



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

FINANCE, PERSONNEL & SAFETY COMMITTEE

Markesan City Hall

December 5, 2023

Immediately following Public Property & Health meeting

AGENDA

Call to Order

Roll Call

Citizen's Comments

Emergency Management Report

- Discussion and Approval of Payment to Emergency Management Members, Director and Assistant Director
- Discussion and Approval of Emergency Management Christmas Party

Review and Approval of Vouchers Payable

Police Report & Schedule

- Information Technology Director Wage Increase

New Business

- Discussion and Action on the City of Markesan Tree Lighting Ceremony
- Discussion and Action on Rollover of Fund Balances Into the Non-Lapsing Account
- Discussion and Action on Employee's 2023 Year End Gifts
- Discussion and Action on Renewal of 3 City CD's with ERGO Bank for 13 months at 4.91%: Phelps CD for \$22,561.74, Perpetual Care CD for \$48,496.38 and TID CD for \$56,633.19 on December 28, 2023
- Discussion and Action on Feedback on 2022 Financial Audit Questions
- Discussion and Action on Bids for New Assessor; 2024 Contract Approval
- Discussion and Action on Hiring Diane Draheim and Lisa Kennedy to be Election Officials

Old Business

- Discussion and Action on City Wide Income Survey

Adjournment

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

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

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

Dated December 1, 2023
Elizabeth Amend, Clerk-Treasurer

December 5, 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: 38106-38164	\$	73,160.50
DD #5983-6030	\$	35,712.05
EFT #1450-1466	\$	47,779.62
TOTAL	\$	156,652.17
UTILITY CHECKS: #13239-13255	\$	227,082.62
TOTAL	\$	227,082.62

With the exception of:

Signed:

City of Markesan
Voucher List
November 7 through December 5, 2023

Num	Date	Name	Memo	Original Amount
EFT-1450	11/07/2023	EMPOWER RETIREMENT (WDC)	IRA	-752.00
EFT-1451	11/07/2023	EMPOWER RETIREMENT (WDC)	IRA	-42.00
EFT-1452	11/07/2023	INTERNAL REVENUE SERVICE	39-6006314	-5,323.14
EFT-1453	11/07/2023	WISCONSIN DEPT. OF REVENUE	036-0000583032-02	-910.00
EFT-1454	11/17/2023	SHELL FLEET	Oct 2023 Fuel	-1,057.84
EFT-1455	11/21/2023	EMPOWER RETIREMENT (WDC)	IRA	-752.00
EFT-1456	11/21/2023	EMPOWER RETIREMENT (WDC)	IRA	-42.00
EFT-1457	11/21/2023	INTERNAL REVENUE SERVICE	39-6006314	-6,877.24
EFT-1458	11/21/2023	WISCONSIN DEPT. OF REVENUE	036-0000583032-02	-1,141.25
EFT-1459	11/22/2023	STATE OF WI HEALTH INS	DEC 2023 HEALTH INS	-16,414.40
EFT-1460	11/29/2023	DELTA DENTAL OF WISCONSIN	SUPPLEMENTAL DENTAL PLAN DEC 2023	-342.38
EFT-1461	11/29/2023	DELTA DENTAL OF WISCONSIN	DELTAVISION DEC 2023	-52.58
EFT-1462	11/30/2023	WRS (Wisconsin Retirement System)	0457000	-7,295.50
EFT-1463	11/30/2023	EMPOWER RETIREMENT (WDC)	IRA	-752.00
EFT-1464	11/30/2023	EMPOWER RETIREMENT (WDC)	IRA	-42.00
EFT-1465	12/04/2023	CITGO	Nov 2023 Fuel	-401.89
EFT-1466	12/05/2023	INTERNAL REVENUE SERVICE	39-6006314	-5,581.40
			TOTAL EFT PAYMENTS	-47,779.62
DD5983	11/17/2023	Corson, Amy M	payroll direct deposit	-115.43
DD5984	11/17/2023	Dykstra, Dennis P	payroll direct deposit	-121.91
DD5985	11/17/2023	Koos-Abendroth, Cheryl A	payroll direct deposit	-368.49
DD5986	11/17/2023	Olson, Clyde A	payroll direct deposit	-116.36
DD5987	11/17/2023	Panten, Beth M	payroll direct deposit	-252.13
DD5988	11/17/2023	Phippen, Henry	payroll direct deposit	-309.08
DD5989	11/17/2023	Slate, Rich	payroll direct deposit	-461.75
DD5990	11/17/2023	Zacharias, Carmen J	payroll direct deposit	-58.17
DD5991	11/17/2023	Amend, Elizabeth A	payroll direct deposit	-1,368.00
DD5992	11/17/2023	Behlke, Ryan R	payroll direct deposit	-1,850.61
DD5993	11/17/2023	Chisnell, Gerald	payroll direct deposit	-277.05
DD5994	11/17/2023	Galkowski, Jackson T	payroll direct deposit	-1,189.24
DD5995	11/17/2023	Glover, Valerie	payroll direct deposit	-108.04
DD5996	11/17/2023	Heberer, Jeffrey	payroll direct deposit	-3,708.85
DD5997	11/17/2023	Heiling, Rachel	payroll direct deposit	-68.19
DD5998	11/17/2023	Huhndorf, John E	payroll direct deposit	-560.06
DD5999	11/17/2023	Knaub, Sharilyn J	payroll direct deposit	-460.03
DD6000	11/17/2023	Lopez, Ingrid A	payroll direct deposit	-101.73
DD6001	11/17/2023	Mace, Matthew R	payroll direct deposit	-1,330.61
DD6002	11/17/2023	McLean, Cody	payroll direct deposit	-1,383.50
DD6003	11/17/2023	Meyer, Vanessa K	payroll direct deposit	-680.23
DD6004	11/17/2023	Pflum, William	payroll direct deposit	-1,552.66
DD6005	11/17/2023	Plagenz-Jensen, Karen C	payroll direct deposit	-470.02
DD6006	11/17/2023	Sippel, Christina J	payroll direct deposit	-33.94
DD6007	11/17/2023	Stellmacher, Nancy J	payroll direct deposit	-320.81
DD6008	11/17/2023	Stoll, Brittany M	payroll direct deposit	-51.25
DD6009	11/17/2023	Wilderman, James H	payroll direct deposit	-1,223.43
DD6010	11/17/2023	Zamzow, Todd B	payroll direct deposit	-1,522.92
DD6011	12/01/2023	Amend, Elizabeth A	payroll direct deposit	-1,386.37
DD6012	12/01/2023	Behlke, Ryan R	payroll direct deposit	-1,788.65
DD6013	12/01/2023	Chisnell, Gerald	payroll direct deposit	-277.05
DD6014	12/01/2023	Galkowski, Jackson T	payroll direct deposit	-1,205.24
DD6015	12/01/2023	Glover, Valerie	payroll direct deposit	-138.06
DD6016	12/01/2023	Heberer, Jeffrey	payroll direct deposit	-1,792.21
DD6017	12/01/2023	Heiling, Rachel	payroll direct deposit	-12.78
DD6018	12/01/2023	Huhndorf, John E	payroll direct deposit	-336.49
DD6019	12/01/2023	Knaub, Sharilyn J	payroll direct deposit	-180.09
DD6020	12/01/2023	Lopez, Ingrid A	payroll direct deposit	-86.90

