

COMMON COUNCIL MEETING AGENDA
TUESDAY, NOVEMBER 11, 2025
IMMEDIATELY FOLLOWING THE SPECIAL COUNCIL MEETING AT 6:30PM
COUNCIL CHAMBERS, BERLIN CITY HALL, 2ND FLOOR
MEETING IS OPEN TO THE PUBLIC & CITY HALL IS HANDICAPPED ACCESSIBLE
CITY MEETINGS CAN BE WATCHED LIVE OR RECORDED
ON THE CITY OF BERLIN YOUTUBE PAGE @CITYOFBERLIN5623

1. Call to order/Roll Call
2. Seat Virtual Attendees (if necessary)
3. General Public Comments. Registration card required (located at podium in Council Chambers). Comments will be limited to **3 minutes** per registrant.

CONSENT AGENDA: The Consent Agenda contains items which staff considers to be routine and have already been discussed and recommended by a committee, board or commission at a previous meeting. Staff recommends that Council act on all of these items on a single roll call vote. If any member of Council wishes to have any item removed from the Consent Agenda and discussed, the Council member may request that item be removed from the Consent Agenda prior to the adoption.

4. Waive the reading of ordinances and resolutions.
5. Accept and place on file reports from the City Clerk, Treasurer, and Building Inspector.
6. Approve payment of bills.
7. Approve minutes from the 10.14.2025 Common Council Meeting and 10.14.2025 Closed Session Common Council Meeting.
8. Updated Oakwood Cemetery Rules and Regulations. RECOMMENDATION: Approve the recommendation of the Cemetery Board to update the Oakwood Cemetery Rules and Regulations as presented.
9. Updated Oakwood Cemetery Fee Schedule. RECOMMENDATION: Approve the recommendation of the Cemetery Board to update the Cemetery Fee Schedule which will be incorporated into the City of Berlin Fee Schedule.

END OF CONSENT AGENDA

10. 2024 Audit Presentation RECOMMENDATION: Listen to the presentation by HawkinsAsh CPAs regarding the 2024 audit of the City's finances. Discussion and action as appropriate. Accept the 2024 Audit.
11. Special Events on Streets, Highways and Municipal Parking Lots Permit for Achieving a Better Community Inc for the Holiday Parade on November 20, 2025.
RECOMMENDATION: Approve the Special Events on Street, Highways, and Municipal Parking Lots Permit for Achieving a Better Community Inc for the Holiday Parade starting near the Berlin Aquatic Center on Webster Street to Brooklyn Street to Broadway/Huron

Street ending at Church Street from approximately 6:30-8PM (5:30PM line up) on November 20, 2025.

12. Accept Proposal for 2025-2029 Audit services. RECOMMENDATION: Accept the proposal of KerberRose to provide audit service for years ending December 31, 2025 to December 31, 2029.
13. Approve the application to the Board of Commissioners of Public Lands for a loan of \$130,000 through the Trust Funds of the State of Wisconsin and Approve Resolution 25-14 Approving a Loan through the Board of Commissioners of Public Lands (Trust Funds of the State of Wisconsin) for acquisition of 169 Ripon Road. RECOMMENDATION: Approve the application to the Board of Commissioners of Public Lands for the borrowing noted in Resolution 25-14 and Approve Resolution 25-14 and the preamble authorizing the borrowing of \$130,000 from the Trust Funds of the State of Wisconsin for the purpose of financing property acquisition for EMS Department. The loan to be payable within 10 years.
14. Purchase Fund Accounting Software Annual Support for Banyon. RECOMMENDATION: Approve the quote for \$865.00 for one year of software support to allow the City to access financial records and run reports on the data.
15. Old Business (To be used to request items of old business be put on a future agenda for further discussion or action; or used to make a motion for reconsideration of an item from the current meeting or immediately previous meeting; or to make a motion to take items off the table which were laid on the table only during the current meeting.)
16. New Business (To be used to request items of new business be put on a future agenda)
17. Adjourn.

Note: In adherence to the City of Berlin Public Meeting Participation Policy, public participation will be allowed under each agenda item at the discretion of the presiding officer, with the exception of the Consent Agenda. Attendees must register their intention to participate on either a general comments section or a specific agenda item prior to the meeting by filling out a Registration Card, which can be obtained from the Internet, City Clerk's office or in the City Hall Council Chambers at the podium. Registration Cards should be turned in prior to the meeting to either the presiding officer or City Clerk.

Please note, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information to request services, contact the municipal Clerk at 920-361-5400.

It is possible that members of and possibly a quorum of members of other governmental bodies of the municipality may be in attendance in the above stated meeting to gather information; no action will be taken by any other governmental body except by the governing body noticed above.

City of Berlin WI
Accounts Payable Status Report from 10/01/2025 to 10/31/2025

Lookup & Org Name	Invoice Number	Invoice Date	A/P Description	Original A/P Owed	Paid Amt To Date	Balance Due Run Date	Check Number
[ADVATECH] Adva Tech Systems	20250267 (1)	10/08/2025	3 Body Worn Cameras	3,156.15	3,156.15	0.00	10/06/2025
[AGNESIAN HEALTHCARE] AGNESIAN HEALTHCARE	09132025	10/04/2025	Balance owed CPR Cards	63.25	63.25	0.00	10/15/2025
[ALLNT] Alliant Energy/WPL	100225	10/02/2025	Nathan Strong Restroom	34.48	34.48	0.00	10/16/2025
[AAC] Associated Appraisal Consultants	182516	10/01/2025	October 2025 Service	2,000.00		0.00	9/25/2025
[AUGUST WINTER & SONS, INC.] AUGUST WINTER & SONS, INC.	PAYMENT APP #140/31/2025	10/03/2025	DIGESTER PROJECT	600.00		600.00	
[BAD] Badger Laboratories, Inc.	25-017816	10/10/2025	AMMONIA/BOD/PHOSPHORUS/SS	1,760.20	1,760.20	0.00	10/10/2025
[BAD] Badger Laboratories, Inc.	25-017816	10/10/2025	AMMONIA/BOD/PHOSPHORUS/SS	1,932.45	1,932.45	0.00	10/27/2025
[BAD] Badger Laboratories, Inc.	25-020474	10/09/2025	TOTAL COLIFORM BACTERIA	108.00	108.00	0.00	10/10/2025
[BAD] Badger Laboratories, Inc.	25-021440	10/23/2025	TOTAL COLIFORM BACTERIA	27.00	27.00	0.00	10/27/2025
[BAD] Badger Laboratories, Inc.	25-021535	10/23/2025	TOTAL COLIFORM BACTERIA	108.00	108.00	0.00	10/27/2025
[Baker & Taylor] Baker & Taylor	2039267100	10/02/2025	Children's - \$11.90 Adult - \$381.60 PARTS	393.50	393.50	0.00	10/29/2025
[BALLWEG IMPLEMENT CO] BALLWEG IMPLEMENT CO	P28894	10/20/2025		454.81	454.81	0.00	10/31/2025
[BALLWEG IMPLEMENT CO] BALLWEG IMPLEMENT CO	W37646	10/21/2025	SERVICE WORK ON 48 CAT 72 SS	853.75	853.75	0.00	10/31/2025
[BCT1015] Berlin City Treasurer 1015	2025-	10/02/2025	BRIGHTSPEED/SPECTRUM CHARGE	301.45	301.45	0.00	10/10/2025
[BCT1015] Berlin City Treasurer 1015	BILL BACK 2024	10/27/2025	9/21 TO 10/20/25 BILL BACK COST FOR 2024	294,753.57	294,753.57	294,753.57	10/27/2025
[BCT1015] Berlin City Treasurer 1015	OCT PAY 2025	10/27/2025	OCTOBER PAY BENEFITS	29,650.23	29,650.23	29,650.23	10/29/2025
[BJN] BERLIN JOURNAL	196095	10/09/2025	Community Visioning Workshop	256.00	256.00	0.00	10/16/2025
[BJN] BERLIN JOURNAL	30817	10/02/2025	Window Envelopes	108.00	108.00	0.00	10/16/2025
[BJN] BERLIN JOURNAL	U30817	10/02/2025	#10 WINDOW ENVELOPES	108.00	108.00	0.00	10/20/2025
[BH20] Berlin Water & Sewer Department	100325	10/03/2025	169 Ripon Road	46.85	46.85	0.00	10/15/2025
[Brad Willis] Brad Willis	102425	10/28/2025	D&D Program	50.00	50.00	0.00	10/29/2025
[02-00008198-00-6] BRIGHTSPEED/CENTURYLINK UTILITY		10/07/2025	OVERPAYMENT	4,700.49	4,700.49	0.00	10/10/2025
[02-00008198-00-6] BRIGHTSPEED/CENTURYLINK UTILITY		10/07/2025		133.04	133.04	0.00	10/10/2025
[1130] Cassidy, Jordan	10/13/2025	10/13/2025	REIMBURSEMENT FOR TRAINING COST	169.70	169.70	0.00	10/20/2025
[CHCOMM - POOL] Charter Communication	17171880110072	10/07/2025	Pool 10/13-11/12/2025	169.98	169.98	0.00	10/16/2025
[CLO] Chief Law Office LLC	100225	10/02/2025	Muni Court Expenses	67,166.66		0.00	9/25/2025

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Lookup & Org Name	Invoice Number	Invoice Date	A/P Description	Original A/P Owed	Paid Amt To Date	Balance Due Run Date	Check Number
[CLO] Chier Law Office LLC	14736	10/02/2025	Muni Court Expenses	10,755.00	10,755.00	0.00	10/10/2025
[CIN] CINTAS	4245386367	10/02/2025	Mats - cleaning supplies	368.24	368.24	0.00	10/16/2025
[CIN] CINTAS	4246782355	10/16/2025	MOP & PARTS/MATS	165.19	165.19	0.00	10/27/2025
[City of Appleton] City Of Appleton	18317	10/06/2025	October 2025 Weights & Measures	575.00	575.00	0.00	10/16/2025
[COMOFF] Complete Office of Wisconsin	1226417	10/29/2025	Cleaning Supplies	369.86	369.86	0.00	10/29/2025
[Crack Filling Service, Corp.] Crack Filling Service, Corp.	100625	10/06/2025	Crack Sealing City Streets	15,000.00	15,000.00	0.00	10/16/2025
[CVK] Cvikota MBS	019-10012025-	10/04/2025	Berlin & Princeton Collections Berlin - 4478.85 Princeton - 0	4,478.85	4,478.85	0.00	10/31/2025
[Daniel Wendorf] Daniel Wendorf	100325	10/03/2025	Pt. paid twice	50.00	50.00	0.00	10/03/2025
[1236] Darnick, Colton L	100225	10/02/2025	Uniforms	50.00	50.00	0.00	9/25/2025
[Dave Batek] Dave Batek	100325	10/03/2025	Pt paid twice	250.00	250.00	0.00	10/03/2025
[Debbie Sanchez] Debbie Sanchez	101625	10/16/2025	Shelter Return	100.00	100.00	0.00	10/16/2025
[Diamond Discs] Diamond Discs International	80207	10/09/2025	Cutting Blades	235.09	235.09	0.00	10/16/2025
[DNR/WA] DNR/WA	100225	10/02/2025	Waste Program Transporter Renewal License #14070	143.00		0.00	9/25/2025
[Parker] Don E Parker Excavating	OAK STREET PAY	10/10/2025	2024 OAK STREET PAYMENT #4- FINAL	15,882.03	15,882.03	0.00	10/20/2025
[DTN] DTN, LLC	210-00229989	10/01/2025	Emergency Service - Radar Control	124.95	124.95	0.00	10/16/2025
[ELAN] ELAN Credit Card		10/31/2025	OCTOBER ELAN BILLS	722.47		0.00	10/31/2024
[F & M Bank] Farmers & Merchant's Bank	SEWER	10/28/2025	ADDITIONAL INVESTMENT	59,000.00		59,000.00	
- interest			CD #1030006492- SEWER				
[F & M Bank] Farmers & Merchant's Bank	WATER	10/28/2025	ADDITIONAL INVESTMENT	25,000.00		25,000.00	
- interest			CD#1030005828- WATER				
[02-00008187-00-2] FARMERS & MERCHANTS BANK	TOWER	10/28/2025	ADDITIONAL INVESTMENT INTO CD#1030005666- TOWER FUND	12,000.00		12,000.00	
[FERGUSON] FERGUSON WATERWORKS	0459831	10/01/2025	MRX 520MBL DATA COL V4E	12,490.00	12,490.00	0.00	10/10/2025
[FERGUSON] FERGUSON WATERWORKS	0460896	10/15/2025	LF 2 CTS Q COMP 90 BEND	656.00	656.00	0.00	10/20/2025
[FERGUSON] FERGUSON WATERWORKS	0460899	10/24/2025	LF 1 BALL MINN CURB COMP X COMP	937.08	937.08	0.00	10/31/2025
[FINISHLINE STUDIOS] FINISHLINE STUDIOS	19725	10/01/2025	Qurt. Web Hosting	120.00		0.00	9/25/2025
[Fungi Fusion] Fungi Fusion	103125	10/31/2025	TID Grant (Payment 4)	11,035.94	11,035.94	0.00	10/31/2025
[GEC] GENERAL ENGINEERING COMPANY	000000014-CC	10/24/2025	CROSS CONNECTION SERVICES	7,500.00	7,500.00	0.00	10/27/2025
[GFL] GFL Solid Waste	U40000124596	10/20/2025	STANDARD TRASH-/RECYCLING	384.30	384.30	0.00	10/31/2025
[GFCOM] Gordon Flesch	15335862	10/11/2025	Images over Base Amount	145.02	145.02	0.00	10/29/2025

