



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 – SPECIAL MEETING

Wednesday, November 12, 2025

6:00 pm – Public Hearing

Village Board Meeting to Begin after Public Hearing
Marathon Municipal Center

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 5, 2025 MEETING MINUTES

5. UNFINISHED BUSINESS – No Unfinished Business

6. NEW BUSINESS

- a. Discuss and Approve Village Insurance Proposals
- b. Discuss and Approve Labor Agreement with General Teamsters Union Local 662
- c. Discuss and Approve 2026 General Fund, Utility Fund, Park Fund and TID 1 & 2 Fund Budgets

7. RESOLUTIONS AND ORDINANCES

- a. Discuss and Approve Resolution 2025-11-12A – Approving 2026 Salaries and Wages
- b. Discuss and Approve Resolution U-2025-11-12 – Authorizing Wastewater Rate Increases
- c. Discuss and Approve Resolution 2025-11-12B – Adopting 2026 Village Budget & Property Tax Levy

8. FUTURE SCHEDULED MEETINGS:

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

9. ADJOURNMENT



PUBLIC VIRTUAL ACCESS

Join Teams Meeting: <https://www.microsoft.com/en-us/microsoft-teams/join-a-meeting>

Meeting ID: 231 110 898 394 8

Passcode: Z3uz6bP7

Kurt Handrick, Jr.

Village President

Cassie Lang

Village Clerk / Deputy Treasurer



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VILLAGE BOARD OF TRUSTEES

MINUTES

Wednesday, November 5, 2025

1. CALL TO ORDER at 5:39 pm

ROLL CALL: K. HANDRICK-Present, M. AHRENS-Present, K. SORENSON-Present, K. PAUL-Present at 5:45pm, B. PARLIER-Present, J. LAWRENCE-Present at 5:45 pm, A. CABRERA-Absent

2. VILLAGE BOARD WILL GO INTO CLOSED SESSION PER WIS. STAT. 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."

MOTION – Village Board will go into Closed Session per WIS. STAT. 19.85 (1)(c) at 5:40 pm

Motion made by Ahrens second by Sorenson. Motion passed by roll call vote 4/0

- a. Administrator Cherek Performance Review

3. VILLAGE BOARD WILL RETURN TO OPEN SESSION

MOTION – Village Board will return to Open Session at 6:15 pm

Motion made by Ahrens second by Parlier. Motion passed by roll call vote 6/0.

4. PLEDGE OF ALLEGIANCE

5. RECOGNITION OF VISITORS

- a. Virtual Meeting Guidelines

- i. This meeting will be recorded and available upon request

- b. Public Participation at Government Meetings

Attended in Person: Derek Trainer – Rocket Construction, Derek and Taryn Riesgraf, Shari Stittleburg, Pam & Jay Kangas, Holli Soczka – Stittleburg Restorative Health Care, Kevin O'Brien – Record Review

6. APPROVAL OF MEETING MINUTES

- a. Regular Village Board Meeting – October 1, 2025

MOTION – Approve October 1, 2025 Village Board Minutes

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

- b. Board of Review Meeting – October 21, 2025

MOTION – Approve October 21, 2025 Board of Review Minutes

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

7. APPROVAL OF LICENSE APPLICATIONS – Home Bar & Grill – Thalia Ippolito

Administrator Cherek informed that Board that Thalia Ippolito turned in all required paperwork and passed the background check. He recommends her for approval.

MOTION – Approve Operator License for Thalia Ippolito for Home Bar & Grill

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

8. ADMINISTRATORS REPORT

Administrator Cherek presented the Board with an update of daily operations of the Village for the Month of October and upcoming operations for November. Details of the report can be found in Agenda Packet.

9. UNFINISHED BUSINESS – No Unfinished Business

10. NEW BUSINESS

- a. Presentation from Stittleburg Restorative Health Care, LLC & Rocket Construction

President Handrick opened the floor to Derek Trainer with Rocket Construction and Taryn Reisgraf with Stittleburg Restorative Health Care (SRHC) to present their proposal for a new development on the 400 Block. The proposed development will be a 2-phase project. Phase 1 will consist of a 7,915 square

Cassie Lang

Village Clerk / Deputy Treasurer



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foot commercial building on the corner of 3rd St and Main St with the building running East to West along 3rd St. The building will consist of a 5,547 sq ft integrated health clinic providing functional and holistic medicine services and a 2,368 sq ft farm to table grocery focused on local healthy foods and grab-n-go prepared options with a rental space for community or private events. Phase 2 would include development of a spec building designed to attract future economic development and businesses to the downtown district, an outdoor community garden/park and dining area.

The clinic itself will be a hybrid approach of traditional and alternative medicine. Services to include, but not limited to, private primary care, IV health, chiropractic care, neurology, nutrition services, vision and speech language therapy. The closest clinic in comparison is 3-4 hours away. The farm to table grocery will supply fresh meat and produce from local farmers. SRHC plans to employ around 10-15 employees.

Phase 1 is projected to be substantially completed by December 2026 with a conservative timeline of 3-5 years for Phase 2.

Schematic Design documents can be found in Agenda Packet.

11. REVIEW AND APPROVAL OF BILLS – Moved to After Items 12a & 12b.

Trustees questioned the following bill payments:

Check 49075 – Joseph Leitermann – EMS Training. Ahrens questioned if the Village gets reimbursement for training

Check 49109 – After All, Inc. – WWTP sludge hauling

MOTION – Approve Payment of Bills

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

12. RESOLUTIONS AND ORDINANCES – Moved to Before Item 11

- a. Discuss and Approval of Resolution 2025-11-05 - Authorizing Submission of a Community Development Investment Grant Application

Administrator Cherek informed the Board approval of this resolution would give the Village permission to submit a CDI Grant application on behalf of Stittleburg Restorative Health Care. Disbursement of awarded funds is spelled out in the Development Agreement. Ahrens questioned if the Village had any concerns with submitting resolution. Cherek mentioned he has gone over it with Village Attorney Shane VanderWaal and neither see any concerns with it.

MOTION – Approve Resolution 2025-11-05 – Authorizing Submission of a Community Development Investment Grant Application

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

- b. Discuss and Approval of Resolution 2025-11-05B – Supporting TAP Grant Application for Marathon Rapid Flash Beacon Project

Cherek began discussion stating the Village, along with the School District and North Central Regional Planning Commission have been working on a Safe Routes to School Plan. Their studies identified concerns with sign/crosswalk placement and safety of pedestrians. The Village has been having issues with current flashing pedestrian crossing beacons nearing the end of their life and getting the timing set up so they flash at peak pedestrian times, including beginning and end of school. The TAP Grant would help to resolve these issues. The Village would plan to do the needed upgrades in coordination with the DOT Project of State Highway 107 in 2026. A budgeted amount to raise manholes is no longer needed for 107 Project so funds would be reallocated for this TAP Project. If awarded the Village would be responsible for 20% of the project, around \$15,000.

MOTION – Approve Resolution 2025-11-05B – Supporting TAP Grant Application for Marathon Rapid Flash Beacon Project

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

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13. VILLAGE BOARD WILL GO INTO CLOSED SESSION PER WIS. STAT. 19.85(1)(e) "DELIBERATING OR NEGOTIATING THE PURCHASE OF PUBLIC PROPERTIES, THE INVESTING OF PUBLIC FUNDS, OR CONDUCTING OTHER SPECIFIED PUBLIC BUSINESS, WHENEVER COMPETITIVE OR BARGAINING REASONS REQUIRE A CLOSED SESSION."

a. Stittleburg Restorative Health Care Development Agreement

With Stittleburg Restorative Health Care not ready to sign Development Agreement there was no need for closed session for the Board to review the DA. DA will be reviewed by Board at a later date.

14. VILLAGE BOARD WILL RETURN TO OPEN SESSION

15. TAKE ACTION ON CLOSED SESSION ITEMS IF NEEDED

16. FUTURE SCHEDULED MEETINGS:

a. Special Board Meeting – Wednesday, November 12, 2025 – 6:00 pm

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

17. ADJOURNMENT at 7:19 pm

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

Cassie Lang

Village Clerk / Deputy Treasurer

Village of Marathon City - Premium Breakdown Worksheet 2026

	1/1/2026				
Coverage				Premium	
General Liability				\$6,476	
Law Enforcement Liability				\$3,539	
Public Officials Liability				\$8,216	
No-Fault Sewer Liability				\$1,300	
Property & Boiler				\$31,410	
Inland Marine				\$2,852	
Crime				\$640	
Umbrella				\$5,553	
			Total	\$59,986	
Vehicle Breakdown					Premium
1974 F	Chev	Pumper	CKY2345154197	\$734.00	
2015 ST	Freightliner	Dump Trk	1FVAG3CY3GHGU6154	\$1,005.00	
1990 F	IHC	4700 LP	1HTSDZER4CH259806	\$821.00	
1994 F	IHC	Tanker	1HTGHAAT5RH570955	\$767.00	
1995 F	IHC	4900	1HTSDAARXSH691741	\$821.00	
2020 ST	Ford	F350	1FDRF3H60LED78337	\$934.00	
1996 ST	IHC	Dump	1HTGBAAR4TH393702	\$522.00	
1999 ST	Johnson	Vac/Swpr	49H67FAA8XHB35045	\$636.00	
2020 W	Ford	T250	1FTBR1Y82LKB07784	\$848.00	
2021 ST	Ford	F350	1FDRF3H6XMED06787	\$973.00	
2006 F	Kenworth	T300	2NKMHD6H46M133059	\$821.00	
2012 SE	Dodge	1500	3C6JD7DP7CG205363	\$584.00	
2013 F	Stealth	Trailer	52LBE1827DE015542	\$357.00	
2021 ST	PJ 16	Trailer	3CVUL1627M2610558	\$143.00	
2005 F	Dodge	2500	3D7KS28C95G748509	\$647.00	
2019 P	Dodge	Durango	1C4RDJFG5KC652927	\$1,416.00	
2024 F	Freightliner	M2 106	3ALACYFE4RDVC3670	\$860.00	
2023 P	Dodge	Durango	1C4RDJFG3PC558293	\$1,707.00	
	Other	Endorsements		\$508.00	
	Other	Non Owned	Hired Auto	\$276.00	
Total Auto				\$15,380.00	
Work Comp Code - Description		Payroll	Premium		
7520 - Waterworks Operation		64,570	\$1,672		
7709 - Fire Department		4166 Population	\$2,366		
7710 - EMTs		17,595	\$480		
7720 - Police Officers		193,139	\$4,133		
8810 - Clerical		199,326	\$319		
9414 - Municipal Operations		228,967	\$7,762		
Experience Mod.	0.87		(\$2,175)		
Premium Discount			(\$415)		
Terrorism / Catastrophe			\$211		
Expense Constant			\$220		
Total Work Comp Premium			\$14,573		
				WC DIVIDEND	IS A FLAT 20%
Total Annual Premium			\$89,939		

LEAGUE OF WISCONSIN MUNICIPALITIES MUTUAL INSURANCE COMPANY

INSURANCE PROPOSAL FOR MARATHON CITY, VILLAGE OF

1/1/2026 - 1/1/2027

Proposal Number 988



League Insurance
316 W. Washington Ave., Suite 600
Madison, WI 53703
(608) 833-9595

Matt Becker, CEO
matt@lwwmi.org

Spectrum Insurance Group LLC
4233 Southtowne Drive
Eau Claire, WI 54701
(877) 858-9874

Jesse Furrer
jesse.furrer@spectruminsgroup.com

**Protection for League Members and the communities they call home.
That is our business and we do it well.**

Created in 1984 and governed by a board of your peers, League Insurance insures more than 500 cities, villages, and special districts. We are 100% member owned and our financial security, broad coverages, and customized services are specifically designed to serve Wisconsin municipalities.

LEAGUE INSURANCE – COVERAGE HIGHLIGHTS

COVERAGE PROVIDED FOR:

- Elected/Appointed Officials
- Commissions
- Departments
- Employees
- Mutual Aid Assistance
- Volunteers

COMPREHENSIVE COVERAGE INCLUDES:

- Auto Liability
- Auto Physical Damage
- Crime
- Cyber Liability
- Employee Benefits Liability
- Employment Practices Liability
- General Liability
- Law Enforcement
- Public Officials
- Self-Insured Retention Workers' Compensation
- Workers' Compensation

ADDITIONAL COVERAGE ENHANCEMENTS

Liability:

- Airports
- Back Wages in Employment Claims
- Breach of Contract
- Care, Custody, & Control
- Communicable Disease
- Contractual Liability
- Cyber
- Damages to Rented Premises
- Dams
- Defense Costs in Addition to Limit
- Discrimination
- Drones
- EEOC actions
- Failure to Supply
- Land Use, Permits, & Zoning Claims
- Medical Payments
- No Fault Sewer Backup Optional Coverage
- Non-monetary Claims
- Occurrence Based
- Pollution
- Sexual Harassment/Abuse Coverage
- Special Events Included
- Tax Assessment Claims
- Volunteers
- Watercraft
- Wrongful Termination

Auto:

- Automatic New Auto Coverage
- Autos of Others in Your Care, Custody, or Control
- Commandeered Autos
- Hired Auto Physical Damage
- Hired/Non-owned
- Lease Gap
- Personal Auto Physical Damage Deductible Reimbursement
- Temporary Transportation Expense
- Towing Expense
- Uninsured/Underinsured

PREMIER SERVICES – CUSTOMIZED FOR YOU

HUMAN RESOURCES ASSISTANCE

League Insurance has partnered with *Stafford Rosenbaum LLP* to provide the following human resources services:

- HR Hotline – phone assistance with HR-related issues.
- Talent Management – support with recruitment, hiring, background screening, onboarding, performance management, coaching, feedback, disciplinary counseling, termination management, and organizational and staff development.
- Employment Law Compliance – WI and Federal Fair Employment, wage & hour, safety, FMLA, I-9 Employment Verification, and more.
- Documents – development/review of job descriptions, **handbooks, policies, procedures**, and forms customized for the municipality.
- Compliance and HR practices assessments and development of remedial plans.
- Workplace Training – related to compliance and HR-related topics for supervisors and/or employees.
- Workplace investigations.
- Sample handbooks, toolkits addressing various HR subjects and best practices, and online harassment and discrimination training webinars.

EMPLOYEE SAFETY & RISK MANAGEMENT

With loss control resources provided by United Heartland, we can analyze loss trends and municipal operations to **customize a safety program for your community**. Included are comprehensive safety manuals, job site analysis, newsletters, webinars, and information on many topics including:

- Confined Space
- Excavating/Trenching
- Hearing Conservation
- Ladder Safety/Fall Protection
- Lawn Care/Mowers/Trimming/Landscaping
- Lockout Tagout/Electrical Arc Flash
- Motor Vehicle & Construction Equipment Safety
- Outside Contractor Qualification
- Power Platforms/Aerial Lifts
- Respiratory Protection
- Rigging/Slings/Hoists
- Tools – Hand Tools/Power Tools
- Tree Trimming/Chainsaw & Chipper Safety
- Water Hazards – Pools, Ponds, Lakes
- Welding, Cutting, or Brazing
- Work Zone Safety/Traffic Control

LEAGUE INSURANCE UNIVERSITY

League Insurance has partnered with *Lexipol* to provide self-paced online courses *written specifically* for local government and public safety professionals. Courses are available on demand from any computer or mobile device with internet access, 24/7.

- League Insurance University offers all employees access to over **200 online training topics** including HR & Management, Safety, Public Works, Law Enforcement, and much more.
- For Water and Wastewater, League Insurance University courses can be used to fulfill annual training hours requirements. Wastewater professionals will simply need to submit their certificate of course completion directly to the DNR for training approval.
- For law enforcement, League Insurance Police University can be used to fulfill 8 of the 24 hours of annual training requirements with Department level approval.

CYBER UNIVERSITY

League Insurance is partnered with leading cyber insurance provider, *Tokio Marine HCC*. With cyber liability coverage from League Insurance, you have **access to state-of-the-art cyber coverage and resources** including:

- Training courses on many topics including ransomware, phishing emails, network security, and more.
- Sample policies and procedures for best practices and breach response plans.
- Cyber security advisors for technical information and scenario planning.

LAW ENFORCEMENT POLICIES/PROCEDURES ASSISTANCE

League Insurance members are **eligible to receive reimbursement** for updating law enforcement and fire department manuals through an accredited policy manual service provider, as well as reimbursement for law enforcement accreditation.

REBOUND RETURN TO WORK PROGRAM

League Insurance has contracted with *Rebound*, a company which specializes in rehabilitation of injured municipal employees. The program gets your employees seen by top specialists quickly, and with better outcomes. This helps employees recover and saves departments money. Under the *Rebound* program, members are **100% reimbursed** by League Insurance for Rebound expenses incurred.

NURSE TRIAGE & TELEHEALTH

League Insurance is partnered with *CorVel* to provide nurse triage and telehealth services. CorVel's proactive healthcare solution offers injured workers the following medical services:

- Nurse Triage – **24-7 access to registered nurse hotline** to evaluate injuries to determine immediate medical needs.
 - Telehealth – Provides immediate referral to medical physicians when needed via computer, tablet, or phone.
-

YOUR LEAGUE INSURANCE TEAM

LEAGUE INSURANCE

316 W. Washington Avenue
Suite 600
Madison, WI 53703
(608) 833-9595

Matt Becker
Chief Executive Officer
matt@lwwmi.org

Craig Sherven
Public Safety Specialist
csherven@lwmimi.org

SPECTRUM INSURANCE GROUP

4233 Southtowne Drive
Eau Claire, WI 54701
715-443-2221

Jesse Furrer
jesse.furrer@spectruminsgroup.com
(715) 858-9865
715-443-2221

WORKERS COMPENSATION CLAIMS ADMINISTRATOR

United Heartland
PO Box 3026
Milwaukee, WI 53201-3026
(800) 258-2667

Denise Kawczynski
Senior Claims Representative
denise.kawczynski@unitedheartland.com
(262) 787-7646

LIABILITY CLAIMS ADMINISTRATOR

Statewide Services, Inc.
PO Box 5555
Madison, WI 53705
(800) 858-1536

Dan Lowndes
Managing Attorney
dlowndes@statewidesvcs.com
(608) 828-5687



League Insurance Quote Summary

Policy Effective Date: 1/1/2026
 Proposal Number: 988

Insured Name: Marathon City, Village of
 Contact Name: Steve Cherek
 Contact Phone: 715-443-2221
 Contact Email: scherek@marathoncitywi.gov

Agency: Spectrum Insurance Group
 Agent Name: Furrer, Jesse
 Agent Email: jesse.furrer@spectruminsgroup.com
 Agent Phone: (715) 858-9865

PREMIUM:

Coverage	Deductible	Limit	Premium
General Liability	1,000	6,000,000	\$2,691
Police Professional Liability	1,000	6,000,000	\$3,372
Public Official & Employment Practices Liability	1,000	6,000,000	\$3,293
Auto Liability	1,000	6,000,000	\$4,390
Auto Physical Damage	1,000	Refer to Schedule	\$10,876
Airport	N/A	N/A	\$0
Dam	N/A	N/A	\$0
No Fault Sewer	N/A	100,000/300,000	\$2,700
Railroad	N/A	N/A	\$0
UM & UIM Higher Limit	N/A	25,000/50,000	\$0
Crime & Bonds	1,000	250,000	\$500
Cyber	2,500	1,000,000	\$3,091
Building, Personal Property & Property In The Open Replacement Cost	1,000	\$33,088,215	\$33,353
Contractors Equipment > \$25,000 New Replacement Cost	1,000	\$536,624	\$1,181
Contractors Equipment < \$25,000 See Endorsement	1,000	\$259,116	\$0
Equipment Breakdown with Sewer and Water or Utility	1,000	\$30,450,854	\$3,474
Workers Compensation - Subject to Annual Audit. Pending 2026 Experience Mod	N/A	Total Est Payroll \$652,293	\$13,142
		Total	\$82,063

EXPOSURES AND LIMITS:

Total Payroll	652,293	Population Base for No Fault Sewer Coverage	1,560
Number for FTE Police	3.00	Cyber Operating Expenditures	7,348,736
Number of Vehicles (Auto Liability)	18	Number of Dams	
Population	1,560	Number of Railroads	N/A
Total APD Value	1,555,519	Airport Coverage	No
Total Number of Vehicles	20	Airport Refueling	N/A
Number of Employees	11.25		

PRIOR ACTS:

Prior Acts Coverage Type	Retro Dates
Employee Benefits Liability	
Public Officials Errors and Omissions	

ADDITIONAL INSURED:

Name	Reason

Proposed coverages, no coverage has been bound.