City of Markesan
Voucher List
November 7 through December 5, 2023

Num	Date	Name	Memo	Original Amount
DD6021	12/01/2023	Mace, Matthew R	payroll direct deposit	-1,330.61
DD6022	12/01/2023	McLean, Cody	payroll direct deposit	-1,572.60
DD6023	12/01/2023	Meyer, Vanessa K	payroll direct deposit	-617.83
DD6024	12/01/2023	Pflum, William	payroll direct deposit	-1,552.65
DD6025	12/01/2023	Plagenz-Jensen, Karen C	payroll direct deposit	-363.17
DD6026	12/01/2023	Sippel, Christina J	payroll direct deposit	-36.37
DD6027	12/01/2023	Stellmacher, Nancy J	payroll direct deposit	-286.59
DD6028	12/01/2023	Stoll, Brittany M	payroll direct deposit	-44.26
DD6029	12/01/2023	Wilderman, James H	payroll direct deposit	-1,223.42
DD6030	12/01/2023	Zamzow, Todd B	payroll direct deposit	<u>-1,416.22</u>
		TOTAL PAYROLL DIRECT DEPOSITS		-35,712.05
38106	11/13/2023	GREEN LAKE COUNTY CLERK	2023 Dog Licenses final pymnt	-50.25
38107	11/14/2023	ERGO BANK OF MARKESAN	WRS Loan - Payment #66	-320.64
38108	11/14/2023	SIMPLE SOLUTION FENCING LLC	FINAL PAYMENT DOG PARK FENCE	-8,016.80
38109	11/14/2023	AL-WIN ENTERPRISE	snow plow pins	-639.00
38110	11/14/2023	ALCIVIA	grease	-48.00
38111	11/14/2023	HORICON BANK VISA	1&1 / WS Supplies/ Pol - Conf.	-1,086.40
38112	11/14/2023	MCLEAN CODY	Pizza with a cop	-183.59
38113	11/14/2023	MONROE TRUCK EQUIPMENT	Plow Truck hydraulic cylinder	-692.09
38114	11/14/2023	NESS ELECTRIC, INC	Cemetery electric post	-910.17
38115	11/14/2023	THEDA CARE LABORATORIES	Blood Draw	-42.50
38116	11/17/2023	AIRGAS USA, LLC	Cylinder Rental	-53.78
38117	11/17/2023	ALLJANT ENERGY/WP&L	Oct/Nov 2023 Electric Bills	-1,396.60
38118	11/17/2023	ARAMARK	10/26/23 Rug Cleaning	-68.97
38119	11/17/2023	EMC INSURANCE	Property & Liability / Workers Comp	-4,674.46
38120	11/17/2023	JOHNSON BLOCK AND COMPANY	2022 Audit	-14,475.00
38121	11/17/2023	MACQUEEN EQUIPMENT	Supplies - street sweeper	-254.13
38122	11/17/2023	SECURIAN FINANCIAL GROUP, INC.	Dec 2023 Life Ins Premium	-132.70
38123	11/17/2023	SHELL FLEET	VOID: Oct 2023 Fuel	0.00
38124	11/17/2023	WASTE MANAGEMENT CORPORATE SERVICE	November 2023 Garbage and recycling	-9,688.39
38125	11/20/2023	Hunt's Repair, Inc.	2008 Chevy/Oil and filter	-63.00
38126	11/20/2023	SADOFF IRON & METAL CO.	Scrap Charges from Recycling Center	-1,795.00
38127	11/20/2023	TLB WOOD PRODUCTS LLC	Recycling Center	-4,800.00
38128	11/20/2023	ULTIMATE OUTDOOR BROS	Stump Grind and clean up	-1,250.00
38129	11/20/2023	VERIZON WIRELESS	Nov Cell phone bill	-92.58
38130	11/20/2023	WELLS FARGO REMITTANCE CENTER	Amazon / Google	-829.63
