311 Walnut Street | P.O. Box 487
Marathon City, WI 54448
Tel: 715-443-2221
www.marathoncitywi.gov

VILLAGE BOARD OF TRUSTEES

OFFICIAL NOTICE & AGENDA

Wednesday, December 3, 2025
6:00 pm

1. **CALL TO ORDER**
   ROLL CALL: K. HANDRICK, M. AHRENS, K. SORENSON, K. PAUL, B. PARLIER, J. LAWRENCE, A. CABRERA

2. **PLEDGE OF ALLEGIANCE**

3. **RECOGNITION OF VISITORS**
   a. Virtual Meeting Guidelines
      i. This meeting will be recorded and available upon request
   b. Public Participation at Government Meetings

4. **APPROVAL OF NOVEMBER 12, 2025 SPECIAL BUDGET HEARING MEETING MINUTES**

5. **APPROVAL OF LICENSE APPLICATIONS**

6. **ADMINISTRATORS REPORT**

7. **UNFINISHED BUSINESS –** No Unfinished Business

8. **NEW BUSINESS**
   a. Discuss and Approve Contract for 2025 Audit with Kerber Rose
   b. Discuss Appointment of Frederick Tylinski to Marathon Fire Department Cadet Program
   c. Discuss and Approve Awarding of Contract for Cure-In-Place Piping Project Notice of Award and Bid Tabulation
   d. Discuss and Approve Election Inspectors for the 2026-2027 Election Cycle
   e. Discuss and Approve Certified Survey Map at 1007 Krautkramer Road

9. **REVIEW AND APPROVAL OF BILLS**

10. **RESOLUTIONS AND ORDINANCES** – No Resolutions or Ordinances

11. **FUTURE SCHEDULED MEETINGS:**
    a. Regular Village Board Meeting – Wednesday, January 7, 2026 – 6:00 pm
    b. Special Board Meeting – As Needed

12. **ADJOURNMENT**

PUBLIC VIRTUAL ACCESS
Join Teams Meeting: https://www.microsoft.com/en-us/microsoft-teams/join-a-meeting
Meeting ID: 229 434 982 56
Passcode: 832Rn6k4

Kurt Handrick, Jr.
Village President
Cassie Lang
Village Clerk / Deputy Treasurer

VILLAGE BOARD OF TRUSTEES
MINUTES – SPECIAL BUDGET HEARING & MEETING
Wednesday, November 12, 2025

PUBLIC HEARING opened at 6:00 pm.

Administrator Cherek began the Public Hearing with an overview of the 7 separate Village Funds & Budgets: Debt Service Fund, Capital Improvement Plan (CIP) Fund, New Ballpark Fund, TID 1 & 2 Funds, Utility Fund and General Fund. Those Fund Budgets can be found in the Agenda Packet. The Public Hearing focused on the General Fund. The projected 2026 General Fund Budget is $1,934,699.46 with $1,850.25 contribution to the general fund reserve resulting in a Fund Balance of $894,884.22.

Key components to the General Fund Budget:

- Revenues: Projected to increase $107,186.33 (5.87%) from 2025. Largely due to increases in Intergovernmental Revenues (state aids), public charges for services including new village parks user fees, and interest earnings. Net new construction increased by 1.937% resulting in General Tax Levy projection of $948,381 an increase of $17,669 (1.9%) from the 2025 levy.
- Expenditures: 5.87% increase in total expenditures from 2025.
    - Payroll Related Expenditures: Village Board approved a 3.5% wage increase for full-time and part-time employees affecting multiple categories within the General Fund Budget. Administration payroll will see a shift from both TIDs back to the General and Utility Funds. Fire/EMR Dept wages remain the same however budget was adjusted to account for the higher call volume the Dept has been seeing. General Fund payroll related expenditures up 1.41% from 2025.
    - General Government: Projected to decrease by $12,803.80 (4.36%), notably due to the one-time allocation for the reassessment of the Village properties in 2025.
    - Public Safety: Increase of 5.66%, primarily driven by payroll related increases and updated in IT in both Police and Fire Departments, offset by Village refinancing of the new Fire Truck resulting in lower annual payments.
    - Public Works/Streets: Overall decrease of $49,015.75 (14.91%). Due to the adoption of the Village CIP, $60,000 from the 2025 budget for street maintenance has been reallocated to the CIP Fund along with an additional $60,000 from the General Fund.
    - Parks, Culture & Recreation: Increase of $14,105.65 (26.42%). Primarily attributed to the development of the new County Materials Sports Complex which created more maintenance and utility expenses.
- Debt Fund and General Borrowing Capacity: The statutory debt limit for the Village is calculated as 5% of the Village's equalized value, putting our debt limit at $12,758,995. The Village projects outstanding debt at the end of 2026 to be $6,136,724, leaving 56% of the G.O. borrowing capacity available.
- Budget effect on taxes: Mill Rate after Village reassessment decreased by $3.18 per $1,000 of assessed value. With residential assessments increasing by approximately 3.91% relative to 2024 values, homeowners will bear a larger burden of the Village tax levy in 2026 compared to commercial properties.