League Insurance – Auto Schedule

Municipality: Marathon City, Village of

Effective Date: 1/1/2026

Expiration Date: 1/1/2027

Auto Liability Deductible: 1,000

Year	Make	Model	Vehicle Type	VIN #	Dept. (optional)	Zip Code (Garaged at Night)	Parked Inside (i) or Outside (o)	Is Garage Location in a Flood Zone?	Original Cost New	Is APD Coverage Requested?	APD Deductible	Coverage Type (Replacement Cost or Actual Cash Value)
1974	Chevrolet	Brush Truck	Fire Other	CKY234J154197		54448	Inside	No	\$150,000	Yes	\$1,000	Actual Cash Value
1984	Ford	F600	Fire Other	1FDNF60H1EVA32524		54448	Inside	No	\$200,000	Yes	\$1,000	Actual Cash Value
1990	IHC 4700LP	Fire Truck	Fire Other	1HTSDZ3R4LH259806		54448	Inside	No	\$300,000	Yes	\$1,000	Actual Cash Value
1994	IHC Tanker	Fire Truck	Fire Other	1HTGHAAT5RH570955		54448	Inside	No	\$200,000	Yes	\$1,000	Actual Cash Value
1995	International	4900	Fire Other	1HTSDAARXSH691741		54448	Inside	No	\$310,000	Yes	\$1,000	Actual Cash Value
1996	International	Dump Truck	Dump Truck	1HTGBAAR4TH393702		54448	Inside	No	\$65,582	Yes	\$1,000	Actual Cash Value
1999	Sterling/Johnson	Dump Truck	Dump Truck	49H67FAA8XHB35045		54448	Inside	No	\$120,000	Yes	\$1,000	Actual Cash Value
2005	Dodge	2500	Pickup	3D7KS28C95G748509		54448	Inside	No	\$45,000	Yes	\$1,000	Actual Cash Value
2006	Kenworth	Fire Truck	Fire Other	2NKMHD6H46M133059		54448	Inside	No	\$300,000	Yes	\$1,000	Actual Cash Value
2012	Dodge	1/2 Ton	Pickup	3C6JD7DP7CG205363		54448	Inside	No	\$26,650	Yes	\$1,000	Actual Cash Value
2013	Stealth	Trailer	Trailer	52LBE1827DE015542		54448	Inside	No	\$10,000	Yes	\$1,000	Actual Cash Value
2016	Freightliner	Dump Truck	Dump Truck	1FVAG3CY3GHGU6154		54448	Inside	No	\$144,310	Yes	\$1,000	Replacement Cost
2019	Dodge	Durango	Police	1C4RDJFG5KC652927		54448	Inside	No	\$37,365	Yes	\$1,000	Actual Cash Value
2020	Ford	PICKUP	Pickup	1FDRF3H60LED78337		54448	Inside	No	\$59,840	Yes	\$1,000	Actual Cash Value
2020	Ford	1 Ton	Pickup	1FTBR1Y82LKB07784		54448	Inside	No	\$36,955	Yes	\$1,000	Actual Cash Value
2021	Pipehunter 3500	Sewer Jetter	Dump Truck	1T92T1626MP391807		54448	Inside	No	\$58,829	Yes	\$1,000	Replacement Cost
2021	PJ16	Trailer	Trailer	3CVUL1627M2610558		54448	Inside	No	\$3,500	Yes	\$1,000	Replacement Cost
2021	Ford	PICKUP	Pickup	1FDRF3H6XMED06787		54448	Inside	No	\$54,340	Yes	\$1,000	Replacement Cost
2023	Dodge	Durango	Police	1C4RDJFG3PC558293		54448	Inside	No	\$50,304	Yes	\$1,000	Replacement Cost
2024	Freightliner	Engine Tender	Fire Other	3ALACYFE4RDVC3670		54448	Inside	No	\$402,844	Yes	\$1,000	Replacement Cost

Number of Vehicles with Auto Liability: 18

Original Cost Total: \$2,575,519

Number of Vehicles with APD: 20

(1) APD Value is determined by Original Cost New (OCN - retail cost the original purchaser paid for the vehicle) or by Appraisal Value for Fire/Rescue vehicles.

(2) APD Coverage Type is determined by underwriting and is based on the vehicle age and value

Human Resources & Pre-Loss Legal Services



Human Resources Legal Services

The League of Wisconsin Municipalities Mutual Insurance (LWMMI) has partnered with our colleagues at the Stafford Rosenbaum law firm to provide the following human resources legal services at no cost to insured members:

- *HR Hotline: Phone assistance with HR-related issues.*
- *Talent Management: Support with recruitment, hiring, background screening, onboarding, performance management, disciplinary counseling, and termination management.*
- *Employment Law Compliance: WI and Federal Fair Employment, Wage & Hour, Safety, FMLA, I9 and more.*
- *Documents: Development/review of job descriptions, handbooks, policies, procedures, and forms customized for the municipality.*
- *Workplace Training: Supervisors and/or employees related to compliance and HR-related topics.*
- *Workplace investigations.*

Pre-loss Legal Services

Has something happened in your community recently where you need legal advice? Stafford Rosenbaum offers insured members no cost pre-loss legal services:

- *Land use, zoning, permits*
- *Conflicts of interest*
- *Tax assessments*
- *Open meetings and public records*
- *Contractual issues*

...and many more.

Contact:

Ted Waskowski—Partner

twaskowski@staffordlaw.com

(608) 256-2613

 **StaffordRosenbaum**LLP
Attorneys



+



Nurse Triage & Telehealth

League of Wisconsin Municipalities Mutual Insurance is proud to partner with CorVel as our nurse triage and telehealth partner. CorVel's proactive healthcare solution connects injured workers to medical services ensuring they feel cared for in the event of a workplace injury.

Nurse Triage

At the time of a workplace injury, employees can call and speak with a registered nurse through CorVel's 24/7 nurse hotline who will evaluate the injury to determine immediate medical needs. By addressing the injury when it first occurs, CorVel can provide quick and timely care for your employees.

Telehealth

CorVel's nurses are trained to provide an initial assessment and will provide immediate referral to medical care when needed. Nurses may also refer to telehealth as appropriate at the option of the employee. This feature connects the injured worker to a physician immediately via a computer, tablet, or phone. The CorVel nurse will email a link with instructions directly to the injured worker. The CorVel nurse will stay on the telephone with the injured worker until they are connected to the online visit.

Advantages of Telehealth

For many workplace injuries, immediate treatment can be received through a virtual visit with a doctor eliminating the need for scheduling and attending an in-person appointment. No driving to a doctor's office, missed appointments, or delays in waiting rooms. With the advent of new technologies, many welcome the convenience of a virtual visit with a doctor and the added expediency of prescriptions and physical therapy scheduling. By connecting our employees with appropriate, quality care, it can help prevent a minor injury from becoming a complicated injury and focus on your employee's wellness.

About Telehealth Physicians

CorVel has contracted with dedicated physicians who average 15 years in primary and urgent care experience, and are US Board Certified, licensed, and credentialed.

Rebound

For our members that currently utilize our Rebound injury management program, you can continue to contact Rebound directly as you have been doing for any musculoskeletal injuries (knee, shoulder, back, hip, etc.). Also, the nurses at CorVel can provide a referral to Rebound for those injuries as appropriate. The services are designed to work together to achieve the best outcome.

Reporting a Claim

For any work related injury that goes through the 24/7 nurse hotline, CorVel will automatically send the first notice of injury to United Heartland for claim handling. If you chose not to use CorVel, you will need to submit your claim to United Heartland as previously done.

Better injury management helps your employees and your bottom line.



24/7 Work Injury Nurse Line



Immediately following a workplace injury, call to speak with a registered nurse who will evaluate your incident and determine care. Our nurses specialize in occupational injuries and will connect you with the quality care you need.



(855) 438-4577

Call 911 for Medical Emergencies



Labor Agreement

Between

The Village of Marathon City

and

**General Teamsters Union Local 662
Mosinee, Wisconsin**

January 1, 2026 through December 31, 2026

AGREEMENT

THIS AGREEMENT made and entered into by the Village of Marathon City, hereinafter referred to as the “Municipal Employer” or “Village”, and General Teamsters Union Local 662, affiliated with the International Brotherhood of Teamsters, hereinafter referred to as the “Union”.

ARTICLE 1 – RECOGNITION

The Village of Marathon City, through its Village Board, the Employer, hereby recognizes the Union as the exclusive collective bargaining representative for all full-time and regular part-time clerical and public works employees of the Village. Appointed officials, elected officials, temporary and seasonal employees, fire fighters, emergency medical responders, police officers, managerial, confidential and executive employees are expressly excluded from this collective bargaining unit.

ARTICLE 2 – DURATION

A. Term: This Agreement shall become effective as of January 1, 2026, and shall remain in full force and effect up to and including December 31, 2026, unless amended, changed or terminated pursuant to Article 2, Section B, below.

B. In the event either party desires to amend, change or terminate the Agreement, it shall give notice thereof at least sixty (60) days, but not more than one hundred twenty (120) days prior to the expiration date or anniversary thereof. Upon giving such notice, the parties shall meet in order to negotiate said amendments or changes.

ARTICLE 3 – WAGES AND PAY PERIOD

Current employees shall be paid the wages set forth in APPENDIX “A”. It shall be the responsibility of the employee to assure proper recording of hours worked. Records of time worked shall be submitted to the Village Administrator, or designee. The standard payroll period and payday shall be determined by the Village.

The Union and the Village hereby agree that all new hires will be paid a base hourly rate as identified in Appendix “B” for the represented job duty.

ARTICLE 4 – SEPARABILITY & SAVINGS

If any Article or Section of this Agreement, or any addendums hereto, should be held invalid by any tribunal of competent jurisdiction, or by any federal, state or county legislation, or if compliance with or enforcement of any Article or Section should be restrained by such tribunal pending a final determination as to its validity, the remainder of this Agreement, or any addenda hereto, or the application of such Article or Section to persons or circumstances other than those as to which it has been held invalid or as to which compliance with or enforcement of has been restrained, shall not be affected thereby.

IN WITNESS WHEREOF, the parties hereto have set their respective signatures this 12th day of November, 2025.

VILLAGE OF MARATHON CITY

INTERNATIONAL BROTHERHOOD
OF TEAMSTERS, GENERAL
TEAMSTERS UNION LOCAL 662

Kurt Handrick, Jr., President

Dan Kutcher, Business Representative

Steve Cherek, Administrator

Cassandra Lang

Chris Trice

Aaron Martin

Ryan Kage

Anita Krautkramer

APPENDIX "A"
2026 Hourly Rates

Clerk / Deputy Treasurer*	\$28.02
Deputy Clerk / Office Assistant	\$23.03
Water Plant Operator	\$32.18
Street Foreman	\$31.42
Public Works Employee	\$28.80

APPENDIX “B”

New hired are paid eighty percent (80%) of the above rates. After six months, they receive ninety percent (90%) of the rate and after twelve months they receive one hundred percent (100%) of the rate.

However, the Village Board may, in its sole discretion, hire employees at or exceeding the twelve-month rate based on prior experience and/or market conditions and may advance new employees more rapidly.

*New hired Clerk / Deputy Treasurer will be based upon experience and the completion of the University of Wisconsin-Green Bay Wisconsin Municipal Clerks Institute education. This is a 3-year program combined with education and on the job experience. If the new hire has this training completed, they will be paid the full rate as shown in Appendix A. If the new hire does not have this experience and education, the rate of increase changes to the following:

New Hired will be required to take the University of Wisconsin-Green Bay Wisconsin Municipal Clerks Institute education along with all WI DOR webinars related to the Clerk position. The Village will pay the cost for the required new hire training/education. Because of the experience needed to be gained, the rates of increase changes to the following provided they complete the required training each calendar year of employment.

Starting pay at 88.567% the Full Hourly Rates for the Clerk.

Upon successful completion of UW-Green Bay WI Municipal Clerks 1st year classes and experience gained in the position, the following calendar year the position will see a 92.378% Full Hourly Rate for that budget year.

Upon successful completion of UW-Green Bay WI Municipal Clerks 2st year classes and experience gained in the position, the following calendar year the position will see a 96.189% Full Hourly Rate for that budget year.

APPENDIX B -CONTINUED-

Upon successful completion of UW-Green Bay WI Municipal Clerks 3st year classes and experience gained in the position, the following calendar year the position will see a 100% Full base pay Hourly Rate for that budget year.

However, the Village Board may, in its sole discretion, may hire the Clerk / Deputy Treasurer at or exceeding the three-year rate based on prior experience and/or market conditions and may advance new employees more rapidly.

2026 Village Budget





ELECTED OFFICIALS

Kurt Handrick Jr., President

Mark Ahrens, Trustee

Alex Cabrera, Trustee

Kevin Sorenson, Trustee

Jeff Lawrence, Trustee

Keith Paul, Trustee

Barb Parlier, Trustee

Village Administration

Steven Cherek, Administrator/Treasurer

Cassie Lang, Clerk/Deputy Treasurer

Ken Bloom, Director of Public Works

Tyler Geske, Police Chief

Darrin Hall, Fire Chief

Special thanks to all Department Staff for their hard work and input in the 2026 Budget!



TO: Marathon City Board of Supervisors and Residents of Marathon City

FROM: Steven Cherek, Village Administrator

DATE: November 12, 2025

SUBJECT: 2026 Marathon City Budget Message

I respectfully submit the 2026 Annual Budget and Financial Plan for your review and consideration, as required by Section 65.90 of the Wisconsin Statutes. This document outlines my recommendations for the Village of Marathon City's operating budget for the upcoming year.

New in this year's report is the inclusion of the Village's Capital Improvement and Debt Service Funds, along with their respective budgets. These additions follow the approval of the 2025–2029 Capital Improvement Plan (CIP) and the adoption of Resolution 2025-07-02A on July 2, 2025. This five-year, \$7.2 million plan—supported by a \$6.5 million funding cycle for 2025–2027—demonstrates our continued commitment to enhancing Village services and infrastructure. It also reflects our careful consideration of the Village's financial capacity, aiming to maintain debt levels with minimal impact on future debt levies or the general fund budget, ensuring affordability for residents.

The full CIP is available on the Village website under the Budget section. Having a CIP in place allows the General Budget to remain focused on operational needs, separate from capital improvements.

The 2026 Village Budget reflects our ongoing commitment to delivering high-quality municipal services in line with established priorities and the optimal use of community resources. Importantly, the budget is balanced and adheres to the financial policies and guidelines set forth by the Village Board.

Overview of the Budget Process:

The budget process is truly a team effort, and the 2026 Budget stands as a prime example of collaboration across the organization. It represents the culmination of a three-month process involving strategic direction from the Village Board and Village Administrator, along with dedicated teamwork among staff members and department heads.

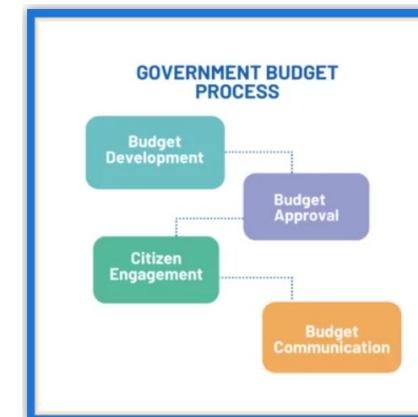
The 2026 Budget is designed to maintain service levels and address capital needs as outlined in the 2025–2029 Capital Improvement Plan (CIP), while adhering to the Village’s financial benchmarks and planning for the future.

The Board of Trustees for the Village of Marathon City has identified the following primary drivers for the 2026 budget cycle:

- **Core Services:** The Village remains committed to providing essential services in Public Works (e.g., Streets and Sanitation) and Public Safety (e.g., Police and Fire).
- **Growth and Development:** Continued industrial, commercial, and residential growth is a priority, with a focus on infrastructure expansion within the Village.
- **Downtown Revitalization:** The Village is dedicated to the ongoing revitalization of the downtown area, parks and business corridor.
- **Workforce Excellence:** The Village is committed to retaining a high-quality workforce by offering competitive compensation and benefits, investing in modern equipment and technology, and fostering a workplace culture that values strong work ethics, professionalism, and a positive attitude.
- **Strategic Expansion:** The Village seeks opportunities to strategically grow in both value and size.
- **Long-Term Planning:** The Village is dedicated to fulfilling its long-term commitments outlined in the 2025–2029 CIP and addressing the community’s needs as identified in the plan.
- **Community Engagement:** The Village is committed to fostering strong community involvement and maintaining open lines of communication with residents to ensure that budget decisions reflect the values and priorities of the community.

Based on the current economic environment and the budget priorities and assumptions adopted by the Board, the Administrator worked closely with department heads to construct a budget that strategically aligns revenue and expense accounts with the primary budget drivers and past and current Village activities. Departments were directed to constrain their 2026 non-payroll operating levy budgets, aiming to keep increases over 2025 levels to a minimum, where practicable and reduce if possible.

While external fiscal pressures, such as inflation affecting contractual services and material costs presented challenges, I am proud of the proposed budgets that our Village team has developed and presented today.



Key Steps in the Process:



Our Goal: To maintain high-quality services, invest in infrastructure, and plan for the future—while using your

Village of Marathon City – 2026 Budgets Public Summary:

The Village consist and operates each year on 7 separate budgets and Funds. Appendix A through G attached to this document, shows each budget in detail. Below are the key highlights and financial figures of each Budget Fund for 2026

Debt Services Fund Budget

- New in 2026: Centralizes debt-related expenditures.
- Funded by: Transfers from the General, TID 1, TID 2, Water and Waste Water Utility Funds.
- Covers all Village Debt payments including Interest and Principal
- Total: \$2,043,929.65 in both Revenue and expenditures
- 2026 Estimated Ending Fund Balance: \$0.00

Capital Improvement Plan (CIP) Fund Budget

- Established July 2, 2025 with \$1,477,813.05 2025 Bond Proceeds needed to Support 2025 - 2027 infrastructure projects approved in CIP Plan.
- Revenue: \$144,806.76 From General Fund Transfer & CIP Interest Earnings
- Revenue from CIP Fund Balance: \$649,406.24
- Expenditures: \$794,213.00
- 2026 Estimated Ending Fund Balance: \$79,454.81

New Baseball/Softball Park Fund Budget

- Funded by donations and project-specific contributions
- Revenue: \$55,000
- Expenditures: \$18,000
- 2026 Estimated Ending Fund Balance: \$0.00

TID 1 Fund Budget

- 2025 Village did a full proceeds from borrowing draw of \$1,054,529.15 to cover North Industrial Park project, with around \$434,469.97 balance carry over due to estimated construction end time. This balance was placed in the TID 1 Fund and will be used in 2026 to complete the project.
- Revenue: \$844,513.61
- Revenue from TID 1 Fund Balance: \$484,018.20
- Expenditures: \$1,328,531.81
- 2026 Estimated Ending Fund Balance: \$24,651.80

TID 2 Fund Budget

- Revenue: \$123,474.26
- Revenue from Utility Fund Advance: \$26,713.48
- Revenue from General Fund Advance: \$26,713.49
- Expenditures: \$176,901.23
- 2026 Estimated Ending Fund Balance: -\$801,130.61
- 2030 TID 2 expected to start paying back General & Utility Funds with Revenue generated from Increment Value generated.