38131	11/20/2023	WISCONSIN DEPT. OF REVENUE	2023 Manufacturing Assessment Fee	-307.47
38132	11/20/2023	US POSTMASTER	6 Rolls of stamps	-396.00
38133	11/21/2023	SOUTHERN G. LAKE CO. AMBULANCE	VOID:	0.00
38134	11/21/2023	SOUTHERN G. LAKE CO. AMBULANCE	Ambulance portion 2023 shared revenue	-5,110.55
38135	11/22/2023	PRE-EMPLOYMENT FUND	NOV 2023 Pre Employment / Galkowski	-128.20
38136	11/22/2023	LITTLE GREEN LAKE PROT & REHAB DISTRICT	GRANT	-300.00
38137	11/27/2023	SLATE RICHARD	Downtown Christmas Tree	-350.00
38138	11/29/2023	SECURIAN FINANCIAL GROUP, INC.	NOV ACCIDENT INS 2023 - 76038	-58.04
38139	11/29/2023	BEHLKE, RYAN	Uniform Allowance	-73.84
38140	11/29/2023	BERGEMANN'S AUTOCARE	Police Squad repair	-880.66
38141	11/29/2023	CENTURYLINK BUSINESS SERVICES	Nov-Dec 2023 billing	-464.80
38142	11/29/2023	COMPLETE OFFICE OF WISCONSIN	general office supplies	-401.42
38143	11/29/2023	GENERAL ENGINEERING CO., INC.	August and October Building Inspect.	-2,675.70
38144	11/29/2023	HUHDORF, JOHN	Street Sweeper bearing	-17.99
38145	11/29/2023	PFLUM, WILLIAM A.	Pizzas for Police caroling event	-39.92
38146	11/29/2023	TLB WOOD PRODUCTS LLC	Recycling Center	-720.00
38147	11/29/2023	WE ENERGIES	Oct-Nov gas bills	-389.67
38148	11/29/2023	GRAND RIVER FIRE DISTRICT	Incident charges and Fire Inspections	-1,618.78
38149	12/01/2023	VanRossum, Carla M	paycheck	-497.67
38150	11/30/2023	MARKESAN, CITY OF-PETTY CASH	Postage & Doe tag	-16.75
38151	12/05/2023	2 SISTERS PIGGLY WIGGLY	police and tree event	-121.45

**City of Markesan
Voucher List
November 7 through December 5, 2023**

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Original Amount</u>
38152	12/05/2023	AIRGAS USA, LLC	PW EQUIP	-158.56
38153	12/05/2023	BERGEMANN'S AUTOCARE	Police Squad repair	-1,003.98
38154	12/05/2023	BERLIN JOURNAL NEWSPAPERS	election/police/assessment bid	-1,377.00
38155	12/05/2023	BRIGHTSPEED	Nov-Dec 2023 billing	-531.20
38156	12/05/2023	CHRONICLE	CEMETERY SOFTWARE LIC RENEWAL	-267.07
38157	12/05/2023	COMPLETE OFFICE OF WISCONSIN	SD CARD COUNCIL	-8.71
38158	12/05/2023	FIRE & SAFETY EQUIPMENT, INC.	Annual Service & Certification	-567.82
38159	12/05/2023	LEAGUE OF WI MUNICIPALITIES	2024 ANNUAL DUES	-737.05
38160	12/05/2023	MARKESAN AUTO, HOME & FARM	NOV STMT SUPPLIES	-276.25
38161	12/05/2023	NESS ELECTRIC, INC	CITY LIGHT REPAIR	-72.50
38162	12/05/2023	SONDALLE LAW OFFICE	NOV INV 2023	-106.25
38163	12/05/2023	THEDACARE AT WORK	VANROSSUM DRUG SCREENING	-123.00
38164	12/05/2023	ALLIANT ENERGY/WP&L	street lights	<u>-1,798.52</u>
		TOTAL CITY CHECKS		-73,160.50
			TOTAL CITY VOUCHERS	-156,652.17