Administrator Cherek opened the floor to public questions. No residents attended Public Hearing and no questions were asked. Public Hearing closed.

1. **CALL TO ORDER at 6:42 pm after Public Hearing**
   ROLL CALL: K. HANDRICK-Present, M. AHRENS-Present, K. SORENSON-Absent, K. PAUL-Present, B. PARLIER-Present, J. LAWRENCE-Present, A. CABRERA-Absent

2. **PLEDGE OF ALLEGIANCE**
3. **RECOGNITION OF VISITORS**
   a. Virtual Meeting Guidelines
      i. This meeting will be recorded and available upon request
   b. Public Participation at Government Meetings
      Virtually present: Kevin O'Brien – Record Review
4. **APPROVAL OF NOVEMBER 5, 2025 MEETING MINUTES**
   MOTION – Approve November 5, 2025 Minutes
   Motion made by Ahrens second by Lawrence. Motion passed by voice vote.

5. **UNFINISHED BUSINESS –** No Unfinished Business

6. **NEW BUSINESS**

a. Discuss and Approve Village Insurance Proposals

Administrator Cherek stated the Village paid $99,277 for insurance in 2025. For the 2026 budget he requested a renewal quote with Boehm Insurance/EMC Insurance and a quote from a new potential provider, League Insurance/Spectrum Insurance Group thru the League of Wisconsin Municipalities. He confirmed both proposals have comparable valuations of Village assets and the same deductible amounts. The EMC quote came in 9.4% lower than last year at $89,939. The League quote came in at $82,063 before a Public Safety reimbursement of $2,500. The Village PD currently uses Lexipol software, a requirement for eligibility of the reimbursement, bringing the total proposal for 2026 to $79,563, 19.86% lower than the Village paid for insurance in 2025. Overall difference between the 2 proposals is $10,376.

Motion – Approve Administrator Cherek to Proceed with a Contract with League Insurance/Spectrum Insurance Group for 2026

Motion made by Parlier second by Ahrens. Motion passed by voice vote.

b. Discuss and Approve Labor Agreement with General Teamsters Union Local 662

Cherek presented the Board with the annual Labor Agreement. He explained that the Village has all 10 full-time employees covered by the Union Health Insurance thru TeamCare. There are 5 of those employees that are in the Union and signed the agreement.

MOTION – Approve 2026 Labor Agreement with General Teamsters Union Local 662

Motion made by Paul second by Lawrence. Motion passed by voice vote.

c. Discuss and Approve 2026 General Fund, Utility Fund, Park Fund and TID 1 & 2 Fund Budgets

Budget was discussed during the Public Hearing and approved with Item 7c.

7. RESOLUTIONS AND ORDINANCES

a. Discuss and Approve Resolution 2025-11-12A – Approving 2026 Salaries and Wages

Per Village Ordinance, salaries and wages need to be approved with a resolution. The resolution with breakdown of employee wages and salaries can be found in the Agenda packet.

MOTION – Approve Resolution 2025-11-12A – Approving 2026 Salaries and Wages

Motion made by Paul second by Lawrence. Motion passed by voice vote.

b. Discuss and Approve Resolution U-2025-11-12 – Authorizing Wastewater Rate Increases

On October 29, 2025 the Utility Commission approved the Utility Budget with a 5.5% sewer rate increase for the next 2 years. They approved this resolution to be sent to the Village Board for final approval. Approving this Resolution would approve a 5.5% sewer rate increase beginning with the 4th quarter 2025 billing to be sent out in early January 2026. The same 5.5% increase would happen for the 4th quarter 2026 billing to be sent out in early January 2027.

MOTION – Approve Resolution U-2025-11-12 – Authorizing Wastewater Rate Increases

Motion made by Ahrens second by Paul. Motion passed by voice vote.

c. Discuss and Approve Resolution 2025-11-12B – Adopting 2026 Village Budget & Property Tax Levy

A resolution adopting the 2026 Village Budget and Property Tax levy is required by Wis. Statute 61.46. As stated in the Public Hearing, projected revenues and expenses are $1,934,699.46 with $1,850.25 to the General Fund, giving 2026 ending Fund Balance of $894,884.22. Village will levy $948,381 in property taxes, equaling $4.58 per thousand dollars of property values submitted by the Village Assessor in reassessment in 2025.