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[GFCOM] Gordon Flesch	15335867	10/11/2025	Clerks Office	287.87	287.87	0.00	10/16/2025
[01-00010276-08-9] HENRIKSEN, TODD & DAWN	100225	10/02/2025	Images over base amount Uniform	326.94		0.00	9/25/2025
[HEXCO MOTORSPORTS] HEXCO MOTORSPORTS	4764569 (1)	10/01/2025	Support Tool Kit for UTV Balance of \$100	100.00	100.00	0.00	10/10/2025
[HEXCO MOTORSPORTS] HEXCO MOTORSPORTS	4770728	10/01/2025	Support Tool Kit for UTV Credit for Trailer Tie Downs & Anchors (239.93)	2,347.86	2,347.86	0.00	10/10/2025
[01-00012103-48-4] HOPPA, JEAN		10/10/2025	overpayment	44.31	44.31	0.00	10/10/2025
[IBU] INTERSTATE BATTERY	60211282	10/07/2025	2 31P-MHD	311.90	311.90	0.00	10/16/2025
[JLE] JON LUNDT ELECTRIC	14470	10/02/2025	BROADWAY - LIFT STATION/FOG ROD CONTROL	687.98	687.98	0.00	10/10/2025
[JLE] JON LUNDT ELECTRIC	14483	10/17/2025	BROADWAY-PHASE MONITOR/HIGH LEVEL FLOAT SWITCH	244.00	244.00	0.00	10/31/2025
[106] Kiener, Susan J	EXTRA OCT	10/06/2025	REIMBURSEMENT FOR EXTRA POSTAGE DUE FOR MONTHLY BILLING	7.52	7.52	0.00	10/10/2025
[KEG] KUNKEL ENGINEERING GROUP	0281075	10/31/2025	STATE HWY 91	9,040.00		9,040.00	
[1264] Majeskie, Brittani K	102425	10/24/2025	Mileage - Cemetery Workshop	105.00	105.00	0.00	10/24/2025
[MART] MARTELLE WATER TREATMENT	30234	10/01/2025	LIQUID ALUMINUM SULFATE	5,705.20	5,705.20	0.00	10/10/2025
[1256A01] MEYER, CHLOE		10/24/2025	OVERPAYMENT	20.26	20.26	0.00	10/27/2025
[MARC] MID-AMERICAN RESEARCH CHEMICAL	0862206-IN	10/17/2025	METERED AEROSOL DISPENSER/BLACK ICE DEODORIZER	167.50	167.50	0.00	10/31/2025
[MODRENT] MODERN RENTALS, INC	336296	10/01/2025	Trimmer Line	114.98		0.00	9/25/2025
[MOUNTAINEER] MOUNTAINEER COMPUTER SYSTEMS, INC.	29767	10/02/2025	ASSISTANCE WITH UTILITY REPORTS	1,586.25	1,586.25	0.00	10/20/2025
[MOUNTAINEER] MOUNTAINEER COMPUTER SYSTEMS, INC.	29790	10/07/2025	ASSISTANCE WITH CREDIT REFUND	58.75	58.75	0.00	10/20/2025
[MOUNTAINEER] MOUNTAINEER COMPUTER SYSTEMS, INC.	29818	10/14/2025	WORK ON UB STATEMENT	411.25	411.25	0.00	10/31/2025
[MOUNTAINEER] MOUNTAINEER COMPUTER SYSTEMS, INC.	29819	10/10/2025	TAX ROLL NOTICES	470.00	470.00	0.00	10/31/2025
[MSA] MSA	022261	10/28/2025	GENERAL GIS SUPPORT	175.00		175.00	
[01-00002113-02-8] OBRIST, LISA	100225	10/02/2025	Cleaning Services	562.50	562.50	0.00	10/29/2025
[PACKERLAND PORTABLES] PACKERLAND PORTABLES	143305	10/01/2025	Porta Potties	185.00	185.00	0.00	10/16/2025
[01-00010108-00-9] PARAMO, KEVIN	100225	10/02/2025	Shelter House Deposit Return August 23, 2025	100.00		0.00	9/25/2025

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[PLANTZ] Plantz, Dennis	101025	10/10/2025	October 2025 Health Reimbursement	271.68	271.68	0.00	10/10/2025
[Plasticards, Inc.] Plasticards, Inc. dba Rainbow Printing	00162833	10/09/2025	Polish Library Patron side key tag combos	762.00	762.00	0.00	10/29/2025
[01-00000811-00-1] PODOLL, GARY	101025	10/10/2025	Retiree Health Insurance - COBRA for S. Podoll	649.48	649.48	0.00	10/10/2025
[POMPS] Pomp's Tire Service, Inc.	520161252	10/13/2025	October 2025 Tire Repair	897.50	897.50	0.00	10/16/2025
[Princeton] Princeton Utilities	102025	10/20/2025	utilities at princeton house	341.99	341.99	0.00	10/15/2025
[RENNERT'S] RENNERT'S FIRE EQUIP SERVICE	5021	10/07/2025	Unit 91 repair	1,274.98	1,274.98	0.00	10/15/2025
[RENNERT'S] RENNERT'S FIRE EQUIP SERVICE	5022	10/07/2025	Unit 92 Service	1,179.08	1,179.08	0.00	10/15/2025
[01-00007059-00-8] RUCKS, CECILE	101125	10/10/2025	OVERPAYMENT	34.65	34.65	0.00	10/10/2025
[SFG] SECURIAN FINANCIAL GROUP	0230423	10/11/2025	November Invoice	1,220.27	1,220.27	0.00	10/10/2025
[STR] STRAND ASSOCIATES, INC	428093	10/24/2025	PROF SERVICES- DIGESTER PROJECT	1,050.00		1,050.00	
[Northwoods] Superior Chemical, LLC	9190004	10/02/2025	AQUA SEAL DRAIN SEAL-POWER DOWN ENV/DISINFECTANT	703.06		703.06	
[TCAW] THEDACARE AT WORK	0763378908	10/16/2025	EAP - 3rd quarter	499.50	499.50	0.00	10/16/2025
[US CELL] U S CELLULAR	51445556	10/01/2025	MONTHLY SERVICE CHARGES 10/16/25 - 11/15/25	343.27	343.27	0.00	10/27/2025
[Unique] Unique Management Services, Inc.	10/3/25	10/06/2025	Placemats	58.25	58.25	0.00	10/29/2025
[USPSU010] US POSTAL OFFICE- POST MASTER	INV00872290	10/30/2025	OCTOBER MONTHLY BILLING	1,015.57	1,015.57	0.00	10/06/2025
[USA BB] USA BLUEBOOK	154099	10/31/2025	PERISTALTIC PUMP TUBE	177.26		177.26	
[WALTCO] WALTCO	0034068-0414-0	10/01/2025	PICK-UP SAMPLES FOR BADGER LABS	952.11		952.11	
[WM] WASTE MANAGEMENT	6754	10/19/2025	September 2025 Service	32,872.58	32,872.58	0.00	10/16/2025
[WATER TOWER] WATER TOWER CLEAN & COAT, INC	101025	10/10/2025	WATER TOWER- EXTERIOR CLEANING/TOUCH UP PAINT/ INTERIOR DRAINED CLEANING & INSPECTION	16,200.00	16,200.00	0.00	10/31/2025
[Wauahara Democrats] Wauahara Democrats	100925	10/09/2025	Shelter Deposit Refund	100.00	100.00	0.00	10/10/2025
[WeEner] We Energies	101525	10/15/2025	Princeton State NG	24.28	24.28	0.00	10/15/2025
[1024] WEBSTER, STEPHEN M	100225	10/02/2025	Uniform - replacement check	200.00	200.00	0.00	10/15/2025
[0207] WEISS, JEFFREY W	2025-21	10/10/2025	Uniforms	350.00		0.00	9/25/2025
[WI PHY INS] WI Physician Insurance			Pay period ending 10/04/2025, EmpHealth	20,092.85		20,092.85	

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[WI PHY INS] WI Physician Insurance	2025-21	10/10/2025	Pay period ending 10/04/2025,EmpHealth	13,003.52		13,003.52	
[WI PHY INS] WI Physician Insurance	2025-21	10/10/2025	Pay period ending 10/04/2025,EmpHealth	7,137.80		7,137.80	
[WI SCTF] WI SCTF	101025	10/10/2025	Garnishment - Child Support Dylan Saylor -	111.23	111.23	0.00	10/10/2025
[WI SCTF] WI SCTF	102425	10/24/2025	Payroll Date 10/10/2025 Garnishment - Child Support Dylan Saylor -	111.23	111.23	0.00	10/24/2025
[WALS] Winnefox Automated Library Services	WLS3999	10/01/2025	Payroll Date 10/24/2025 September 2025 supplies	57.04	57.04	0.00	10/29/2025
[WALS] Winnefox Automated Library Services	WLS4027	10/10/2025	September 2025 Unique Management Service	40.38	40.38	0.00	10/29/2025
[WIDOR] Wisconsin Department of Revenue	100125	10/01/2025	2025 Municipal Fee for Assessment of Manufacturing Property - Green Lake	1,016.90	1,016.90	0.00	10/16/2025
[WIDOR] Wisconsin Department of Revenue	100125	10/01/2025	2025 Municipal Fee for Assessment of Manufacturing Property - Waushara	459.66	459.66	0.00	10/16/2025
[WIS STATE LABORATORY] WISCONSIN STATE LABORATORY OF HYGIENE	30038066	10/01/2025	2025- NUTRIENTS B CERTIFICATION/ NUTRIENTS B QC	267.00	267.00	0.00	10/10/2025
[Wolf Underground] Wolf Underground	2021547	10/07/2025	STDs/ENVIRONMENTAL PT Library Sewer Lateral	737.50	737.50	0.00	10/16/2025
[WURTZ] WURTZ LAW OFFICE, LLC	12222	10/02/2025	Municipal Court	450.00	450.00	0.00	10/16/2025
[ZP-RENTAL] ZIETLOW PROPERTIES, LLC	101525	10/15/2025	October 2025	900.00	900.00	0.00	10/15/2025
[ZMG] ZOLL MEDICAL CORP	256756	10/02/2025	Rent for Berlin EMS House AED - pd by safety committee	840.96	840.96	0.00	10/16/2025
Report Totals:				717,107.23		473,335.40	

CITY OF BERLIN						
PAYROLL FOR OCTOBER - 2025						
NET PAYROLL						
PAYDATE	Payroll #	PAYROLL TITLE	GENERAL CITY	UTILITY	Ambulance	Total October
10/10/2025	21	Ambulance			38,928.60	
10/10/2025	21	General City	56,815.11			
10/10/2025	21	Utility		11,641.65		
10/25/2024	22	General City	70,619.39			
10/25/2024	22	Utility		12,016.61		
10/25/2024	22	Ambulance			43,024.60	
		TOTAL MONTHLY PAYROLL	\$127,434.50	\$23,658.26	81,953.20	\$233,045.96

COMMON COUNCIL MEETING MINUTES
TUESDAY, OCTOBER 14, 2025 AT 7PM

1. Call to order by Mayor Burgess at 7:00pm. Roll Call: *Present* were Alderpersons Boeck, Hill, Przybyl, Sorenson, and Stobbe. Alderperson Nigbor was *excused*. Also present were City Administrator, Jessi Balcom; Deputy Clerk-Treasurer, Debra Thiel; and EMS Director, Evan VandenLangenberg.
2. Seat Virtual Attendees. – *None*.
3. General Public Comments. – *None*.

CONSENT AGENDA: The Consent Agenda contains items which staff considers to be routine and have already been discussed and recommended by a committee, board or commission at a previous meeting. Staff recommends that Council act on all of these items on a single roll call vote. If any member of Council wishes to have any item removed from the Consent Agenda and discussed, the Council member may request that item be removed from the Consent Agenda prior to the adoption.

4. Waive the reading of ordinances and resolutions.
5. Accept and place on file reports from the City Clerk, Treasurer, and Building Inspector.
6. Approve payment of bills.
7. Approve minutes from the 9.9.2025 Common Council Meeting and 9.23.2025 Special Common Council Meeting.
8. Resolution #25-10 Designating Waushara County as the Collecting Official for the Issuance of Dog Licenses for the City of Berlin for All Dog Licenses Issued to Waushara County Residents in the City of Berlin. RECOMMENDATION: Approve the recommendation of the Committee of the Whole to adopt Resolution #25-10 Designating Waushara County as the Collecting Official for the Issuance of Dog Licenses for the City of Berlin for All Dog Licenses Issued to Waushara County Residents in the City of Berlin.
9. Resolution #25-11 Intention to Join the Statewide Public Safety Interoperable Communication System for the City of Berlin. RECOMMENDATION: Approve the recommendation of the Committee of the Whole to adopt Resolution #25-11 Intention to Join the Statewide Public Safety Interoperable System for the City of Berlin.
10. 2025 Emergency Medical and Ambulance Service Contract with the Town of Aurora. RECOMMENDATION: Approve the recommendation of the Committee of the Whole to approve the 2025 Emergency Medical and Ambulance Service Contract with the Town of Aurora.

END OF CONSENT AGENDA

Alderperson Przybyl made a motion to approve the consent agenda, with a second by Alderperson Hill. Roll call vote carried (5 ayes: Boeck, Hill, Przybyl, Sorenson, and Stobbe; 0 nay; 1 absent: Nigbor).

11. Accept Resignation of Board of Review and Plan Commission Member.
RECOMMENDATION: Accept the resignation of Carol Hughes from the Board of Review

and the Plan Commission as of November 1, 2025. *City Administrator Balcom shared that Carol Hughes spent several years on the commissions and served the community well. Alderperson Boeck made a motion to accept the resignation of Carol Hughes from the Board of Review and the Plan Commission as of November 1, 2025, with a second by Alderperson Sorenson. Voice vote carried. Mayor Burgess requested a card to be sent to Carol thanking her for her years of service, and stated that she will be missed.*

12. Uniform Deposit Schedule adoption. RECOMMENDATION: Approve the recommendation of the Committee of the Whole to adopt the Uniform Deposit Schedule as presented by Police Chief Pulvermacher, to be effective January 1, 2026. *City Administrator Balcom noted for the record that this item will also be adopted as part of the fee schedule, agenda item 13, but wanted to adopt it separately as well. Balcom confirmed that there were no changes made since the previous Committee of the Whole Meeting, the whole Uniform Deposit Schedule was now presented, and to confirm the changes would be in effect January 1, 2026. Alderperson Stobbe made a motion to approve the Uniform Deposit Schedule as recommended, to be effective January 1, 2026, with a second by Alderperson Przybyl. Voice vote carried.*
13. Amend Fee Schedule. RECOMMENDATION: Approve the recommendation of the Committee of the Whole to adopt the amended fee schedule to reflect 2026 updates. *City Administrator Balcom explained additional changes to the fee schedule include the full Weights and Measures fee schedule, including the previously requested change to pump fees, and the recycling fee is noted as intended for 2027. Alderperson Hill made a motion to accept the amended fee schedule for the City of Berlin to be effective January 1, 2026, with a second by Alderperson Sorenson. Voice vote carried.*
14. Capital Improvement Plan adoption. RECOMMENDATION: Approve the City of Berlin 2026-2030 Capital Improvement Plan (CIP). *City Administrator Balcom confirmed a sheet for the pool was created to be added to each Council member's CIP binder, and was the only change noted by the Council at the last meeting. City Administrator Balcom noted additional information provided in a chart to show the impact on taxpayers of borrowing \$2 million every other year, dependent upon home value. Alderperson Hill made a motion to approve the City of Berlin 2026-2030 Capital Improvement Plan, with a second by Alderperson Stobbe. Voice vote carried.*
15. Purchase of 169 Ripon Road. RECOMMENDATION: Approve the purchase of 169 Ripon Road to provide base/living quarters for on-duty EMS personnel. *Mayor Burgess gave a reminder that this purchase is not anticipated to impact the City's levy. Alderperson Stobbe made a motion to approve the purchase of 169 Ripon Road to provide base/living quarters for on-duty EMS personnel, with a second by Alderperson Boeck. Voice vote carried. City Administrator Balcom clarified that the purchase was for \$190,000 plus closing costs.*
16. Budget Preparation Update. RECOMMENDATION: Discussion on budget preparation, including the Wage & Compensation Study, with action as appropriate. *City Administrator Balcom explained the anticipated budget process to include a class 1 public hearing notice in the paper at least 15 days prior to the public hearing, which would be October 23, and the public hearing meeting to be at 6:30 on November 11, prior to the regular Common Council meeting. City Administrator Balcom confirmed the Council can make changes to the budget on November 11, but wants to give the public as much accurate information as possible in the public notice. Discussion on additional borrowing needed for this year. City*

Administrator Balcom confirmed she calculated the needed borrowing amount and that the amount would be in the public hearing notice. She confirmed that amount doesn't need to be approved until the budget is formally adopted. She added that resolutions will be adopted in order to complete short-term borrowing, and anticipates using a local bank to borrow approximately \$300,000 before December 15th in order to be on the levy, to be repaid when tax payments come in beginning in January 2026.

