22	Sanitary Sewer Manhole Frame & Cover Adjustment	17	EA	\$	1,265.00	\$	21,505.00	\$	17	\$	21,505.00	100%	\$
23	Sanitary Sewer Lateral, 6-inch PVC w/ Tracer Wire	830	LF	\$	74.50	\$	61,835.00	\$	694	\$	51,703.00	84%	\$ 10,132.00
24	Televise Sanitary Sewer Lateral	24	EA	\$	135.00	\$	3,240.00	\$	24	\$	3,240.00	100%	\$
						<b>SANITARY SEWER TOTAL:</b>	\$ 191,745.00						
<b>Watermain</b>													
25	Connect to Existing Water Main	12	EA	\$	2,130.00	\$	25,560.00	\$	-	\$	25,560.00	100%	\$
26	Water Main, 6-inch Ductile Iron	5,800	LF	\$	Used Alternate**				12	\$	25,560.00	100%	\$
27	Gate Valve with Adapter, 6-inch	37	EA	\$	1,625.00	\$	60,125.00	\$	37	\$	60,125.00	100%	\$
28	Hydrant w/ 6-inch Gate Valve on Lead	10	EA	\$	6,590.00	\$	65,900.00	\$	10	\$	65,900.00	100%	\$
29	Water Lateral, 1-inch Copper	3,100	LF	\$	Used Alternate**				89	\$	42,275.00	100%	\$
30	Corp Stop & Curb Stop w/ Box, 1-inch	89	EA	\$	475.00	\$	42,275.00	\$	-	\$	193,860.00	100%	\$
						<b>WATER MAIN TOTAL:</b>	\$ 193,860.00						
<b>Storm Sewer</b>													
31	Storm Sewer Manhole Frame and Cover Adjustment	26	EA	\$	495.00	\$	12,870.00	\$	-	\$	12,870.00	100%	\$
						<b>STORM SEWER TOTAL:</b>	\$ 12,870.00						