MOTION – Approve Resolution 2025-11-12B – Adopting 2026 Village Budget $ Property Tax Levy

Motion made by Ahrens second by Parlier. Motion passed by voice vote.

8. FUTURE SCHEDULED MEETINGS:

a. Regular Village Board Meeting – Wednesday, December 3, 2025 – 6:00 pm
b. Special Board Meeting – As Needed

9. ADJOURNMENT at 7:21 pm

Motion to adjourn made by Paul second by Ahrens. Motion passed by voice vote.

Cassie Lang
Village Clerk / Deputy Treasurer

Administrator's Report – December 3, 2025

1) Permits

- Building Permits (1)
    - 1002 Chestnut St – New Addition / Alteration
- Utility Permits (4)
    - 400 4th St – WPS/Charter Communications, Power Line
    - 1198 S State Highway 107 – Verison/Vertical Bridge – Cell Phone Tower update
    - 704 Thornapple St – WPS, New Power & Gass Line
    - Maratech Ave (ROW) – Frontier Communications, New Fiber
- Special Event Permit
    - 2025 Holly Days

2) Fire Department

- First Responder Calls – November 2025
    - 14 Total Calls: 6 in Towns, 8 Village
- Fire Calls – November 2025
    - 9 total calls: 3 in Town Sections, 2 Village, 4 Mutal Aid outside district

Attached to this Administrator report is the Town of Marathon's response to the Marathon City/Fire Department's invitation to rejoin the Fire District for areas we previously serviced. I believe this could help reduce individual landowners' insurance costs. When we sent our letter, the intent was purely informational, with no expectations. Their response was courteous and a positive acknowledgment of our outreach. I will be following up with SAFER and the Town to explore any opportunities for shared services that could benefit us.

3) Administration – Clerk's Office

The Administration Office remains busy with preparations for the upcoming tax bill season. All tax information has been submitted to Marathon County, and we should soon receive notice that the tax bills are ready for pickup.

In addition to tax bills, we completed the preliminary audit, which went smoothly. This audit focused on account cleanup and setting up CIP Fund and Department Fund processes. Doing this now will make the final 2025 audit easier and provide additional oversight to ensure the Village is operating its books correctly.

The Administration Office received a $2,000 donation from the American Legion (one of five donations) toward Veterans Park. I have included the attached letter received with the payment.

The American Legion will also work with the Village and community to develop future plans for the park.

In November, I attended the Marathon County Municipal Streets Improvement Committee meeting, which included discussions on WI DOT LRIP Grants. Below are the results:

- WI DOT – LRIP-MSILT Grant (4th Street: Thornapple to Pheasant)
    - The Village was awarded $35,295.39, with the possibility of an increase depending on 2026 projects by other local municipalities in Marathon County.
    - Project letting date: 2027
- WI DOT – LRIP-MSIS Grant (Market Street: 4th to 8th Street)
    - This project ranked 3rd by the Marathon Streets Committee among the 10 grant projects submitted within Marathon County. This ranking does not directly affect the State of Wisconsin's selection process for awarding grants. However, if the State MSIS selection committee has funds available within a district region and encounters projects of similar cost and state ranking, they may consider the County Committee's ranking when determining which project to award.
    - The two projects ranked higher than Marathon City's were from the City of Wausau and the Village of Weston. Both require approximately $250,000 more in grant funds to complete. Overall, I feel confident about this project's chances of being selected by the State Committee for a grant award, given its strong position in the Marathon County Committee rankings

4) Public Works / Utilities

- The Public Works and Utilities are continuing winter operations. We had some snow removal and overtime this past week, but it sounds like everything went good. It is early and good to have as it helps us make minor adjustments for smooth operations.

5) Administrator Activities & Plans for December

- MCDEVCO – Evening meetings as a person on the panel for the GEARS Certificate of Entrepreneurial Excellence program.
- Sending out Tax bills and Park Grant Reimbursement submittal with the WI DNR & Land & Water Conservation Fund

Steven Cherek

Village Administrator

Monthly Report

November 2025

Fire Calls-9 Calls
Village of Marathon-2 Calls Town of Rib Falls-1 Call

Town of Cassel-1 Call

Town of Stettin-1 Call

Auto Aid. Town of Emmet- 2 Calls (Mosinee Fire)

Mutual Aid. Town of Mosinee. Tender-2 only. 1 Call (Mosinee Fire)

Mutual Aid. Town of Wien. Tender-1 only. 1 Call (Edgar Fire)

EMS Calls- 14 Calls
Village of Marathon-8 Calls

Town of Cassel-1 Call

Town of Marathon-1 Call

Town of Stettin-4 Calls

Training/School- Four members successfully completed Firefighter 1 class at NTC.