17. Motion to go into closed session pursuant to Wis. Stats. 19.85 (1) (c) *Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility. (Determination of placement of all non-represented employees within proposed wage ranges). Alderperson Hill made a motion convene into closed session pursuant to Wis. Stats. 19.85 (1) (c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility. (Determination of placement of all non-represented employees within proposed wage ranges), with a second by Alderperson Przybyl. Roll call vote carried (5 ayes: Boeck, Hill, Przybyl, Sorenson, and Stobbe; 0 nay; 1 absent: Nigbor). Closed session commenced at 7:12PM.*

18. Reconvene into open session and take appropriate action as a result of closed session discussion. *Alderperson Hill made a motion to reconvene into open session with a second by Alderperson Przybyl. Motion passed: Aye (4) Hill, Przybyl, Sorenson and Stobbe; Absent (2) Boeck and Nigbor; No (0). Open session was reconvened at 8:34PM.*

Alderperson Hill made a motion to reseal Alderperson Boeck by phone with a second by Alderperson Przybyl at 8:36PM. Motion passed: Aye (4) Hill, Przybyl, Sorenson and Stobbe; Absent (2) Boeck and Nigbor; No (0).

Alderperson Hill made a motion to approve the placement of non-represented employees within proposed wage ranges as presented with a second by Alderperson Przybyl. Motion passed by roll call vote: Aye (4) Boeck, Hill, Przybyl and Sorenson; Absent (1) Nigbor; No (0), Abstain (1) Stobbe.

19. Old Business – None.

20. New Business – None.

21. Adjourn. *A motion to adjourn was made by Alderperson Stobbe and seconded by Alderperson Hill. Motion passed: Aye (5) Boeck, Hill, Przybyl, Sorenson and Stobbe; Absent (1) Nigbor; No (0). Meeting Adjourned at 8:37PM.*

Respectfully submitted by,
Brittani Majeskie, Deputy Clerk-Treasurer

COMMON COUNCIL MEETING
TUESDAY, OCTOBER 14, 2025
COUNCIL CHAMBERS, BERLIN CITY HALL, 2ND FLOOR

Closed Session Minutes

Present: Mayor Burgess, Alderpersons Boeck, Hill, Przybyl, Sorenson and Stobbe. Absent: Nigbor.

Also Present: City Administrator Balcom.

Motion to go into closed session *pursuant to Wis. Stats. 19.85 (1) (c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility.* (Determination of placement of all non-represented employees within proposed wage ranges) made by Hill and seconded by Przybyl. Motion passed. Aye (5); Absent (1) Nigbor; No (0).

Closed session commenced at 7:12PM.

Discussion regarding non-represented employees' placement within proposed wage ranges.

Aldersperson Boeck left the meeting at 7:51PM.

Motion to reconvene into open session made by Hill and seconded by Przybyl at 8:34PM.

Motion passed: Aye (4) Hill, Przybyl, Sorenson and Stobbe; Absent (2) Boeck and Nigbor; No (0).

Motion to reseal Aldersperson Boeck by phone made by Hill and seconded by Przybyl at 8:36PM.

Motion passed: Aye (4) Hill, Przybyl, Sorenson and Stobbe; Absent (2) Boeck and Nigbor; No (0).

Motion to approve the placement of non-represented employees within proposed wage ranges as presented made by Hill and seconded by Przybyl. Passed by roll call vote: Aye (4) Boeck, Hill, Przybyl and Sorenson; Absent (1) Nigbor; No (0), Abstain (1) Stobbe.

Motion to adjourn made by Stobbe and seconded by Hill. Motion passed: Aye (5) Boeck, Hill, Przybyl, Sorenson and Stobbe; Absent (1) Nigbor; No (0).

Meeting Adjourned at 8:37PM.

Jessi Balcom
City Administrator/Clerk/Treasurer

**CITY OF BERLIN
COMMITTEE OF THE WHOLE MEETING
STAFF REPORT**

TO: Common Council
FROM: Brittani Majeskie, Deputy Clerk-Treasurer
AGENDA ITEM: Updated Oakwood Cemetery Rules and Regulations, and updated Oakwood Cemetery Fee Schedule
MEETING DATE: November 11, 2025

BACKGROUND

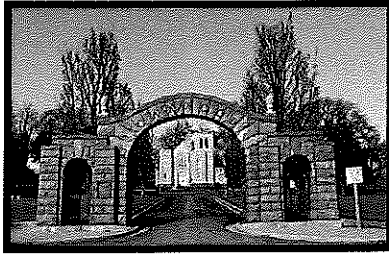
In September, the Cemetery Board discussed revisions to be made to the Oakwood Cemetery Rules and Regulations and the Oakwood Cemetery Fee Schedule. On October 15, 2025 the Cemetery Board approved those changes. The City of Berlin Fee Schedule, previously adopted in October was noted to anticipate Oakwood Cemetery Fee Schedule changes, and has been amended to include these changes. Revisions of notable change include:

- Adding language regarding transfer of title to graves to specify that Oakwood Cemetery follows Wis. Stat. §157.10(2) which describes a list of parties eligible of burial in a cemetery lot or mausoleum space, pertaining to ownership and order of descendants. This process was already being followed, however was not stated in the rules and regulations.
- Changing the word “urn” to “remains.” This change was made to avoid any potential of burying more than two human remains in one space, as Oakwood Cemetery only allows the burial of two human remains in one space. Urns can be purchased to contain the remains of more than one human, sometimes called a double urn. Therefore, two double urns would result in the burial of four human remains and is against the Oakwood Cemetery Rules and Regulations.
- Adding a Subsequent Burial Recording Fee. This fee would be charged in addition to a grave opening fee and covers the costs of updating and maintaining cemetery records for the additional burial on a space.

SUGGESTED MOTION

Accept the revisions to the Oakwood Cemetery Rules and Regulations as recommended by the Cemetery Board.

Accept the revisions to the Oakwood Cemetery Fee Schedule as recommended by the Cemetery Board which will be incorporated into the previously adopted City of Berlin Fee Schedule.



OAKWOOD CEMETERY RULES AND REGULATIONS

CITY OF BERLIN, WI

Revised: October 2025

SECTION 1

A. AUTHORITY TO ESTABLISH RULES AND REGULATIONS

The Oakwood Cemetery Board has authority to establish, review, and enforce Rules and Regulations for Oakwood Cemetery, in accordance with State Law, and City of Berlin Code of Ordinances, Chapter 2, Article IV, Sections 2-408(a)(b) and Chapter 22, Sections 22-1 to 22-21.

SECTION 2

A. HOURS OF OPERATION

1. The Cemetery shall be open daily from 8 A.M. to Dusk, except from December 1st to April 1st of each year, whereby the Cemetery will only be open at the discretion of the Sexton. It shall be the responsibility of the City of Berlin Police Department to unlock and lock the Cemetery gates in accordance with the listed schedule.

B. SALE OF BURIAL LOT EASEMENTS

1. The sale of all burial lot easements shall be in accordance with City of Berlin Code of Ordinances, #148-98 and Chapter 22, Section 22-19, and shall be administered and recorded by the City Clerk's office. All spaces must be paid in full at time of reservation. If a *Cemetery Space Reservation Request* form has been filed with the Sexton, those space or spaces will be placed on reserve status for up to 14 days. If payment is not made within 14 days of the reservation, the spaces will be placed back on unreserved status and will be available for sale.
2. When a burial lot easement is purchased, the name of the deed holder will be recorded by the City Clerk's office. (Note: At all times no person "owns" a grave. A person merely purchases an easement, which means they are entitled to

the right to be buried in the grave that has been clearly designated by them and the Sexton.)

C. PERPETUAL CARE SYSTEM

1. Perpetual Care shall be provided with all burial lots sold and is included in the price of said lot. Perpetual care is defined as: Cutting of grass, trimming of surrounding trees and shrubs, and removal of leaves and debris from grave sites.
2. Additional Perpetual Care services may no longer be purchased by the owners of burial lots, as the offering of this service was officially discontinued, by action of the Board, on June 30, 1998. Therefore, the Cemetery is only required to perform this service if arranged prior to that date. The additional service is defined as: Planting of flowers in burial site urns and the sale of said urns.

D. OWNERSHIP

1. Burial lot and individual grave site ownership remains with the City of Berlin.
2. Members of the Cemetery Board, the Sexton, and those reasonably entitled thereto shall have perpetual right over all burial lots or graves, to pass to or from other lots or graves for which no other means of access is available. This is for the purpose of opening or closing graves.

E. TRANSFER OF TITLE TO GRAVES

1. Oakwood Cemetery follows Wis. Stat. §157.10(2) which describes a list of parties eligible of burial in a cemetery lot or mausoleum space, pertaining to ownership and order of descendants, in accordance with the Fee Schedule.
2. Transfers of burial lot or individual grave site easements, outside the family, is allowed, but is to be administered by the easement owner, through the City Clerk's office, by quit claim deed and may be recorded with the Register of Deeds, in accordance with the Fee Schedule.
3. Repurchase of easements by the City of Berlin shall be at a cost in accordance with the Fee Schedule.

F. BURIAL PERMITS AND FEES

1. All burials, in and out of town, must be handled under the guidance of a funeral director.

2. Collection of all fees shall be by the City Clerk's office a minimum of 24 hours for an urn burial and 48 hours for a casket burial **prior to burial or storage**. No burials or storage will be permitted without fees being paid. The funeral director handling the specific burial is responsible for the payment of the appropriate fees.
3. All permit fees, burial site purchase and repurchase prices, burial and storage costs shall be in accordance with a Fee Schedule, as established by the Common Council by resolution, after recommendation by the Cemetery Board, and attached as part of these Rules and Regulations. The *Oakwood Cemetery Fee Schedule* shall be subject to annual review by the Cemetery Board.
4. Burials will only be allowed Monday – Saturday. Sunday and Holiday burial requests may be considered at the discretion of the Sexton. Additional fees will apply to Sunday and Holiday burials.
5. Lots in the Cemetery may only be used for the interment of human remains.

G. WINTER BURIALS

1. During the winter months, burials may take place at Oakwood Cemetery, at the prescribed fee as set forth in the *Oakwood Cemetery Fee Schedule*. Families of the deceased may also choose burial after the winter months, at the prescribed fees for storage and standard burial, as set forth in the fee schedule. In these cases, bodies of the deceased will rest in Griffiths Memorial Chapel in Oakwood Cemetery, and arrangements will be made through a local funeral director.

H. BURIAL CONTAINERS

1. The use of an outside burial container is required for all burials.
2. All burial vaults or other containers must be constructed of concrete, steel, or other composition approved by the Cemetery Board. Wooden boxes are not permitted. The requirement of such a container is for the purpose of protection from the environment, ensure against cave-in, and to provide Cemetery areas with safe ground for maintenance, and entrance and exit over burial sites.
 - a. For purpose of cremation: A cremation urn or container must be placed in a permanent outer container, commonly known as an "urn vault", which is capable of withstanding the weight and pressures of the earth, and maintenance by Cemetery machinery.
 - b. Two (2) cremation remains, of closely related persons, may be buried in one grave. Subsequent burial recording fees apply to the burial of the 2nd remains.

- c. One (1) casket and one (1) cremation remains, of closely related persons, may be buried in one grave. Subsequent burial recording fees apply to the burial of the 2nd remains.

I. FOUNDATIONS AND HEADSTONES

1. No person shall be permitted to place a foundation for a headstone without obtaining a permit from the City Clerk's office. No grave headstone permit will be issued until it has been verified that the grave is paid for in full. In addition thereto, all permits must be validated by the Sexton, who shall instruct, inspect, and approve the method of construction and installation thereof. Any deviation from this procedure without express permission from the Sexton shall constitute a violation of this Section.
2. The materials used shall be:
 - a. Five (5) shovels of ½" stone
 - b. Three (3) shovels concrete sand
 - c. Two (2) shovels cement
3. Minimum Slab for Headstone for Double Space. (*Approximate six (6) feet*)
 - a. 18" longer than headstone on each end
 - b. 6" wider than headstone on each side
 - c. Each slab 3' long or longer must contain three (3) reinforcing rods of 3/8" diameter, equally spaced in width of slab, or concrete mesh
4. Minimum Headstone for Single Space for 2 cremations or 1 burial and 1 cremation (*Approximate size 3 feet by 6 inches wide*)
 - a. Slab (4 feet) 6" larger than headstone on 3 sides, and 10 inches on one end
 - b. Specifications for slab applies (Section 3(c) above)
 - c. If a veteran is involved, a ½" pipe to be imbedded in slab at that headstone for a flag marker. Pipe to be 5" long and flush on top.
5. Contact must be made with the Sexton before forms are set, and again when completed and before being poured, to receive approval to proceed.
6. No stones or slabs shall be put in on Sundays or holidays. Special arrangements must be made with the Sexton prior to any installation on Saturdays.
7. The Sexton shall prescribe to the installer the locations and graded backfill for installation of the slab. The installer shall furnish all material.
8. If a monument/headstone becomes unsafe or needs repair, the owner of the said lot or his/her heirs will be notified by letter. If there is no response within a reasonable period of time, the Cemetery Board will arrange to remove the said marker/monument/headstone, and replace it with a suitable plaque, containing the name, as well as date of birth and death. Said marker will be placed even with the

ground. The Sexton shall use his judgement in repairing or straightening markers/headstones. Any unusual situation should be taken up with the Cemetery Board.