Pavement and Concrete														
32	Unclassified Excavation - Street Sections													
		6,300	CY	\$	21.12	\$	133,056.00	\$	181,433.40	\$	383,188.76	238%	\$	(250,132.76)
33	Road Geotextile	22,555	SY	\$	1.88	\$	42,403.40	\$	22,555	\$	42,403.40	100%	\$	-
34	Recycled Aggregate Base Course Asphalt Millings (6")	2,645	CY	\$	1.00	\$	2,645.00	\$	2,216.5	\$	2,216.50	84%	\$	428.50
35	Rock Excavation	500	CY	\$	0.01	\$	5.00	\$	-	\$	-	-	\$	5.00
36	Crushed Aggregate Base Course (8")	16,500	TN	\$	9.98	\$	164,670.00	\$	196,688.46	\$	196,291.23	119%	\$	(31,621.23)
37	Finish Grade Base Course	22,555	SY	\$	1.00	\$	22,555.00	\$	28,205	\$	28,205.00	125%	\$	(5,650.00)
38	AC Surface Course, 1-3/4" 4IT 58-285	2,750	TN	\$	67.80	\$	186,450.00	\$	281,653	\$	191,103.11	102%	\$	(4,653.11)
39	AC Surface Course, 1-3/4" 4IT 58-285 Spring 2023	2,750	TN	\$	72.30	\$	198,825.00	\$	289.6	\$	-	-	\$	(10,555.80)
40	Saw Cut Existing AC Pavement	720	LF	\$	3.10	\$	2,232.00	\$	2,700	\$	8,370.00	375%	\$	(6,138.00)
41	Concrete Steels	45	SF	\$	60.00	\$	2,700.00	\$	38.5	\$	2,310.00	86%	\$	390.00
42	Paved Driveways	45	TN	\$	135.00	\$	6,075.00	\$	421.88	\$	11,593.80	198%	\$	(5,940.68)
43	Concrete Curb & Gutter, 24-Inch	10,500	LF	\$	12.16	\$	127,680.00	\$	14,352	\$	174,520.32	137%	\$	(46,840.32)
44	Concrete Driveway & Sidewalk, 6-inch	13,800	SF	\$	4.98	\$	68,724.00	\$	121,667	\$	60,590.17	88%	\$	8,133.83
45	Concrete Sidewalk, 4-inch	23,500	SF	\$	5.47	\$	128,545.00	\$	211,989	\$	115,957.98	90%	\$	12,587.02
46	Pavement Markings	10	EA	\$	185.00	\$	1,850.00	\$	-	\$	-	-	\$	1,850.00
47	Topsoil, Fertilize, Seed, and Mulch	1	LS	\$	113,600.00	\$	113,600.00	\$	1.25	\$	142,000.00	125%	\$	(28,400.00)
							<b>PAVEMENT TOTAL:</b>	\$	<b>209,802.68</b>	\$	<b>1,568,552.94</b>	<b>130%</b>	\$	<b>(366,537.54)</b>
Alternate Bid														
A	Water Main, 6-inch C900	5,600	LF	\$	64.00	\$	358,400.00	\$	5,550	\$	355,200.00	99%	\$	3,200.00
B	Water Lateral, 1-inch HDPE Piping with copper compression fittings	3,100	LF	\$	64.00	\$	198,400.00	\$	2,453	\$	156,992.00	79%	\$	41,408.00
C	Lead Service Lateral (LSL) Replacement	30	EA	\$	4,800.00	\$	144,000.00	\$	30	\$	144,000.00	100%	\$	-
D	AC Surface Course, 1-3/4" 4IT 58-285 Fall 2022	2,750	TN	\$	70.20	\$	193,050.00	\$	-	\$	-	-	\$	193,050.00
E	Trees Removal	12	EA	\$	2,200.00	\$	26,400.00	\$	27	\$	59,400.00	225%	\$	(33,000.00)
F1	South Main St Hydrant Replacement	2	EA	\$	13,040.00	\$	26,080.00	\$	2	\$	26,080.00	100%	\$	-
F2	South Main St Hydrant Replacement Paving	10	TN		Not Approved									
G1	South Main St Milling	2,350	SY	\$	2.85	\$	6,697.50	\$	4,610	\$	13,138.50	196%	\$	(6,441.00)
G2	South Main St Overlay 1-3/4" 4IT 58-285	250	TN	\$	70.20	\$	17,550.00	\$	-	\$	-	-	\$	17,550.00
H1	Sunrise St Milling	2,700	SY	\$	2.85	\$	7,695.00	\$	4,930	\$	14,050.50	183%	\$	(6,355.50)
H2	Sunrise St Overlay 1-3/4" 4IT 58-285	2,285	TN	\$	70.20	\$	20,070.00	\$	-	\$	-	-	\$	20,070.00
CO1	** Added ** RELAY Sanitary Laterals (65 Total)	2,275	LF	\$	95.15	\$	216,466.25	\$	11,715	\$	111,468.23	51%	\$	104,998.03
							<b>ALTERNATE TOTAL:</b>	\$	<b>1,214,745.75</b>	\$	<b>880,329.23</b>	<b>72%</b>	\$	<b>334,416.53</b>
							<b>PROJECT TOTAL:</b>	\$	<b>209,802.68</b>	\$	<b>3,153,074.48</b>	<b>100%</b>	\$	<b>(2,075.43)</b>

**North Central  
Laboratories**



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# INVOICE

INVOICE NO. 494221

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CITY OF MARKESAN (WWTP)  
P O BOX 352  
  
MARKESAN, WI 53946-0352

INVOICE DATE	10/13/2023
YOUR ACCOUNT NO.	27650
YOUR ORDER NO.	Jeff 101223
SHIPPED VIA	UPS
	10/12/2023

SHIPPED TO  
MARKESAN WASTEWATER, 461 WEST MANCHESTER STREET, MARKESAN, WI 53946

QUANTITY	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	ea SM-2770, Genesys 30 Visible Spectrophotometer	2995.00	2995.00
1	Serial number for above: 9A1A301116	.00	.00
	Delivery Charges		52.09
	SUB-TOTAL		3047.09
	WI Sales Tax-Exempt		.00
	TOTAL		3047.09
	Thank you for your order!!		
	<p><i>JH</i> <i>85600.1</i></p> <p><i>approved at Finance</i></p>		