Markesan Utilities
Voucher List
November 7 through December 5, 2023

Num	Date	Name	Memo	Original Amount
13239	11/20/2023	ALCIVIA	Weed Killer	-100.69
13240	11/20/2023	ALLIANT ENERGY/WP&L	Oct.-Nov. 2023 Electric Bill	-2,440.69
13241	11/20/2023	HUNT'S REPAIR, INC.	2022 Chevy Colorado-Oil change/filter	-82.00
13242	11/20/2023	MARTELLE WATER TREATMENT	Supplies	-159.60
13243	11/20/2023	NESS ELECTRIC, INC	thermo disc bad	-90.00
13244	11/20/2023	NORTH CENTRAL LABS, INC.	Visible Spectrophotometer	-3,047.09
13245	11/20/2023	USA BLUEBOOK	Supplies	-556.16
13246	11/20/2023	WE ENERGIES	Oct-Nov Reading	-101.80
13247	11/21/2023	KOPPLIN & KINAS CO., INC	PAY APP NO. 6 - 2022 STREETS PROJECT	-199,312.54
13248	11/29/2023	CORE & MAIN	Brush Bushing	-152.60
13249	11/29/2023	MARKESAN, CITY OF	Nov. 2023 PR Reimb	-19,202.49
13250	11/29/2023	MARKESAN-PETTY CASH	Postage	-60.71
13251	12/05/2023	BRIGHTSPEED	Nov-Dec 2023 Phone / Internet	-193.98
13252	12/05/2023	CORE & MAIN	2 meters	-1,021.63
13253	12/05/2023	NORTH CENTRAL LABS, INC.	sodium/nitrate	-233.44
13254	12/05/2023	NORTHERN LAKE SERVICE	water testing	-46.37
13255	12/05/2023	USA BLUEBOOK	Supplies	-280.83
			TOTAL	-227,082.62



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 December 5, 2023

November 2023

Agenda:

Information Technology Director Wage Increase

Appendix:

Information Technology Director Wage Increase

Jerry Chisnell has been the City of Markesan Information Technology Director since 2016 when he was hired at \$50/hour with no other offered benefits. The cost of services from information technology experts has sky rocketed in the last five years with more complex issues and security concerns.

This department is recommending that beginning January 1, 2024 the wage for Jerry Chisnell is increased to \$75/hour with no other offered benefits and with the continued schedule of three hours per pay period unless other issues or needs arise.

This raise will cost less than \$2,000 dollars a year and Clerk Amend already built this into her General Administration 2024 budget.

Every department has been very pleased and grateful for Jerry's services and finds him to be very wise and educated on the needs of technology and cyber security for the City of Markesan.

NON-LAPSING APPROPRIATIONS

	2022 Balance	2023 Carry Over	Balance
6000000 · Capital Outlay			
6576450 · Employee Wage Contingency Fund	0.00	15,000.00	15,000.00
6576550 · Outlay - Dog Park	0.00		0.00
6571400 · Outlay - City Hall	39,083.00	10,000.00	49,083.00
6571900 · Outlay - General Acctg Admin	5,500.00	4,220.00	9,720.00
6572200 · Outlay - Fire Department	0.00	5,000.00	5,000.00
6572900 · Outlay - Emergency Govt	4,371.00	0.00	4,371.00
6573240 · Outlay - Machines & Equipment	33,034.00	0.00	33,034.00
6573270 · Outlay - Garages & Sheds	3,000.00	5,000.00	8,000.00
6573310 · Outlay - Streets	271,403.00	17,376.00	288,779.00
6573320 · Outlay - 2022 Streets Project	0.00	0.00	0.00
6573340 · Outlay - 2025 Streets Project	0.00	0.00	0.00
6573460 · Outlay - Parking Lots	3,000.00	1,500.00	4,500.00
6574200 · Outlay - Recycling Center	6,500.00	5,000.00	11,500.00
6575100 · Outlay - Cemetery	11,650.00	9,000.00	20,650.00
6576100 · Outlay - Library	0.00	800.00	800.00
6576200 · Outlay - Parks	11,000.00	10,104.51	21,104.51
6576300 · Outlay - Codification	3,910.00	0.00	3,910.00
6576500 · Outlay - Walking Path	0.00	5,140.00	5,140.00

Re: Outlay Account Rollover

1 message

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

Sat, Dec 2, 2023 at 4:39 PM

Betsy,

Based on the requests of council & projects they want done in the next year I am requesting all of the overlay accounts & the money currently in them to be rolled over for 2024

Thank you,
Todd

On Fri, Dec 1, 2023, 11:36 AM Betsy Amend <bamend@markesanwi.gov> wrote:
Please advise on what outlay accounts and amounts need to be rolled over for 2023?
See attached.
Thanks