9. Mausoleums. Plans for any mausoleum, its base and subsequent landscaping, shall be submitted to Sexton, the Public Works Superintendent, and the Cemetery Board for approval, prior to the start of construction. Said construction shall not infringe upon or damage, in any way, the adjoining gravesites, and must conform to the surrounding landscape to present an overall pleasing appearance. Final decision on said construction shall be by the Cemetery Board.

J. COLUMBARIA RULES:

1. Size Allowance: Foundation for Columbaria will follow all parameters as listed in the Cemetery Rules and Regulations, Height will be at the discretion of the Cemetery Board. *Larger Columbarium's are subject to increased Foundation Permit fees.
2. Container: Cremation vaults are not required; however, cremains must be in a container. The outside of the container must be made of durable material such as ceramic, metal, hard plastics, wood, etc. It cannot consist of plastic bags, cardboard boxes, paper, or other similar lightweight materials. Keep in mind the interior dimensions of the niche when considering your container.
3. Design Allowance: Final approval of Columbarium designs must be made by the Cemetery Board. A scale drawing is required.
4. Adornments of any type must be approved by the Cemetery Sexton.
5. Access to Columbarium: Any and all Columbarium placements are the sole responsibility of the originating Monument Company. The Cemetery worker on Duty must be present at all placements and fees are subject to the fee schedule including After-hours, Weekend and Holiday add on fees.
6. How many spaces: Cemetery Space may be purchased at regular price. If owner wishes to have a headstone type monument with two niches a 2nd rite of burial may be purchased for either one (1) casket and one (1) cremation remains, of closely related persons, or two (2) cremation remains, of closely related persons for a \$250.00 per burial fee Plus Placement, Grave opening and Closing fees per the fee schedule. Second rite of burials, must follow Wis. Stat. §157.10(2) which describes a list of parties eligible of burial in a cemetery lot or mausoleum space, pertaining to ownership and order of descendants.

Headstones: Spaces may only contain one traditional style headstone. If there are more than two burials, additional headstones may only be flush type headstone.

K. GRAVE DECORATIONS:

1. The planting of trees, shrubs, or flowers on the grave is prohibited.
2. No person shall plant any shrubbery in the Cemetery without the express permission of the Cemetery Board. Shrubbbery is limited to no more than three (3) feet in height. The planting of trees is strictly forbidden.
3. Any plantings which are permitted will be trimmed or removed if, in the judgement of Cemetery officials, this is warranted due to conditions or appearances of the Cemetery. The use of gravel or stones (crushed or pea type) around the monument/grave is expressly forbidden.
4. Any urns, statues, or metal posts for hanging flowers must be in line with the foundation of the grave marker/monument/headstone. Perennials must be planted in pots or containers in line with the marker/monument/headstone.
5. All plastic flowers, except in vases in line with the marker/monument/headstone, are forbidden.
6. A notice for removal of all decorations is posted on the permanent sign beside the entry road to the Cemetery.
7. All flower urns brought to the Cemetery must have a foundation under them, unless an adequate foundation exists.
8. Glass containers for flowers, glass ornaments or lights of any kind are prohibited in the Cemetery.
9. Shephard's Hooks are prohibited.
10. Any decorations, including military markers, must be affixed to the cement foundation to allow for groundskeeping and lawn care. If the grave does not have a cement foundation, the decorations should be placed in the space in between the grave marker as to make it easier for groundskeeping.

OAKWOOD CEMETERY FEE SCHEDULE

Updated: October 2025

Burials in Oakwood Cemetery will only be allowed Monday – Saturday. Sunday and Holiday burial requests may be considered at the discretion of the Sexton. All burials, in and out of town, must be handled under the guidance of a funeral director.

BURIAL FEES:

Opening, Closing, and Entombment of:

REGULAR GRAVES:

Monday — Friday	8:00 AM-3:00 PM	\$825*
Saturday		\$1,100*
Sundays & Holidays		\$1,600*

COLUMBARIUM

Burial Recording Fee	\$ 200
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CHILD GRAVES (dependent on size, not age):

Monday — Friday	8:00 AM-3:00 PM	\$150*
Saturday		\$200*
Sundays & Holidays		\$700*

CREMATION URN GRAVES:

Monday-Friday	8:00 AM-3:00 PM	\$350*
Saturday		\$550*
Sundays & Holidays		\$1,050*

***Overtime Rate:** \$75/hr per required employee. Overtime charges apply to all Mon-Fri burials after 3:00 P.M. and on all Saturday, Sunday and Holiday burials. The minimum overtime charge is two (2) hours per required worker.

Winter Burial Fee:

Oakwood Cemetery has winter burials from Dec 1 - Apr 1 upon request.

REGULAR GRAVES: A maximum fee of \$300 in addition to normal and customary burial fees.

URN GRAVES: A maximum fee of \$150 in addition to normal and customary burial fees.

OAKWOOD CEMETERY FEE SCHEDULE

BURIAL SPACES: The sale of all burial lot easements shall be in accordance with City of Berlin Code of Ordinances, #148-98 and Chapter 22, Section 22-19, and shall be administered and recorded by the City Clerk's office.

Spaces Available: Only spaces in blocks 1-43 are for sale at this time. All spaces must be paid in full at time of reservation.

Space Reservation Policy: If a *Cemetery Space Reservation Request* form has been filed with the Sexton, those space or spaces will be placed on reserve status for up to 14 days. If payment is not made within 14 days of the reservation, the spaces will be placed back on unreserved status and will be available for sale.

Number of Allowed Interments Per Grave:

- ❖ Two (2) cremation remains may be buried in one (1) grave of closely related persons.
- ❖ One (1) casket and one (1) cremation remains may be buried in one (1) grave of closely related persons.

BURIAL SPACE PRICING:

SPACE PRICES:

Old Section (Blocks 1-31)	\$400
New Section (Blocks 32-45 and all additional spaces after block 45)	\$500

SPACE REPURCHASE PRICES: Any repurchase to be controlled by the Sexton and the City Clerk's office.

Blocks 1 – 31	\$100.00 per space for two or more adjacent spaces for repurchase
Blocks 1 – 31	\$ 75.00 per space per each single space
Blocks 32 – 45	\$150.00 per space for two or more adjacent spaces for repurchase
Blocks 32 – 45	\$100.00 per space per each single space

OTHER FEES

Headstone Permit Fee:	\$15	
Cemetery Lot Deed Transfer Fee:	\$50	
Winter Storage Fees:	\$75 Casket	\$35 Urn
Subsequent Burial Recording Fee	\$200	

**City of Berlin
Oakwood Cemetery
Fee Schedule
October 2025**

BURIAL FEES:

Regular Graves:

Monday-Friday, 8:00AM - 3:00 PM	\$825 *
Saturday	\$1,100 *
Sundays & Holidays	\$1,600 *

Columbarium:

Burial Recording Fee	\$200 *
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Child Graves (dependent on size, not age):

Monday-Friday, 8:00AM - 3:00 PM	\$150 *
Saturday	\$200 *
Sundays & Holidays	\$700 *

Cremation Urn Graves:

Monday-Friday, 8:00AM - 3:00 PM	\$150 *
Saturday	\$200 *
Sundays & Holidays	\$700 *

* Overtime Rate: \$75/hr per required employee.

Overtime charges apply to all Mon-Fri burials after 3:00 P.M. and on all Saturday, Sunday and Holiday burials.

The minimum overtime charge is two (2) hours per required worker.

Winter Burial Fee: December 1- April 1 upon request

Regular Graves: A maximum fee of \$300 in addition to normal and customary burial fees.

Urn Graves: A maximum fee of \$150 in addition to normal and customary burial fees.

BURIAL SPACE PRICING:

Space Prices:

Old Section (Blocks 1-31)	\$400
New Section (Blocks 32-45)	\$500
Additional Spaces after Block 45	\$500

Space Repurchase Prices

Blocks 1 - 31:	\$100.00 per space for two or more adjacent spaces for repurchase
Blocks 1 - 31:	\$ 75.00 per space per each single space
Blocks 32 - 45:	\$150.00 per space for two or more adjacent spaces for repurchase
Blocks 32 - 45:	\$100.00 per space per each single space

OTHER FEES:

Headstone Permit Fee	\$15
Cemetery Lot Deed Transfer Fee	\$50
Winter Storage Fees	\$75 Casket, \$35 Urn
Subsequent Burial Recording Fee	\$200

**CITY OF BERLIN
COMMON COUNCIL MEETING
STAFF REPORT**

TO: Common Council
FROM: Jessi Balcom, City Administrator
AGENDA ITEM: 2024 Audit Presentation
MEETING DATE: November 11, 2025

Amber Ebert of HawkinsAsh CPAs will present the 2024 City of Berlin audit to Common Council. The final audit documents will be provided at the meeting.

SUGGESTED MOTION

Motion to accept the 2024 City of Berlin Audit.

**CITY OF BERLIN
COMMON COUNCIL MEETING
STAFF REPORT**

TO: Common Council
FROM: Jessi Balcom, City Administrator
AGENDA ITEM: Special Events on Streets, Highways and Municipal Parking Lots Permit for ABC Group for the Holiday Parade on November 20, 2025.
MEETING DATE: November 11, 2025

Achieving a Better Community, Inc (ABC Group) is requesting a permit to hold the Holiday Parade on November 20, 2025. The parade will start at 6:30PM, with line up starting around 5:30PM. The route has changed slightly from previous years to go one block farther on Huron Street, ending after passing the south side of Nathan Strong Park. The parade will start near the Aquatic Center on Webster Street, then turn south onto Brooklyn Street and then turn east onto Broadway/Huron Street, ending at Church Street.

As part of the festivities, Mr. and Mrs. Clause and the Reindeer will be in Nathan Strong Park at 4PM and the Tree Lighting is scheduled for 5PM.

SUGGESTED MOTION

Motion to approve a Special Events on Streets, Highways and Municipal Parking Lots Permit for Achieving a Better Community, Inc for the Holiday Parade on November 20, 2025.

City of Berlin – Special Event Permit Checklist

Name of Event: Holiday Parade, Achieving a Better Community, Inc.

18-333 Event on Street/Highway (5k Run/Walk, Car show, Non profit vendor sales event, Business open house etc.)

Use of City streets, sidewalks, street parking spaces

Parade (School Homecoming, Memorial Day, Pumpkins on Petunias tractor, Christmas Parade etc.)

Event on Municipal Parking Lot (Farmers Market, Fox River Days, Pumpkins on Petunias etc.)

Use of South Capron St Lot, Market Square Lot

➤ Date application submitted: 9-23-2025

➤ ☒ COMPLETE APPLICATION Submitted no less than 45 days prior to event if NEW EVENT (45 days time period may be waived if the Event is Recurring)

➤ ☒ Description of event, sketch of location, or outlined map if needed

➤ ☐ CERTIFICATE OF LIABILITY INSURANCE (Unless Exempt) In the Amount of \$1,000,000 BODILY, \$500,000 PROPERTY for EACH OCCURRENCE with THE CITY OF BERLIN NAMED AS AN ADDITIONAL INSURER

Expiration date: _____

Or

➤ ☒ EXEMPTION FROM LIABILITY INSURANCE (Religious, charitable, service, fraternal, veterans, school)

Proof of exemption status required YES or NO

➤ ☒ SIGNED INDEMNIFICATION AGREEMENT (Required for all permits.)

➤ N/A NEIGHBORING RESIDENT CONSENT (Not required for parades or 5k runs/walks. Street use requirement – at least 75% of named streets' residents, municipal parking lot requirement – at least 75% of residents within 200 feet of named lot.)

➤ ☒ FEE OF TWENTY DOLLARS (\$20.00) Date of payment: 9/23/2025

➤ ☐ Reviewed by City Attorney (Fax copy to office of New and Recurring – annual or up to 18 months) _____

➤ ☒ Reviewed by Chief of Police (New only, for recurring give FYI copy) _____

➤ ☒ Reviewed by Street Superintendent (New only, for recurring give FYI copy) _____

➤ ☐ Date of Council Meeting for new approvals: _____

NOTES:



City of Berlin

P.O. Box 272 108 North Capron Street

Berlin, WI 54923

920-361-5400 Phone 920-361-5454 Fax

Indemnification, Defense, and Hold Harmless Agreement

The undersigned, as an applicant for a permit from the City of Berlin, hereby agrees to indemnify, defend, and hold harmless the City of Berlin and its employees and agents against all claims, liabilities, loss, damages, or expenses against or incurred by the City of Berlin on account of any injury to or death of any person, or any damage to property, caused by or resulting from the activities for which the permit was granted.

Specifically this Agreement applies to:

Holiday Parade

(Description of Event)

On: Thursday, November 20, 2025

(Date(s) of Event)

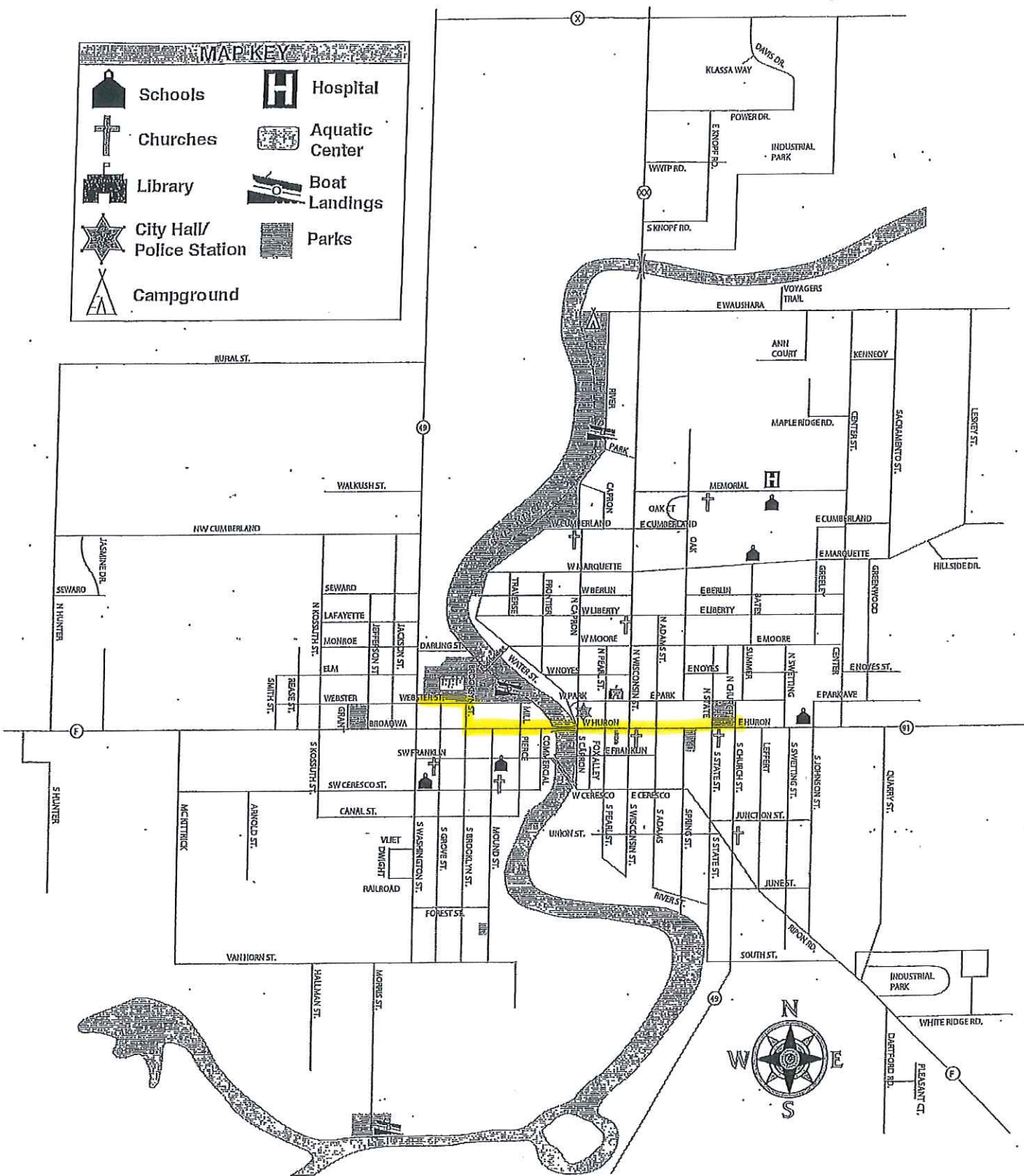
By: Chris Kalupa

(Name of Applicant)

On Behalf Of: Achieving a Better Community, Inc.