PLEASE PAY FROM THIS INVOICE WITHIN 30 DAYS

REMIT TO: NCL of Wisconsin, Inc. P.O. Box 8, Birnamwood, WI 54414



On Wednesday October 11, 2023 the display on our Genesys 20 Spectrophotometer stopped working. This is needed to run ammonia and phosphorus testing which we are required to run every week. We bought the spectrophotometer in 2014 used from New Lisbon. I think it was 1,500.00. I called North Central Labs and asked about having the unit fixed and they told me they couldn't because it is a discontinued model. They gave me the number for Thermal Scientific in Madison who makes the spectrophotometer and they also said it could not be repaired because the model is discontinued. I had no choice but to purchase the new model Genesys 30 from North Central Labs in the amount of 3,047.09 so we had it for testing the following week. I'm looking for approval for the purchase.

**2024 MEMO OF UNDERSTANDING BETWEEN  
(Name of Municipality) \_\_CITY OF MARKESAN\_\_  
AND THE COUNTY OF GREEN LAKE FOR  
THE WisVOTE VOTER REGISTRATION SYSTEM**

This Memorandum of Understanding is hereby entered into by and between the City of Markesan (hereafter referred to as the "local unit of government") and **County of Green Lake** (hereafter referred to as the "provider unit of government").

**NOW THEREFORE**, in consideration of the terms and conditions contained herein, the parties hereto agree as follows:

1. The local unit of government understands that the State of Wisconsin intends to maintain the official centralized database of voter registration information.
2. The local unit of government understands their responsibilities and requirements for complying with HAVA and state statutes and accepts the responsibility to implement voter registration policies and procedures and maintain each voter's current registration documentation.
3. The local unit of government understands the technology, technology maintenance, staffing, and training costs that are required to accept the responsibility of entering and maintaining the data within WisVote. The costs have been outlined in Appendix A and agreed upon by both parties.
4. Based on the above, the local unit of government herein declares its intention to utilize technology and resources of provider unit of government, the **County of Green Lake**, and to share the costs that are associated with entering and maintaining data within the WisVote application. It is the understanding of the local unit of government, that the provider unit of government, the **County of Green Lake** accepts the technology and resource responsibilities for this sharing agreement.
5. This agreement is valid from January 1, 2024 through December 31, 2024. In addition, this agreement will extend in 90 day increments unless officially terminated in writing or via a new agreement.
6. The local unit of government that previously did not have responsibility for updating WisVote, has purchased the appropriate equipment and validated with the Wisconsin Elections Commission that they are capable of taking on the technology and resource responsibilities of WisVote.
7. The local unit of government that previously did not have responsibility for updating WisVote, has validated with the Wisconsin Elections Commission that their clerks and appointed associates have been properly trained in the use and functions of the WisVote voter registration system.

**APPENDIX A**

I accept the County's input of voter registrations and/or changes and absentee tracking information into the WisVote system and will provide the necessary information to the County as statutorily mandated to facilitate those entries. The annual cost for 2024 is a flat fee of \$500. The fee is due by January 31, 2024.

\_\_\_\_\_  
Initials of Clerk

I decline the County's input of voter registrations and/or changes and absentee tracking information into the WisVote system and will be providing this information to the Wisconsin Elections Commission on the municipal level.

EAA  
Initials of Clerk

In the event of unforeseen circumstances such as illness, resignation or death within the municipality and Green Lake County is required to assume responsibility for WisVote entries, the cost will be prorated quarterly based on the date services are required. Example: Green Lake County is required to assume WisVote duties due to the resignation of the Municipal Clerk in August of 2024. Cost would be \$250 for the remainder of the year (\$125.00 per quarter).