Three members in Certified Fire Officer 1 class at NTC.

Public Relations-Fire Dept. escort for High School Cross Country team to State.

Upcoming Events- Holly Days. Saturday, Dec. 13 at Fire Station.

Upcoming Meetings/Drills- Fire Meeting and Drill. Wed. 12/10 at 7:00 PM

Officer Meeting. Wed. 12/10 at 6:30 PM

EMS Meeting and Drill. Wed. 12/17 at 6:30 PM

State/County Activity- WISCAM cards completed for members by Marathon County Emergency Management.

Continued training with Image Trend Elite

Continuing to work with Edgar and Marathon County Dispatch to verify and update auto-aid responses for calls in the Marathon Fire District.

DARRIN HALL
MARATHON CITY FIRE CHIEF
408 Market St
PO Box 178
Marathon, WI 54448
Cell: 715-680-6632
Non-Emergency Phone: 715-443-2221
marathon.fire@marathoncitywi.gov

	Fire Call Type	Cassel		Marathon		Rib Falls		Stettin		Village		Towns		Village		TOTAL		Mutal Aid	
November																			
Date		Fire	EMS	Fire	EMS	Fire	EMS	Fire	EMS	Fire	EMS	Towns		Village		FIRE	EMS		Who
11/1/2025											1				1		1		
11/2/2025											1				1		1		
11/3/2025									1				1				1		
11/4/2025					1								1				1		
11/10/2025											1				1		1		
11/11/2025											1				1		1		
11/12/2025											1				1		1		
11/15/2025									1				1				1		
11/16/2025											1				1		1		
11/18/2025											1				1		1		
11/19/2025											1				1		1		
11/20/2025	TPI															1		1	Auto Aid Town of Emmett
11/23/2025	FA							1	1			1	1			1	1		
11/24/2025	SF															1		1	Town of Emmett
11/24/2025	GF	1										1				2		1	Tanker aid Edgar
11/25/2025									1				1				1		
11/25/2025			1										1				1		
11/26/2025	SF															1		1	Town of Mosinee
11/26/2025	TPI					1						1				1			
11/27/2025	FA									1				1		1			
11/28/2025	FA									1				1		1			
		1	1	0	1	1	0	1	4	2	8	3	6	2	8	9	14	4	
												60.00%	42.86%	40.00%	57.14%				

11/20/2025

Dear Village of Marathon City Officials,

The Town of Marathon Town Board would like to thank Administrator Cherek and the Village Board for the invitation to join the Marathon City Fir Department Service Area. The Town Board is committed to providing the most effective and efficient level of fire protection service for its residents.

Recently, it was brought to the Town Board's attention that there have been some preliminary conversations between SAFER and the Village of Marathon City and the Marathon Fire Department. The Town of Marathon's contract has recently been renewed with SAFER. Regardless, the Town of Marathon would be interested in any agreement that could be reached through continued conversations between SAFER and the Village of Marathon City.

There may be other areas besides fire service where residents of the Village of Marathon City and the Town of Marathon may mutually benefit from shared service. Please contact the Town of Marathon in the event a potential opportunity presents itself.

Sincerely,

Keith Langenhan, Town Chairman
Dave Krautkramer, Town Supervisor
Bernie Dick, Town Supervisor
Kelley Blum, Town Clerk

100-00-47620-000-000

Vets Park Sewer 1 of 5

American Legion Alois Dreikosen Post #469
Brandon Skrzypchak (2nd Vice Commander)
P.O. BOX 516
Marathon, WI 54448
715.680.1185
20251008

Village Board of Marathon City
C/O Steven Cherek (Village Administrator)
311 Walnut St.
Marathon, WI 54448

Subject: Letter of intent- Donation payment for repair of Veteran's Park Sewer Line

Dear Village Board and Administrator,

I am writing to express a decision reached at our last meeting of the American Legion (October), regarding the $10,000 our post has authorized to pay the Village of Marathon to go towards the repairs of the broken sewer line from this last spring. As a group we had voted and approved to pay $10,000 towards the repairs, with a stipulation of an agreed upon guarantee for use of Veteran's Park for a 5-year period. During this time the American Legion would create a 5-year future plan proposal, to present to the Village Board, about how the park could be utilized, managed, maintained, and financed (partnership between the American Legion/Auxiliary, Marathon School District, Village of Marathon, and other possible entities). All of this to be put into writing and reviewed for a long-term solution to keep Veteran's Park.