(Name of Organization and Title if applicable)

If signing on behalf of an organization, you must have authority from the organization to sign an agreement like this. By signing this agreement, you are warranting to the City of Berlin that you have such authority.



CITY OF BERLIN PERMIT APPLICATION

Special Events on Streets, Highways, and Municipal Parking Lots

(Provisions of SEC. 18-331 thru SEC. 18-337 Municipal Code Apply)

If you need additional space for any answers, attach additional sheets as necessary

18-333 Event On Street/Highway X 18-333 Parade Fee 18-333 Event on Municipal Parking Lot
Applicant's Name: Achieving a Better Community Date of Application: 6-4-2014
Applicant's Telephone Number: [REDACTED] Applicant's DOB/Organized: 6-4-2014
Applicant's Address: N9104 South Rd Berlin WI 54923
Purpose of Application Request: Holiday Parade

If applicant is an organization, provide the name(s), title(s) or position(s), address(es), and telephone number(s) of authorizing official(s) (for corporations, all officers and directors; for LLC's, all members and managers; for partnerships, all partners; for trusts, all trustees):

Name, Title, and Address	Telephone Number
<u>Sue Trampf, Chairman of the Board, 412 Elm St Berlin</u>	<u>[REDACTED]</u>
<u>Harry Kwidzinski, Pres, 1110 Chy Rd V Berlin</u>	<u>[REDACTED]</u>
<u>Vicki Pawlychuk, V.P. W 3713 Chy Rd F, Red granite</u>	<u>[REDACTED]</u>
<u>Wendy Swanson, Treas, 4672 Wildflower Ln. Berlin</u>	<u>[REDACTED]</u>
<u>Deb Downen, Sec. W2607 Fox River Shores, Berlin</u>	<u>[REDACTED]</u>
<u>Chris Kalupa, Holiday Parade Chair, N9104 South Rd Berlin</u>	<u>[REDACTED]</u>

If applicant is NOT an organization (corporation, LLC, partnership, trust, etc), provide the name(s), title(s), or position(s), address(es), and telephone number(s) of person(s) responsible for this request:

Name, Title, and Address

Telephone Number

Details of Event: (For extended details, use the back of this form and include drawings of proposed event or route).

What: Holiday Parade

When: Nov. 20, 2025 Start Time and Duration: 6:30-7:30

Where: Broadway / Huron If Parade, Assembly Area: Webster St. by BAC

Estimated number of units (if parade) or persons attending (if other event): 50

Does applicant claim exemption from liability insurance as a government agency, religious, fraternal, veterans, charitable, or service organization per Sec. 18-333(b)(2) and or (4). X Yes No

If yes, explain: 501 c 3, non-profit

(Also submit any supporting documentation for this claim of exemption)

Applicant or Applicant's Agent's Name Signature: Chris Kalupa

Name of Person Signing (please print): Chris Kalupa

Title of Person Signing (if applicant is an organization): Parade Committee Chair

For Office Use Only Include with Application:

Fee Paid (or) Exempt from fee (governmental procession) Yes No

Neighboring Consent Form (or) Not Applicable Indemnification Form

Liability Insurance (or) Applicant is exempt and approved by City Attorney

Reviewed by: City Attorney Chief of Police Street Superintendent

Common Council approval: Yes No NA (Recurring)

Recommendation: Conditions for Approval or Reasons for Denial:

**CITY OF BERLIN
COMMON COUNCIL MEETING
STAFF REPORT**

TO: Common Council
FROM: Jessi Balcom, City Administrator
AGENDA ITEM: Accept Proposal for 2025-2029 Audit Services
MEETING DATE: November 11, 2025

Alderperson Stobbe, Deputy Clerk-Treasurer Thiel and I reviewed the seven proposals received for audit services for 2025-2029. The proposals were evaluated for completeness of the proposal, firm experience, qualifications of staff members that would be assigned to the audit, and cost.

We are recommending the Common Council accept the proposal submitted by KerberRose. The proposal scored among the highest of all the proposals in all categories. I reached out to references of the firm and received very positive feedback.

The cost of the 2025 audit is estimated to be between \$40,000 and \$52,000 depending on the audit services needed (TID audit, single audit, etc.).

SUGGESTED MOTION

Motion to accept the 2025-2029 Audit Services proposal by KerberRose.



AUDIT SERVICES PROPOSAL

City of Berlin

October 20, 2025

SUBMITTED BY:

KerberRose SC

David Minch, CPA
Shareholder

Greg Pitel, CPA
Shareholder

2905 Universal Street, Suite 200
Oshkosh, Wisconsin 54904
920-426-1040

David.Minch@kerberrose.com
Greg.Pitel@kerberrose.com



Table of Contents

Table of Contents.....	1
Transmittal Letter	2-3
Executive Summary	4
<i>Profile of KerberRose</i>	
Firm's Qualifications and Experience	5-10
<i>Similar Engagements with Governmental Entities</i>	
<i>Single Audit Experience</i>	
<i>Additional Services and Resources</i>	
<i>Quality Control and Peer Review</i>	
<i>Regulatory Compliance and Professional Standards</i>	
Audit Team Qualifications and Experience.....	11-13
<i>Assigned Partners and Managers</i>	
<i>Continuity of Assigned Audit Staff</i>	
<i>Continuing Education Program</i>	
<i>AIPCA Involvement</i>	
<i>Staff Location and Size</i>	
Scope of Services for City of Berlin	14
Specific Audit Approach	15-18
<i>Expectations and Schedule</i>	
<i>Audit Plan and Approach</i>	
Investment	19
Appendix.....	20
A - Peer Review Letter.....	
B - Biographies.....	



KerberRose SC
2905 Universal Street, Suite 200
Oshkosh, WI 54904
920-426-1040
www.kerberrose.com

October 20, 2025

City of Berlin
City Administrator/Clerk/Treasurer
108 N. Capron Street PO Box 272
Berlin, WI 54923

Dear City Administrator/Clerk/Treasurer:

Thank you for the opportunity to submit a proposal for audit services for the City of Berlin. At KerberRose, we understand the importance of selecting a firm with proven expertise and experience to provide quality, timely services. As a full-service firm providing accounting, audit, human resources consulting, retirement plan services, succession and strategic planning, tax, technology, wealth management, and other services; we are especially well-qualified to serve the City of Berlin. Our proposal is based on our staff's demonstrated and wide-ranging experience, in addition to our clients' successes. Based on this experience, we believe our proposal will establish KerberRose as the firm possessing the talent necessary to address your needs.

As a governmental entity responsible for providing a full range of services, including public safety, water and sewer utilities, conservation and development, education and recreation, public works and general government administrative services, KerberRose understands City of Berlin has distinctive needs. We are eager to prove how KerberRose can help you address them..

Key factors of our expertise, quality of work and culture which distinguish our firm are:

- **Trusted people who will serve City of Berlin.** We believe audit excellence is derived from great communication and positive relationships. KerberRose's people-first philosophy ensures our services are built on developing trusted relationships with our clients. We pride ourselves in the services we deliver and the way we deliver them; we were founded on the principles of providing proactive, attentive compliance and consulting services to the people and businesses in our local communities – and we remain committed to this goal today.
- **Experience of the engagement team.** At KerberRose, we bring knowledge, experience and insight to every project. This means our clients and their stakeholders have confidence in the results of a KerberRose engagement and trust the information they are relying on to make critical decisions. The biographies of our trusted experts are included with this proposal, and we comprehensively offer more than 60 years of hands-on governmental audit experience with specialization in financial statements and reports, assurance, ERP system consulting, quality control and peer reviews.
- **Investment.** As a governmental entity, we understand your need to control costs and be cost-effective without sacrificing quality and timeliness. Our lower overhead is reflected in our rates and investment structure.
- **Communication.** Communication is integral to the success of any audit or consulting service. As a local firm, we understand the importance of personal communication with our clients.

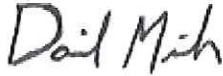
Consequently, our responsive advisors communicate regularly throughout every step of the audit or consulting process.

We understand the scope of the work to be performed for City of Berlin to include audit services, to be found on page 14; we are committed to executing the above services within a mutually agreeable timeframe.

We sincerely appreciate the opportunity to submit this proposal and look forward to discussing our approach to providing City of Berlin with proactive, quality solutions in more detail. The information in this proposal explains KerberRose's tailored approach to delivering the services you ask, and information which we believe will help you make your decision. If you require any additional information or have questions regarding this proposal, please contact me at 920-426-1040 or david.minch@kerberrose.com and greg.pitel@kerberrose.com.

Sincerely,

KerberRose S.C.



David Minch, CPA
Shareholder

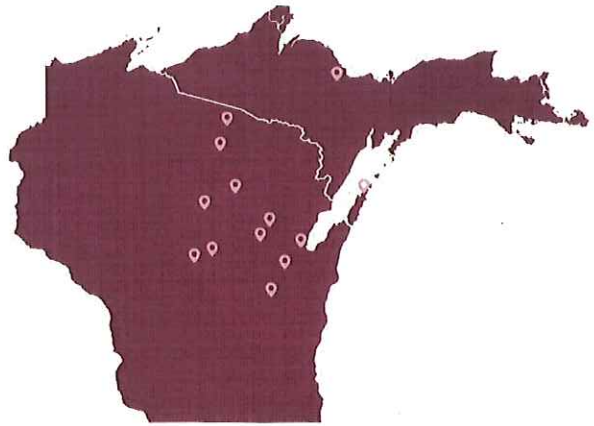


Greg Pitel, CPA
Shareholder

Executive Summary

Profile of KerberRose

KerberRose S.C., is a Wisconsin-based service corporation. We are a full-service regional firm of certified public accountants and management consultants providing audit, accounting, tax, information technology, payroll, consulting, human resource, strategic planning and investment advisory services. Our roots began in the City of Shawano, WI, in the late seventies, and we have been providing Trusted Advisor services since 1979. By providing quality, timely services to our clients, our firm has grown to include more than 180 team members located in 12 offices in Antigo, Appleton, Clintonville, Green Bay, Oshkosh, Rhinelander, Sister Bay, Shawano, Stevens Point, Wausau, Wisconsin Rapids, and Marquette, MI.



KerberRose combines the expertise of a leading regional firm with the convenience, familiarity and passion of a local provider. We are different from most, if not all, of our competitors and what makes us different is we are a niche firm. As such, we attract highly-talented people and offer more services than smaller firms; at the same time, our smaller and less-complex organizational structure allows us to be more cost-effective than larger firms. Our values—Honesty, Integrity, Respect, Balanced Life, Community Oriented—dictate a high-level of personal involvement when addressing our client's needs. As a result, when our Trusted Advisors conduct audits, partners or managers are on-site during a significant portion of the fieldwork to ensure an accurate and timely audit process. We believe our clients are attracted to this personal approach, allowing relationships to develop.

Organizational Affiliations

To enhance our ability to serve our clients, KerberRose became a member of BDO, an international association of independent accounting firms. BDO is the fifth largest accounting network, providing world-class resources and exceptional service to help member firms furnish superior accounting, auditing, and management services to their clients.



Financial statement audits of governmental, employee benefit plans, and business entities represent a critical portion of the many audits performed by CPAs each year. The American Institute of Certified Public Accountants (AICPA) is committed to helping its members achieve the highest standards in performing quality audits. To help CPAs meet the challenges of performing quality audits in this unique and complex area, the AICPA launched the Governmental Quality Audit Center, which is a firm-based voluntary membership Center for firms that perform these types of audits. KerberRose S.C. is one of the original members of the Quality Center.



The Center's primary purpose is to promote the quality of audits. To meet this overall goal, the Center:

- Creates a community of firms which demonstrate a commitment to audit quality.
- Serves as a comprehensive resource provider for member firms.
- Provides information about the Center's activities to other stakeholders.
- Raises awareness about the importance of audits.

Provide Center members with an online forum tool for sharing best practices as well as discussions on audit, accounting, and regulatory issues.

KerberRose's Qualifications and Experience

Similar Engagements with Governmental Entities

The governmental client base of KerberRose S.C. has grown significantly over the years. Following is a list of engagements the KerberRose Audit Team performed in recent years, similar to the engagement proposed by City of Berlin. We encourage you to contact any of our clients for further information about the services we provide.

CITY OF WAUTOMA

Tommy Bohler

City Administrator

920-787-4044

tommybohler@cityofwautoma.com

Partner: David Minch, CPA

Type of Services: Financial Audit and Preparation of Annual Financial Report, completion and filing of the PSC report, and filing of Form C.

CITY OF HUDSON

Sam Hosszu, CPA

Finance Director

715-386-4765

shosszu@hudsonwi.gov

Partner: David Minch, CPA

Type of Services: Financial Audit and Preparation of Annual Financial Report, completion and filing of the PSC report, and filing of Form C.