EAA  
Initials of Clerk

\_\_\_\_\_  
Date

**Municipality**

Elizabeth A Amend

Municipal Clerk

Elizabeth A Amend  
Municipal Clerk Signature

Mayor Rich Slate, Rich Slate  
Chair, Mayor or President

City of Markesan  
Municipality Name

**County Clerk**

Elizabeth Otto  
Printed Name

\_\_\_\_\_  
Signed Name

County Clerk  
Title

County of Green Lake  
Municipality Name



**JOHNSON BLOCK**  
**CPAs**

**CITY OF MARKESAN, WISCONSIN**  
ADDITIONAL REPORTS AND SCHEDULES  
REQUIRED BY THE UNIFORM GUIDANCE AND THE  
STATE SINGLE AUDIT GUIDELINES  
FOR THE YEAR ENDED DECEMBER 31, 2022

Johnson Block & Company, Inc.  
Certified Public Accountants  
2500 Business Park Road  
Mineral Point, Wisconsin 53565  
(608) 987-2206

CITY OF MARKESAN, WISCONSIN  
ADDITIONAL REPORTS AND SCHEDULES  
REQUIRED BY THE UNIFORM GUIDANCE AND THE  
STATE SINGLE AUDIT GUIDELINES

FOR THE YEAR ENDED DECEMBER 31, 2022  
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the City Council  
City of Markesan, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Markesan ("City"), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated October 30, 2023. In our report, our opinion was qualified because the Library accounts and activity have not been included in the City's financial statements.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as items #2022-001 and #2022-002 that we consider to be material weaknesses.



## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **City of Markesan's Response to Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on the City's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Johnson Block & Company, Inc.*

Johnson Block & Company, Inc.  
October 30, 2023





INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE  
UNIFORM GUIDANCE AND THE STATE SINGLE AUDIT GUIDELINES;  
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

To the City Council  
City of Markesan, Wisconsin

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the City of Markesan (City)'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the State Single Audit Guidelines issued by the Wisconsin Department of Administration that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2022. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended December 31, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Guidelines. Our responsibilities under those standards, the Uniform Guidance, and the State Single Audit Guidelines are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal and state programs.



### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Guidelines will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepting auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Guidelines, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and State Single Audit Guidelines, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal and state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.



### **Report on Internal Control over Compliance (Continued)**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the State Single Audit Guidelines. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State Single Audit Guidelines**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Markesan, Wisconsin, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise City's basic financial statements. We issued our report thereon dated October 30, 2023, which contained unmodified, qualified, and adverse opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards are presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the State Single Audit Guidelines, issued by the Wisconsin Department of Administration, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

*Johnson Block & Company, Inc.*

Johnson Block & Company, Inc.  
October 30, 2023

Exhibit C-1  
City of Markesan  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2022

Federal Agency/ Pass-Through Agency/ Cluster/ Program Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	(Accrued) Deferred Beginning Balance	Cash Received	Accrued (Deferred) Ending Balance	Expenditures
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>						
<i>Passed Through State of Wisconsin - Department of Administration</i>						
Community Development Block Grant/State's Program and Non-entitlement Grants in Hawaii	14.228	PF 21-18	\$ 801,813	\$ 801,813	\$ 801,813	\$ 801,813
Total U.S. Department of Housing and Urban Development			801,813		801,813	801,813
<b>U.S. DEPARTMENT OF TREASURY</b>						
<i>Passed Through State of Wisconsin - Department of Health Services</i>						
Coronavirus State and Local Fiscal Recovery Funds	21.027	100-843		18,753		18,753
Total U.S. Department of Treasury				18,753		18,753
<b>TOTAL - ALL FEDERAL AWARDS</b>			<b>\$ 801,813</b>	<b>\$ 18,753</b>	<b>\$ 801,813</b>	<b>\$ 820,566</b>

The accompanying notes are an integral part of this schedule.

Exhibit C-2  
City of Markesan  
Schedule of Expenditures of State Awards  
For the Year Ended December 31, 2022

State Agency/ Pass-Through Agency/ Program Title	State Identifying Number	(Accrued) Deferred Beginning Balance	Cash Received	Accrued (Deferred) Ending Balance	Expenditures
<b>WISCONSIN DEPARTMENT OF HEALTH SERVICES</b>					
Emergency Medical Services	435.119	\$	\$ 13,075	\$	\$ 13,075
Total Wisconsin Department of Health Services			13,075		13,075
<b>WISCONSIN DEPARTMENT OF NATURAL RESOURCES</b>					
Recycling Grants to Responsible Units	370.670		5,878		5,878
Total Wisconsin Department of Natural Resources			5,878		5,878
<b>TOTAL - ALL STATE AWARDS</b>		<b>\$</b>	<b>\$ 18,953</b>	<b>\$</b>	<b>\$ 18,953</b>

The accompanying notes are an integral part of this schedule.