We understand that the Village Board was in approval of this approach, but cannot commit to a written user agreement at this time. As this process has evolved and become more convoluted with legal issues due to the TID, all planning had run into a dead end with many, many, variables and what if scenarios. As a sign of good faith that the American Legion is still dedicated to work towards this type of venture, and to keep moving forward with the original planning, we have amended our original motion regarding the lump sum payment of $10,000. Instead of a one-time payment of $10,000, we have decided to break it up into five $2,000 installments. Paid each year over the course of 5 years. This will allow us to meet our financial commitment and give us the opportunity to work together towards a shared plan over time and not rush any process. We appreciate your time and patience. If you have any questions, please reach out to our membership or let me know if we need to schedule a meeting in the future.

Sincerely,
Membership of the American Legion Alois Dreikosen Post #469

KerberRose

November 10, 2025

Steve Cherek
Village Administrator
Village of Marathon City
311 Walnut Street
Marathon City, WI 54448

We are pleased to confirm our understanding of the services we are to provide Village of Marathon City (the "Village") for the years ended December 31, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of Village of Marathon City as of and for the years ended December 31, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary (RSI), such as management's discussion and analysis (MD&A), to supplement Village of Marathon City's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operation, economical, or historical context. As part of our engagement, we will apply certain limited procedures to the Village's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Schedule of Employer's Proportionate Share of the Net Pension Liability (Asset) and Employer Contributions - Wisconsin Retirement System
2. Schedules of Employer's Proportionate Share of the Net OPEB Liability and Employer Contributions - Other Post-Employment Benefits Other Than Pensions - Cost-Sharing Plan
3. Schedule of Budgetary Comparison – General Fund
4. Notes to Required Supplementary Information

We have also been engaged to report on supplementary information other than RSI that accompanies the Village's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditors' report on the financial statements:

1. Schedule of Water and Sewer Utility Operating Revenues and Expenses

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1. Schedule of Detailed Budgetary Comparison – General Fund

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditors' Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We may from time to time, depending on the circumstances, use third-party service providers in serving your account, some of whom may be cloud-based. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Although we will use our best efforts to make the sharing of your information with such third parties secure from unauthorized access, no completely secure system for electronic data transfer exists. As such, by your signature below, you understand that the firm makes no warranty, expressed or implied, on the security of electronic data transfers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures - Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Village of Marathon City's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees,

grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Other Services

We will also prepare the PSC report, Department of Revenue Municipal Report Form C, depreciation schedules, assist with implementation of GASB standards as well as the annual financial report of the Village of Marathon City in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the PSC report, Department of Revenue Municipal Report Form C, depreciation schedules, assist with implementation of GASB standards as well as the annual financial report and any other non-attest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of KerberRose SC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to any regulatory body or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of KerberRose SC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to any regulatory body or its designee. The regulatory body or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Greg Pitel, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed $26,500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of Village of Marathon City's financial statements. Our report will be addressed to management and those charged with governance of the Village of Marathon City. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions or add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Village of Marathon City and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

KerberRose SC

KerberRose SC
Certified Public Accountants
Green Bay, Wisconsin

RESPONSE:

This letter correctly sets forth the understanding of the Village of Marathon City.

By: _____

Title: _____

Date: _____

vierbicher
planners | engineers | advisors

201 E. Main St., Suite 100
Reedsburg, WI 53959
(800) 261-6468 Toll-Free
www.vierbicher.com

November 13, 2025

Steve Cherek
Village of Marathon City
311 Walnut Street
Marathon City, WI 54448

Re: Village of Marathon City
Vierbicher Project No. 250845
Marathon City, WI
Bid Results & Notice of Award

Dear Steve:

We have reviewed the bids received on November 13, 2025, for the above-referenced project. Three bids were received. The bids ranged in price from $450,745.75 to $586,789.50. Visu-Sewer was the low bidder. A tabulation of all bids received is attached.

The bid submitted by Visu-Sewer meets the requirements of the bidding documents and is therefore considered responsive. We therefore recommend acceptance of the bid submitted by Visu-Sewer.