Water & Waste Water Utility Fund Budget

- Approved by Utility Commission on October 29, 2025
- Revenue generated by Utility Customer Billing based on consumption
- 5.5% rate increase starting on Quarter 4, January 1, 2026 Utility bills
- Revenue: \$1,449,540.80
 - Water: \$525,020.23
 - Waste Water: \$920,767.15
 - Utility Fund Balance: \$3,753.42
- Expenditures: \$1,449,540.80
 - Water: \$483,913.18
 - Waste Water: \$965,627.62
- 2026 Estimated Ending Fund Balance: \$1,136,108.78

General Fund Budget

- Public Hearing on this budget published for November 12, 2025.
- Village Board to approve and adopt Resolution 2025-11-06A on November 12, 2025
- Mainly funded by Local Taxes and Intergovernmental Revenue (State Funding)
- Revenue: \$1,934,699.46
- Expenditures: \$1,934,699.46
- Includes: 10 major Categories as outlined in the Notice of Public Hearing.

**NOTICE OF PUBLIC BUDGET HEARING
VILLAGE OF MARATHON CITY**

Notice is hereby given that on Wednesday, November 12, 2025, at 6:00 p.m. at the Marathon Municipal Center, 311 Walnut St., Marathon, Wisconsin, a PUBLIC HEARING on the PROPOSED 2026 BUDGET FOR THE VILLAGE OF MARATHON CITY will be held. Detail of the proposed budget is available for inspection at the Village Office, Monday through Friday from 7:00 a.m. to 4:00 p.m. A special Village Board Meeting will be held immediately after the Public Hearing.

SUMMARY OF PROPOSED 2026 GENERAL FUND BUDGET

<u>REVENUES</u>	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
GENERAL PROPERTY TAX	\$ 930,712.00	\$ 948,381.00
SPECIAL ASSESSMENTS	\$ 103,316.88	\$ 106,375.62
INTERGOVERNMENTAL REVENUES	\$ 505,135.94	\$ 529,590.40
LICENSES AND PERMITS	\$ 33,318.00	\$ 33,034.00
FINES & FORFEITURES	\$ 7,800.00	\$ 7,500.00
PUBLIC CHARGES FOR SERVICES	\$ 7,150.00	\$ 29,785.60
INTERGOVERNMENTAL CHARGES	\$ 139,484.31	\$ 148,312.84
MISCELLANEOUS REVENUE	\$ 100,596.00	\$ 131,720.00
BORROWED FUNDS	\$ -	\$ -
FROM CAPITAL RESERVE	\$ -	\$ -
TOTAL REVENUE	\$ 1,827,513.13	\$1,934,699.46

<u>EXPENDITURES</u>	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
GENERAL GOVERNMENT	\$ 293,645.00	\$ 280,841.20
PUBLIC SAFETY	\$ 674,681.61	\$ 712,894.27
PUBLIC WORKS	\$ 328,818.03	\$ 279,802.28
HEALTH & HUMAN SERVICES	\$ 107,087.64	\$ 109,761.94
PARKS, CULTURE & RECREATION CONSERVATION & DEVELOPMENT	\$ 53,384.83	\$ 67,490.48
MISCELLANEOUS	\$ 1,000.00	\$ 3,000.00
TRANSFER TO CIP FUND	\$ 2,000.00	\$ 2,000.00
TRANSFER TO DEBT SERVICE FUND	\$ -	\$ 120,000.00
TO CAPITAL RESERVE	\$ 365,683.43	\$ 357,059.04
	\$ 1,212.59	\$ 1,850.25
TOTAL EXPENDITURES	\$ 1,827,513.13	\$1,934,699.46

Steven Cherek
Village Administrator
October 22, 2025

**RESOLUTION NO. 2025-11-06A
VILLAGE OF MARATHON CITY
MARTHON COUNTY, WISCONSIN**

2026 GENERAL FUND BUDGET & PROPERTY TAX LEVY

WHEREAS, pursuant to Section 65.90 of the Wisconsin Statutes, "every municipality shall annually, prior to the determination of the sum to be financed in whole or in part by a general property tax...formulate a budget and hold a public hearing thereon"; and

WHEREAS, a summary of the proposed 2026 General Fund Budget for the Village of Marathon City and a notice of the place and time of a public hearing on the proposed budget were published as required by law; and

WHEREAS, the public hearing on the 2026 General Fund Budget for the Village of Marathon City was held at 6:00 P.M., November 12, 2025; and

WHEREAS, the 2026 General Fund Budget for the Village of Marathon City is attached hereto and includes general fund summary, the projected revenues, including the general property tax levy, the projected expenditures and the general obligation debt summary.

NOW, THEREFORE, BE IT RESOLVED by the President and the Board of Trustees of the Village of Marathon City that:

Section 1: The 2026 General Fund Budget for the Village of Marathon City is hereby adopted and approved with the total projected revenues of \$1,934,699.46, total projected expenditures of 1,934,699.46 with \$1,850.25 projected contribution to the general fund reserve. There is projected to be an available general fund balance, including reserves for working cash and for future capital purchases, totaling \$894,884.22 as of December 31, 2026 year end.

Section 2: There is hereby levied local property taxes of \$948,381.00 for general purposes as set in the Village budget, equaling \$4.58 per thousand dollars of property value as returned by the Village's assessor in the year 2025.

Section 3: The Village Clerk / Administrator is authorized and directed to spread this property tax levy upon the current tax roll of the Village of Marathon City.

Passed and approved this 12th day of November, 2025.

VILLAGE OF MARATHON CITY
PRESIDENT AND BOARD OF TRUSTEES

By: _____
Kurt Handrick, President

ATTEST:

Cassie Lang, Clerk / Deputy Treasurer

2026 General Fund Overview – Revenues

General Fund revenues for 2026 are projected to increase by \$107,186.33 (5.87%) compared to 2025. This growth is primarily driven by:

- Intergovernmental Revenues: Up \$24,454 (4.84%), largely due to increased Transportation Aid.
- Public Charges for Services: Up \$22,636 (316.58%), reflecting the new village parks user fees to cover service.
- Miscellaneous Revenue: Up \$31,124 (30.94%), primarily from interest earnings on accounts.

The Village’s General Fund is primarily supported by local property taxes and state aids (Intergovernmental Revenues), which together account for 76% of total revenue. Additional sources include licenses and permits, intergovernmental charges (such as fire service contracts), miscellaneous revenue (interest earnings), and fines and forfeitures. (See charts for details.)

With the adoption of the 2025-2029 Capital Improvement Plan in July 2025, Proceeds from Borrowing is no longer going to appear in the General Fund. This revenue source is now allocated to the CIP Fund and will show in the CIP Fund Budget.

General Tax Levy (\$948,381)

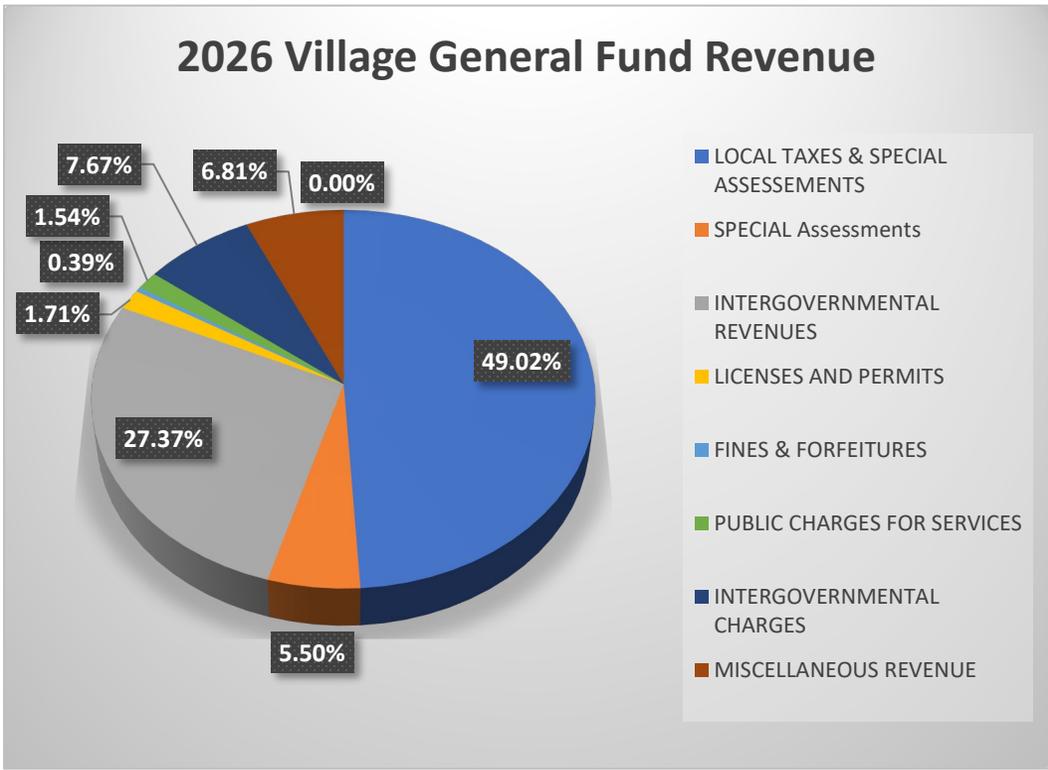
The General Fund 2026 levy is set at \$948,381, an increase of \$17,669 (1.90%) from last year’s levy of \$930,712. The General Fund levy consists of \$898,381 Tax Levy and \$50,000 Debt Levy.

Local property taxes are subject to Wisconsin’s Levy Limit Law, which allows the Village to increase its tax levy based on the prior year’s net new construction rate. In 2025, net new construction in the Village totaled \$4,430,800, representing a 1.937% increase in value. The 2026 budget raises the general levy by the allowable rate while keeping the Debt Levy at \$50,000, consistent with past years and below the \$323,918 maximum debt levy limit.

In 2025, the Village completed a reassessment of property values, resulting in a 66.05% increase change in land assessments, aligning values with the Equalized Value. This adjustment reduces the overall tax rate by \$3.17 per \$1,000, bringing the total Village Tax Rate down to \$4.57 per \$1,000.

(See the “Budget Impact on Taxes” slide for more details.)

	2024 (FY25)	2025 (FY26)	\$ Change	%Change
General Fund Levy on Taxes	\$930,712.00	\$948,381.00	\$17,669.00	1.90%
Village TID Fund Levy on Taxes	\$266,844.64	\$225,178.91	(\$41,665.73)	-15.61%
Assessed Value including TID	\$154,583,900.00	\$256,683,500.00	\$102,099,600.00	66.05%
Rate per \$1,000 Assessed	\$7.75	\$4.57	(\$3.17)	-40.98%
Equalized Value No TID	\$177,751,600.00	\$206,216,800.00	\$28,465,200.00	16.01%
Equalized Value including TID	\$228,714,800.00	\$255,179,900.00	\$26,465,100.00	11.57%
Assesment Ratio: AV	67.59%	100.59%		48.83%



REVENUES	ADOPTED 2025 BUDGET	Proposed 2026 BUDGET	YOY Percent Change
LOCAL TAXES	\$ 930,712.00	\$ 948,381.00	1.90%
SPECIAL ASSESSMENTS	\$ 103,316.88	\$ 106,375.62	2.96%
INTERGOVERNMENTAL REVENUES	\$ 505,135.94	\$ 529,590.40	4.84%
LICENSES AND PERMITS	\$ 33,318.00	\$ 33,034.00	-0.85%
FINES & FORFEITURES	\$ 7,800.00	\$ 7,500.00	-3.85%
PUBLIC CHARGES FOR SERVICES	\$ 7,150.00	\$ 29,785.60	316.58%
INTERGOVERNMENTAL CHARGES	\$ 139,484.31	\$ 148,312.84	6.33%
MISCELLANEOUS REVENUE	\$ 100,596.00	\$ 131,720.00	30.94%
PROCEEDS FROM BORROWING	\$ -	\$ -	
SUB-TOTAL REVENUE	\$ 1,827,513.13	\$ 1,934,699.46	5.87%
PROCEEDS FROM FUND BALANCE	\$ -	\$ -	
TOTAL REVENUE	\$ 1,827,513.13	\$ 1,934,699.46	5.87%

2026 General Fund Overview - Revenues

State Aids – Intergovernmental Revenues (\$529,590.40)

Shared Revenue and General Transportation Aid are the two largest state aids received by the Village, together representing 19.06% of total revenue of the 2026 General Fund Budget.

For 2026, Intergovernmental Revenues are projected to increase by 4.84%, primarily due to a \$24,231.11 (14.90%) increase in General Transportation Aid, while most other components remain flat or slightly lower.

It should be noted, that the GTA, is calculated using a five-year rolling average of local street investment combined with the allocation set in the state’s biennial budget. The 2026 increase in GTA, directly reflects the Village’s increased investment in street projects over the past five years and additional funding allocated by state legislation for municipal transportation aid payments.

REVENUES	ADOPTED 2025 BUDGET	PROPOSED 2026 BUDGET	YOY Percent Change
INTERGOVERNMENTAL REVENUES			
STATE SHARED REVENUE	\$ 181,315.69	\$ 181,858.33	0.30%
STATE COMPUTER AID	\$ 6,669.94	\$ 6,669.94	0.00%
STATE HIGHWAY AIDS	\$ 162,627.62	\$ 186,858.73	14.90%
STATE RECYCLING GRANT	\$ 11,082.40	\$ 11,043.11	-0.35%
Video Provider AIDS	\$ 2,973.10	\$ 2,973.10	0.00%
STATE PERSONAL PROPERTY AID	\$ 31,467.19	\$ 31,467.19	0.00%
STEWARDSHIP GRANT-COUNTY		\$ -	
FEDERAL GRANTS / Fire Truck		\$ -	
UTILITY DEPT. TAX EQUIVALENT	\$ 108,000.00	\$ 108,000.00	0.00%
LAW ENFORCEMENT STATE AIDS	\$ 1,000.00	\$ 720.00	-28.00%
TOTAL INTERGOVERNMENTAL REVENUES	\$ 505,135.94	\$ 529,590.40	4.84%

Public Charge for Service – User Fees (\$29,785.60)

This revenue category reflects fees assessed by the Village for services that provide a direct benefit to specific individuals or groups rather than the general public. Typical examples include rental of the Village Hall, Rental of a Village Park, event requesting police services, street sweeping a private parking lot, wood chipping for property owner along with request for snow/salt winter services.

Charges are generally structured to recover the full cost of providing the service, with the intent of operating at close to a break-even level. For fiscal year 2026, revenue in this category increased by \$22,635.60, representing a 316.58% rise compared to the prior year. This increase is primarily attributable to the implementation of user fees for the Village baseball and softball fields. This new revised fee structure is necessary to maintain the fields in optimal condition and to ensure that users, including those residing outside the Village, contribute proportionately to the costs associated with their use.

Cost recovery through user fees is an essential component of fiscal sustainability, as it reduces reliance on Village General Tax revenues and ensures that those who directly benefit from these services bear an equitable share of the associated expenses.

2026 State Shared Revenue Amounts		
	2025	2026
Marathon	\$181,316	\$181,858
Edgar	\$400,802	\$414,428
Stratford	\$492,185	\$516,164
Athens	\$333,505	\$343,041
Spencer	\$644,216	\$656,725

The table to the left compares Shared Revenue payments for Marathon City and neighboring communities, highlighting a significant disparity between the Village and its western Marathon County peers. Addressing this gap is a priority for the Village Board and Administrator in 2026, as they work to understand the reasons behind the difference and explore options for correction.

REVENUES	ADOPTED 2025 BUDGET	PROPOSED 2026 BUDGET	YOY Percent Change
PUBLIC CHARGES FOR SERVICES			
CLERK'S SERVICE INCOME	\$ 1,900.00	\$ 1,750.00	-7.89%
POLICE SERVICE INCOME	\$ 1,000.00	\$ 1,000.00	0.00%
CHARGES - GARBAGE STICKERS	\$ 750.00	\$ 750.00	0.00%
CHARGES - RECYCLING FEES	\$ 1,500.00	\$ 1,500.00	0.00%
STREETS MAT. & SERVICES INCOME	\$ 1,500.00	\$ 1,500.00	0.00%
PARKS REVENUE	\$ 500.00	\$ 21,785.60	4257.12%
SAFETY FUND INCOME - DARE	\$ -	\$ 1,500.00	
TOTAL PUBLIC CHARGES FOR SERVICES	\$ 7,150.00	\$ 29,785.60	316.58%

2026 General Fund Overview – Expenditures

The proposed General Fund expenditures for 2026 total \$1,934,699.46, with \$1,850.25 allocated to the General Reserve Fund. This represents a 5.87% increase in total expenditures over last years budget, with the largest increases to Public Safety and Parks, Culture & Recreation as the village expanded its parks services.

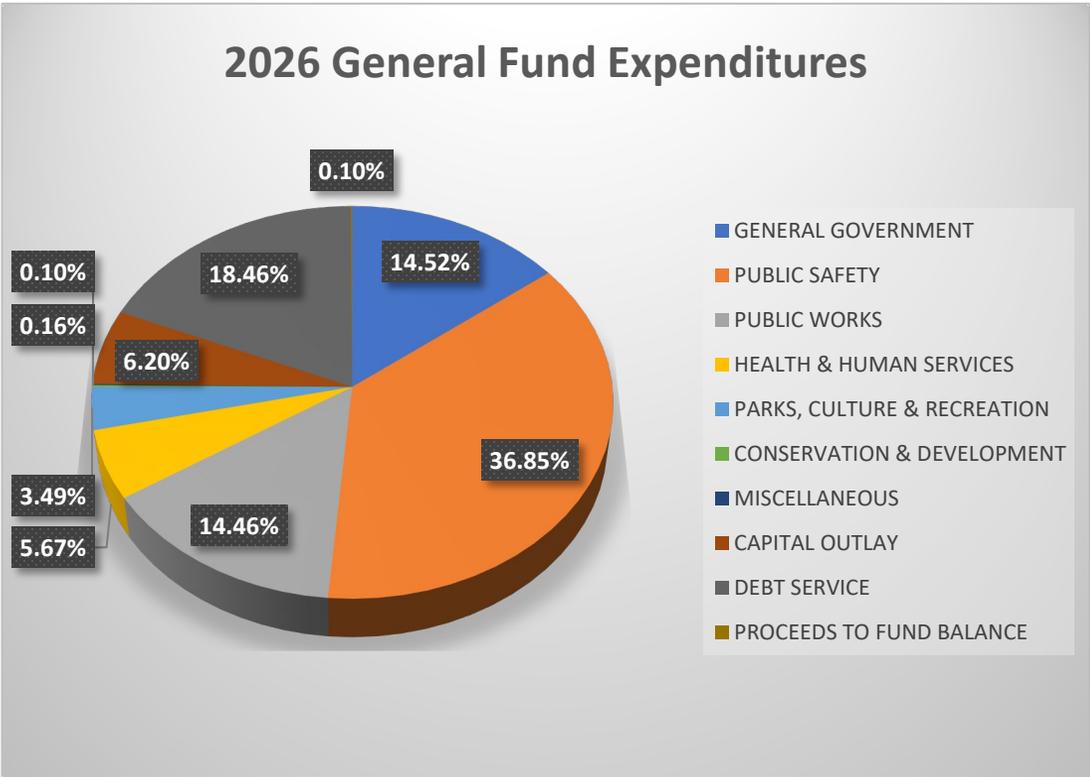
Spending priorities are guided by the Board of Trustees, the 2025–2029 Capital Improvement Plan, and the Village’s Comprehensive Plan. The budget emphasizes operational cost containment while strategically allocating funds for outside professional services.