CITY OF OCONTO FALLS

Eve Wallace

Deputy Treasurer

920-846-4505

drtreasurer@ci.ocontofalls.wi.us

Partner: Greg Pitel, CPA

Type of Services: Financial audit and OMB Uniform Guidance compliance audit - Includes sewer utility, regulated water, electric, and cable utilities, and TIF districts.

CITY OF MARINETTE

Jackie Miller

Finance Director/ Treasurer

715-732-5143

jmiller@marinette.wi.us

Partner: David Minch, CPA

Type of Services: Financial Audit and Preparation of Annual Financial Report, including Water and Sewer Utilities, completion and filing of the PSC report, and filing of Form C.

CITY OF MANITOWOC

Shawn Alfred, CPA, CMA

Finance Director

920-686-6961

salfred@manitowoc.org

Partner: David Minch, CPA

Type of Services: Financial and Single Audit and Preparation of Annual Comprehensive Financial Report, including Water, Electric, Steam, Broadband, Wastewater and Transit Utilities, and filing of Form C.

KerberRose's Qualifications and Experience

Single Audit Experience

Today's environment of oscillating regulations, newfound federal and state grants and their associated risks, calls for an investment in an audit team that has significant experience with federal grants specific to your organization and can enhance the quality of your single audit experience. With an eye on process and internal control improvement over grants, the KerberRose audit team is comprised of individuals that are dedicated to the performance of single audits in accordance with the federal Office of Management and Budget's Uniform Guidance. These individuals will ensure your single audit testing and procedures over grants align with the federally issued Compliance Supplement relevant to each fiscal year. Our dedicated team obtains the required continuing education for performing these audits. Furthermore, our team also participates in peer reviews of single audits throughout the nation, allowing us to collaborate on the most effective and efficient methods of delivering these audits. In combination with our team's extensive experience, this additional experience and related collaboration has resulted in continuous process improvements from which your organization will benefit significantly.

We annually perform between 30 and 40 single audits for municipalities, school districts and non-for-profit entities. Our staff participates in annual training specifically focused on both federal and state single audits. We also utilize practice aids for planning and performing the required audit procedures for all major grant programs.

A sample of recent single audits and the major programs are listed below:

- 10.561 State Administrative Matching Grants for Supplement Nutrition Assistance Program
- 14.228 Community Development Block Grants
- 20.507 Federal Transit Formula Grants
- 21.019 Coronavirus Relief Fund
- 21.027 Coronavirus State and Local Fiscal Recovery Funds
- 66.458 Capitalization Grants for Clean Water State Revolving Funds
- 66.468 Capitalization Grants for Drinking Water State Revolving Funds
- 93.498 Provider Relief Fund – COVID-19
- 93.558 Temporary Assistance for Needy Families
- 93.563 Child Support Enforcement (Title IV-D)
- 93.778 Medical Assistance Program
- 115.150 City Staff and Support
- 115.400 Land and Water Resource Management
- 370.575 Snowmobile Trail Aids
- 395.101 Elderly and Handicapped City Aids
- 435.283 Income Maintenance State Share
- 435.284 Income Maintenance Federal Share
- 435.377 Children's COP
- 435.516 Community Mental Health
- 435.561 Basic City Allocation
- 435.681 State/City Match
- 435.560100 Aging and Disability Resource Center

KerberRose's Qualifications and Experience

Additional Services and Resources

Other Services Provided to Our Clients

As a full-service firm, we provide a variety of services to our clients which are often complimentary of each other. We believe KerberRose's vast array of additional services may benefit City of Berlin. Consult with your engagement partner or manager to learn more about how these services may supplement your audit needs.

Human Resources / Leadership Development



Growing organizations are continuously faced with human resource challenges, such as developing effective policies and procedures, creating an engaging workplace culture and recruiting new employees. KerberRoseHR Resources is committed to helping your organization in virtually any area related to the employee lifecycle including recruiting, development, retaining, and transitioning talent. HR services include: Recruiting, Talent and Career Development, Assessments and Employee Surveys, HR consulting, and Career Transition and Outplacement. Our solutions to your human resources and leadership development needs are both tailor-made and cost-effective. KerberRoseHR also provides Individual services, such as resume development, interviewing, job search strategies and many more.

Strategic Planning / Succession Planning



All organizations experience opportunities and challenges—be it adapting to organic growth, differentiation in your market, or succession/exit planning. In any instance, a strategic or succession plan will align your organization for success in the face of any opportunity or challenge. Our experienced team of strategy and business advisors will partner with you to fully integrate strategy or succession with employees, clients, processes, operations and financials.

Rate Studies



Municipal Utilities often need to evaluate rate structure of both their water and sewer utilities. We are experienced in analyzing current rate structures and helping project future rate structures. We work with the Wisconsin Public Service Commission through its regulated rate case applications to enact rates that reflect the Utilities operating and maintenance expenses as well as capital infrastructure.

Not-for-Profit Services



Not-for-profit organizations face unique obstacles and challenges which set them apart from for-profit companies. We are passionate about serving non-profit organizations and our experience allows us to understand the unique accounting, financial and compliance requirements of non-profits.

Our non-profit service team can ensure your organization meets compliance with all state, federal and regulatory requirements which come with a tax-exempt status. Services for non-profit organizations include auditing, accounting, tax compliance and planning, and operational consulting. KerberRose is designated as a Non-Profit Organization (NPO) Section Member and credited with Non-Profit Organization (NPO) Certificate II from the American Institute of Certified Public Accountants (AICPA).

Additional Services and Resources (cont.)



Wealth Management

KerberRose Wealth Management delivers trusted advice to guide families and business owners toward financial freedom. We are small enough to provide personal, hands-on counsel; yet large enough to serve each individual's financial needs. By working closely with our valued clients, we can combine intelligent financial life advice with a unique tax-advantaged wealth planning process. Customized wealth management solutions help our clients identify what is important to them and then create a plan to achieve success.



Payroll Services

Our team of payroll professionals is always up-to-date on the frequently changing payroll tax laws and reporting requirements. We have the expertise to handle payroll processing and reporting for organizations of any size throughout the country. We have Certified Payroll Professionals on staff who are members of the American Payroll Association, as well as the Northeast Wisconsin Chapter.



Retirement Plan Services

KerberRose Retirement Plan Services, a division of KerberRose Wealth Management, builds, repairs and improves your retirement plan (i.e. 401k, etc.). We are focused on delivering superior retirement plan consulting services. KerberRose Retirement Plan Services assists plan sponsors in the areas of plan design, benchmarking, investment advice, fiduciary compliance and participant outcomes.

Retirement Plan Partners, LLC

KerberRose Retirement Plan Partners, LLC offers retirement plan design and third-party administration (TPA) services, as well as consulting and corrections services. Employers can benefit from the tax-deferred savings offered by a qualified retirement plan, as well as providing a means by which employees can save for retirement. Retirement plans can offer a competitive edge when hiring qualified employees because we ask the necessary questions to understand the employer's goals and assist in designing a plan to attain the goals and maximize retirement savings. Our TPA services assist in maintaining the plan's compliance with regard to regulatory and legislative updates, annual compliance testing and Form 5500 preparation, and plan document services.

With the complexity and evolution of tax laws and regulations, mistakes affecting a plan's compliance can be made. We can provide retirement plan consulting, and IRS and DOL correction services to employers, including employers who are administered by other TPAs.



KerberRose Qualifications and Experience

Quality Control & Peer Review

Quality Control & Peer Review

KerberRose S.C. is proud of its reputation of providing clients with high quality services. We monitor our system of quality control continuously throughout the year and subject our audit and accounting policies and procedures to an independent outside review (referred to as a peer review) every three years as required by our membership in the American Institute of Certified Public Accountants.

KerberRose S.C.'s system of quality control is based on the AICPA's quality control standards. As such, each element of quality control as defined by the AICPA – leadership responsibilities for quality within the firm, relevant ethical requirements (e.g. independence, integrity, objectivity, concern for the public interest), acceptance and continuance of client relationships and specific engagements, human resources, engagement performance, and monitoring – is addressed in our quality control manual. In this manual, there are policies and procedures to assure the firm and its personnel maintain independence with respect to audit and accounting clients, qualified individuals are hired and trained, and engagements are performed in accordance with the myriad of professional standards and appropriately reviewed.

Our most recent peer review report is included in this proposal for your review. This review was successfully completed in November 2024. As on our prior peer reviews, we received a "clean" opinion – the highest level of assurance we can obtain regarding our audit and accounting practice. In addition to the peer review, we perform internal office inspections annually. This ensures we maintain the quality of our audit and accounting practice on a continuous basis.

Our firm's quality control manual includes a formal process for planning, supervision and review throughout the audit process, and an independent quality review of the final audited financial statements conducted by a partner with over twenty-five years of governmental accounting experience. Our firm also utilizes practice aids for audits of local governments. The practice aids include audit programs, checklists and correspondence to assist in ensuring that we perform the required procedures throughout the audit in accordance with generally accepted auditing standards. The practice aids are updated annually to include the most current changes to the governmental auditing standards.

A copy of our most recent peer review report is included in Appendix A.

KerberRose Qualifications and Experience

Regulatory Compliance and Professional Standards

Licensed to Practice as a Certified Public Accountant

All assigned key professional staff are properly licensed in the State of Wisconsin. In addition, KerberRose is licensed in the states of Wisconsin and Michigan.

Independence

Our firm and the staff to be assigned to City of Berlin's audit are independent in accordance with generally-accepted auditing standards and the U.S. General Accounting Office's Government Auditing Standards. We commit to maintaining an independent attitude and appearance through the full term of our engagement with City of Berlin.

Legal and Regulatory Action

Our firm has not been involved in any disciplinary action with any regulatory bodies or involved in any lawsuits since our period of inception.

Engagement Performance

We have not failed to complete work that has been awarded to us nor have we defaulted on a contract.

Workpaper Retention

We will retain our workpapers for at least seven years from the final year of the audit engagement. They will be made available for examination by authorized representatives of the cognizant federal or state audit agencies, General Accounting Office, City of Berlin, successor auditor, and/or other parties authorized by City of Berlin.

Nondiscrimination

Our firm is an equal opportunity employer and does not discriminate against any employee or applicant for employment on the basis of race, color, religion, gender, sexual orientation, gender identity or expression, national origin, age, disability, genetic information, marital status, amnesty, status as a covered veteran or any other basis prohibited by federal, state or local law.

Audit Team Qualifications and Experience

Assigned Shareholders and Managers



DAVID MINCH, CPA

Engagement Shareholder

Financial Audit and Preparation of Annual Financial Report

Dave will serve as the partner responsible for the financial audit services to be provided to the City. As the engagement partner for the financial audit and single audit, Dave will have the following responsibilities:

- Overall direction of the financial audit engagement, including attending fieldwork in person to help in facilitating a smooth audit process. This includes facilitating the financial audit risk assessment in accordance with Government Auditing Standards, as well as the supervision of substantive and analytical procedures.
- Selection and direction of the resources of the firm necessary for the success of the engagements.
- Assurance of technical quality of the final reports.
- Review all work performed by members of the engagement team.
- Presentation to the board, if requested.



GREG PITEL, CPA

Resource Partner

The resource partner is responsible for any consultation required on the engagement as well as assuring technical quality in the final report.



ETHAN HOFFMAN, CPA

Manager

The manager is responsible for the day to day administration of the audit as well as supervising other staff assigned to the engagement.



NANCY MURPHY

Senior Auditor

The senior auditor is responsible for the day to day administration of the audit as well as supervising other staff assigned to the engagement.

Please refer to the resumes included in Appendix B of this proposal to learn more about your assigned partners and managers.

Audit Team Qualifications and Experience

Continuity of Assigned Audit Staff

We have selected a service team to provide the talents required by this engagement. The staff assigned to your engagement will remain consistent from year to year; we believe this is essential to facilitate the development of a relationship between our staff and City of Berlin personnel. We believe staff consistency is important to providing efficient, quality service to our clients. Consistent staffing also results in a high level of client satisfaction. It is our intent to keep the key engagement personnel in this proposal on the audit team for the duration of our contract. Should a key person leave KerberRose S.C. during this period, we would immediately contact the appropriate City of Berlin personnel. We understand City of Berlin retains the right to approve or reject any replacement supervisory personnel.

Audit Team Qualifications and Experience

Continuing Education Program

The continuing education philosophy of KerberRose is to provide a balanced mix of both technical and developmental learning opportunities. We provide support for our team members to develop within the firm through internal leadership workshops and firm-wide mentoring. These programs provide opportunities to build self-awareness and learn impactful personal and professional skills. In addition, we provide a variety of technical learning opportunities; national training conferences with state training related to specific issues for Wisconsin governments, as well as internal training for new standards and changes. This approach ensures each auditor involved in governmental audits will have the skills and knowledge to apply the most recent changes in accounting and auditing standards the engagement. KerberRose also subscribes to numerous publications pertaining to the area of governmental accounting, auditing and single audits that are instrumental in keeping us informed of new developments and changes in governmental accounting.

The following is a partial list of training attended by our government auditors the past three years:

- AICPA National Governmental Accounting and Auditing Update Conference
- AICPA National Governmental Training Program
- National Government Finance Officers Association Annual Conference
- Wisconsin Government Finance Officers Association Conferences
- Governmental GAAP Update on Accounting Issues
- Single Audit Requirements for Governmental Organizations

Audit Team Qualifications and Experience

AICPA Involvement



The American Institute of Certified Public Accountants (AICPA) is committed to helping its members achieve the highest standards in performing quality audits. To help CPAs meet the challenges of performing quality audits in this unique and complex area, the AICPA launched the Governmental Quality Audit Center, which is a firm-based voluntary membership Center for firms that perform these types of audits. KerberRose S.C. is one of the original members of the Quality Center. The AICPA also has an Employee Benefit Plan Audit Quality Center, of which KerberRose is also a member.

Audit Team Qualifications and Experience

Staff Location and Size

Our audit team is comprised of 41 individuals, including four partners, two senior managers, and six managers; the remaining staff are senior and staff auditors. The audit team serving our government client base is comprised of 25 dedicated staff, including two partners, a senior manager, and four managers.