Attached, please find the Notice of Award for the above referenced project. Once the contract has been awarded by the Village of Marathon, please have the Notice of Award signed, then scan and email to our attention. We will then forward the documents onto the Contractor for execution.

If you have any questions, please let us know.

Sincerely,

Todd Halvensleben

Todd Halvensleben, PE

Enclosures Notice of Award
Bid Tabulation

SECTION 00 51 00

NOTICE OF AWARD

Date: December 3, 2025

Project: Sanitary Pipe Lining Project

Owner: Village of Marathon City

Engineer's Project No.: 250845

Bidder: Visu-Sewer

Bidder's Address: W230 N4855 Betker Drive, Pewaukee, WI 53072

You are notified that your Bid dated November 13, 2025 for the above Contract has been considered. You are the Successful Bidder and are awarded a Contract for

The repair of 11,525 feet of aging clay sanitary sewer main with cured-in-place pipe lining at various locations within the Village, in conformance with the Contract Documents.

The Contract Price of your Contract is Four hundred fifty thousand, seven hundred forty-five Dollars and 75/100 ($450,745.75).

1 copy of the proposed Contract Documents (except Drawings) accompany this Notice of Award.

3 sets of the Drawings will be delivered separately or otherwise made available to you immediately.

You must comply with the following conditions precedent within 15 days of the date you receive this Notice of Award.

1. Deliver to the Owner 1 fully executed counterparts of the Contract Documents.
2. Deliver with the executed Contract Documents the Contract security [Bonds] as specified in the Instructions to Bidders (Article 20), General Conditions (Paragraph 5.01), and Supplementary Conditions (Paragraph SC-5.01).
3. Other conditions precedent:
   Insurance Certificates as indicated by the General Conditions (Paragraph 5.03)

Failure to comply with these conditions within the time specified will entitle Owner to consider you in default, annul this Notice of Award, and declare your Bid security forfeited.

Within ten days after you comply with the above conditions, Owner will return to you one fully executed counterpart of the Contract Documents.

Village of Marathon City
Owner

By:_____
Authorized Signature

_____
Title

_____
Date

BID TABULATION
Sanitary Pipe Lining Project
ENGINEER'S PROJECT # 250845
Bid Open **November** at **10:00AM**

vierbicher
planners | engineers | advisors

				Apparent Low Bid					
Sanitary Pipe Lining Project				**Visu-Sewer**		**National Power Rodding Corp**		**Insituform Technologies USA, LLC**	
Bid Item Number	**Item Description**	**Units of Measure**	**Estimated Quantity**	**Unit Cost**	**Total Amount**	**Unit Cost**	**Total Amount**	**Unit Cost**	**Total Amount**
Street & Sitework									
1	Mobilization, Performance & Payment Bonds	LS	1	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 29,000.00	$ 29,000.00
2	Temporary Traffic Control	LS	1	$ 1,500.00	$ 1,500.00	$ 5,000.00	$ 5,000.00	$ 2,500.00	$ 2,500.00
	Subtotal - Street & Sitework			**$**	**16,500.00**	**$**	**20,000.00**	**$**	**31,500.00**
Sanitary Sewer									
3	Sanitary Sewer - 6" Slip Lining	LF	280	$ 50.00	$ 14,000.00	$ 75.00	$ 21,000.00	$ 36.00	$ 10,080.00
4	Sanitary Sewer - 8" Slip Lining	LF	11,245	$ 28.35	$ 318,795.75	$ 28.00	$ 314,860.00	$ 33.60	$ 377,832.00
5	Sanitary Sewer Televising (prior to CIPP)	LF	11,525	$ 2.00	$ 23,050.00	$ 2.00	$ 23,050.00	$ 3.50	$ 40,337.50
6	Protruding Tap Removal	EA	80	$ 10.00	$ 800.00	$ 100.00	$ 8,000.00	$ 6.00	$ 480.00
7	Reinstate Live Lateral	EA	160	$ 75.00	$ 12,000.00	$ 100.00	$ 16,000.00	$ 47.00	$ 7,520.00
8	Grout and Seal Existing Lateral	EA	160	$ 410.00	$ 65,600.00	$ 335.00	$ 53,600.00	$ 744.00	$ 119,040.00
	Subtotal - Sanitary Sewer			**$**	**434,245.75**	**$**	**436,510.00**	**$**	**555,289.50**
	TOTAL - Sanitary Pipe Lining Project			**$**	**450,745.75**	**$**	**456,510.00**	**$**	**586,789.50**

CERTIFIED SURVEY MAP

MARATHON COUNTY NO._____

ALL OF LOT 2 OF CSM 10866 AND LOT 1 OF CSM 17028, BEING PART OF LOTS 1 AND 2 OF CSM 18130 AND OUTLOTS 35, 36, 37, 38 & 39 OF THE ORIGINAL PLAT OF THE VILLAGE OF MARATHON CITY, LOCATED IN THE SOUTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 1, TOWNSHIP 28 NORTH, RANGE 5 EAST, VILLAGE OF MARATHON CITY, MARATHON COUNTY, WISCONSIN.