Betsy Amend
City of Markesan Clerk-Treasurer
920-398-3031

Schedule 2
City of Markesan, Wisconsin
General Fund
Statement of Changes in Non-Lapsing Appropriations
For the Year Ended December 31, 2022

Account	Balance			Available	Expenditures	Balance	
	January 1	Appropriations	Transfers			December 31	
Machines	\$ 33,034	\$	\$	\$ 33,034	\$	\$ 33,034	
City Hall	34,083	5,000		39,083		39,083	
General administration	2,500	3,000		5,500		5,500	
Emergency Government		8,500		8,500	(4,129)	4,371	
Codification	2,000	2,000		4,000	(90)	3,910	
Garage and sheds	1,500	1,500		3,000		3,000	
Streets	305,485	53,634		359,119	(87,716)	271,403	
2022 Streets	66,730			66,730	(66,730)		
Parking lots	1,500	1,500		3,000		3,000	
Recycling center	1,500	5,000		6,500		6,500	
Cemetery	2,000	12,150		14,150	(2,500)	11,650	
Parks	6,000	5,000		11,000		11,000	
Total	\$ 456,332	\$ 97,284	\$	\$ 553,616	\$ (161,165)	\$ 392,451	

2023 Year-End Employee Gifts

Name	Gift Amount	Gross Wage	SS	MEDICARE	WRS
<u>Admin</u>					
Rachel Heiling	\$25.00	27.07	1.67834	0.392515	
Betsy Amend	\$100.00	116.89 *	7.24718	1.694905	7.94852
Jerry Chisnell	\$25.00	27.07	1.67834	0.392515	
Carla VanRossum	\$25.00	27.07	1.67834	0.392515	
<u>Police</u>					
Henry Phippen	\$25.00	27.07	1.67834	0.392515	
Beth Panten	\$25.00	27.07	1.67834	0.392515	
Cheryl Koos-Abendroth	\$25.00	27.07	1.67834	0.392515	
Clyde Olson	\$25.00	27.07	1.67834	0.392515	
Kari Moore	\$25.00	27.07	1.67834	0.392515	
Carmen Zacharias	\$25.00	27.07	1.67834	0.392515	
Heidi Brinkman	\$25.00	27.07	1.67834	0.392515	
Cody McLean	\$75.00	87.67 *	5.43554	1.271215	11.589974
Will Pflum	\$100.00	116.89 *	7.24718	1.694905	15.452858
Ryan Behlke	\$75.00	87.67 *	5.43554	1.271215	11.589974
Jackson Galkowski	\$75.00	87.67 *	5.43554	1.271215	11.589974
<u>Public Works</u>					
Todd Zamzow	\$100.00	116.89 *	7.24718	1.694905	7.59785
John Hundorf	\$25.00	27.07	1.67834	0.392515	
James Wilderman	\$75.00	87.67 *	5.43554	1.271215	5.69855
<u>Recycling</u>					
Dennis Dykstra	\$25.00	27.07	1.67834	0.392515	
<u>Water/Sewer</u>					
Jeff Heberer	\$100.00	116.89 *	7.24718	1.694905	7.59785
Matt Mace	\$75.00	87.67 *	5.43554	1.271215	5.69855
Total	\$1,075.00	\$1,230.75	76.3065	17.85	84.7641

TOTAL

\$1,409.67

*WRS

2022 Year-End Employee Gifts

Name	Gift Amount	Gross Wage	SS	MEDICARE	WRS
<u>Admin</u>					
Rachel Heiling	\$75.00	87.36	*	5.41632	1.26672 5.6784
Betsy Amend	\$75.00	87.36	*	5.41632	1.26672 5.6784
Jerry Chisnell	\$25.00	27.07		1.67834	0.392515
<u>Police</u>					
Henry Phippen	\$25.00	27.07		1.67834	0.392515
Beth Panten	\$25.00	27.07		1.67834	0.392515
Cheryl Koos-Abendroth	\$25.00	27.07		1.67834	0.392515
Clyde Olson	\$25.00	27.07		1.67834	0.392515
Kari Moore	\$25.00	27.07		1.67834	0.392515
Cody McLean	\$75.00	87.37	*	5.41694	1.266865 10.519348
Will Pflum	\$75.00	87.37	*	5.41694	1.266865 10.519348
Ryan Behlke	\$75.00	87.37	*	5.41694	1.266865 10.519348
Tanner Weber	\$75.00	87.37	*	5.41694	1.266865 10.519348
<u>Public Works</u>					
Todd Zamzow	\$75.00	87.36	*	5.41632	1.26672 5.6784
John Hundorf	\$25.00	27.07		1.67834	0.392515
Chris Wolf	\$25.00	29.12	*	1.80544	0.42224 1.8928
<u>Recycling</u>					
Dennis Dykstra	\$25.00	27.07		1.67834	0.392515
<u>Water/Sewer</u>					
Tony Doro	\$75.00	87.36	*	5.41632	1.26672 5.6784
Jeff Heberer	\$75.00	87.36	*	5.41632	1.26672 5.6784
Matt Mace	\$25.00	29.12	*	1.80544	0.42224 1.8928
Total	\$925.00	\$1,061.08		65.78696	15.39 74.254992