City of Markesan, Wisconsin  
Notes to the Schedule of Expenditures of Federal and State Awards  
For the Year Ended December 31, 2022

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NOTE 1

BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal and state awards include the federal and state grant activity for the City of Markesan, Wisconsin and is presented on the accrual basis of accounting. The information in these schedules are presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in these schedules may differ from amounts presented in, or used in the preparation of the financial statements.

NOTE 2

INDIRECT COST RATE

The City does not use the 10-percent de minimus indirect cost rate as allowed under the Uniform Guidance.

NOTE 3

SUBRECIPIENTS

There were no awards passed through to subrecipients.



City of Markesan, Wisconsin  
 Schedule of Findings and Questioned Costs  
 For the Year Ended December 31, 2022

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Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements were prepared in accordance with GAAP: Qualified

Internal control over financial reporting:

- Material weakness(es) identified?   X   Yes        No
- Significant deficiency(ies) identified?        Yes   X   None Reported
- Noncompliance material to financial statements noted?        Yes   X   No

Federal Awards

Internal Control over major programs:

- Material weakness(es) identified?        Yes   X   No
- Significant deficiency(ies) identified?        Yes   X   None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?        Yes   X   No

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.228	Community Development Block Grant

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee?        Yes   X   No

State Awards

No state awards were subject to single audit. The State of Wisconsin Department of Natural Resources and State of Wisconsin Department of Health services waived testing of the expenditures shown on Exhibit C-2.

City of Markesan, Wisconsin  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2022

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Section II - Financial Statement Findings

Finding #2022-001- Limited Segregation of Duties

**Condition:** The available office staff precludes a proper segregation of duties in the control areas reviewed.

**Criteria:** Segregation of duties is an aspect of internal control intended to prevent or decrease opportunities of intentional and unintentional errors and fraud. Duties and responsibilities are properly segregated if no single individual either has control over all phases of a transaction or can both make and conceal an error, whether such error is intentional or unintentional.

**Cause:** Limited number of personnel.

**Effect:** Errors or intentional fraud could occur and not be detected timely by other employees in the normal course of their responsibilities.

**Recommendation:** Procedures should be implemented segregating duties among different employees. Management should continue to maintain a working knowledge of matters relating to the City's operations.

**Response:** We agree with this finding but do not believe it is cost-effective to increase personnel to bring about a more effective segregation of duties.

Finding #2022-002- Material Adjustments

**Condition:** Johnson Block and Company, Inc. proposed adjusting journal entries during the audit process. We deem these entries to be material in relation to the financial statements. Since the City did not make these adjustments in its accounting system prior to the audit, a material weakness exists in the City's internal controls.

**Criteria:** Material adjusting journal entries not prepared by the City before the audit are considered an internal control weakness

**Cause:** The City does not have policies and procedures in place to ensure that all transactions are properly recorded on the general ledger prior to the audit.

**Effect:** This means that the proper recording and reporting of financial information may not occur within a timely manner.

**Recommendation:** Policies and procedures should be implemented to ensure account balances are properly recorded in a timely manner.

**Response:** The City will work to establish policies and procedures to reduce the number of adjusting journal entries proposed by the auditor.





City of Markesan, Wisconsin  
Summary Schedule of Prior Audit Findings  
For the Year Ended December 31, 2022

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An audit in accordance with *Government Auditing Standards* and a single audit in accordance with the Uniform Guidance and the State Single Audit Guidelines were not required to be performed in the prior year.