Employee compensation and benefits account for 35.10% (\$679,049.63) of total expenditures across multiple categories within the General Fund Budget. Full-time, part-time, and paid-on-call personnel remain one of the Village’s most valuable assets. Staff members in Administration, Public Works, Utility, and Public Safety are dedicated to providing high-quality services and serving as ambassadors of local government.

For 2026, the Village Board has recommended:

- A 3.5% wage increase for full-time and part-time employees.
- Market rate adjustments as needed in job classifications as compared to Villages similar in population size, job category and experience in the position.
- Maintaining health insurance costs at 2025 levels through collaboration with TeamCare (Central State Health Plan), the Village’s health insurance provider.
- Slight increase in Wisconsin Retirement System contributions rate
- Shift of a portion Administration payroll from TID 1 & 2 funds back to the General Fund Budget & Utility Fund
- Emergency Medical Responders and Firefighters paid-on-call stayed at \$25.00 but allowed to stay at full staff levels (34 members) to cover the increased call volume and expense matching trends over the past few years.

These adjustments, combined with benefits and wage changes, result in a 9.65% increase (\$59,789.52) in General Fund payroll related expenditures, up 1.41% from the previous year.



EXPENDITURES	ADOPTED 2025 BUDGET	Proposed 2026 BUDGET	YOY Percent Change
GENERAL GOVERNMENT	\$ 293,645.00	\$ 280,841.20	-4.36%
PUBLIC SAFETY	\$ 674,681.61	\$ 712,894.27	5.66%
PUBLIC WORKS	\$ 328,818.03	\$ 279,802.28	-14.91%
HEALTH & HUMAN SERVICES	\$ 107,087.64	\$ 109,761.94	2.50%
PARKS, CULTURE & RECREATION	\$ 53,384.83	\$ 67,490.48	26.42%
CONSERVATION & DEVELOPMENT	\$ 1,000.00	\$ 3,000.00	200.00%
MISCELLANEOUS	\$ 2,000.00	\$ 2,000.00	0.00%
SUB-TOTAL OPERATIONS	\$ 1,460,617.11	\$ 1,455,790.17	-0.33%
Capital Project Fund Transfer	\$ -	\$ 120,000.00	
Debt Service Fund Transfer	\$ 365,683.43	\$ 357,059.04	-2.36%
PROCEEDS TO FUND BALANCE	\$ 1,212.59	\$ 1,850.25	52.59%
TOTAL EXPENDITURES	\$ 1,827,513.13	\$ 1,934,699.46	5.87%

2026 General Fund Overview – Expenditures

General Government: \$280,841.20

The 2026 General Government budget represents the administrative costs associated with operating the Village. This category includes expenditures for the Village Board, Administrative and Clerk personnel, Audit Services, Legal Services, and Land Assessments.

For 2026, General Government expenditures are projected to decrease by \$12,803.80, or 4.36%, compared to the prior year. The accompanying chart provides a breakdown of these expenditures by category. Notably, Legal & Professional Services along with Village Insurance reflect a reduction of \$34,681.15, as the 2025 budget included a one-time allocation for the reassessment of Village properties.

As outlined in the previous overview, General Government experienced one of the more significant increases in wages and benefits. This is due to pay adjustments for recently hired employees and the reallocation of administrative costs back to the General Fund from the Tax Increment District (TID) budgets.

EXPENDITURES	ADOPTED 2025 BUDGET	PROPOSED 2026 BUDGET	YOY Percent Change
GENERAL GOVERNMENT			
BOARD SALARIES & EXPENSE	\$ 14,360.00	\$ 12,408.75	-13.59%
ADMIN STAFF WAGES & SALARIES	\$ 77,637.59	\$ 90,871.30	17.05%
ADMIN STAFF BENEFITS	\$ 32,745.96	\$ 40,593.46	23.96%
PUBLICATIONS & DUES	\$ 3,100.00	\$ 3,100.00	0.00%
OFFICE SUPPLIES & SERVICES	\$ 31,751.30	\$ 33,650.00	5.98%
VILLAGE HALL MAINTENANCE	\$ 3,400.00	\$ 3,400.00	0.00%
ELECTIONS	\$ 2,834.00	\$ 2,932.69	3.48%
LEGAL & PROFESSIONAL SERVICES	\$ 90,866.15	\$ 58,700.00	-35.40%
AUDIT		\$ -	
VILLAGE HALL UTILITIES	\$ 9,700.00	\$ 10,700.00	10.31%
ASSESSMENT OF PROPERTY		\$ -	
MOBILE HOME TAX	\$ 3,250.00	\$ 3,000.00	-7.69%
INSURANCE AND BONDS	\$ 24,000.00	\$ 21,485.00	-10.48%
TOTAL GENERAL GOVERNMENT	\$ 293,645.00	\$ 280,841.20	-4.36%



Public Safety: \$712,894, increase of 5.66%

The Public Safety budget encompasses the Village Police Department as well as Fire and Emergency Medical Services (EMS).

The Police Department is projected to experience a 4.48% increase in expenditures, primary driven by payroll-related costs and rising expenses associated with Information Technology.

Fire and EMS Services are provided through contractual agreements with the local towns and the Village, utilizing a shared cost allocation model. Both MFD and EMS operating budgets increased due to full staffing levels, higher call volumes, and increased information technology expenses. These cost increases were largely offset by the Village refinancing of the fire truck debt, which resulted in lower annual payments.

EXPENDITURES	ADOPTED 2025 BUDGET	PROPOSED 2026 BUDGET	YOY Percent Change
PUBLIC SAFETY			
EMPLOYEE WAGES & SALARIES	\$ 213,150.78	\$ 232,123.97	8.90%
EMPLOYEE BENEFITS	\$ 102,533.01	\$ 100,105.75	-2.37%
LEGAL FEES	\$ 2,000.00	\$ 3,000.00	50.00%
OPERATIONS	\$ 48,579.00	\$ 48,623.00	0.09%
INSURANCE AND BONDS	\$ 12,300.00	\$ 8,448.00	-31.32%
IT SW, HW, SUPPORT	\$ 16,100.00	\$ 20,139.00	25.09%
CROSSING GUARDS	\$ 7,836.92	\$ 8,111.22	3.50%
SUBTOTAL - POLICE DEPT.	\$ 402,499.71	\$ 420,550.94	4.48%
FIRE DEPT. OPERATIONS	\$ 131,878.96	\$ 148,366.46	12.50%
FIRST RESPONDER OPERATIONS	\$ 42,872.95	\$ 43,833.87	2.24%
INSURANCE AND BONDS	\$ 16,000.00	\$ 16,000.00	0.00%
AMBULANCE SERVICE	\$ 8,200.00	\$ 10,913.00	33.09%
HYDRANT RENTAL	\$ 73,230.00	\$ 73,230.00	0.00%
SUBTOTAL - FIRE DEPT.	\$ 272,181.91	\$ 292,343.33	7.41%
TOTAL PUBLIC SAFETY	\$ 674,681.62	\$ 712,894.27	5.66%

2026 General Fund Overview – Expenditures

Public Works: \$279,802.28, decrease of \$49,015.75, 14.91%

The Public Works Department experienced significant changes in its 2026 operating budget, primarily due to the adoption of the Village Capital Improvement Plan (CIP) and the establishment of the CIP Fund. As part of this transition, \$60,000 previously allocated for Street Maintenance/Reconstruction in last year’s budget was reallocated, along with an additional \$60,000 from the General Fund, to the CIP Fund to finance street projects as outlined in the approved plan.

Excluding this reallocation, the Public Works operating budget reflects an increase of 3.34%, largely attributed to payroll-related expenditures, while other areas remained relatively stable with minor inflationary adjustments.

Additionally, under the approved CIP plan, Public Works will acquire a 2025 demo Bucher V65H Street Sweeper in 2026, replacing the outdated 1999 Johnson Street Sweeper, which had exceeded its useful life cycle.



2026 Village to Receive a New Demo Bucher V65H Street Sweeper, replacing the 27 year old one as approved in the 2025-2029 CIP

	ADOPTED 2025 BUDGET	PROPOSED 2026 BUDGET	YOY Percent Change
PUBLIC WORKS			
EMPLOYEE WAGES & SALARIES	\$ 108,675.45	\$ 116,695.84	7.38%
EMPLOYEE BENEFITS	\$ 44,520.58	\$ 53,631.44	20.46%
GARAGE UTILITIES	\$ 8,432.00	\$ 9,292.00	10.20%
VEHICLES OPERATION & MAINTENANCE	\$ 20,500.00	\$ 20,500.00	0.00%
GARAGE OPERATION & MAINTENANCE	\$ 28,490.00	\$ 28,490.00	0.00%
CAPITAL EXPENSE - EQUIPMENT			
INSURANCE AND BONDS	\$ 16,200.00	\$ 9,193.00	-43.25%
STREET MAINTENANCE	\$ 60,000.00	\$ -	-100.00%
STREET LIGHTING	\$ 40,000.00	\$ 40,000.00	0.00%
TRAFFIC CONTROL	\$ 2,000.00	\$ 2,000.00	0.00%
TOTAL PUBLIC WORKS	\$ 328,818.03	\$ 279,802.28	-14.91%



Parks, Culture & Recreation: \$67,490.48, Increase of 14,105.65, 26.42%

Over the past two years, the Parks, Culture & Recreation budget has grown by \$47,865 representing a 243% increase since 2024. This growth is primarily attributable to the development of the new County Materials Sport Complex, improved employee time-tracking practices, and upgrades to other Village-owned parks, such as Veterans Park.

The 2026 Budget continues this trend, as the grand opening of the new park is scheduled for Spring 2026. A notable addition to the 2026 budget is increased park revenue, driven by newly implemented user fees for baseball and softball field services at both Veterans Park and the County Material Sport Complex.

To help moderate user fees, the Village Board approved subsidizing employee wages for lawn care and park maintenance. This approach ensures that user fees primarily cover equipment and material costs rather than labor, maintaining affordability while supporting high quality park facilities.

	ADOPTED 2025 BUDGET	PROPOSED 2026 BUDGET	YOY Percent Change
PARKS, CULTURE & EDUCATION			
LIBRARY WAGES & OPERATION & MAINT	\$ 6,014.20	\$ 6,119.70	1.75%
LIBRARY EMPLOYEE BENEFITS	\$ -	\$ -	
LIBRARY UTILITIES	\$ 6,100.00	\$ 6,000.00	-1.64%
PARKS EMPLOYEE WAGES & BENEFITS	\$ 29,145.63	\$ 33,797.03	15.96%
PARKS UTILITIES	\$ 4,500.00	\$ 10,424.59	131.66%
PARK OPERATION & MAINTENANCE	\$ 6,000.00	\$ 10,149.16	69.15%
PARKS INSURANCE & BONDS	\$ 625.00	\$ -	-100.00%
SPECIAL EVENTS	\$ 1,000.00	\$ 1,000.00	0.00%
TOTAL PARKS, CULTURE & EDUCATION	\$ 53,384.83	\$ 67,490.48	26.42%

2026 Debt Fund vs Village General Borrowing Capacity

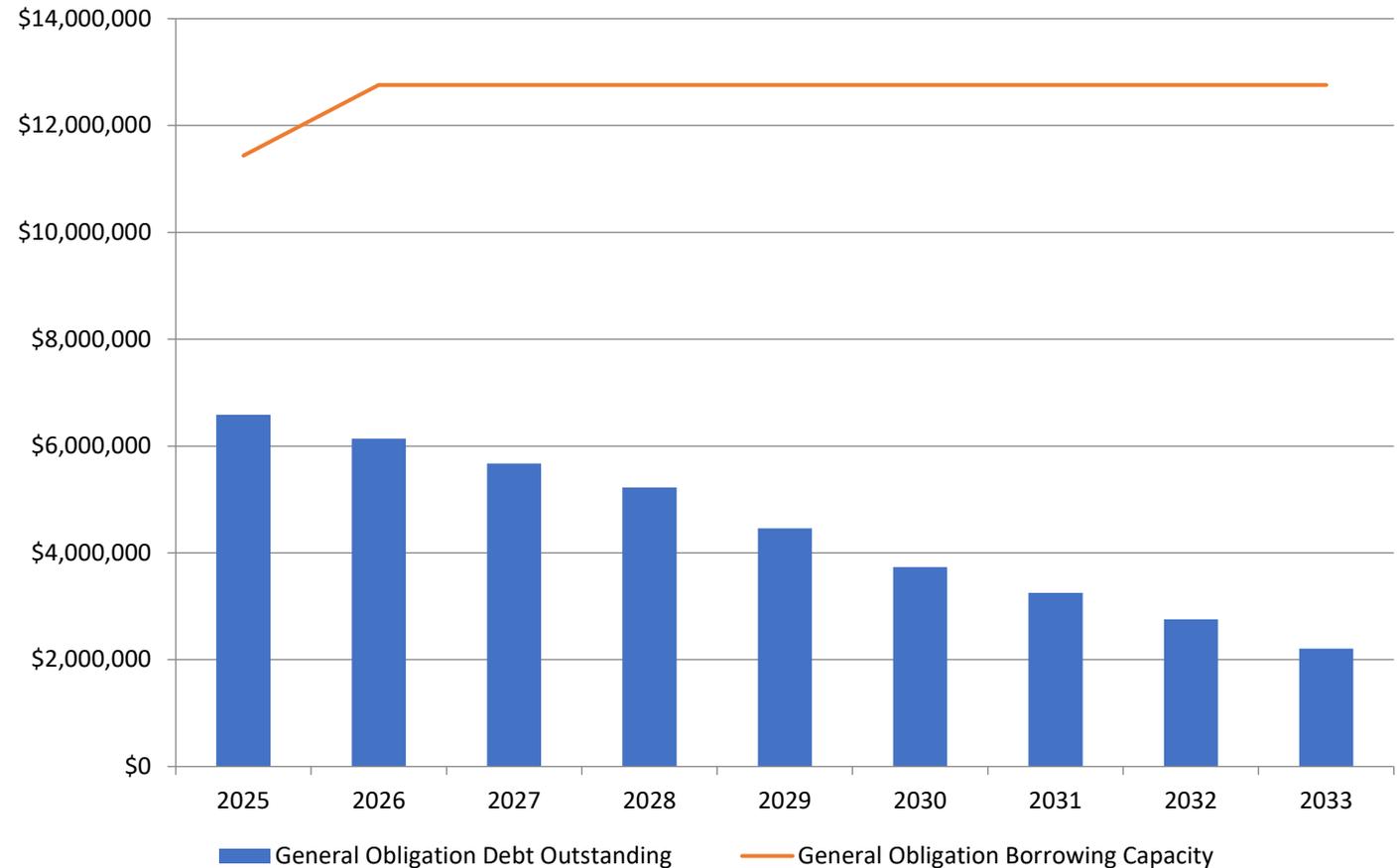
The municipal debt is a tool available to communities statewide. The Village of Marathon City utilizes debt to pay for projects and capital expenditures. These items are typically higher cost and long-life assets (i.e. fire trucks, plow trucks, streets) and the structure of the debt matches the needs and life cycle of the asset being financed.

Municipalities in the State of Wisconsin have a statutory limit on the amount of debt they can issue calculated as 5% of the equalized value of the community. The statutory debt limit for Marathon City in 2026 is \$12,758,995.

The Village projects \$6,584,038 in outstanding debt at the beginning of 2026 which is allocated to TID #1, TID #2 and the general fund. In 2026 the Village is scheduled to make principal payments totaling \$447,314 on the outstanding debt, funded by TID revenues and general levy. At the end of 2026, the Village will have just over \$6.6M or 56% of general obligation borrowing capacity available. Based on the current debt outstanding and the payment schedule, outstanding Village debt will be paid off by 2045.

While the Village has significant debt capacity available, the Village Board of Trustees has established guidelines regarding the use of debt and has set maximum utilization thresholds for debt. All debt issued by the Village must be approved by the Village Board of Trustees.

General Obligation Borrowing Capacity



ESTIMATED BUDGET IMPACT TO HOMEOWNERS

The accompanying tables illustrate the effect of the 2026 General Fund Budget on the Village portion of the property tax bill for a typical home at various assessment levels. The chart below demonstrates how the 2025 property reassessment increased the average residential assessment value by 78.47%

For example, a home assessed at \$200,000 prior to the 2025 reassessment, with a 2025 tax bill of \$1,549, would see its value increase to \$356,900 following the average 78.47% reassessment adjustment. Based on this new value, the estimated Village tax levy for 2026 would be approximately \$1,631.21, an increase of \$82.21 over the prior year.

One might ask why this represents a 5.30% increase when the operating budget grew only by the net new construction factor of 1.94% and the mill rate decreased by \$3.18 per \$1,000 of assessed value. The primary reason is that the 2025 reassessment shifted a greater share of the overall tax levy to residential properties. Residential land assessments increased by approximately 3.91% relative to the 2024 values, resulting in homeowners bearing a larger portion of the Village tax levy in 2026.

In conclusion, the 2026 General Budget stands as a responsible and balanced financial plan, ensuring the provisions of high-quality municipal services expected by residents. The successful development of the budget is attributed to the collaborative efforts of the staff and the valuable input and policy direction provided by members of the Village Board throughout the 2026 Budget process.