TOTAL

\$1,216.51

*WRS

RE: Utility Audit

1 message

Brent Nelson <BNelson@johnsonblock.com>

Mon, Nov 20, 2023 at 10:25 AM

To: Betsy Amend <bamend@markesanwi.gov>, Pat Prill <pwprill@hotmail.com>

Hi Betsy,

Below is some feedback:

Every year the PSC sets a *benchmark* rate of return factor in connection with water utilities that want to apply to increase rates through a simplified rate case. For 2023, the benchmark rate of return was 6.5%. Prior to 2023, the benchmark had been 4.9%. The City's 2022 PSC report reflects a rate of return of 4.5%. Accordingly, the City is currently eligible to increase its water rates via a simplified rate case. The PSC doesn't *require* the City to meet those benchmarks, but in general we recommend that a Utility's rate of return keep pace with the PSC benchmark.

The Water simplified rate case increase factor was a 3% increase for many years. For 2022, the PSC increased it to a 4.5% rate increase. For 2023, the PSC set the increase at 8%. The 8% increase is in effect for applications filed from 3/1/23 - 2/29/24. If the City wants to move forward with a simplified rate case increase, let me know and I can give you some direction if needed. It is a relatively easy process.

The City's last full conventional water rate application was submitted in the summer of 2016. Johnson Block's first year auditing the City was for the year ended 12/31/16. Tony Doro had filed an application with the PSC in July 2016. I recall that the rate increase was very significant, so the PSC had the City implement it over 2 steps. Looks like the total rate increase from that application was ~115%. Step 1 increase was ~53%. Then step 2 increase was another ~41% on top of that. Conventional rate increases through the PSC can lead to sizable increases in rates.

I'm not sure offhand what 2025 project costs are coming up. Conventional rate applications filed after 8/1/24 would use 2025 of the *test* year. If the Water Utility wants to capture the 2025 project costs in its application, you'd want to file after 8/1/24. If the 2025 project needs a construction authorization from the PSC, I'd recommend GEC Engineering get that authorization before a conventional rate case is started.

Our municipalities will commonly have us assist with the conventional rate applications since it can be a demanding and drawn-out process. The PSC requests a lot of information and typically has a lot of follow up questions.

The Village Board has discretion to change its Sewer rates whenever it likes. The Sewer Utility is not regulated by the PSC.

Hope this information helps. Let me know of any questions.

Brent

**Brent Nelson, CPA** | Audit Partner

2500 Business Park Road

Mineral Point, WI 53565

office 608.987.2206 | direct 608.424.2658

e-mail bnelson@johnsonblock.com

From: Betsy Amend <bamend@markesanwi.gov>

Sent: Tuesday, November 28, 2023 3:25 PM

To: Brent Nelson <BNelson@johnsonblock.com>; Mikayla Bakken <MBakken@johnsonblock.com>

Subject: Question on Audit

A council member does have a question in regards to the audit.

He was wondering if you could explain in more detail the non-lapsing capital projects effect on the budget lines in the fund balance.

Again this is one of those mystery things. Money on paper only right?

We really should look at this and get it resolved. We have a non-lapsing checking account. I think the city should put that money in there so we can see it? Is it possible? Does the city even have the \$392,451 to do that?

I believe this is what the council member wants explained?

Thanks



Betsy Amend

City of Markesan Clerk-Treasurer

920-398-3031

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RE: Question on Audit

1 message

Brent Nelson <BNelson@johnsonblock.com>

Fri, Dec 1, 2023 at 6:08 AM

To: Betsy Amend <bamend@markesanwi.gov>, Mikayla Bakken <MBakken@johnsonblock.com>

Hi Betsy,

For Capital Outlay expenditures, the City has always rolled forward any unspent budget appropriation to future years. For example, for 2022, the City budgeted \$5,000 to City Hall – Outlay (account 6571400). The City ended up not coding any costs to that account in 2022. Accordingly, the City Hall Outlay nonlapsing appropriation then went from the 1/1/22 balance of \$34,083 up to \$39,083. It isn't a requirement that unused funds be rolled forward to future years, but that is what the City has chosen to do. The City could always unassign the funds for general City matters.

In future years, if the City has a City Hall Outlay need, the City currently has assigned \$39,083 for such purposes and could choose to use more than what is in the current year budget for account 6571400.

In the past these nonlapsing appropriations haven't been moved to separate cash accounts. Basically, the \$392,451 of assigned nonlapsing funds are still within the City's other cash balances.

I do have some governments that physically moved cash between bank accounts at yearend for situations like this. For example, if the City had \$100,000 budgeted for Capital Outlay levy appropriations in 2023, and in 2023 only expended \$75,000, the Council could consider transferring the excess \$25,000 to a separate cash account. Alternatively, if actual costs came in more than budgeted, a separate nonlapsing cash account would replenish the general cash.