# CITY OF MARKESAN



## Audited Financial Statements For the Year Ended December 31, 2022

November 9, 2023  
Brent Nelson, CPA  
Audit Partner

*Prepared by:*  
Johnson Block & Company, Inc.  
Certified Public Accountants



**JOHNSON BLOCK**  
CPAs

# CITY OF MARKESAN

## AUDIT OVERVIEW

- We have completed our audit of the City of Markesan for the year ended December 31, 2022.
- We issued unmodified (clean) opinions on the financial statements of the General Fund, Debt Service Fund, Tax Incremental Financing District Fund, and Water and Wastewater Utility.
  - Library accounts were not included within the scope of the audit.
- Management has reviewed and accepted the financial statements and adjusting journal entries.
- For 2022, a single audit was needed. A single audit is an additional compliance audit that is required when more than \$750,000 of federal funds have been expended in a year. The CDBG grant caused the City to exceed the threshold for 2022.
  - We issued an unmodified (clean) opinion on the City's CDBG program for 2022.
- We also prepared the following regulatory reports for 2022:
  - Water utility PSC annual report
  - Municipal financial report – Form C
  - TIF District #1 annual report

# CITY OF MARKESAN

## 2022 FINANCIAL HIGHLIGHTS

- Governmental funds of the City reported a decrease in overall fund balance of \$47,028.
  - General fund decreased \$136,484. **Note:** the primary driver of the decrease was the spenddown of Streets Non-lapsing Capital outlay reserves as part of 2022 Street project.
  - TID #1 increased \$89,456. TID#1 is in a payoff stage of its life cycle. Excess revenues being used to repay amounts owed to the City's general fund.
  
- The water and wastewater utility reported an increase in net position of \$417,376. \$277,503 of this increase was from grant funding (CDBG funded Utility improvements and principal forgives on State loans).
  - Water operating income was \$73,067
  - Wastewater operating income was \$66,806

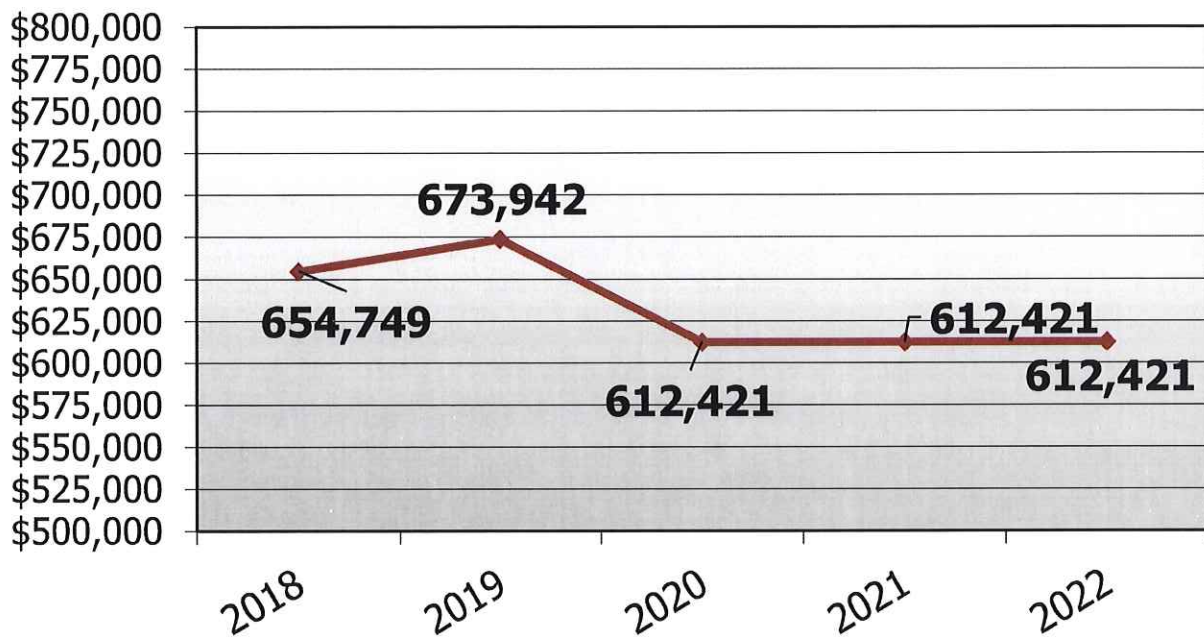
5 year trend in Utility revenues, expenses, and net income:

<b>Utility (excluding grant revenues)</b>			
<b>YEAR</b>	<b>Revenues</b>	<b>Expenses</b>	<b>Net Income</b>
2018	\$ 753,312	\$ 629,344	\$ 123,968
2019	\$ 883,340	\$ 658,893	\$ 224,447
2020	\$ 896,678	\$ 678,119	\$ 218,559
2021	\$ 873,645	\$ 664,198	\$ 209,447
2022	\$ 889,806	\$ 749,933	\$ 139,873



# CITY OF MARKESAN

## PROPERTY TAXES – EXCLUDING TAX INCREMENTS



### Local Property Tax Levy (Excludes TIF)

2018	\$ 654,749
2019	\$ 673,942
2020	\$ 612,421
2021	\$ 612,421
2022	\$ 612,421

### OBSERVATIONS AND COMMENTS:

- Final payment on 2009 debt issue was made in 2019.