Respectfully submitted,

Steven A. Cherek

Village Administrator - Treasurer

Village of Marathon City, WI

Estimated Tax Impact	Pay 2025 Taxes	Pay 2026 Taxes	
Tax Levy (Including Village TID Levy):	\$1,197,557	\$1,173,560	
Assessed Value (Inc. Manufacturing):	154,583,900	256,683,500	66.05%
Assessed Mill Rate:	7.75	4.57	-40.98%
Assessed Value	2025 Village Taxes	Est. 2026 Village Taxes	
100,000	775	457	
150,000	1,162	686	
175,000	1,356	800	
200,000	1,549	914	
250,000	1,937	1,143	
300,000	2,324	1,372	
350,000	2,711	1,600	
400,000	3,099	1,829	
450,000	3,486	2,057	
500,000	3,873	2,286	
Operating Levy	880,712	898,381	2.01%
Capital Levy	-	-	
Debt Levy	50,000	50,000	0.00%
Village Share of TID Levy	266,845	225,179	-15.61%
Total	\$1,197,557	\$1,173,560	-2.00%

VILLAGE OF MARATHON CITY ASSESSED VALUATION COMPARISONS FOR 2024 - 2025 TAX YEAR				
CLASS	2024 Tax Year Paid in 2025 ASSESSED VALUE	2025 Tax Year Paid in 2026 ASSESSED VALUE	CHANGE FROM 2024-2025	PERCENTAGE CHANGE FROM 2024-2025
RESIDENTIAL	\$ 80,703,900	\$ 144,033,500	63,329,600	78.47%
COMMERCIAL	23,805,100	37,474,200	13,669,100	57.42%
MANUFACTURING	49,142,000	73,565,400	24,423,400	49.70%
OTHER	932,900	1,610,400	677,500	72.62%
TOTAL - REAL ESTATE	\$ 154,583,900	\$ 256,683,500	102,099,600	66.05%



Appendix A
2026 General Fund Budget

VILLAGE OF MARATHON CITY
PROPOSED
2026 GENERAL FUND BUDGET

November 12, 2025

REVENUES	ADOPTED 2024 BUDGET	REVENUES AS OF 9/28/2025	PROJECTED YEAR-END 2025	ADOPTED 2025 BUDGET	Proposed 2026 BUDGET	YOY Percent Change
LOCAL TAXES	\$ 931,385.48	\$ 591,428.53	\$ 930,712.00	\$ 930,712.00	\$ 948,381.00	1.90%
SPECIAL ASSESSMENTS	\$ 95,504.52	\$ 102,670.21	\$ 104,655.86	\$ 103,316.88	\$ 106,375.62	2.96%
INTERGOVERNMENTAL REVENUES	\$ 467,401.33	\$ 508,784.69	\$ 904,846.20	\$ 505,135.94	\$ 529,590.40	4.84%
LICENSES AND PERMITS	\$ 36,890.00	\$ 31,599.93	\$ 35,624.75	\$ 33,318.00	\$ 33,034.00	-0.85%
FINES & FORFEITURES	\$ 8,000.00	\$ 7,007.06	\$ 7,856.84	\$ 7,800.00	\$ 7,500.00	-3.85%
PUBLIC CHARGES FOR SERVICES	\$ 10,500.00	\$ 6,375.87	\$ 7,451.83	\$ 7,150.00	\$ 29,785.60	316.58%
INTERGOVERNMENTAL CHARGES	\$ 135,737.29	\$ 142,168.66	\$ 142,168.66	\$ 139,484.31	\$ 148,312.84	6.33%
MISCELLANEOUS REVENUE	\$ 68,117.00	\$ 127,294.56	\$ 165,206.17	\$ 100,596.00	\$ 131,720.00	30.94%
<i>PROCEEDS FROM BORROWING</i>	<i>\$ 310,000.00</i>	<i>\$ 12,561.50</i>	<i>\$ 12,561.50</i>	<i>\$ -</i>	<i>\$ -</i>	
SUB-TOTAL REVENUE	\$ 2,063,535.62	\$ 1,529,891.01	\$ 2,311,083.81	\$ 1,827,513.13	\$ 1,934,699.46	5.87%
PROCEEDS FROM FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUE	\$ 2,063,535.62	\$ 1,529,891.01	\$ 2,311,083.81	\$ 1,827,513.13	\$ 1,934,699.46	5.87%
EXPENDITURES	ADOPTED 2024 BUDGET	Expenses as of 9/28/2025	PROJECTED YEAR-END 2025	ADOPTED 2025 BUDGET	Proposed 2026 BUDGET	YOY Percent Change
GENERAL GOVERNMENT	\$ 222,676.94	\$ 226,129.01	\$ 291,781.22	\$ 293,645.00	\$ 280,841.20	-4.36%
PUBLIC SAFETY	\$ 647,876.44	\$ 427,867.87	\$ 670,983.54	\$ 674,681.61	\$ 712,894.27	5.66%
PUBLIC WORKS	\$ 674,906.81	\$ 357,676.36	\$ 501,444.07	\$ 328,818.03	\$ 279,802.28	-14.91%
HEALTH & HUMAN SERVICES	\$ 97,512.96	\$ 59,908.04	\$ 106,884.66	\$ 107,087.64	\$ 109,761.94	2.50%
PARKS, CULTURE & RECREATION	\$ 19,625.00	\$ 44,477.84	\$ 57,048.69	\$ 53,384.83	\$ 67,490.48	26.42%
CONSERVATION & DEVELOPMENT	\$ 6,500.00	\$ 3,357.00	\$ 3,357.00	\$ 1,000.00	\$ 3,000.00	200.00%
MISCELLANEOUS	\$ 3,000.00	\$ 2,918.32	\$ 3,500.00	\$ 2,000.00	\$ 2,000.00	0.00%
SUB-TOTAL OPERATIONS	\$ 1,672,098.15	\$ 1,122,334.44	\$ 1,634,999.18	\$ 1,460,617.11	\$ 1,455,790.17	-0.33%
Capital Project Fund Transfer	\$ -	\$ 67,995.89	\$ 70,439.22	\$ -	\$ 120,000.00	
Debt Service Fund Transfer	\$ 344,222.88	\$ 248,374.10	\$ 574,070.96	\$ 365,683.43	\$ 357,059.04	-2.36%
PROCEEDS TO FUND BALANCE	\$ 47,214.59	\$ 91,186.58	\$ 31,574.45	\$ 1,212.59	\$ 1,850.25	52.59%
TOTAL EXPENDITURES	\$ 2,063,535.62	\$ 1,529,891.01	\$ 2,311,083.81	\$ 1,827,513.13	\$ 1,934,699.46	5.87%
<i>Transfer to TID 1 Fund</i>						
<i>Transfer to TID 2 Fund</i>	<i>\$ 303,125.00</i>	<i>\$ 39,176.43</i>	<i>\$ 23,173</i>	<i>\$ 15,450.91</i>	<i>\$ 26,713.49</i>	<i>72.89%</i>
Ending Fund Balance	\$ 911,346.00	\$ 963,356.16	\$ 919,747	\$ 897,107.69	\$ 894,884.22	-0.25%

VILLAGE OF MARATHON CITY
2026 GENERAL FUND BUDGET

November 12, 2025

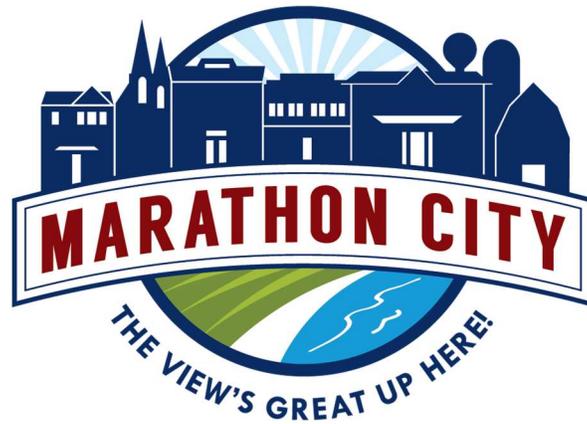
Page 2	ADOPTED	REVENUES AS OF	PROJECTED YEAR-END	ADOPTED	PROPOSED	YOY Percent
REVENUES	2024 BUDGET	9/28/2025	2025 REVENUES	2025 BUDGET	2026 BUDGET	Change
GENERAL PROPERTY TAXES						
LOCAL PROPERTY TAXES	\$ 931,385.48	\$ 591,428.53	\$ 930,712.00	\$ 930,712.00	\$ 948,381.00	1.90%
TOTAL TAXES	\$ 931,385.48	\$ 591,428.53	\$ 930,712.00	\$ 930,712.00	\$ 948,381.00	1.90%
SPECIAL ASSESSMENTS & CHARGES						
SPECIAL ASSESSMENTS	\$ 1,357.00	\$ 899.00	\$ 899.00		\$ -	
INTEREST ON SPECIAL ASSESSMENTS	\$ 237.32	\$ 125.61	\$ 125.61		\$ -	
GARBAGE & RECYCLING CHARGES	\$ 93,910.20	\$ 101,645.60	\$ 103,631.25	\$ 103,316.88	\$ 106,375.62	2.96%
TOTAL SPECIAL ASSESSMENTS	\$ 95,504.52	\$ 102,670.21	\$ 104,655.86	\$ 103,316.88	\$ 106,375.62	2.96%
INTERGOVERNMENTAL REVENUES						
STATE SHARED REVENUE	\$ 179,362.19	\$ 36,423.30	\$ 181,315.69	\$ 181,315.69	\$ 181,858.33	0.30%
STATE COMPUTER AID	\$ 10,858.29	\$ 6,669.94	\$ 6,669.94	\$ 6,669.94	\$ 6,669.94	0.00%
STATE HIGHWAY AIDS	\$ 150,918.52	\$ 121,864.38	\$ 162,627.62	\$ 162,627.62	\$ 186,858.73	14.90%
STATE RECYCLING GRANT	\$ 10,989.23	\$ 11,043.11	\$ 11,043.11	\$ 11,082.40	\$ 11,043.11	-0.35%
Video Provider AIDS	\$ 2,973.10	\$ 2,973.10	\$ 2,973.10	\$ 2,973.10	\$ 2,973.10	0.00%
STATE PERSONAL PROPERTY AID	\$ -	\$ 31,467.19	\$ 31,467.19	\$ 31,467.19	\$ 31,467.19	0.00%
STEWARDSHIP GRANT-COUNTY	\$ 1,800.00	\$ -			\$ -	
FEDERAL GRANTS / Fire Truck	\$ -	\$ 298,343.67	\$ 400,029.55		\$ -	
UTILITY DEPT. TAX EQUIVALENT	\$ 108,000.00	\$ -	\$ 108,000.00	\$ 108,000.00	\$ 108,000.00	0.00%
LAW ENFORCEMENT STATE AIDS	\$ 2,500.00	\$ -	\$ 720.00	\$ 1,000.00	\$ 720.00	-28.00%
TOTAL INTERGOVERNMENTAL REVENUES	\$ 467,401.33	\$ 508,784.69	\$ 904,846.20	\$ 505,135.94	\$ 529,590.40	4.84%
LICENSES AND PERMITS						
MOBILE HOME TAX	\$ 6,800.00	\$ 6,807.92	\$ 7,895.28	\$ 8,200.00	\$ 8,200.00	0.00%
CABLE FRANCHISE FEE	\$ 8,745.00	\$ 5,285.01	\$ 6,972.47	\$ 7,008.00	\$ 7,008.00	0.00%
BUS. & OCCUPATIONAL FEES	\$ 7,575.00	\$ 10,715.00	\$ 10,715.00	\$ 5,970.00	\$ 7,595.00	27.22%
LIQUOR LICENSES	\$ 5,640.00	\$ 4,520.00	\$ 4,520.00	\$ 5,090.00	\$ 4,520.00	-11.20%
LICENSES PUBLICATION FEE	\$ 180.00	\$ 180.00	\$ 180.00	\$ 200.00	\$ 180.00	-10.00%
DOG LICENSES	\$ 450.00	\$ 342.00	\$ 442.00	\$ 450.00	\$ 731.00	62.44%
BUILDING PERMITS	\$ 7,500.00	\$ 1,650.00	\$ 2,500.00	\$ 5,000.00	\$ 3,000.00	-40.00%
UTILITY PERMITS		\$ 950.00	\$ 1,050.00	\$ 600.00	\$ 800.00	33.33%
SIGN PERMITS		\$ 1,150.00	\$ 1,350.00	\$ 800.00	\$ 1,000.00	25.00%
TOTAL LICENSES & PERMITS	\$ 36,890.00	\$ 31,599.93	\$ 35,624.75	\$ 33,318.00	\$ 33,034.00	-0.85%
LAW & ORDINANCE VIOLATIONS						
LAW & ORDINANCE VIOLATIONS	\$ 7,000.00	\$ 5,548.26	\$ 6,356.84	\$ 7,000.00	\$ 6,000.00	-14.29%
PARKING VIOLATIONS	\$ 1,000.00	\$ 1,458.80	\$ 1,500.00	\$ 800.00	\$ 1,500.00	87.50%
FINES AND FORFEITURES	\$ 8,000.00	\$ 7,007.06	\$ 7,856.84	\$ 7,800.00	\$ 7,500.00	-3.85%
PUBLIC CHARGES FOR SERVICES						
CLERK'S SERVICE INCOME	\$ 1,500.00	\$ 1,470.00	\$ 1,970.00	\$ 1,900.00	\$ 1,750.00	-7.89%
POLICE SERVICE INCOME	\$ 3,500.00	\$ 834.60	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	0.00%
CHARGES - GARBAGE STICKERS	\$ 750.00	\$ 431.83	\$ 431.83	\$ 750.00	\$ 750.00	0.00%
CHARGES - RECYCLING FEES	\$ 1,500.00	\$ 600.00	\$ 1,000.00	\$ 1,500.00	\$ 1,500.00	0.00%
STREETS MAT. & SERVICES INCOME	\$ 2,750.00	\$ 979.44	\$ 990.00	\$ 1,500.00	\$ 1,500.00	0.00%
PARKS REVENUE	\$ 500.00	\$ 560.00	\$ 560.00	\$ 500.00	\$ 21,785.60	4257.12%
SAFETY FUND INCOME - DARE		\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	
TOTAL PUBLIC CHARGES FOR SERVICES	\$ 10,500.00	\$ 6,375.87	\$ 7,451.83	\$ 7,150.00	\$ 29,785.60	316.58%

REVENUES	ADOPTED 2024 BUDGET	REVENUES AS OF 9/28/2025	PROJECTED YEAR-END 2025 REVENUES	ADOPTED 2025 BUDGET	PROPOSED 2026 BUDGET	YOY Percent Change
INTERGOVERNMENTAL CHARGES						
FIRE CALLS	\$ -				\$ -	
FIRE INS. DUES	\$ 14,511.17	\$ 19,709.08	\$ 19,709.08	\$ 17,327.05	\$ 19,709.08	13.75%
FIRE SECTION FEES	\$ 109,217.41	\$ 113,202.78	\$ 113,202.78	\$ 113,202.78	\$ 112,566.98	-0.56%
FIRST RESPONDER SECTION CHARGES	\$ 12,008.71	\$ 9,256.80	\$ 9,256.80	\$ 8,954.48	\$ 16,036.78	79.09%
TOTAL INTERGOVERNMENTAL CHARGES	\$ 135,737.29	\$ 142,168.66	\$ 142,168.66	\$ 139,484.31	\$ 148,312.84	6.33%
MISCELLANEOUS REVENUE						
OTHER INCOME - F.D.	\$ -	\$ 6,095.02	\$ 6,095.02		\$ -	
DIVIDENDS & INTEREST	\$ 7,500.00	\$ 73,292.34	\$ 98,000.00	\$ 39,000.00	\$ 68,400.00	75.38%
RENTAL REVENUE	\$ 41,117.00	\$ 23,812.72	\$ 35,096.00	\$ 35,096.00	\$ 37,320.00	6.34%
LIBRARY REVENUE	\$ 9,500.00	\$ 6,650.23	\$ 9,100.00	\$ 10,000.00	\$ 10,000.00	0.00%
PARK SPONSORSHIP & DONATIONS	\$ -	\$ 7,000.00	\$ 7,000.00	\$ 5,500.00	\$ 1,500.00	-72.73%
DONATIONS - PD	\$ -	\$ 1,614.15	\$ 1,614.15		\$ -	
DONATIONS - ADMIN	\$ -		\$ -	\$ 1,000.00	\$ 1,000.00	0.00%
MISC. RECEIPTS & REIMBURSEMENTS	\$ 2,500.00	\$ 1,301.00	\$ 1,301.00	\$ 1,500.00	\$ 3,000.00	100.00%
SALES OF GOODS & PROPERTY	\$ 6,500.00	\$ 3,500.00	\$ 3,500.00	\$ 8,000.00	\$ 10,000.00	25.00%
Other MISC Rev	\$ 1,000.00	\$ 4,029.10	\$ 3,500.00	\$ 500.00	\$ 500.00	0.00%
TOTAL MISCELLANEOUS REVENUE	\$ 68,117.00	\$ 127,294.56	\$ 165,206.17	\$ 100,596.00	\$ 131,720.00	30.94%
PROCEEDS FROM DEBT						
PROCEEDS FROM DEBT	\$ 310,000.00	\$ 12,561.50	\$ 12,561.50	\$ -	\$ -	
PROCEEDS FROM DEBT - FD	\$ -			\$ -		
TOTAL DEBT REVENUES	\$ 310,000.00	\$ 12,561.50	\$ 12,561.50	\$ -	\$ -	
SUB-TOTAL	\$ 2,063,535.62	\$ 1,529,891.01	\$ 2,311,083.81	\$ 1,827,513.13	\$ 1,934,699.46	5.87%
PROCEEDS FROM FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 2,063,535.62	\$ 1,529,891.01	\$ 2,311,083.81	\$ 1,827,513.13	\$ 1,934,699.46	5.87%

EXPENDITURES	ADOPTED 2024 BUDGET	Expenses as of 9/28/2025	PROJECTED YEAR-END 2025	ADOPTED 2025 BUDGET	PROPOSED 2026 BUDGET	YOY Percent Change
GENERAL GOVERNMENT						
BOARD SALARIES & EXPENSE	\$ 11,900.00	\$ 8,031.36	\$ 9,415.00	\$ 14,360.00	\$ 12,408.75	-13.59%
ADMIN STAFF WAGES & SALARIES	\$ 50,482.68	\$ 68,969.45	\$ 79,793.75	\$ 77,637.59	\$ 90,871.30	17.05%
ADMIN STAFF BENEFITS	\$ 28,617.26	\$ 31,962.28	\$ 39,521.13	\$ 32,745.96	\$ 40,593.46	23.96%
PUBLICATIONS & DUES	\$ 2,400.00	\$ 1,736.39	\$ 2,804.00	\$ 3,100.00	\$ 3,100.00	0.00%
OFFICE SUPPLIES & SERVICES	\$ 32,768.00	\$ 22,776.94	\$ 29,543.51	\$ 31,751.30	\$ 33,650.00	5.98%
VILLAGE HALL MAINTENANCE	\$ 4,000.00	\$ 2,736.06	\$ 3,158.21	\$ 3,400.00	\$ 3,400.00	0.00%
ELECTIONS	\$ 4,084.00	\$ 2,310.64	\$ 2,555.56	\$ 2,834.00	\$ 2,932.69	3.48%
LEGAL & PROFESSIONAL SERVICES	\$ 63,275.00	\$ 58,359.43	\$ 89,992.95	\$ 90,866.15	\$ 58,700.00	-35.40%
AUDIT					\$ -	
VILLAGE HALL UTILITIES	\$ 6,900.00	\$ 6,184.62	\$ 8,141.11	\$ 9,700.00	\$ 10,700.00	10.31%
ASSESSMENT OF PROPERTY	\$ -	\$ -			\$ -	
MOBILE HOME TAX	\$ 3,250.00	\$ 738.06	\$ 2,000.00	\$ 3,250.00	\$ 3,000.00	-7.69%
INSURANCE AND BONDS	\$ 15,000.00	\$ 22,323.78	\$ 24,856.00	\$ 24,000.00	\$ 21,485.00	-10.48%
TOTAL GENERAL GOVERNMENT	\$ 222,676.94	\$ 226,129.01	\$ 291,781.22	\$ 293,645.00	\$ 280,841.20	-4.36%
PUBLIC SAFETY						
EMPLOYEE WAGES & SALARIES	\$ 204,626.57	\$ 161,258.30	\$ 213,150.78	\$ 213,150.78	\$ 232,123.97	8.90%
EMPLOYEE BENEFITS	\$ 92,448.51	\$ 75,513.76	\$ 98,150.29	\$ 102,533.01	\$ 100,105.75	-2.37%
LEGAL FEES	\$ 3,000.00	\$ 1,896.54	\$ 2,100.00	\$ 2,000.00	\$ 3,000.00	50.00%
OPERATIONS	\$ 53,874.00	\$ 25,961.74	\$ 44,378.86	\$ 48,579.00	\$ 48,623.00	0.09%
INSURANCE AND BONDS	\$ 10,350.00	\$ 9,938.93	\$ 10,595.00	\$ 12,300.00	\$ 8,448.00	-31.32%
IT SW, HW, SUPPORT	\$ 12,497.92	\$ 16,349.55	\$ 18,877.14	\$ 16,100.00	\$ 20,139.00	25.09%
CROSSING GUARDS	\$ 6,297.53	\$ 4,910.52	\$ 7,836.92	\$ 7,836.92	\$ 8,111.22	3.50%
SUBTOTAL - POLICE DEPT.	\$ 383,094.53	\$ 295,829.34	\$ 395,088.99	\$ 402,499.71	\$ 420,550.94	4.48%
FIRE DEPT. OPERATIONS	\$ 124,478.96	\$ 82,361.51	\$ 135,993.05	\$ 131,878.96	\$ 148,366.46	12.50%
FIRST RESPONDER OPERATIONS	\$ 42,872.95	\$ 26,679.45	\$ 40,413.87	\$ 42,872.95	\$ 43,833.87	2.24%
INSURANCE AND BONDS	\$ 16,000.00	\$ 12,084.57	\$ 15,344.63	\$ 16,000.00	\$ 16,000.00	0.00%
AMBULANCE SERVICE	\$ 8,200.00	\$ 10,913.00	\$ 10,913.00	\$ 8,200.00	\$ 10,913.00	33.09%
HYDRANT RENTAL	\$ 73,230.00	\$ -	\$ 73,230.00	\$ 73,230.00	\$ 73,230.00	0.00%
SUBTOTAL - FIRE DEPT.	\$ 264,781.91	\$ 132,038.53	\$ 275,894.55	\$ 272,181.91	\$ 292,343.33	7.41%
TOTAL PUBLIC SAFETY	\$ 647,876.44	\$ 427,867.87	\$ 670,983.54	\$ 674,681.62	\$ 712,894.27	5.66%