Scope of Services for City of Berlin

Services

We understand City of Berlin is requesting the following services:

- Perform an annual financial audit of City of Berlin, Wisconsin, for the fiscal years ended December 31, 2025 through 2029. Express an opinion on the governmental activities, business-type activities, each individual major fund, and other funds in the aggregate for City of Berlin, Wisconsin, in conformity with accounting standards generally accepted in the United States of America.
- Prepare the Annual Financial Report for the City of Berlin, Wisconsin and the Berlin Utility funds.
- Provide the City with any adjusting journal entries and a final adjusted trial balance upon completion of the audit.
- Provide a management letter incorporating required communications and recommendations for improvement to the system of internal control, accounting procedures, and efficiency. Such letter shall be based upon observations made during the course of the audit.
- Appear before the City Council at the conclusion of the audit to explain the financial reports and to discuss the findings resulting from the audit.
- Prepare the requested hard copies, and one electronic (.pdf) copy of the annual financial report and management letter, as requested.
- Provide consent to use basic financial statements in financing documents as needed for future debt issues.
- Provide timely and definitive advice and counsel throughout the year concerning any changes that would affect the annual report. We encourage an active discussion of accounting questions throughout the year so changes are implemented prior to the audit fieldwork.
- Prepare the annual Wisconsin DOR Form C.
- Prepare the annual Public Service Commission Report.

Specific Audit Approach

Expectations and Schedule

Performance Expectations

KerberRose S.C. agrees to meet or exceed the requirements of the services City of Berlin has requested with excellent quality.

Tentative Schedule for Audits

The final reports which will be issued include an opinion on the financial statements, compliance reports (when applicable), communication with those charged with governance and management letter. As detailed in the graphic below, the tentative schedule for a KerberRose audit can be broken down into a planning phase, preliminary fieldwork, final fieldwork, issuance of final reports and the presentation of the audit, if requested.



Specific Audit Approach

Audit Plan and Approach

Audit Process

KerberRose S.C. will staff your engagements with a team of audit professionals who specialize in governmental auditing led by the individuals mentioned in the “Assigned Staff and Managers” section of this proposal. The team assigned to your engagement will remain consistent from the planning stage, internal control and compliance testing to the final field work and financial statement preparation.

Personnel from your audit team will meet with members of your management team periodically to coordinate the audit and provide updates on the current progress of the audit; should any issues come to our attention, they will be discussed at these meetings. The engagement team will include active participation from the Partner and Manager levels with the Manager being on site throughout the audit. We feel this provides a higher-quality audit to City of Berlin, as the Partner and Manager experience can be utilized to train and provide answers to the lower level staff without interrupting the staff of City of Berlin. We acknowledge that your staff’s time is valuable, and we will make every effort to minimize the interruptions during the audit.



During the audit’s first year, we anticipate investing additional time understanding your operations, internal controls, policies and procedures, and financial reporting as they relate to your financial transactions and federal and state grants.

As a result, we separate our audits into four identifiable phases – planning, interim/preliminary audit work, year-end work and reporting. Each of these areas is described in the table on the following pages.

KerberRose's Approach to the Audit

Audit Plan and Approach

Audit Phases	Timeframe	Assigned Team Members
I. Planning Phase: During this phase, we establish a proper basis for the audit to maximize audit effectiveness and minimize costs. This phase includes discussions with appropriate City personnel to cover matters such as initial audit concerns, prior audit problems, evaluation and documentation of City's internal controls, and establishing key dates for completing the subsequent phases. Additionally, KerberRose will perform a preliminary analytical review of budget balances to identify areas to test during field work; develop and approve the audit program; determine single audit major programs and develop plan for compliance testing (if required); and undergo partner-level work paper and concurring reviews. KerberRose will use the documentation you have in place to gain information about your structure and internal controls, working with you to develop this documentation if not already on hand. We will also review any correspondence the City has received during the year from regulatory agencies to determine any additional laws and regulations the City is subject to for compliance testing.	January/February	Meetings attended by engagement partners and engagement managers where applicable. Audit program approved by engagement partners prior to moving on to subsequent phases.
II. Interim Audit (Preliminary Phase): The evaluation of internal controls completed during planning may have identified specific policies and procedures which may be relied upon to detect or prevent material misstatements of financial data. It may then be practical to perform tests of controls to evaluate the effectiveness of such policies and procedures. This phase will also include testing of internal controls relating to the federal and state awards received by City of Berlin, tests of compliance with related laws and regulations, test of City of Berlin] departments with decentralized receipting functions and other matters we deem appropriate to test at this time. This phase is vital to the audit team's understanding of the framework of the organization's current processes and internal controls. From this thoughtful review and analysis, the team will formulate an audit plan to include both analytical and substantive testing, specific to risk areas identified in this review. As part of this process, we will prepare and communicate suggestions for improvement both verbally to management during fieldwork, as well as formally in the board communication and management letter, where appropriate.	January/February	This phase would be completed by engagement partners, engagement managers, engagement in-charges, and other professional staff.

Audit Plan and Approach (cont.)

Audit Phases	Timeframe	Assigned Team Members
III. Year-End Audit Phase: This phase will commence when City of Berlin accounting personnel have prepared a trial balance of the City's year-end general ledger accounts and completed the workpapers agreed upon during planning. This phase will primarily involve performance of substantive procedures, such as: • Review of cash and investments • Review inter-fund balances and receivables • Compare revenue and receivables • Compare expenditure and liabilities • Determine nature and appropriateness of other equity balances • Complete compliance testing with Federal and State major programs (if required). This purpose of substantive tests will be to provide reasonable assurance of the validity of account balances as produced by the accounting system. These tests involve obtaining or examining evidence to verify the propriety of such balances. Partner-level work paper and concurring reviews occur during and after this stage of fieldwork. At the conclusion of final fieldwork we will conduct an exit conference to communicate the results of the audit to date and set a schedule for completing the reports.	April	All work performed in this phase is reviewed by the engagement partner and concurring or quality control partner. The resource partner may be consulted during this phase as well.
IV. Reporting Phase: The final phase involves preparation of financial statements, reports and the management letter. Preliminary drafts of the audit report and financial statements will be provided to management for review prior to finalizing the reports. We anticipate this occurring within four weeks of the end of fieldwork. We will provide final copies of the report and financial statements within five business days of receiving approval from City of Berlin regarding the draft copies.	May	Review the City's draft financial statements. Final reports of the audit are planned to the City upon approval of draft financial statements. Presentation to the City Board as requested.

Investment

Investment Considerations

Your investment is based on the amount of time required to complete an assignment and the level of personnel assigned. We render interim billings as work progresses and a final billing at the conclusion of each engagement.

Your investment is based on the assumption City of Berlin will have accounting records readily available and we will receive assistance from City of Berlin personnel in the preparation of detailed analyses, workpapers, etc., including trial balances or schedules prepared in the normal course of business. A listing of such schedules will be provided to your personnel during the planning phase of each audit.

Please be assured that although the following are our proposed maximum estimated investments for each year based on the information we received, our fees may be less if we incur less time and costs while performing the services for City of Berlin. Our firm is founded on working with our clients to provide additional training and explanations for any adjustments, so City of Berlin personnel may perform certain tasks in the future.

If requested, we will provide additional services to City of Berlin and provide City of Berlin with an estimate of the investment prior to undertaking the tasks.

The time requirement of City of Berlin staff will be higher in the initial year of the contract as we review your policies and internal controls by interviewing staff and observing the procedures to process various transactions of City of Berlin. We always strive to minimize City of Berlin staff time by utilizing reports City of Berlin already prepares for year end balances. We will ask that City of Berlin provide schedules or reconciliations of material balance sheet accounts as well as transaction detail of individual accounts we identify for review. To minimize interruptions for account transactions, we will request the general ledger detail containing all the transaction of each account for the year being audited. It has been our experience the time requirements of City of Berlin personnel can be minimal provided the accounting records are complete and all requested schedules have been prepared prior to the audit.

APPENDIX A

Report on the Firm's System of Quality Control

November 22, 2024

To the Shareholders of KerberRose S.C.
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of KerberRose S.C. (the firm) in effect for the year ended May 31, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of KerberRose S.C. in effect for the year ended May 31, 2024, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. KerberRose S.C. has received a peer review rating of *pass*.

EisnerAmper LLP

EISNERAMPER LLP
Baton Rouge, Louisiana





CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

9/5/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER M3 Insurance Solutions, Inc. 1872 Mid Valley Drive De Pere WI 54115		CONTACT NAME: PHONE (A/C, No, Ext): 800-272-2443 E-MAIL ADDRESS: info@m3ins.com FAX (A/C, No): 608-273-1725	
		INSURER(S) AFFORDING COVERAGE	
		INSURER A: Chubb National Insurance Compa	
		INSURER B: Great Northern Insurance Co.	
		INSURER C: Federal Insurance Co.	
		INSURER D:	
		INSURER E:	
		INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** 2129086060 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PRO-JECT ☐ LOC OTHER:			D01828356	9/5/2024	9/5/2025	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMPIOP AGG \$ 2,000,000 \$
B	☒ AUTOMOBILE LIABILITY ☒ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY			73636097	9/5/2024	9/5/2025	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
C	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE ☐ DED ☒ RETENTION \$ 0			56718613	9/5/2024	9/5/2025	EACH OCCURRENCE \$ 3,000,000 AGGREGATE \$ 3,000,000 \$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	71839452 71839453	9/5/2024 9/5/2024	9/5/2025 9/5/2025	PER STATUTE ☐ OTH-ER ☐ E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER	CANCELLATION
Proof of Insurance	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE <i>Mitchell Fuller</i>

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APPENDIX B

David Minch, CPA

Shareholder, State and Local Government

✉ david.minch@kerberrose.com

☎ (920) 993-0105



Profile

David has over 12 years of governmental accounting and auditing experience. His specializations include: providing services to governmental entities, including audits, accounting services and various consulting services.

Furthermore, he oversees the completion of audits for a variety of Wisconsin municipalities, school districts, and governments. Additionally, he prepares financial statements and reports for the Wisconsin Department of Public Instruction, Public Service Commission of Wisconsin, and other state agencies. David has also worked with clients on implementing internal control systems, efficiency studies and fraud investigations. He brings a consultative approach to governmental entities by listening to their challenges and finding customized solutions through a variety of capabilities, including assurance, compilation, outsourcing, and advisory services.

Education

University of Wisconsin, River Falls – Bachelor of Science in Accounting and Business Administration.

Industry Involvement

- AICPA
- WICPA
- WGFOA

Community Involvement

- Treasurer for Ripon Area Youth Wrestling Club
- Coach for various youth sports teams

Personal Interests

Outside of work, you can find David on the water fishing, in a duck blind, sitting in a deer stand, or on a ball field coaching youth sports. His family has a passion for the outdoors and he enjoys spending as much time as possible outside with his wife, son, two daughters and the family dog Zeek.

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Accounting | Advisory | Audit & Assurance | Payroll | Retirement Plans | Tax | Human Resources | Wealth Management

Greg Pitel, CPA

Shareholder, State and Local Government

✉ greg.pitel@kerberrose.com

☎ (715) 526-9400



Profile

Greg has more than 17 years of governmental accounting and auditing experience. He specializes in providing services to governmental entities, including audits, accounting services, and various consulting services.

Education

- University of Wisconsin, Green Bay, Bachelor of Science in Accounting and Business Administration

Industry Involvement

- AICPA – American Institute of Certified Public Accountants
- WICPA – Wisconsin Institute of Certified Public Accountants\

Greg oversees the completion of audits for a variety of Wisconsin municipalities and school districts. He prepares financial statements and reports for the Wisconsin Department of Public Instruction, Public Service Commission of Wisconsin, and other state agencies. In addition, he prepares water and sewer rate studies for local utilities and provides recommendations on rate structure. Greg has worked with a variety of governments across Wisconsin. Greg brings a consultative approach to governmental entities by listening to their challenges and finding customized solutions through a variety of capabilities, including assurance, compilation, outsourcing, and advisory services.

Personal Interests

Whether it's an early, sun-filled morning on the water in July, or a frigid day on the ice in January, Greg enjoys fishing for walleye and whitefish. He also enjoys camping and spending as much time outdoors as possible with his wife, two daughters, and three dogs.

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Ethan Hoffman, CPA

Manager, State and Local Government

✉ ethan.hoffman@kerberrose.com

☎ (920) 993-0105



Profile

Ethan has more than four years of experience in public accounting and has been with KerberRose for more than three years. He specializes in providing financial accounting and auditing services to state and local government entities. These services include, but are not limited to: providing services for clients which are subject to Government Auditing Standards, Uniform Guidance audit requirements, State Single Audit Guidelines and Wisconsin Department of Public Instruction (DPI) audit requirements. Examples of performed work include: preparation of PSC Report, Form C, as well as preparation of financial statements, Single Audits and other State Financial Report Forms for government entities.

Education

- Ripon College—Bachelor of Arts in Business Management, Minor in Sports Management
- University of Wisconsin - Green Bay—Continuing education in Accounting

Industry Involvement

- AICPA—American Institute of Certified Public Accountants
- WICPA—Wisconsin Institute of Certified Public Accountants

Continuing Professional Education

- School District Audit Conference
- AuditSense Training Program
- Audit Boot Camp
- DPI—Choice and SNSP Annual Audit Training
- Minimum of 40 credit hours of continuing professional education annually

Personal Interests

Ethan enjoys spending time with his wife, whether it is hunting, fishing, exercising, competing in sports or relaxing at home. Ethan is also an assistant coach on the Neenah varsity football staff.

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Nancy Murphy

Senior Accountant

✉ nancy.murphy@kerberrose.com

☎ (920) 309-6383



Profile

Nancy has more than two years of experience with accounting for state and local government.

Education

- University of Wisconsin-Whitewater — Finance and Accounting

Personal Interests

Nancy enjoys reading, hiking, and spending time with her family.

**CITY OF BERLIN
COMMON COUNCIL MEETING
STAFF REPORT**

TO: Common Council
FROM: Jessi Balcom, City Administrator
AGENDA ITEM: Approve application and Resolution 25-14 to borrow \$130000 from the State Trust Fund to purchase 169 Ripon Road
MEETING DATE: November 11, 2025

Resolution 25-14 authorizes the borrowing of \$130,000 to be put towards the purchase of 169 Ripon Road to house the City of Berlin EMS Department. Staff anticipates utilizing \$60,000 from EMS funds to pay the remaining portion of funds needed to purchase the home for \$190,000.

The State Trust Funds Loan is reviewed and approved by the Board of Commissioners of Public Lands. The loan will be for \$130,000 at 5.50% for 10 years.

SUGGESTED MOTION

Motion to approve the application to the Board of Commissioners of Public Lands for the borrowing noted in Resolution 25-14 and approve Resolution 25-14 and the preamble authorizing the borrowing of \$130,000 from the Trust Funds of the State of Wisconsin for the purpose of financing property acquisition for EMS Department. The loan to be payable within 10 years.