The 2019 levy (2020 revenue) had a reduced debt service levy.

- Not pictured above, the 2022 levy (2023 revenue) was \$588,421. City decreased levy by \$24,000 related to transfer of Ambulance Service.

# CITY OF MARKESAN

## CHANGES IN LONG-TERM OBLIGATIONS

➤ The following table is a summary of long-term obligations for the year ended December 31, 2022:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<u>Governmental Activities</u>					
Bonds and notes-nondirect	\$ 1,305,000	\$	\$ (105,000)	\$ 1,200,000	\$ 110,000
Notes from direct borrowings and direct placements	30,197		(8,650)	21,547	8,996
Other liabilities:					
Compensated Absences	30,313	4,204		34,517	7,024
Total Governmental Activities	<u>\$ 1,365,510</u>	<u>\$ 4,204</u>	<u>\$ (113,650)</u>	<u>\$ 1,256,064</u>	<u>\$ 126,020</u>
<u>Business-Type Activities</u>					
Notes from direct borrowings and direct placements					
Clean water revenue bonds	\$ 1,491,895	\$	\$ (80,865)	\$ 1,411,030	\$ 81,852
Safe drinking water revenue bonds	837,364	349,773	(48,070)	1,139,067	62,799
Other liabilities:					
Compensated Absences	32,201		(9,010)	23,191	1,848
Total Business-Type Activities	<u>\$ 2,361,460</u>	<u>\$ 349,773</u>	<u>\$ (137,945)</u>	<u>\$ 2,573,288</u>	<u>\$ 146,499</u>

## OBSERVATIONS AND COMMENTS:

➤ General obligation debt limitation totaled \$4,929,750 and debt subject to limitation totaled \$1,221,547. The City had 75% of its debt capacity remaining at December 31, 2022.

➤ New debt of \$349,773 in 2022 is from Safe Drinking Water loan through State of WI. City approved to draw up to \$996,528 in bonds. An additional \$306,675 was drawn in March 2023. Our understanding is another draw is expected yet in 2023 at the conclusion of the project. Utility cash reserves were very low at 12/31/22 since grants and loans are on the reimbursement basis.

# CITY OF MARKESAN

## OTHER MATTERS

- Recommendations and informational points (communication document separate from the bound financial statement report). Notable discussion:
  - General Fund Balance. Unassigned fund balance continues to be low. As of 12/31/22, unassigned fund balance was only \$21,259. That represents 1.7% of the 2022 current expenditures. City policy is to maintain a minimum unassigned fund balance of not less than 20% of current expenditures.
  - Total general fund balance as of 12/31/22 is \$713,389 and represents 57% of current expenditures. The majority of General Fund Balance (\$392,451) is classified as assigned capital projects carryovers as detailed on Page 64 of financial statements. Assignments can be changed by the City at any time .
  - Another large component of the City's general fund balance is amounts owed from the TIF District. As of 12/31/22, the TIF owed the general fund \$203,092. This receivable is reflected as part of nonspendable fund balance. Expected to be paid back in full in 2025. For reference, as of 12/31/17, the TIF owed General fund \$615,830. Amount owed has been consistently paid down annually.
  - When the TIF District terminates in 2025, it is conservatively estimated to end with a surplus of \$82,454 (after repaying the general fund back in full). Any surplus remaining in 2025 would be proportionately allocated back to the taxing districts (City, County, School, Moraine Park)
  
- We want to extend thanks to all those that helped during the audit.
  
- We received full and complete cooperation from City personnel.
  
- Thank you for letting us be of service. We are available throughout the year for any questions or assistance.