	ADOPTED 2024 BUDGET	Expenses as of 9/28/2025	PROJECTED YEAR-END 2025	ADOPTED 2025 BUDGET	PROPOSED 2026 BUDGET	YOY Percent Change
PUBLIC WORKS						
EMPLOYEE WAGES & SALARIES	\$ 123,373.61	\$ 78,930.27	\$ 99,264.91	\$ 108,675.45	\$ 116,695.84	7.38%
EMPLOYEE BENEFITS	\$ 51,843.20	\$ 36,091.98	\$ 51,934.22	\$ 44,520.58	\$ 53,631.44	20.46%
GARAGE UTILITIES	\$ 6,200.00	\$ 6,476.69	\$ 8,708.35	\$ 8,432.00	\$ 9,292.00	10.20%
VEHICLES OPERATION & MAINTENANCE	\$ 20,500.00	\$ 16,367.38	\$ 20,000.00	\$ 20,500.00	\$ 20,500.00	0.00%
GARAGE OPERATION & MAINTENANCE	\$ 28,490.00	\$ 25,808.00	\$ 34,158.11	\$ 28,490.00	\$ 28,490.00	0.00%
CAPITAL EXPENSE - EQUIPMENT						
INSURANCE AND BONDS	\$ 13,500.00	\$ 12,810.83	\$ 15,373.00	\$ 16,200.00	\$ 9,193.00	-43.25%
STREET MAINTENANCE	\$ 390,000.00	\$ 156,527.20	\$ 240,048.81	\$ 60,000.00	\$ -	-100.00%
STREET LIGHTING	\$ 40,000.00	\$ 22,306.09	\$ 29,806.09	\$ 40,000.00	\$ 40,000.00	0.00%
TRAFFIC CONTROL	\$ 1,000.00	\$ 2,357.92	\$ 2,150.58	\$ 2,000.00	\$ 2,000.00	0.00%
TOTAL PUBLIC WORKS	\$ 674,906.81	\$ 357,676.36	\$ 501,444.07	\$ 328,818.03	\$ 279,802.28	-14.91%
HEALTH & HUMAN SERVICES						
REFUSE COLLECTION	\$ 62,247.36	\$ 42,984.95	\$ 69,732.12	\$ 69,732.12	\$ 73,420.02	5.29%
RECYCLING	\$ 34,965.60	\$ 16,826.07	\$ 37,055.52	\$ 37,055.52	\$ 36,241.92	-2.20%
RECYCLING SUPPLIES	\$ 300.00	\$ 97.02	\$ 97.02	\$ 300.00	\$ 100.00	-66.67%
SUBTOTAL - SANITATION	\$ 97,512.96	\$ 59,908.04	\$ 106,884.66	\$ 107,087.64	\$ 109,761.94	2.50%
CEMETERY		\$ -		\$ -	\$ -	
TOTAL HEALTH & HUMAN SERVICES	\$ 97,512.96	\$ 59,908.04	\$ 106,884.66	\$ 107,087.64	\$ 109,761.94	2.50%
PARKS, CULTURE & EDUCATION						
LIBRARY WAGES & OPERATION & MAINTENANCE	\$ 4,400.00	\$ 3,719.78	\$ 4,859.22	\$ 6,014.20	\$ 6,119.70	1.75%
LIBRARY EMPLOYEE BENEFITS					\$ -	
LIBRARY UTILITIES	\$ 6,100.00	\$ 3,853.53	\$ 5,172.25	\$ 6,100.00	\$ 6,000.00	-1.64%
PARKS EMPLOYEE WAGES & BENEFITS	\$ -	\$ 28,042.02	\$ 31,164.52	\$ 29,145.63	\$ 33,797.03	15.96%
PARKS UTILITIES	\$ 2,500.00	\$ 5,464.49	\$ 9,219.75	\$ 4,500.00	\$ 10,424.59	131.66%
PARK OPERATION & MAINTENANCE	\$ 5,000.00	\$ 3,257.66	\$ 6,232.95	\$ 6,000.00	\$ 10,149.16	69.15%
PARKS INSURANCE & BONDS	\$ 625.00	\$ -	\$ -	\$ 625.00	\$ -	-100.00%
SPECIAL EVENTS	\$ 1,000.00	\$ 140.36	\$ 400.00	\$ 1,000.00	\$ 1,000.00	0.00%
TOTAL PARKS, CULTURE & EDUCATION	\$ 19,625.00	\$ 44,477.84	\$ 57,048.69	\$ 53,384.83	\$ 67,490.48	26.42%
CONSERVATION & DEVELOPMENT						
PLANNING & ZONING PROF. SERVICES	\$ 6,500.00	\$ 3,357.00	\$ 3,357.00	\$ 1,000.00	\$ 3,000.00	200.00%
ECONOMIC DEVELOPMENT	\$ -	\$ -		\$ -	\$ -	
TOTAL CONSERVATION & DEVELOPMENT	\$ 6,500.00	\$ 3,357.00	\$ 3,357.00	\$ 1,000.00	\$ 3,000.00	200.00%

	ADOPTED 2024 BUDGET	Expenses as of 9/28/2025	PROJECTED YEAR-END 2025	ADOPTED 2025 BUDGET	PROPOSED 2026 BUDGET	YOY Percent Change
MISCELLANEOUS						
RENTAL PROPERTY MAINTENANCE	\$ 2,000.00	\$ 2,918.32	\$ 3,500.00		\$ 2,000.00	
MICSELLANEOUS	\$ 1,000.00	\$ -		\$ -	\$ -	
TOTAL MISCELLANEOUS	\$ 3,000.00	\$ 2,918.32	\$ 3,500.00	\$ -	\$ 2,000.00	
CAPITAL OUTLAY						
Fire Departmetn Capital Outlay	\$ -			\$ -	\$ -	
Streets Department Capital Outlay		\$ -		\$ -	\$ 120,000.00	
Parks / LIB Capital Outlay		\$ 45,960.72	\$ 45,960.72	\$ -	\$ -	
PD Capital Outlay	\$ -			\$ -	\$ -	
ADMIN - Capital Outlay		\$ 22,035.17	\$ 24,478.50	\$ -	\$ -	
		\$ -		\$ -	\$ -	
				\$ -	\$ -	
Land Acquisition	\$ -			\$ -	\$ -	
TOTAL CAPITAL OUTLAY	\$ -	\$ 67,995.89	\$ 70,439.22	\$ -	\$ 120,000.00	
DEBT SERVICE						
ADMIN - DEBT SERVICE	\$ 272,222.88	\$ 219,894.60	\$ 529,317.46	\$ 316,861.43	\$ 316,157.65	-0.22%
FD - DEBT SERVICE	\$ 72,000.00	\$ 28,479.50	\$ 44,753.50	\$ 48,822.00	\$ 40,901.39	-16.22%
TOTAL DEBT SERVICE	\$ 344,222.88	\$ 248,374.10	\$ 574,070.96	\$ 365,683.43	\$ 357,059.04	-2.36%
EXPENDITURE SUMMARY						
GENERAL GOVERNMENT	\$ 222,676.94	\$ 226,129.01	\$ 291,781.22	\$ 293,645.00	\$ 280,841.20	-4.36%
PUBLIC SAFETY	\$ 647,876.44	\$ 427,867.87	\$ 670,983.54	\$ 674,681.61	\$ 712,894.27	5.66%
PUBLIC WORKS	\$ 674,906.81	\$ 357,676.36	\$ 501,444.07	\$ 328,818.03	\$ 279,802.28	-14.91%
HEALTH & HUMAN SERVICES	\$ 97,512.96	\$ 59,908.04	\$ 106,884.66	\$ 107,087.64	\$ 109,761.94	2.50%
PARKS, CULTURE & EDUCATION	\$ 19,625.00	\$ 44,477.84	\$ 57,048.69	\$ 53,384.83	\$ 67,490.48	26.42%
CONSERVATION & DEVELOPMENT	\$ 6,500.00	\$ 3,357.00	\$ 3,357.00	\$ 1,000.00	\$ 3,000.00	200.00%
MISCELLANEOUS	\$ 3,000.00	\$ 2,918.32	\$ 3,500.00	\$ 2,000.00	\$ 2,000.00	0.00%
SUBTOTAL OPERATIONS	\$ 1,672,098.15	\$ 1,122,334.44	\$ 1,634,999.18	\$ 1,460,617.11	\$ 1,455,790.17	-0.33%
DEBT SERVICE	\$ 344,222.88	\$ 248,374.10	\$ 574,070.96	\$ 365,683.43	\$ 357,059.04	-2.36%
CAPITAL OUTLAY	\$ -	\$ 67,995.89	\$ 70,439.22	\$ -	\$ 120,000.00	
SUB-TOTAL OPERATIONS	\$ 2,016,321.03	\$ 1,438,704.43	\$ 2,279,509.36	\$ 1,826,300.54	\$ 1,932,849.21	5.83%
PROCEEDS TO FUND BALANCE	\$ 47,214.59	\$ 91,186.58	\$ 31,574.45	\$ 1,212.59	\$ 1,850.25	52.59%
TOTAL EXPENDITURES	\$ 2,063,535.62	\$ 1,529,891.01	\$ 2,311,083.81	\$ 1,827,513.13	\$ 1,934,699.46	5.87%



Appendix B

2026 Water & Waste Water Utility Fund

Budget

VILLAGE OF MARATHON CITY
WATER & WASTE WATER UTILITY
2026 PROPOSED BUDGET - With 5.5% Waste Water Rate Increase

REVENUES	ACTUAL 2023 REVENUES	ACTUAL 2024 REVENUES	As Of 10/16/2025 2025 REVENUES	PROJECTED Year End 2025	ADOPTED 2025 REVENUES	PROPOSED 2026 REVENUES	YOY Percent Change
WASTE WATER							
Sales - Residential	\$ 291,473.49	\$ 387,104.89	\$ 402,203.41	\$ 402,203.41	\$ 404,947.79	\$ 430,064.52	6.20%
Sales - Commercial	\$ 153,298.37	\$ 224,228.89	\$ 155,217.95	\$ 155,217.95	\$ 231,225.23	\$ 138,473.99	-40.11%
Sales - Industrial	\$ 179,432.65	\$ 178,488.16	\$ 204,486.51	\$ 204,486.51	\$ 198,839.94	\$ 208,516.80	4.87%
Sales - Multifamily	\$ 18,042.50	\$ 23,161.24	\$ 66,872.71	\$ 66,872.71	\$ 27,594.09	\$ 85,708.84	210.61%
Sales - Public Auth.	\$ 39,097.85	\$ 46,203.78	\$ 42,753.02	\$ 42,753.05	\$ 49,642.68	\$ 45,046.76	-9.26%
Other Sewer Revs.	\$ 664,831.95	\$ 133,620.69	\$ 7,844.79	\$ 10,526.72	\$ 3,500.00	\$ 12,956.24	270.18%
Subtotal - Sewer	\$ 1,346,176.81	\$ 992,807.65	\$ 879,378.39	\$ 882,060.35	\$ 915,749.73	\$ 920,767.15	0.55%
WATER -							
Sales - Residential	\$ 151,910.99	\$ 146,763.63	\$ 149,937.82	\$ 149,937.82	\$ 152,679.34	\$ 151,826.96	-0.56%
Sales - Commercial	\$ 58,464.96	\$ 71,742.27	\$ 52,024.22	\$ 52,024.22	\$ 62,326.04	\$ 39,020.22	-37.39%
Sales - Industrial	\$ 100,407.14	\$ 97,833.17	\$ 90,424.66	\$ 90,424.66	\$ 104,533.35	\$ 103,456.54	-1.03%
Sales - Pump House	\$ 6,359.38	\$ 5,593.64	\$ 6,764.44	\$ 6,764.44	\$ 6,303.31	\$ 6,823.98	8.26%
Sales - Public Auth.	\$ 21,812.52	\$ 18,554.24	\$ 24,287.18	\$ 24,287.18	\$ 18,408.02	\$ 22,651.22	23.05%
Sales -Multifamily	\$ 8,960.96	\$ 8,705.99	\$ 22,004.53	\$ 22,004.53	\$ 8,759.96	\$ 29,147.31	232.73%
Fire Protection	\$ 174,308.03	\$ 176,520.83	\$ 103,974.51	\$ 177,204.51	\$ 170,130.00	\$ 170,244.00	0.07%
Other Water Revs.	\$ 3,458.82	\$ 11,935.68	\$ 48,530.21	\$ 48,790.07	\$ 1,850.00	\$ 1,850.00	0.00%
Subtotal - Water	\$ 525,682.80	\$ 537,649.45	\$ 497,947.57	\$ 571,437.43	\$ 524,990.02	\$ 525,020.23	0.01%
Subtotal Rev	\$ 1,871,859.61	\$ 1,530,457.10	\$ 1,377,325.96	\$ 1,453,497.78	\$ 1,440,739.75	\$ 1,445,787.38	0.35%
<i>Proceeds from Borrowing - After 2025 will be in CIP Budget not Utility Budget</i>	\$ 5,587,247.56	\$ -	\$ -	\$ -	\$ 150,000.00	\$ -	-100.00%
Proceeds From Fund Balance	\$ -	\$ -	\$ -	\$ 34,548.32	\$ -	\$ 3,753.42	
TOTAL REVENUES	\$ 7,459,107.17	\$ 1,530,457.10	\$ 1,377,325.96	\$ 1,488,046.10	\$ 1,590,739.75	\$ 1,449,540.80	-8.88%

EXPENDITURES	ACTUAL 2023 EXPENSES	ACTUAL 2024 EXPENSES	As Of 10/16/2025 2025 EXPENSES	PROJECTED Year End 2025	ADOPTED 2025 EXPENSES	PROPOSED 2026 REVENUES	YOY Percent Change
WASTE WATER							
Board Salaries & Expense	\$ 1,375.00	\$ 1,225.00	\$ 681.67	\$ 943.15	\$ 1,746.88	\$ 1,746.88	0.00%
Employee Wages & Salaries	\$ 134,521.91	\$ 122,991.66	\$ 107,004.28	\$ 150,776.13	\$ 150,991.28	\$ 161,556.35	7.00%
Employee Benefits	\$ 49,943.04	\$ 45,353.04	\$ 39,229.67	\$ 49,034.37	\$ 51,743.33	\$ 50,548.78	-2.31%
Maintenance & Operations	\$ 136,571.11	\$ 122,441.19	\$ 96,758.00	\$ 113,406.38	\$ 132,950.00	\$ 126,563.00	-4.80%
Admin. & Insurance Expense	\$ 22,223.08	\$ 38,730.83	\$ 49,786.76	\$ 55,272.32	\$ 37,675.00	\$ 43,135.00	14.49%
Debt Service Fund Transfer	\$ 99,712.44	\$ 163,479.05	\$ 471,198.28	\$ 551,882.60	\$ 554,591.48	\$ 582,077.61	4.96%
Capital Project Fund Transfer	\$ 5,387,691.83	\$ 13,229.98	\$ -	\$ -	\$ -	\$ -	
Subtotal - Sewer	\$ 5,832,038.41	\$ 507,450.75	\$ 764,658.66	\$ 921,314.95	\$ 929,697.97	\$ 965,627.62	3.86%
WATER -							
Board Salaries & Expense	\$ -	\$ 503.68	\$ 726.57	\$ 988.12	\$ 1,746.88	\$ 1,746.88	0.00%
Employee Wages & Salaries	\$ 90,037.22	\$ 98,670.85	\$ 79,364.44	\$ 110,085.38	\$ 106,175.41	\$ 135,377.89	27.50%
Employee Benefits	\$ 47,670.21	\$ 42,995.88	\$ 34,955.70	\$ 40,626.97	\$ 40,249.11	\$ 48,745.41	21.11%
Plant Maint. & Ops.	\$ 94,482.52	\$ 86,762.13	\$ 64,343.24	\$ 78,393.00	\$ 78,400.00	\$ 78,900.00	0.64%
Distribution Maint. & Ops.	\$ 28,099.28	\$ 16,716.42	\$ 44,545.45	\$ 53,031.46	\$ 41,000.00	\$ 41,000.00	0.00%
Admin. & Insurance Expense	\$ 22,377.10	\$ 215,415.00	\$ 31,239.92	\$ 33,413.57	\$ 33,850.00	\$ 30,113.00	-11.04%
Tax Expense	\$ 108,000.00	\$ 100,375.00	\$ -	\$ 108,000.00	\$ 108,000.00	\$ 108,000.00	0.00%
Debt Service Fund Transfer	\$ 37,964.53	\$ 26,745.12	\$ 41,646.57	\$ 71,394.11	\$ 71,394.12	\$ 40,030.00	-43.93%
Capital Project Fund Transfer	\$ 339,318.15	\$ 2,304.84	\$ 36,558.54	\$ 70,798.54	\$ 170,000.00	\$ -	-100.00%
Subtotal - Water	\$ 767,949.01	\$ 590,488.92	\$ 333,380.43	\$ 566,731.15	\$ 650,815.52	\$ 483,913.18	-25.65%
Subtotal Expenditures	\$ 6,599,987.42	\$ 1,097,939.67	\$ 1,098,039.09	\$ 1,488,046.10	\$ 1,580,513.49	\$ 1,449,540.80	-8.29%
PROCEEDS to FUND BAL	\$ 859,119.75	\$ 432,517.44	\$ 279,286.87	\$ -	\$ 10,226.26	\$ -	-100.00%
TOTAL EXPENDITURES	\$ 7,459,107.17	\$ 1,530,457.10	\$ 1,377,325.96	\$ 1,488,046.10	\$ 1,590,739.75	\$ 1,449,540.80	-8.88%
Transfer to TID2 Fund		\$ 303,125.00	\$ 39,176.43	\$ 23,173.00	\$ 15,450.91	\$ 26,713.49	72.89%
Transfer to WW Reserve Fund		\$ 38,546.00	\$ -	\$ 29,960.00	\$ 38,546.00	\$ 27,248.00	-29.31%
ENDING FUND BALANCE	\$ 1,749,662.00	\$ 1,281,505.00	\$ 1,521,615.45	\$ 1,193,823.69	\$ 1,237,734.36	\$ 1,136,108.78	-8.21%