VREELAND ASSOCIATES, INC.
LAND SURVEYORS & ENGINEERS
6103 DAWN STREET WESTON, WI. 54476
PH (715) 241-0947 tim@vreelandassociates.us

PREPARED FOR: **SCOTT BEHNKE**

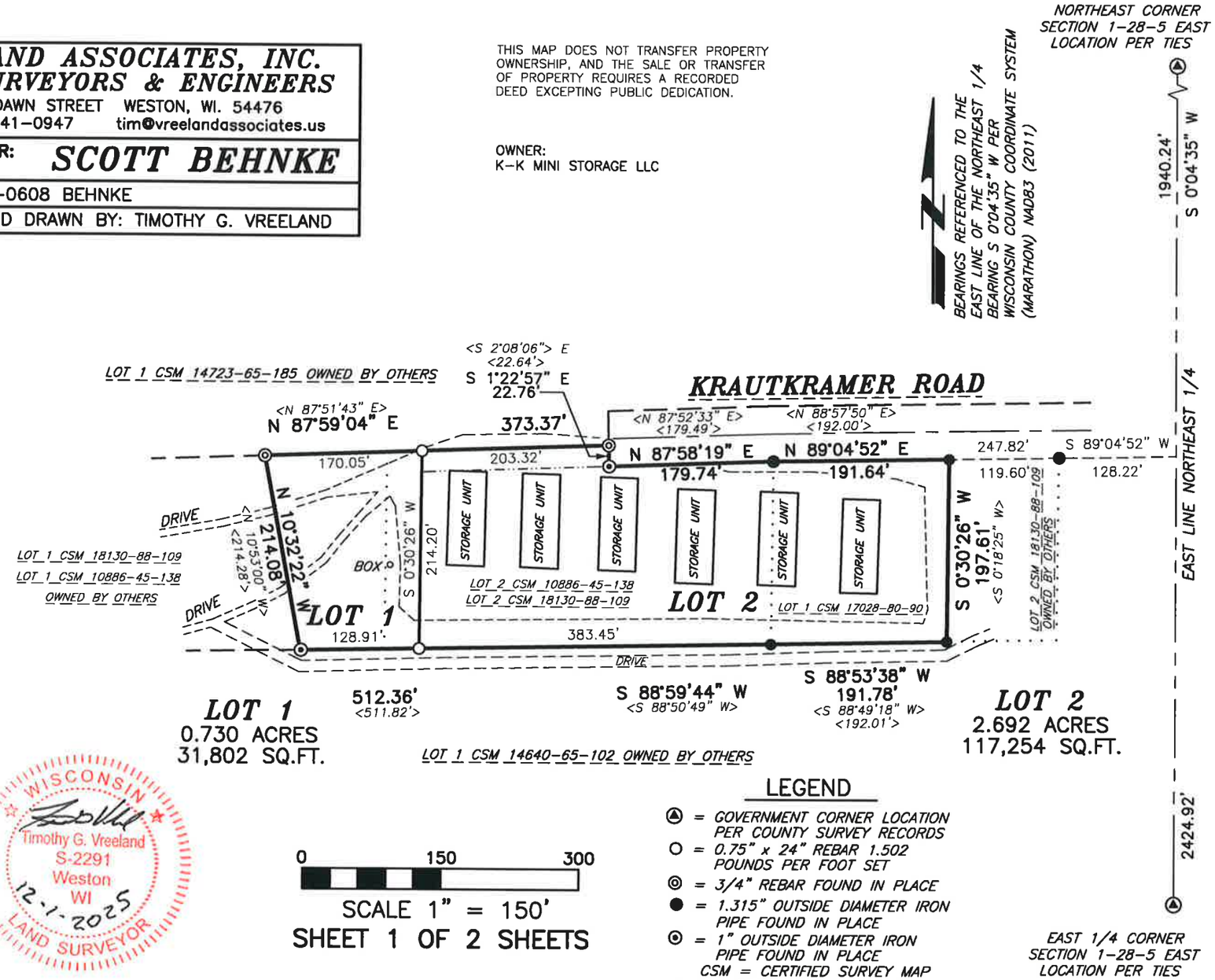
FILE #: 25-0608 BEHNKE

DRAFTED AND DRAWN BY: TIMOTHY G. VREELAND

THIS MAP DOES NOT TRANSFER PROPERTY OWNERSHIP, AND THE SALE OR TRANSFER OF PROPERTY REQUIRES A RECORDED DEED EXCEPTING PUBLIC DEDICATION.