The City could look to split out the \$392,451 to a separate cash account if that would help the Board see the money. I'd suggest having that cash in a high interest-bearing account and not just in a checking account. I haven't seen the City's recent 2023 books, but the City may not have the \$392,451 right now in cash to transfer to a separate account. If the City hasn't claimed or been reimbursed for its CDBG and/or other grant funding tied to the big 2022 infrastructure project, cash balances may be low right now. We can look at it more in January if you'd like when we are onsite. The funding on the 2022 infrastructure project was mostly expenditure reimbursement based (CDBG, Safe Drinking Water Loans, etc). Accordingly, City cash balances may temporarily be unusually low if claims for reimbursements haven't yet been received.

Brent

**Brent Nelson, CPA** | Audit Partner

2500 Business Park Road

Mineral Point, WI 53565

office 608.987.2206 | direct 608.424.2658

e-mail bnelson@johnsonblock.com[Click here for secure file transfer](#)

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Agreement for Maintenance Assessment Services

Prepared for the City of Markesan
Green Lake County, Wisconsin



September 14, 2023

CONTRACT AGREEMENT FOR CONSULTING, ASSESSING AND APPRAISAL SERVICES

Consulting, assessing and appraisal services agreement made this 14th day of September, 2023, by and between the City of Markesan, County of Green Lake, State of Wisconsin (hereinafter referred to as "Client") and Action Appraisers and Consultants, Inc., 117 W. 3rd Street, PO Box 557, Kaukauna, Wisconsin (hereinafter referred to as "Action").

SCOPE OF SERVICES

Action shall act as Assessor for Client and agrees to perform the work required by this agreement, in accordance with the Wisconsin State Statutes, the *Wisconsin Property Assessment Manual*, and all rules and regulations officially adopted by the Wisconsin Department of Revenue. Action shall supply the Client with consulting, assessing, and appraisal services for the 2024 Maintenance Assessment year. Action will complete this and in addition:

1. Inspection The following inspection cycle is to be completed by Action annually, namely:
 - a. Mail the state prescribed letter to property owners whose property requires interior view.
 - b. Maintain record of property owners who have refused interior inspection.
 - c. All new construction, annexed properties, and properties with a change in exemption status will be physically inspected and digital property records will be created or updated as needed to; take digital photos, and convert blue prints or home layout to electronic format.
 - d. Physically inspect properties affected by building removal, fire, or any other major condition changes.
 - e. Improved properties under construction over a period of years shall be re-inspected each year for level of completion. Keep records of each inspection and update property information and photos as changes occur.
 - f. Reappraise land values where property has been divided or where ownership splits occur.
 - g. Annually review land classifications to determined eligibility for agriculture use value, agriculture forest land and undeveloped land assessments.
 - h. Requests for review by property owners, made after the close the Board of Review and prior to the signing of the affidavit for the next assessment roll, shall be physically inspected during the current assessment cycle.
2. Personal Property Assessment
 - a. Maintain and review buildings on leased land.
3. Sales
 - a. Record sales to digital Property Record Card
 - b. Review real-estate sales transfers
 - c. Validate and transmit sales to report to the Department of Revenue
4. Completion of Assessment Roll and Reports
 - a. Annually receive new parcels, splits, maps, and legal description changes from the county.
 - b. Maintain accurate owner information, annually receive file from county with names and address update.

- c. Mail a Notice of Assessment letter for each taxable parcel of property whose assessed value has changed from the previous year.
 - d. The Notice of Assessment letter used shall be that prescribed by the Department of Revenue, and shall include the date, time, and location the Open Book Conference(s) will be held.
 - e. Action shall be responsible for the proper completion of the assessment roll in accordance with current statutes and the *Wisconsin Property Assessment Manual*.
 - f. Final assessment figures for each property shall be provided by Action to the Client, and the roll shall be totaled to exact balance.
 - g. Action shall prepare and submit the Municipal Assessment Report, Annual Assessors Report, Computer Exemption Report, and TIF Reports to the Wisconsin Department of Revenue in a timely manner according to the guidelines set by the Department of Revenue.
5. Open Book Conference
- a. Upon completion of the Assessment roll, prior to the Board of Review, Action shall be available for the Open Book Conference(s) to allow property owners the opportunity to discuss their property with the assessor.
 - b. Action shall verify that statutorily required instructional materials are available.
6. Board of Review
- a. Action shall attend all sessions of the Client's Board of Review for as many days as required. Action shall explain and defend the values placed upon each property under oath.
 - b. In the event of an appeal to the courts, it is agreed that Action shall be available to furnish testimony in defense of the assessed values.
 - c. It is the Client's responsibility will be to supply Action with adequate space in the Client's office at no cost to Action.