Appendix C
2026 TID 1 Fund Budget

2026 MARATHON CITY TID #1 Budget

11/12/2025

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REVENUES	ACTUAL 2023 REVENUES	Actual 2024 Revenues	REVENUES AS OF 9/23/2025	Projected 2025 Year End	ADOPTED 2025	PROPOSED 2026 BUDGET	YOY Percent Change
400-00-41110-000-000 TID Levy	\$ 714,322.85	\$ 730,724.25	\$ 523,504.46	\$ 823,822.08	\$ 878,551.21	\$ 782,751.64	-11%
400-00-42000-000-000 Sale of Land						\$ -	
400-00-42360-000-000 Dev Agreement Payment	\$ 40,072.15					\$ -	
SUBTOTAL TAXES	\$ 754,395.00	\$ 730,724.25	\$ 523,504.46	\$ 823,822.08	\$ 878,551.21	\$ 782,751.64	-11%
400-00-42200-000-000 Special Assessments	-		\$ -	\$ -	\$ -	\$ -	
400-00-42250-000-000 Interest on Special Assessments	-		\$ -	\$ -	\$ -	\$ -	
SUBTOTAL SPECIAL ASSESSMENTS	\$ -		\$ -	\$ -	\$ -	\$ -	
400-00-43000-000-000 CDBG GRANT FUNDS	\$ 9,004.28	\$ 9,458.08			\$ 9,458.08	\$ -	-100%
400-00-43271-000-000 TEA Grant							
400-00-43431-000-000 Personal Property AID			\$ 57,573.62	\$ 57,573.62	\$ 57,573.62	\$ 57,573.62	0%
400-00-43430-000-000 Computer Aid	\$ 4,188.35	\$ 4,188.35	\$ 4,188.35	\$ 4,188.35	\$ 4,188.35	\$ 4,188.35	0%
SUBTOTAL INTERGOVERNMENTAL REVENUES	\$ 13,192.63	\$ 13,646.43	\$ 61,761.97	\$ 61,761.97	\$ 71,220.05	\$ 61,761.97	-13%
400-00-48309-000-000 Sale of Property	\$ 900.00						
400-00-49200-000-000 WPS Rebate							
SUBTOTAL MISC REVENUE	\$ 900.00		-	-	-	-	
400-00-49111-000-000 Proceeds from Borrowing	\$ 2,805,742.34	\$ 2,038,791.01	\$ 318,412.26	\$ 1,054,529.15	\$ 1,273,200.79	\$ -	-100%
SUBTOTAL Proceeds from Borrowing	\$ 2,805,742.34	\$ 2,038,791.01	\$ 318,412.26	\$ 1,054,529.15	\$ 1,273,200.79	\$ -	-100%
SUBTOTAL REVENUES	\$ 3,574,229.97	\$ 2,783,161.69	\$ 903,678.69	\$ 1,940,113.20	\$ 2,222,972.05	\$ 844,513.61	-62%
FROM TID RESERVE	\$ 349,749.00	\$ -	-	-	\$ 656.85	\$ 484,018.20	73588%
TOTAL GENERAL GOVT REVENUES	\$ 3,573,330	\$ 2,783,162	\$ 903,678.69	\$ 1,940,113.20	\$ 2,223,628.90	\$ 1,328,531.81	-40%

Page 3	ACTUAL 2023 EXPENDITURES	ACTUAL 2024 EXPENDITURES	EXPS. AS OF 9/23/2025	PROJECTED 2025 Year End	ADOPTED 2025 EXPENDITURES	PROPOSED 2026 BUDGET	YOY Percent Change
400-00-51510-000-210 Audit		\$ 1,500.00	\$ 8,603.41	\$ 8,603.41	\$ 4,350.00	\$ 6,738.50	55%
SUBTOTAL AUDIT		\$ 1,500.00	\$ 8,603.41	\$ 8,603.41	\$ 4,350.00	\$ 6,738.50	55%
400-00-56300-000-000 TID Creation / Planning						\$ -	
400-00-56310-000-000 TID Consulting						\$ -	
400-00-56315-000-000 TID Grant Applications						\$ -	
400-00-56320-000-000 Plan Commission Meetings						\$ -	
400-00-56330-000-000 Notices / Publications						\$ -	
400-00-56340-000-000 Financial Consulting	5,400					\$ -	
SUBTOTAL TID PLANNING	5,400	-	-	-	-	-	
400-00-56400-000-000 Administrative Expense	64,940	48,562	\$ 150.00	\$ 38,827.11	\$ 38,677.11	\$ 23,650.93	-39%
SUBTOTAL ADMINISTRATIVE EXP	\$ 64,940.00	\$ 48,562.00	\$ 150.00	\$ 38,827.11	\$ 38,677.11	\$ 23,650.93	-39%
400-00-56350-000-000 Prinicipal Payment	404,853	508,942	\$ 169,834.18	\$ 683,969.00	\$ 683,969.00	\$ 927,513.00	36%
400-00-56350-001-000 Interest Payment	101,888	254,287	\$ 49,946.91	\$ 182,182.00	\$ 182,182.00		-100%
400-00-56350-000-000 INTEREST ON LT Debt	60,000						
400-00-59500-000-000 Refinancing Principal	-					\$ -	
400-00-56100-000-000 TIF Land Acquisition	70,465	14,821			\$ -	\$ -	
SUBTOTAL DEBT SERVICE	\$ 637,205.53	\$ 778,050.22	\$ 219,781.09	\$ 866,151.00	\$ 866,151.00	\$ 927,513.00	7%
400-00-57000-000-000 Construction Related Expense	2,593,133	1,444,128	\$ 208,129.34	\$ 620,059.18	\$ 1,209,926.09	\$ 334,379.38	-72%
400-00-57100-000-000 Site Preparation	159,000						
400-00-57100-120-000 On-Site Inspection Exp.							
400-00-57200-000-000 Construction - Water						\$ -	
400-00-57250-000-000 Construction - Sewer	8,975					\$ -	
400-00-57280-000-000 Construction - Storm Water	1,990						
400-00-57290-000-000 Construction - Streets			\$ -	\$ -		\$ -	
400-00-57110-000-000 Planning / Engineering	\$ 238,819	\$ 60,889	\$ 10,087.50	\$ 50,087.50	\$ 63,274.70	\$ -	-100%
400-00-58110-000-000 MCC Planning Engineering	\$ 25,403	\$ 32,275			\$ -		
SUBTOTAL CONSTRUCTION	\$ 3,027,319.82	\$ 1,537,292.12	\$ 218,216.84	\$ 670,146.68	\$ 1,273,200.79	\$ 334,379.38	-74%
400-00-56410-000-000 Attorney Fees	\$ 6,713	\$ 16,216	\$ 3,158	\$ 5,000	\$ 10,000	\$ 5,000.00	-50%
400-00-56450-000-000 Direct Air to Business	\$ 181,250	\$ 33,334	\$ 31,250	\$ 31,250	\$ 31,250	\$ 31,250.00	0%
400-00-56450-100-000 Downtown Redevelopment Grant							
400-00-57120-000-000 Onsite Inspections						\$ -	
End of year Audit Adjustment	\$ 1,151	\$ 1					
SUBTOTAL - LEGAL AND PROFESSIONAL FEES	\$ 189,114	\$ 49,551	\$ 34,408	\$ 36,250	\$ 41,250	\$ 36,250.00	-12%
SUBTOTAL EXPENDITURES	\$ 3,923,978.97	\$ 2,414,955.69	\$ 481,159.01	\$ 1,619,978.20	\$ 2,223,628.90	\$ 1,328,531.81	-40%
TO TID RESERVE	\$ -	\$ 368,206.00	\$ 422,519.68	\$ 320,135.00	\$ -	\$ -	
TOTAL GENERAL GOVT EXPENDITURES	\$ 3,859,038.97	\$ 2,366,393.69	\$ 481,009.01	\$ 1,581,151.09	\$ 2,184,951.79	\$ 1,328,531.81	-39%

11/12/2025

2026 MARATHON CITY TID #1 Budget							
REVENUES	ACTUAL 2023 REVENUES	ACTUAL 2024 Revenues	REVENUES AS OF 9/23/2025	PROJECTED 2025 Year End	ADOPTED 2025 EXPENDITURES	PROPOSED 2026 BUDGET	YOY Percent Change
TAXES	\$ 754,395.00	\$ 730,724.25	\$ 523,504.46	\$ 823,822.08	\$ 878,551.21	\$ 782,751.64	-11%
SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
INTERGOVERNMENTAL REVENUE	\$ 13,192.63	\$ 13,646.43	\$ 61,761.97	\$ 61,761.97	\$ 71,220.05	\$ 61,761.97	-13%
MISC REVENUE	\$ 900.00	\$ -	\$ -	\$ -	\$ -	\$ -	
PROCEEDS FROM BORROWING	\$ 2,805,742.34	\$ 2,038,791.01	\$ 318,412.26	\$ 1,054,529.15	\$ 1,273,200.79	\$ -	-100%
FROM TID RESERVE	\$ 349,749.00	\$ -	\$ -	\$ -	\$ 656.85	\$ 484,018.20	73588%
TOTAL REVENUE	\$ 3,923,978.97	\$ 2,783,161.69	\$ 903,678.69	\$ 1,940,113.20	\$ 2,223,628.90	\$ 1,328,531.81	-40%
EXPENDITURES	ACTUAL 2023 EXPENDITURES	ACTUAL 2024 EXPENDITURES	EXPS. AS OF 9/23/2025	PROJECTED 2025 Year End	ADOPTED 2025 EXPENDITURES	PROPOSED 2026 BUDGET	YOY Percent Change
AUDIT	\$ -	\$ 1,500.00	\$ 8,603.41	\$ 8,603.41	\$ 4,350.00	\$ 6,738.50	55%
TID PLANNING	\$ 5,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	
ADMINISTRATIVE EXPENSE	\$ 64,940.00	\$ 48,562.00	\$ 150.00	\$ 38,827.11	\$ 38,677.11	\$ 23,650.93	-39%
DEBT SERVICE	\$ 637,205.53	\$ 778,050.22	\$ 219,781.09	\$ 866,151.00	\$ 866,151.00	\$ 927,513.00	7%
CONSTRUCTION	\$ 3,027,319.82	\$ 1,537,292.12	\$ 218,216.84	\$ 670,146.68	\$ 1,273,200.79	\$ 334,379.38	-74%
LEGAL & TIF Grant Payments	\$ 189,113.62	\$ 49,551.35	\$ 34,407.67	\$ 36,250.00	\$ 41,250.00	\$ 36,250.00	-12%
TO TID RESERVE	\$ -	\$ 368,206.00	\$ 422,519.68	\$ 320,135.00	\$ -	\$ -	
TO GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 3,923,978.97	\$ 2,414,955.69	\$ 903,678.69	\$ 1,940,113.20	\$ 2,223,628.90	\$ 1,328,531.81	-40%
TID Reserve Fund 12/31/2022: \$170,078	-\$179,671.00	\$188,535.00	\$611,054.68	\$508,670.00	\$ 187,878	\$24,651.80	-87%



Appendix D
2026 TID 2 Fund Budget

2026 MARATHON CITY TID #2 Budget							10/1/2025	
Page 2								
REVENUES	ACTUAL 2023 REVENUES	ACTUAL 2024 REVENUES	REVENUES AS OF Sept. 20, 2024	PROJECTED 2025 REVENUES	ADOPTED 2025 BUDGET	PROPOSED 2026 BUDGET	YOY Percent Change	
401-00-41100-000-000 Property Tax - TID 2	\$ 61,044.75							
402-00-41110-000-000 Property Tax - TID 2	\$ 65,289.00	\$ 122,858.54	\$ 56,877.42	\$ 89,506.17	\$ 95,403.75	\$ 94,732.14	-0.70%	
402-00-42000-000-000 Sale of Land						\$ -		
402-00-42360-000-000 Dev Agreement Payment						\$ -		
SUBTOTAL TAXES	\$ 126,333.75	\$ 122,858.54	\$ 56,877.42	\$ 89,506.17	\$ 95,403.75	\$ 94,732.14	-0.70%	
402-00-42200-000-000 Special Assessments	-		-	-	-	-		
402-00-42250-000-000 Interest on Special Assessments	-		-	-	-	-		
SUBTOTAL SPECIAL ASSESSMENTS	-	-	-	-	-	-		
402-00-43000-000-000 INTERGOVERNMENTAL REVENUES	\$ 2,043.86	\$ 1,589.79	\$ -	\$ 1,590.00	\$ 1,590.00	\$ 1,590.00	0.00%	
402-00-43271-000-000 TID #2						\$ -		
402-00-48100-000-000 TEA GRANT INCOME								
402-00-43431-000-000 Personal Property Aid			\$ 27,152.12	\$ 27,152.12	\$ 27,152.12	\$ 27,152.12	0.00%	
402-00-43430-000-000 Computer Aid								
SUBTOTAL INTERGOVERNMENTAL REVENUES	\$ 2,043.86	\$ 1,589.79	\$ 27,152.12	\$ 28,742.12	\$ 28,742.12	\$ 28,742.12	0.00%	
402-00-48309-000-000 Sale of Property	-							
402-00-48110-000-000 INTEREST INCOME	-	32						
SUBTOTAL MISC REVENUE	-	32	-	-	-	-		
SUBTOTAL REVENUES	\$ 128,377.61	\$ 124,480.82	\$ 84,029.54	\$ 118,248.29	\$ 124,145.87	\$ 123,474.26	-0.54%	
FROM TID RESERVE	\$ 18,196.00	\$ 29,864.65	\$ 78,352.85	\$ 46,345.99	\$ 30,901.81	\$ 53,426.97	72.89%	
TOTAL GENERAL GOVT REVENUES	\$ 128,377.61	\$ 124,480.82	\$ 84,029.54	\$ 118,248.29	\$ 124,145.87	\$ 176,901.23	42.49%	

Page 3	ACTUAL 2023 EXPENDITURES	ACTUAL 2024 EXPENDITURES	REVENUES AS OF 2025 EXPENDITURES	PROJECTED 2025 REVENUES	ADOPTED 2025 EXPENDITURES	PROPOSED 2026 BUDGET	YOY Percent Change
402-00-51510-000-210 Audit	\$ -	\$ 1,500.00	\$ 8,603.40	\$ -	\$ 8,603.40	\$ 6,738.50	-21.68%
SUBTOTAL AUDIT	\$ -	\$ 1,500.00	\$ 8,603.40	\$ -	\$ 8,603.40	\$ 6,738.50	-21.68%
402-00-56100-000-000 Econ & Env Development		\$ -			\$ -	\$ -	
402-00-56300-000-000 TID Creation / Planning					\$ -	\$ -	
402-00-56315-000-000 TID Grant Applications					\$ -	\$ -	
402-00-56320-000-000 Planning Meetings					\$ -	\$ -	
402-00-56330-000-000 Notices / Publications					\$ -	\$ -	
402-00-56350-000-000 Financial Consulting					\$ -	\$ -	
SUBTOTAL TID PLANNING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
402-00-56400-000-000 Administrative Expense	\$ 9,125.00	\$ 18,205.00	\$ 150.00	\$ 9,819.28	\$ 9,669.28	\$ 5,912.73	-38.85%
SUBTOTAL ADMINISTRATIVE EXP	\$ 9,125.00	\$ 18,205.00	\$ 150.00	\$ 9,819.28	\$ 9,669.28	\$ 5,912.73	-38.85%
402-00-58310-000-000 Prinicipal Payment	\$ 110,000.00	\$ 110,000.00	\$ 115,000.00	\$ 115,000.00	\$ 20,775.00	\$ 120,000.00	477.62%
402-00-58300-000-000 Interest Payment	\$ 27,450.00	\$ 24,150.00	\$ 20,775.00	\$ 20,775.00	\$ 115,000.00	\$ 17,250.00	-85.00%
SUBTOTAL DEBT SERVICE	\$ 137,450.00	\$ 134,150.00	\$ 135,775.00	\$ 135,775.00	\$ 135,775.00	\$ 137,250.00	1.09%
402-00-57000-000-000 Construction Related Expense	\$ -		\$ -	\$ -	\$ -	\$ -	
402-00-57100-000-000 Site Preparation	\$ -		\$ -	\$ -	\$ -	\$ -	
402-00-57110-000-000 Planning / Engineering	\$ -		\$ -	\$ -	\$ -	\$ -	
402-00-57120-000-000 On-Site Inspection Expense	\$ -		\$ -	\$ -	\$ -	\$ -	
402-00-57200-000-000 Construction - Water	\$ -		\$ -	\$ -	\$ -	\$ -	
402-00-57250-000-000 Construction - Sewer	\$ -		\$ -	\$ -	\$ -	\$ -	
402-00-57280-000-000 Construction - Storm Water	\$ -		\$ -	\$ -	\$ -	\$ -	
402-00-57290-000-000 Construction - Streets	\$ -		\$ -	\$ -	\$ -	\$ -	
SUBTOTAL CONSTRUCTION	\$ -		\$ -	\$ -	\$ -	\$ -	
402-00-51510-210-000 Prof Services - Attorney	\$ -	\$ 490.47	\$ 17,853.99	\$ 7,000.00	\$ 1,000.00	\$ 2,000.00	100.00%
402-00-56450-000-000 Direct Aid to Business	\$ -		\$ -	\$ 12,000.00	\$ -	\$ 25,000.00	
End of Year-Adjustment to Match Audit Fund Balance	\$ (1.39)		\$ -	\$ -	\$ -	\$ -	
SUBTOTAL - LEGAL AND PROFESSIONAL FEES	\$ (1.39)	\$ 490.47	\$ 17,853.99	\$ 19,000.00	\$ 1,000.00	\$ 27,000.00	2600.00%
SUBTOTAL - EXPENDITURES	\$ 146,573.61	\$ 154,345.47	\$ 162,382.39	\$ 164,594.28	\$ 155,047.68	\$ 176,901.23	14.09%
TO TID RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL GENERAL GOVT EXPENDITURES	\$ 137,448.61	\$ 136,140.47	\$ 162,232.39	\$ 154,775.00	\$ 145,378.40	\$ 176,901.23	21.68%

	2026 MARATHON CITY TID #2 Budget						10/1/2025
2025 MARATHON CITY TID #2	ACTUAL 2023 REVENUES	ACTUAL 2024 REVENUES	REVENUES AS OF 2025 EXPENDITURES	PROJECTED 2025 REVENUES	ADOPTED 2025 EXPENDITURES	PROPOSED 2026 BUDGET	YOY Percent Change
REVENUES							
TAXES	\$ 126,333.75	\$ 122,858.54	\$ 56,877.42	\$ 89,506.17	\$ 95,403.75	\$ 94,732.14	-0.70%
SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
INTERGOVERNMENTAL REVENUE	\$ 2,043.86	\$ 1,589.79	\$ 27,152.12	\$ 28,742.12	\$ 28,742.12	\$ 28,742.12	0.00%
SUBTOTAL MISC REVENUE	\$ -	\$ 32.49	\$ -	\$ -	\$ -	\$ -	
FROM TID RESERVE	\$ 18,196.00	\$ 29,864.65	\$ 78,352.85	\$ 46,345.99	\$ 30,901.81	\$ 53,426.97	72.89%
TOTAL REVENUE	\$ 146,573.61	\$ 154,345.47	\$ 162,382.39	\$ 164,594.28	\$ 155,047.68	\$ 176,901.23	14.09%
EXPENDITURES							
AUDIT	\$ -	\$ 1,500.00	\$ 8,603.40	\$ -	\$ 8,603.40	\$ 6,738.50	-21.68%
TID PLANNING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
ADMINISTRATIVE EXPENSE	\$ 9,125.00	\$ 18,205.00	\$ 150.00	\$ 9,819.28	\$ 9,669.28	\$ 5,912.73	-38.85%
DEBT SERVICE	\$ 137,450.00	\$ 134,150.00	\$ 135,775.00	\$ 135,775.00	\$ 135,775.00	\$ 137,250.00	1.09%
CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LEGAL AND PROFESSIONAL FEES	\$ (1.39)	\$ 490.47	\$ 17,853.99	\$ 19,000.00	\$ 1,000.00	\$ 27,000.00	2600.00%
TO TID RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 146,573.61	\$ 154,345.47	\$ 162,382.39	\$ 164,594.28	\$ 155,047.68	\$ 176,901.23	14.09%
TID Reserve Fund 1/1/2023: -\$653,297	-\$671,493.00	-\$701,357.65	-\$779,710.50	-\$747,703.64	-\$732,259.46	-\$801,130.61	9.41%