Managing Wisconsin's trust assets for public education

Sarah Godlewski, *Secretary of State*
John Leiber, *State Treasurer*
Joshua L. Kaul, *Attorney General*

101 E. Wilson Street
2nd Floor
PO Box 8943
Madison, WI 53708-8943

(608) 266-1370 INFORMATION
(608) 266-0034 LOANS
(608) 267-2787 FAX
bcpl.wisconsin.gov

Thomas P. German, *Executive Secretary*

October 27, 2025

Ms. Jessi Balcom
City of Berlin
Po Box 272
Berlin, WI 54923

ID# 05606228

Dear Ms. Balcom:

Thank you for requesting a loan application from the BCPL State Trust Fund Loan Program. Your application is attached, along with associated forms and directions. Please look through these documents and call us with any questions.

Please check your application to confirm the correct amount, rate, term, and purpose of the loan. The application interest rate should correspond to the current interest rates for BCPL General Obligation Trust Fund loans:

General Obligation Loan Rates:

2 Years	5.00%
3 – 5 Years	5.00%
6 – 10 Years	5.50%
11 – 20 Years	6.25%

Your interest rate is now locked at the above level for 60 days. To maintain that interest rate lock and prevent the possibility of needing to re-start the loan process from the beginning, BCPL needs to receive a properly completed loan application within 60 days from the date of this letter.

Following approval of the Application and Borrowing Resolution by your Board, the application must be completed and returned to BCPL along with the meeting minutes and the Anticipated Schedule of Disbursements. To provide enough time for internal reviews, loan processing, and assembling of our Board agenda materials, completed documents must be received a minimum of eight (8) calendar days before the next BCPL board meeting. The BCPL Board meets the first and third Tuesdays of each month.

BCPL requests that all Borrowers provide digital photographs of the projects that we finance (if applicable). We use these photos for promotional materials regarding the BCPL State Trust Fund Loan Program. Please remember to email a few high-resolution digital photographs, and be sure to include photographer credit information. We thank you in advance.

If you have questions regarding any of the documentation required by BCPL, the application process or the status of your application, please call me at 608-266-0034 or email me at richard.sneider@wisconsin.gov.

Sincerely,

Richard Sneider, CFA, CIPM
Chief Investment Officer

Enclosures: 1) Application Form – City 20 Year Maximum
2) Checklist for Application Review
3) Anticipated Schedule of Disbursements

122.doc



BCPL State Trust Fund Loan Program
Anticipated Schedule of Disbursements

City of Berlin
Worksheet # 05606228
Finance Property Acquisition for EMS Department
\$130,000.00

Please tell us when you anticipate the need for loan funds:

Disbursement Date	Disbursement Amount

NOTE: Fill out this form using your best estimates as of the loan application date. ***This is not an actual disbursement form.*** We request this information to help us better manage the investment of State of Wisconsin Trust Funds. After your loan has been approved, you will receive a "Request for Loan Disbursement" form to request the actual distribution of funds.

Please return form to:

Board of Commissioners of Public Lands
PO Box 8943
Madison, WI 53708-8943

fax 608.267.2787
richard.sneider@wisconsin.gov

STATE OF WISCONSIN
BOARD OF COMMISSIONERS OF PUBLIC LANDS
101 EAST WILSON STREET, 2ND FLOOR
POST OFFICE BOX 8943
MADISON, WISCONSIN 53708-8943

APPLICATION FOR STATE TRUST FUND LOAN
CITY - 20 YEAR MAXIMUM

Chapter 24 Wisconsin Statutes

CITY OF BERLIN

Date sent: October 27, 2025

Received and filed in Madison, Wisconsin:

ID # 05606228

RAS

RETURN THIS ORIGINAL – DO NOT RETURN PHOTOCOPY

TO: BOARD OF COMMISSIONERS OF PUBLIC LANDS

We, the undersigned Mayor and clerk of the City of Berlin, in the County(ies) of Green Lake And Waushara, Wisconsin, in accordance with the provisions of Chapter 24 of the Wisconsin Statutes, do hereby make application for a loan of One Hundred Thirty Thousand And 00/100 Dollars (\$130,000.00) from the Trust Funds of the State of Wisconsin for the purpose of financing property acquisition for EMS Department.

The loan is to be continued for a term of 10 years from the 15th day of March preceding the date the loan is made. The loan is to be repaid in annual installments, as provided by law, with interest at the rate of 5.50 percent per annum.

We agree to the execution and signing of such certificates of indebtedness as the Board may prepare and submit, all in accordance with Chapter 24, Wisconsin Statutes.

The application is based upon compliance on the part of the City with the provisions and regulations of the statutes above referred to, as set forth by the following statements which we do hereby certify to be correct and true.

The meeting of the common council of the City of Berlin, in the County(ies) of Green Lake And Waushara, Wisconsin, which approved and authorized this application for a loan was a regularly called meeting held on the 11th day of November, 20 25.

At the aforesaid meeting a resolution was passed by a majority vote of the members of the common council approving and authorizing an application to the Board of Commissioners of Public Lands, State of Wisconsin, for a loan of One Hundred Thirty Thousand And 00/100 Dollars (\$130,000.00) from the Trust Funds of the State of Wisconsin to the City of Berlin in the County(ies) of Green Lake And Waushara, Wisconsin, for the purpose of financing property acquisition for EMS Department. That at the same time and place, the common council of the City of Berlin by a majority vote of the members, adopted a resolution levying upon all the taxable property in the city, a direct annual tax sufficient in amount to pay the annual installments of principal and interest, as they fall due, all in accordance with Article XI, Sec. 3 of the Constitution and Sec. 24.66(5), Wisconsin Statutes.

A copy of the aforesaid resolutions, certified to by the city clerk, as adopted at the meeting, and as recorded in the minutes of the meeting, accompanies this application.

A statement of the equalized valuation of all the taxable property within the City of Berlin, certified to by the Mayor and clerk, accompanies this application.

Given under our hands in the City of Berlin in the County(ies) of Green Lake And Waushara, Wisconsin, this 11th day of November, 20 25.

Mayor, City of Berlin

Clerk, City of Berlin

RETURN THIS ORIGINAL – DO NOT RETURN PHOTOCOPY

FORM OF RECORD

The following preamble and resolutions were presented by Alderman _____ and were read to the meeting.

By the provisions of Sec. 24.66 of the Wisconsin Statutes, all municipalities may borrow money for such purposes in the manner prescribed, and,

By the provisions of Chapter 24 of the Wisconsin Statutes, the Board of Commissioners of Public Lands of Wisconsin is authorized to make loans from the State Trust Funds to municipalities for such purposes. (Municipality as defined by Sec. 24.60(2) of the Wisconsin Statutes means a town, village, city, county, public inland lake protection and rehabilitation district, town sanitary district created under Sec. 60.71 or 60.72, metropolitan sewerage district created under Sec. 200.05 or 200.23, joint sewerage system created under Sec. 281.43(4), school district or technical college district.)

THEREFORE, BE IT RESOLVED, that the City of Berlin, in the County(ies) of Green Lake And Waushara, Wisconsin, borrow from the Trust Funds of the State of Wisconsin the sum of One Hundred Thirty Thousand And 00/100 Dollars (\$130,000.00) for the purpose of financing property acquisition for EMS Department and for no other purpose.

The loan is to be payable within 10 years from the 15th day of March preceding the date the loan is made. The loan will be repaid in annual installments with interest at the rate of 5.50 percent per annum from the date of making the loan to the 15th day of March next and thereafter annually as provided by law.

RESOLVED FURTHER, that there shall be raised and there is levied upon all taxable property, within the City of Berlin, in the County(ies) of Green Lake And Waushara, Wisconsin, a direct annual tax for the purpose of paying interest and principal on the loan as they become due.

RESOLVED FURTHER, that no money obtained by the City of Berlin by such loan from the state be applied or paid out for any purpose except financing property acquisition for EMS Department without the consent of the Board of Commissioners of Public Lands.

RESOLVED FURTHER, that in case the Board of Commissioners of Public Lands of Wisconsin agrees to make the loan, that the Mayor and clerk of the City of Berlin, in the County(ies) of Green Lake And Waushara, Wisconsin, are authorized and empowered, in the name of the city to execute and deliver to the Commission, certificates of indebtedness, in such form as required by the Commission, for any sum of money that may be loaned to the city pursuant to this resolution. The Mayor and clerk of the city will perform all necessary actions to fully carry out the provisions of Chapter 24, Wisconsin Statutes, and these resolutions.

RESOLVED FURTHER, that this preamble and these resolutions and the aye and no vote by which they were adopted, be recorded, and that the clerk of this city forward this certified record, along with the application for the loan, to the Board of Commissioners of Public Lands of Wisconsin.

Alderman _____ moved adoption of the foregoing preamble and resolutions.

The question being upon the adoption of the foregoing preamble and resolutions, a vote was taken by ayes and noes, which resulted as follows:

1.	Alderman	<u>Przybyl</u>	voted	_____
2.	Alderman	<u>Hill</u>	voted	_____
3.	Alderman	<u>Boeck</u>	voted	_____
4.	Alderman	<u>Stobbe</u>	voted	_____
5.	Alderman	<u>Nigbor</u>	voted	_____
6.	Alderman	<u>Sorenson</u>	voted	_____
7.	Alderman	_____	voted	_____
8.	Alderman	_____	voted	_____
9.	Alderman	_____	voted	_____
10.	Alderman	_____	voted	_____
11.	Alderman	_____	voted	_____
12.	Alderman	_____	voted	_____

A majority of the members of the common council of the City of Berlin, in the County(ies) of Green Lake And Waushara, State of Wisconsin, having voted in favor of the preamble and resolutions, they were declared adopted.

RETURN THIS ORIGINAL – DO NOT RETURN PHOTOCOPY

STATE OF WISCONSIN

County(ies) of Green Lake And Waushara

I, Jessi Baicom, Clerk of the City of Berlin, in the County(ies) of Green Lake And Waushara, State of Wisconsin, do hereby certify that the foregoing is a true copy of the record of the proceedings of the common council of the City of Berlin at a meeting held on the 11th day of November, relating to a loan from the State Trust Funds; that I have compared the same with the original record thereof in my custody as clerk and that the same is a true copy thereof, and the whole of such original record.

I further certify that the common council of the City of Berlin, County(ies) of Green Lake And Waushara, is constituted by law to have 6 members, and that the original of said preamble and resolutions was adopted at the meeting of the common council by a vote of _____ ayes to _____ noes and that the vote was taken in the manner provided by law and that the proceedings are fully recorded in the records of the city.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seal of the City of Berlin this _____ day of _____, 20____.

Clerk (Signature)

Clerk (Print or Type Name)

City of Berlin

County(ies) of Green Lake And Waushara

State of Wisconsin

RETURN THIS ORIGINAL – DO NOT RETURN PHOTOCOPY

STATE OF WISCONSIN
COUNTY(IES) OF GREEN LAKE AND WAUSHARA

TO: THE BOARD OF COMMISSIONERS OF PUBLIC LANDS

I, Jessi Balcom, Clerk of the City of Berlin, County(ies) of Green Lake And Waushara, State of Wisconsin, do hereby certify that it appears by the books, files and records in my office that the valuation of all taxable property in the City of Berlin is as follows:

EQUALIZED VALUATION FOR THE YEAR 20 25 * \$ 473,648,500
* Latest year available

I further certify that the whole existing indebtedness of the City of Berlin, County(ies) of Green Lake And Waushara, State of Wisconsin, is as follows (list each item of indebtedness):

NAME OF CREDITOR	PRINCIPAL BALANCE (EXCLUDING INTEREST)
<u>2013 GO Bonds</u>	<u>\$ 1,150,000</u>
<u>2017 GO Promissory Note</u>	<u>\$ 225,000</u>
<u>2020 GO Promissory Note</u>	<u>\$ 1,495,000</u>
<u>2023 GO Promissory Note</u>	<u>\$ 433,000</u>
<u>2024 GO Promissory Note</u>	<u>\$ 1,820,000</u>
<u>2025 GO Promissory Note</u>	<u>\$ 293,536</u>
	<u>\$</u>
TOTAL INDEBTEDNESS:	<u>\$ 5,416,536</u>

Clerk (Signature)

Clerk (Print or Type Name)

City of Berlin

County(ies) of Green Lake And Waushara,

State of Wisconsin

_____, 20____
Date

THE TOTAL INDEBTEDNESS, INCLUDING THE TRUST FUND LOAN APPLIED FOR, MAY NOT EXCEED 5% OF THE VALUATION OF THE TAXABLE PROPERTY AS EQUALIZED FOR STATE PURPOSES. (Sec. 24.63(1), Wis. Stats., 1989-90)

RETURN THIS ORIGINAL – DO NOT RETURN PHOTOCOPY

**CITY OF BERLIN
COMMON COUNCIL MEETING
STAFF REPORT**

TO: Common Council
FROM: Jessi Balcom, City Administrator
AGENDA ITEM: Purchase Funda Accounting Software Annual Support for Banyon
MEETING DATE: November 11, 2025

BACKGROUND

Prior to 2024, the City utilized Banyon as the fund accounting software. In 2024, the City moved to Accufund. Since 2024, the City has been utilizing the Banyon system to reference financial data from prior years and run comparative reports.

ISSUE

Due to the fact that the City has not maintained a subscription to the Banyon system, updates to Microsoft and other programs are no longer allowing staff to access the Banyon data. It is my understanding that the City's data is on the system, but is not accessible. With the Banyon fund accounting software annual support package, Banyon would be able to restore the City's ability to access our data.

It is imperative that staff be able to access the City's prior years financial information. Ideally, the City would maintain the Banyon system until the financial data is no longer needed (old enough to not be relevant or needed for potential information requests), or get the prior years data into the Accufund system. I do not know at this point if uploading the data into Accufund will be possible, but plan to address this with Banyon once we have the support package in place.

SUGGESTED MOTION

Motion to approve the quote from Banyon for one year of fund accounting software support at a cost of \$865.00.



PROPOSAL

Date: 11/03/25
Expires: 02/03/26



For: CITY OF BERLIN

Phone:
Fax:
Email: cityadministrator@cityofberlin.wi.gov

Banyon Contact	Title	Email/Phone	Comment	Invoice #
Hieu Ho	Programmer	sales@banyon.com		

Description	Amount
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Fund Accounting Software Annual Support	\$865.00
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Sub-total	\$865.00
Tax	\$0.00
Total	\$865.00

*If having on-site training, please include travel expenses if your site is over 400 miles round trip from home office training center.

Banyon Data Systems, Inc. hereby proposes to provide the above stated product and service in accordance with the above specifications. All Product and service are guaranteed as specified. No returns will be accepted after 90 days from signed proposal date. If software is returned before 90 days then a restocking fee of 20% will be charged on software only. Training will not be refunded if already completed and annual support will be only be prorated if fully paid and within 90 days from date on the proposal.

I accept this proposal from Banyon Data Systems: _____

Acceptance Date: _____ Title/Position: _____

Banyon Authorized Signature: Hieu Ho