OWNER:
K-K MINI STORAGE LLC

BEARINGS REFERENCED TO THE EAST LINE OF THE NORTHEAST 1/4 BEARING S 0°04'35" W PER WISCONSIN COUNTY COORDINATE SYSTEM (MARATHON) NAD83 (2011)



WISCONSIN
Timothy G. Vreeland
S-2291
Weston
WI
12-1-2025
LAND SURVEYOR

0 150 300
SCALE 1" = 150'

SHEET 1 OF 2 SHEETS

LEGEND

- = GOVERNMENT CORNER LOCATION PER COUNTY SURVEY RECORDS
- O = 0.75" x 24" REBAR 1.502 POUNDS PER FOOT SET
- ◎ = 3/4" REBAR FOUND IN PLACE
- ● = 1.315" OUTSIDE DIAMETER IRON PIPE FOUND IN PLACE
- ⊙ = 1" OUTSIDE DIAMETER IRON PIPE FOUND IN PLACE
- CSM = CERTIFIED SURVEY MAP
- < > = PREVIOUSLY RECORDED AS
- ---·--- = 20' ACCESS EASEMENT

CERTIFIED SURVEY MAP

ALL OF LOT 2 OF CSM 10866 AND LOT 1 OF CSM 17028, BEING PART OF LOTS 1 AND 2 OF CSM 18130 AND OUTLOTS 35, 36, 37, 38 & 39 OF THE PLAT OF THE VILLAGE OF MARATHON CITY, LOCATED IN THE SOUTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 1, TOWNSHIP 28 NORTH, RANGE 5 EAST, VILLAGE OF MARATHON CITY, MARATHON COUNTY, WISCONSIN.

SHEET 2 OF 2 SHEETS

SURVEYORS CERTIFICATE

I, TIMOTHY G. VREELAND, PROFESSIONAL LAND SURVEYOR, DO HEREBY CERTIFY THAT AT THE DIRECTION OF SCOTT BEHNKE, I SURVEYED, MAPPED AND COMBINED ALL OF LOT 2 OF CERTIFIED SURVEY MAP NUMBER 10886, RECORDED IN VOLUME 45 ON PAGE 138 AND LOT 1 OF CERTIFIED SURVEY MAP NUMBER 17028, RECORDED IN VOLUME 80 ON PAGE 90, BEING PART OF LOTS 1 AND 2 OF CERTIFIED SURVEY MAP NUMBER 18130, RECORDED IN VOLUME 88 ON PAGE 108 AND OUTLOTS 35, 36, 37, 38 AND 39 OF THE PLAT OF VILLAGE MARATHON CITY, LOCATED IN THE SE1/4 OF THE NE1/4 OF SECTION 1, TOWNSHIP 28 NORTH, RANGE 5 EAST, VILLAGE OF MARATHON CITY, MARATHON COUNTY, WISCONSIN. SUBJECT TO ALL EASEMENTS, RESTRICTIONS AND RIGHTS OF WAY OF RECORD AND USE.

THAT SUCH MAP IS A CORRECT REPRESENTATION OF ALL EXTERIOR BOUNDARIES OF THE LAND SURVEYED AND THE DIVISION AND THE CERTIFIED SURVEY MAP THEREOF MADE.

THAT I HAVE FULLY COMPLIED WITH SECTION 236.34 OF THE WISCONSIN STATUTES IN SURVEYING, MAPPING AND DIVIDING THE LANDS, CHAPTER A–E 7 OF THE WISCONSIN ADMINISTRATIVE CODE AND THE LAND DIVISION ORDINANCE OF VILLAGE OF MARATHON, ALL TO THE BEST OF MY KNOWLEDGE AND BELIEF IN SURVEYING, DIVIDING AND MAPPING THE SAME.

TIMOTHY G. VREELAND P.L.S. 2291

DATED THIS 1ST DAY OF DECEMBER, 2025
SURVEY PERFORMED NOVEMBER 18TH, 2025

REVIEWED AND APPROVED FOR RECORDING BY THE VILLAGE OF MARATHON

DATE: _____

_____
VILLAGE OF MARATHON