GENERAL REQUIREMENTS

1. Ownership of Records
The Municipality owns any and all assessment data regardless of the terms of the licensing of the software. All assessment data, such as parcel attributes, sketches, and photographs, must be stored in an electronic format.
2. Reimbursement of Expenses
The client shall have no obligation to reimburse Action for any expenses.
3. Insurance
 - a. Action shall maintain Workmen's Compensation Insurance covering its staff.
 - b. Action shall maintain Public Liability Insurance insuring the Client against any damages that may occur because of Action and Action's staff.

TERMS AND TERMINATION

1. Term
The term of this Contract shall be from January 1, 2024 to December 31, 2024. Action shall have completed all work under this agreement. The date of completion may be extended, if necessary, under the terms of this contract and by mutual consent.

RECEIVED NOV 13 2023

CITY OF MARKESAN APPLICATION FOR ELECTION OFFICIAL

Thank you for your interest in serving your community as an Election Official (Poll Worker)! Please complete the following information:

PERSONAL

Full legal name			
Last name: <u>Draheim</u>	First: <u>Diane</u>	Middle: <u>Ruth</u>	
Mailing address: <u>W 3561 County Rd X</u>	City: <u>Markesan</u>	State: <u>WI</u>	ZIP Code: <u>53946</u>
Street address:	City:	State:	ZIP Code:
Email: <u>[redacted]</u>	Home Phone No.: <u>()</u>	Cell Phone No.: <u>[redacted]</u>	
<input type="checkbox"/> Check here if you do not regularly check/use email.			

QUALIFICATIONS

Are you at least 18 years of age? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Are you a qualified elector of Green Lake County? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If not, are you 16 or 17, and a qualified high school student? <input type="checkbox"/> Yes <input type="checkbox"/> No	(U.S. Citizen, resident of Green Lake County, not currently serving a sentence including probation or parole for a felony conviction, and not otherwise disqualified from voting)
Are you a candidate for any office on an upcoming ballot? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Are you a resident of the City of Markesan? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Have you ever worked as an election official before? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Can you read & write English? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	If so, in what Municipality? From (Mo/Yr) To (Mo/Yr)

AVAILABILITY

Every effort is made to assign Election Workers to the shifts and tasks they prefer, however, this cannot be guaranteed. You must be flexible, as assignments are subject to change on an as needed basis.

Polls are open 7:00am to 8:00pm. The day is split into two shifts, 6:30am to 2:00pm OR 2:00pm to Close (typically 9:00pm, but may be later for larger elections).	Shift I Prefer: <input checked="" type="checkbox"/> 6:30am-2:00pm <input type="checkbox"/> 2:00pm-Close <input type="checkbox"/> Either
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There are a variety of tasks for any given election. Please indicate your preferences:

<input type="checkbox"/> Chief Inspector: Manage the polling location. Answer voter questions. Enforce electioneering & observation rules. Special Training is required.	<input type="checkbox"/> Greeter: Assist voters in making sure they are in the correct polling place. Helps voters navigate the polling location.
<input checked="" type="checkbox"/> Poll Book: Look up voters in poll book, assign and enter voter number and any notes. Accuracy and attention to detail is required.	<input checked="" type="checkbox"/> Ballot Table: Ensure voters get the correct ballot for their ward, & ballots are properly initialed. Assist voters with electronic voting, as needed.
<input checked="" type="checkbox"/> Registration Table: Assist voters to register to vote on election day. Attention to detail is required.	<input type="checkbox"/> Any or all of the above!

I HEREBY CERTIFY that the information given by me in this application is complete, true and correct. I understand that election officials are appointed for a two year term, and will notify the City Clerk-Treasurer as soon as possible if for any reason I am unable to complete my term. I also understand that I must be able to attend training regarding the duties of an election official at various times throughout my term.

Signature <u>Diane Ruth Draheim</u>	Date <u>11-13-23</u>
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WP

OK

11-13-23

CITY OF MARKESAN

APPLICATION FOR ELECTION OFFICIAL

Thank you for your interest in serving your community as an Election Official (Poll Worker)! Please complete the following information:

PERSONAL			
Full legal name			
Last name: KENNEDY		First: LISA	Middle: A
Mailing address: 1170 N MARGARET ST	City: MARKESAN	State: WI	ZIP Code: 53946
Street address: SAME	City: SAME	State:	ZIP Code:
Email: lisa.kennedy@markesanwi.gov	Home Phone No.:	Cell Phone No.:	
<input type="checkbox"/> Check here if you do not regularly check/use email.			

QUALIFICATIONS			
Are you at least 18 years of age? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Are you a qualified elector of Green Lake County? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
If not, are you 16 or 17, and a qualified high school student? <input type="checkbox"/> Yes <input type="checkbox"/> No	(U.S. Citizen, resident of Green Lake County, not currently serving a sentence including probation or parole for a felony conviction, and not otherwise disqualified from voting)		
Are you a candidate for any office on an upcoming ballot? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Are you a resident of the City of Markesan? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Can you read & write English? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Have you ever worked as an election official before? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	If so, in what Municipality?	From (Mo/Yr)	To (Mo/Yr)

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Signature <i>Lisa A. Kennedy</i>	Date 11-10-23
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WP *OK* *11-13-23*