Appendix E

2026 Debt Services Fund Budget

2026 MARATHON CITY Debt Fund Budget	
REVENUES	PROPOSED 2026 BUDGET
Transfer From General Fund	\$ 357,059.04
Transfer From Water Utility Fund	\$ 40,030.00
Transfer From Waste Water Utility Fund	\$ 582,077.61
Transfer From TID #1 Fund	\$ 927,513.00
Transfer From TID #2 Fund	\$ 137,250.00
TOTAL REVENUE	\$ 2,043,929.65
EXPENDITURES	PROPOSED 2026 BUDGET
Principal Payment - 1 account	
<i>General Fund Loans</i>	\$ 316,157.65
<i>Fire Truck Loan</i>	\$ 40,901.39
<i>TID 1 loans</i>	\$ 927,513.00
<i>TID 2 loans</i>	\$ 137,250.00
<i>Water Loans</i>	\$ 40,030.00
<i>Waste Water Loans</i>	\$ 582,077.61
TOTAL EXPENDITURES	\$ 2,043,929.65



Appendix F

2026 Capital Improvement Fund Budget

REVENUES	REVENUES AS OF 9/23/2025	Projected 2025 Year End	ADOPTED 2025	PROPOSED 2026 BUDGET
Transfer From General Fund	\$ -	\$ -	\$ -	\$ 120,000.00
Transfer From Water Utility Fund				\$ -
Transfer From Waste Water Utility Fund				\$ -
Transfer From TID #1 Fund				
Transfer From TID #2 Fund				
Proceeds from Transfers	\$ -	\$ -	\$ -	\$ 120,000.00
Grants				
Special Assessments	\$ -	\$ -	\$ -	\$ -
MISC Reve	\$ -	\$ -	\$ -	\$ -
Grant , Donations, MISC Project Rev	\$ -	\$ -	\$ -	\$ -
Interest Earnings		19,591		\$ 24,806.76
MISC Rev				
Interest Earnings	-	19,591	-	24,807
Proceeds from Borrowing	\$ 1,477,813.05	\$ 1,477,813.05	\$ 1,477,813.05	\$ -
SUBTOTAL Proceeds from Borrowing	\$ 1,477,813.05	\$ 1,477,813.05	\$ 1,477,813.05	\$ -
SUBTOTAL REVENUES	\$ 1,477,813.05	\$ 1,497,404.05	\$ 1,477,813.05	\$ 144,806.76
FROM TID RESERVE	-	-	\$ -	\$ 649,406.24
TOTAL GENERAL GOVT REVENUES	\$ 1,477,813	\$ 1,477,813	\$ 1,477,813	\$ 120,000
EXPENDITURES	EXPS. AS OF 9/23/2025	PROJECTED 2025 Year End	ADOPTED 2025 EXPENDITURES	PROPOSED 2026 BUDGET
Post Office Floor Replacemnt	\$ -	\$ -	\$ -	\$ -
Building & Grounds	\$ -	\$ -	\$ -	\$ -
County Materials Sports - Phase 2	-			
County Materials Sports - Phase 2	258,952	258,952	258,952	\$ -
Well #5				\$ -
Park, Rec & Forestry	258,952	258,952	258,952	-
STH 107 Reconstruction				\$ 84,500.00
2026 Street Overlays and Serface Treatments				\$ 35,500.00
Market St	\$ -	\$ -	\$ -	\$ -
Public Works	\$ -	\$ -	\$ -	\$ 120,000.00
			\$ -	\$ -
Public Safety	\$ -	\$ -	\$ -	\$ -
Water Tower - Maintenance Painting & Repairs	\$ -	\$ 120,000.00	\$ 120,000.00	\$ -
Water Utility	\$ -	\$ 120,000.00	\$ 120,000.00	\$ -
Cured-in-place Pipe lining				\$ 674,213.00
Sanitary Sewer	\$ -	\$ -	\$ -	\$ 674,213.00
Street Sweeper		\$ 370,000	\$ 370,000	\$ -
Vehicle, Operations & Maintenance (VMO)	\$ -	\$ 370,000	\$ 370,000	\$ -
SUBTOTAL EXPENDITURES	\$ 258,952.00	\$ 748,952.00	\$ 748,952.00	\$ 794,213.00
TO CIP RESERVE	\$ 1,218,861.05	\$ 728,861.05	\$ 728,861.05	\$ -
TOTAL GENERAL GOVT EXPENDITURES	\$ 258,952.00	\$ 748,952.00	\$ 748,952.00	\$ 794,213.00

2026 MARATHON CITY CIP Fund				
Summary				
REVENUES	REVENUES AS OF 9/23/2025	PROJECTED 2025 Year End	ADOPTED 2025 EXPENDITURES	PROPOSED 2026 BUDGET
Proceeds from Transfers	\$ -	\$ -	\$ -	\$ 120,000.00
Charges for Project	\$ -	\$ -	\$ -	\$ -
Interest Earnings	\$ -	\$ 19,591.00	\$ -	\$ 24,806.76
Proceeds from Borrowing	\$ 1,477,813.05	\$ 1,477,813.05	\$ 1,477,813.05	\$ -
FROM CIP RESERVE	\$ -	\$ -	\$ -	\$ 649,406.24
TOTAL REVENUE	\$ 1,477,813.05	\$ 1,497,404.05	\$ 1,477,813.05	\$ 794,213.00
EXPENDITURES	EXPS. AS OF 9/23/2025	PROJECTED 2025 Year End	ADOPTED 2025 EXPENDITURES	PROPOSED 2026 BUDGET
Building & Grounds	\$ -	\$ -	\$ -	\$ -
Park, Rec & Forestry	\$ 258,952.00	\$ 258,952.00	\$ 258,952.00	\$ -
Public Works	\$ -	\$ -	\$ -	\$ 120,000.00
Public Safety	\$ -	\$ -	\$ -	\$ -
Water Utility	\$ -	\$ 120,000.00	\$ 120,000.00	\$ -
Sanitary Sewer	\$ -	\$ -	\$ -	\$ 674,213.00
Vehicle, Operations & Maintenance (VMO)	\$ -	\$ 370,000.00	\$ 370,000.00	\$ -
To CIP RESERVE	\$ 1,218,861.05	\$ 728,861.05	\$ 728,861.05	\$ -
TO GENERAL FUND				\$ -
TOTAL EXPENDITURES	\$ 1,477,813.05	\$ 1,477,813.05	\$ 1,477,813.05	\$ 794,213.00
CIP Reserve Fund Balance	\$1,218,861.05	\$728,861.05	\$ 728,861	\$79,454.81



Appendix G
2026 Park Fund Budget

New Proposed budget # Village Baseball / Softball Park Project - Updated 11/3/2025 and amounts verified with Village Accounting Program numbers			
Description	Total Contracted Amounts with CO's	Total Spent to date	Total left to pay and Finish Phase 1 A & B
Land Sales			
1. Sale of East Diamond	249,750		
2. Sale of ROW	120,805		
3. Sale of West Diamond and Pavillions			
4. Sale of Land to St. Matthew's			
Subtotal	370,555		
Donations / Grants			
1. Intergovernmental Agreement	45,000		
2. 8-27-2024 Donation Pledge	150,000		
3. 8-27-2024 donation pledge	150,000		
4. Pickelball Donation	24,700		
5. Lights, Pickelball, Playground donation	300,000		
6. Donation - Lions Club match 11-1 to 1-31 2024	24,375		
7. Menzner Playground overage donation to complete difference from collected	19,329		
Parking Lot Agreement	55,000		
Total Funding	4,116,031		
A. Predevelopment Activities & Services			
1. Design and Engineering Services	\$ -		\$ -
2. Parcel A Acquisition - St Matt (21.67 AC)	\$ -		\$ -
3. Water Main	\$ -		\$ -
4. Sanitary Sewer	\$ -		\$ -
5. Storm Water	\$ -		\$ -
6. Road & Parking Lot & Sidewalk	\$ -		\$ -
2020 to 2022 before Phase 1 A or 1b start	678,663	\$678,663.24	\$ -
Subtotal	\$ 678,663.24	\$678,663.24	\$ -
B. Phase 1a (August 2 Bid , Contracts & Change Order awarded to date)			
2023 Site Prep & Engineering	\$268,226.60	\$268,226.60	\$ -
1. General Excavation	\$ -		\$ -
2. Site Prep	\$ -		\$ -
3. Earthwork - PGA , 31 00 00	\$ 718,808.23	\$718,808.23	\$ -
4. Landscaping - G&J Site Solutions , 32 90 00	\$ 268,586.27	\$268,586.27	\$ -
5. Asphalt Paving - American, 32 12 16	\$ 166,169.50	\$164,507.80	\$ 1,661.70
6. Athletic Equipment - Peterson, 11 65 00	\$ 146,742.96	\$146,742.96	\$ -
Subtotal	\$ 1,568,533.56	\$1,566,871.86	\$ 1,661.70
C. Phase 1b (Rebid Jan 2024, Contracts & Change Order awarded to date)			
1. Cast In Place Concrete - Potrykus - 03-30-00	\$ 139,147.00	\$139,147.00	\$ -
2. Masonry (Split Face vs Burnished) - Schelfhout - 04 20 00	\$ 134,600.00	\$134,600.00	\$ -
3. Structural Steel Supply - L&N Metal Works - 05 10 02	\$ 1,826.00	\$1,826.00	\$ -
4. Structural Steel Installation - donation - 37 21 00	\$ -		\$ -
5. Building Works (non-masonry, insulation and roof)-Scherrer con. (06 10 00, 07 21 00, 07 05 00, 09 21 16)	\$ 285,091.89	\$285,091.89	\$ -
6. Joint Sealants - Langford Caulking 07 90 00	\$ 3,000.00	\$3,000.00	\$ -
7. Coiling Doors and Grilles - Overhead Door CO of chip, 08 33 00	\$ 10,835.00	\$10,835.00	\$ -
8. Door, Frames, Hardware - Quality Door, 08 10 00	\$ 9,750.00	\$9,750.00	\$ -
9. Vinyl Windows - Celtic Window & Door, 08 53 00	\$ 5,400.00	\$5,400.00	\$ -
10. Flooring - JW Flooring, 09 60 00	\$ 5,493.00	\$5,493.00	\$ -
11. Painting - JW Commercial Painting LLC, 09 90 00	\$ 6,750.00	\$6,750.00	\$ -
12. Building Accessories - Superior, 10 40 00	\$ 13,856.00	\$13,856.00	\$ -
13. Food Service Equipment - Larsons Custom Cab, 11 40 00	\$ 3,100.00	\$3,100.00	\$ -
14. Countertops - KJ Stevens, 12 36 61	\$ 4,975.00	\$4,975.00	\$ -
15. Plumbing - Reigel Plumbing, 22 00 00	\$ 79,909.00	\$79,909.00	\$ -
16. HVAC - Coolsys Commercial , 23 00 00	\$ 8,297.00	\$8,297.00	\$ -
17. Electrical - KNZ - McMillan, 26 00 00	\$ 352,800.00	\$352,800.00	\$ -
18. Fencing & Gates - Patriot Fence, 32 31 00	\$ 169,030.00	\$169,030.00	\$ -
Items Sourcewell Direct Purchased, outside of rebid			
19. Field Lighting - \$475,000 - Muscow Lighting (change in scope)	\$ 158,000.00	\$158,000.00	\$ -
20. Scoreboards (3 new) - Xtreme Graphix - Village to Install	\$ 31,419.00	\$31,419.00	\$ -
21. WPS - 6/11/2024 agreement	\$ 9,908.30	\$9,908.30	\$ -
21. Flag Poles			\$ -
22. Concrete / Brick - Direct Purchase from County Materials at village contracted bid price	103,942	\$103,942.36	\$ -
23. Drain Tile by Dugouts -	\$ 18,000.00		\$ 18,000.00

			\$	-
Subtotal	\$ 1,555,129.55	\$1,537,129.55	\$	18,000.00
More MISC Items purchased to complete project, Village Board Approval for additional 24K funding on Feb 2025. Lions Club Donation with Match			\$	-
1. Bases, Anchors, padded backstop, Ball Field equipment supplies - Team Sporting Goods, INC, 11 65 00	6,275	\$6,275.00	\$	-
2. Concession Stand - Sinks, 12 36 61	4,088	\$4,088.02	\$	-
3. Signs ((900 x 3) + (480 * 3) , ??	0		\$	-
4. gras planted - future field 4 & Clean up work, infield fix, 32 90 00	10,217	\$10,216.79	\$	-
4. portable Mounds - 3 total , 11 65 00	0		\$	-
	0		\$	-
	0		\$	-
Subtotal	20,580	\$20,579.81	\$	-
Phase 1C - Playground				
Playground - Signed Contract amount	152,169	\$152,168.82	\$	-
			\$	-
E. Misc Project Cost			\$	-
1. Project Contingency July 24 - was 100K been adjusted as Change orders came in to reflect remaining balance and contracts totals moved with CO	\$ 4,439.16	\$4,439.16	\$	-
2. Constrution Management - (Market & Johnson 100K, Vierbicher 40K)	\$ 158,667.94	\$158,667.94	\$	-
2a - Porta Poty - Green Valley Septic	\$ 1,559.08	\$1,559.08	\$	-
2b - Dumpster	\$ 2,191.56	\$2,191.56	\$	-
2c - Attorney fees	\$ 685.38	\$685.38	\$	-
3. General Conditions / General Requirements	\$ -		\$	-
4. Builders Risk Ins	\$ 5,169.00	\$5,169.00	\$	-
5. Testing and Inspections	\$ 991.25	\$991.25	\$	-
			\$	-
			\$	-
			\$	-
Subtotal	\$ 173,703.37	\$173,703.37	\$	-
Predevelopment & Phase 1A, B & C Total	\$4,148,778.35	\$4,129,116.65		\$19,661.70
				\$19,661.70
				\$0.00
				\$4,116,031.33
				\$17,029.68
				\$14,070.11
				-\$1,647.23

**RESOLUTION NO. 2025-11-12A
VILLAGE OF MARATHON CITY
MARATHON COUNTY, WISCONSIN**

2026 SALARIES AND WAGES

WHEREAS, it is the duty of the Village Board of Trustees to establish salaries and wages for the employees of the Village of Marathon City; and

WHEREAS, the salaries and wages have been incorporated into the 2026 Budget and Tax Levy; and

NOW, THEREFORE, BE IT RESOLVED by the President and the Board of Trustees of the Village of Marathon City that the salaries and wages for the employees of the Village of Marathon City as of January 1, 2026 shall be as follows:

General Government		2026
Village President		\$2,500 annually
Village Trustee		\$50 per meeting
Commissions and Appointed Boards		\$50 per meeting
Administrator / Treasurer	Steven Cherek	\$102,772.80 annually*
Clerk/Deputy Treasurer	Cassandra Lang	\$27.02 per hour**
Deputy Clerk/Office	Anita Krautkramer	\$23.03 per hour***
Election Inspector		\$12.00 per hour
Public Safety		
Chief of Police	Tyler Geske	\$81,536.00 annually
Police Sargeant	John Lee	\$30.74 per hour
Police Officer	Alicia Lang	\$27.51 per hour
Crossing Guard		\$14.49 per hour
Fire Chief	Darrin Hall	\$2,000
Deputy Chief	Josh Krautkramer	\$1,350
Treasurer	Luke Jacobson	\$1,750
Secretary	Gabe VanRixel	\$500
Safety Officer	Aaron Martin	\$600
Captains (6 total)		\$500
EMS Captain	Julie Gertschen	\$1,350
Public Works		
Director of Public Works	Ken Bloom	\$42.77 per hour
Water Operator	Aaron Martin	\$32.18 per hour
Streets Foreman	Chris Trice	\$31.42 per hour
DPW Staff	Ryan Kage	\$28.81 per hour
Part Time Seasonal - DPW Staff (2)		\$15.53 per hour
Part Time Utility Intern		\$15.53 per hour

- * Administrator Salary is allocated to general fund, water utility, waste water utility, TID #1 and TID #2.
- ** Clerk/ Deputy Treasurer hours split between general fund and utility
- *** Office Assistant hours split between general fund, utility, and public safety

Passed and approved this 12th day of November, 2025.

VILLAGE OF MARATHON CITY
PRESIDENT AND BOARD OF TRUSTEES

By: _____
Kurt Handrick, President

ATTEST:

Cassie Lang, Clerk / Deputy Treasurer

**RESOLUTION NO. U-2025-11-12, VILLAGE OF MARATHON CITY,
MARATHON COUNTY, WISCONSIN AUTHORIZING WASTEWATER RATE
INCREASES**

WHEREAS, the Village owns and operates a Wastewater Utility providing wastewater services to the Village of Marathon City; and

WHEREAS, the revenues and rate of return for the Wastewater Utility must be sufficient to meet the Clean Water Loan Fund (CWLF) requirements for the term of the loan; and

WHEREAS, the revenues and rate of return for the Wastewater Utility must be sufficient to meet the Wastewater Utility portion of the 2025A Series General Obligation Promissory Note requirements for the term of the loan; and

WHEREAS, the Wastewater Utility has implemented a stepped rate increase schedule consisting of two increases beginning with the 4th quarter 2025 billing cycle (reflected on the January 1, 2026 bill), and the 4th quarter 2026 billing cycle (reflected on the January 1, 2027 bill); and

WHEREAS, an additional rate increase, to be determined during the 2027 budget review, will be required for the 4th quarter 2027 billing cycle (reflected on the January 1, 2028 bill) to meet 2025A Series General Obligation Promissory Note requirements based on the anticipated loan amount.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

As required by Ordinance 6.2.82, the Village Board of Trustees authorizes:

- A 5.5% wastewater rate increase effective for the 4th quarter 2025 billing cycle, to be reflected on the January 1, 2026 bill.
- An additional 5.5% wastewater rate increase effective for the 4th quarter 2026 billing cycle, to be reflected on the January 1, 2027 bill.

The foregoing Resolution was duly adopted by the Marathon City Village Board of Trustees by a vote of ___ in favor, ___ against and ___ abstained, on this 12th day of November, 2025.

VILLAGE OF MARATHON CITY

By: _____
Kurt Handrick, President

ATTEST:

Cassie Lang, Village Clerk

**RESOLUTION NO. 2025-11-06A
VILLAGE OF MARATHON CITY
MARTHON COUNTY, WISCONSIN**

2026 GENERAL FUND BUDGET & PROPERTY TAX LEVY

WHEREAS, pursuant to Section 65.90 of the Wisconsin Statutes, “every municipality shall annually, prior to the determination of the sum to be financed in whole or in part by a general property tax...formulate a budget and hold a public hearing thereon”; and

WHEREAS, a summary of the proposed 2026 General Fund Budget for the Village of Marathon City and a notice of the place and time of a public hearing on the proposed budget were published as required by law; and

WHEREAS, the public hearing on the 2026 General Fund Budget for the Village of Marathon City was held at 6:00 P.M., November 12, 2025; and

WHEREAS, the 2026 General Fund Budget for the Village of Marathon City is attached hereto and includes general fund summary, the projected revenues, including the general property tax levy, the projected expenditures and the general obligation debt summary.

NOW, THEREFORE, BE IT RESOLVED by the President and the Board of Trustees of the Village of Marathon City that:

Section 1: The 2026 General Fund Budget for the Village of Marathon City is hereby adopted and approved with the total projected revenues of \$1,934,699.46, total projected expenditures of 1,934,699.46 with \$1,850.25 projected contribution to the general fund reserve. There is projected to be an available general fund balance, including reserves for working cash and for future capital purchases, totaling \$894,884.22 as of December 31, 2026 year end.

Section 2: There is hereby levied local property taxes of \$948,381.00 for general purposes as set in the Village budget, equaling \$4.58 per thousand dollars of property value as returned by the Village’s assessor in the year 2025.

Section 3: The Village Clerk / Administrator is authorized and directed to spread this property tax levy upon the current tax roll of the Village of Marathon City.

Passed and approved this 12st day of November, 2025.

VILLAGE OF MARATHON CITY
PRESIDENT AND BOARD OF TRUSTEES

By: _____
Kurt Handrick, President

ATTEST:

Cassie Lang, Clerk / Deputy Treasurer