2027 Village Budget

MARATHON CITY

THE VIEW'S GREAT UP HERE!

Acknowledgements

ELECTED OFFICIALS

Kurt Handrick Jr., President

Mark Ahrens, Trustee

Scott Marcott, 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 2027 Budget!

From the Administrator



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

FROM: Steven Cherek, Village Administrator

DATE: November 16, 2026

SUBJECT: 2027 Marathon City Budget Message

I respectfully submit the 2027 Annual Budget and Financial Plan for your review and consideration in accordance with Section 65.90 of the Wisconsin Statutes. This budget reflects the Village's commitment to providing quality municipal services while maintaining sound financial management and preparing for future community needs.

The 2027 budget continues the Village's focus on proactive long-term planning. Since adopting the Capital Improvement Plan (CIP) in 2025, the Village Board has worked to identify future infrastructure and equipment needs while developing sustainable funding strategies that reduce reliance on borrowing and help manage future costs.

To support future capital needs, the Village has begun allocating a greater portion of debt service costs to the Debt Levy, allowing General Fund resources to be directed toward capital replacement reserves. As a result, the 2027 budget includes, for the first time, annual contributions of approximately $120,000 to the Street Project Replacement Fund, $57,000 to the Equipment Replacement Fund, and $16,715 to the Fire Department Equipment Replacement Fund. These investments represent an important step toward funding future capital replacement needs through reserves rather than relying solely on debt financing and will help support future street reconstruction, equipment replacement, and Fire Department capital needs.

Looking ahead, 2027 will also serve as the planning year for the Village's next Capital Improvement Plan funding cycle, helping ensure future projects are identified, prioritized, and funded in a responsible manner while preserving the Village's long-term financial stability.

The 2027 budget remains balanced and consistent with Village financial policies and Board priorities. It continues to fund essential municipal services while making strategic investments in infrastructure, equipment replacement, and long-term financial sustainability, ensuring residents continue to receive the high level of service they expect from Marathon City. Thank you to the Village Board, Utility Commission, Department Heads, Employees, and Residents for your continued commitment to Marathon City as we invest in a stronger financial future for our community.

Respectfully Submitted,

Steven A. Cherek

Overview of the Budget Process

The 2027 budget turns the Village Board's direction and community priorities into a practical financial plan—supporting quality services, responsible growth, and long-term stewardship of Village resources. It is truly a team effort, and the 2027 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.

KEY PRIORITIES SHAPING THE 2027 BUDGET

- **Maintain essential services**
  Protect reliable core services, including public works, streets and sanitation, and public safety.
- **Support balanced community growth**
  Build on momentum in residential, industrial, and commercial development, supported by infrastructure planning and a new Village Comprehensive Plan.
- **Engage residents and strengthen community**
  Keep residents informed, encourage meaningful public input, and use community feedback to help shape priorities and budget decisions.
- **Invest for the long term**
  Advance the 2025–2029 Capital Improvement Plan and increase annual contributions to capital replacement reserves to prepare for future infrastructure and equipment needs.
- **Promote workforce excellence**
  Attract and retain a high-quality workforce through competitive compensation and benefits, modern equipment and technology, and a culture of strong work ethic, professionalism, and a positive attitude.
- **Practice responsible financial management**
  Balance service needs and strategic investments with affordability, operating discipline, and the Village's financial benchmarks.

HOW THE BUDGET COMES TOGETHER

1. **Board direction**
   Set priorities for services, growth, and long-range goals.
2. **Department input**
   Review operating needs, costs, staffing, and capital requests.
3. **Community engagement**
   Invite resident input and consider community priorities.
4. **Budget review & approval**
   Present a balanced plan for public review and Board consideration.

Village of Marathon City – 2027 Budgets Public Summary:

The Village consists of and operates each year on 7 separate budgets. Appendix A through F attached to this document, shows each budget in detail. Below are the key highlights and financial figures of each Budget Fund for 2027.

General Fund Budget – Appendix A

- Public Hearing on this budget published for November 16, 2026
- Village Board to approve and adopt Resolution 2026-11-16 on November 16, 2026
- Revenue: $1,905,426.70
- Expenditures: $1,905,426.70
- 2027 Estimated Ending Reserve Fund Balance: $766,421.64

Debt Services Fund Budget – Appendix B

- Total Revenue: $353,457.14
  - $125,000.00 Debt Levy Revenue
  - $228,457.14 Revenue from General Fund
- Expenditures: $353,457.14
- Covers All 2027 General Obligation Promissory Notes, Not TID's & Utility Fund Debt
- 2027 Estimated Ending Fund Balance: $0.00

Capital Improvement Plan (CIP) Fund Budget – Appendix C

- *Next 2027 – 2029 CIP Funding Cycle to be approved in early 2027*
- Revenue: $1,000,985.52
- Expenditures: $954,025.36
- 2027 Estimated Ending Fund Balance: $90,809.31

New Baseball/Softball Park Fund Budget – no appendix due to no revenue/expenditures planned in 2027.

- Funded by donations and project-specific contributions
- Storage Shed in 2027/28 pending funding by donations.
- Revenue: $0
- Expenditures: $0
- 2027 Estimated Ending Fund Balance: $9,569.57

Water & Waste Water Utility Fund Budget – Appendix D

- Approved by Utility Commission on October 28, 2026
- Revenue generated by Utility Customer Billing based on consumption
- *5.5% Waste Water Rate increase starting on Quarter 4 2026, (January 27 Billing)*
- *~26.33% Water Rate increase starting Quarter 1, 2027 (April 27 Billing)*
- Revenue: $1,751,819.72
  - Water: $757,009.76
  - Waste Water: $994,809.97
- Expenditures: $2,048,417.84
  - Water: $862,824.46
  - Waste Water: $1,185,593.38
- 2027 Estimated Ending Fund Balance: $919,178.57 *($1,275,558.57 after Well #5*)
  - Water: $298,988.91 *($655,368.91 after Loan is reimbursed*)
  - Waste Water: $620,189.66
- December 9, 2026 Water Rate Public Hearing - PSC

TID 1 Fund Budget – Appendix E

- Total Revenue: $1,013,022.48
  - $832,110.90 Operating
  - $80,911.58 TID 1 Reserve
- Expenditures: $1,013,022.48
- 2027 Estimated Ending Fund Balance: $19,288.89

TID 2 Fund Budget – Appendix F

- Total Revenue: $138,078.52
  - $138,078.52 Operating
  - $16,096.44 Advance from General Fund and Utility Fund
- Expenditures: $154,174.96
- 2027 Estimated Ending Fund Balance: -$834,489.42
- 2028 TID 2 expected to start paying back General & Utility Funds with Revenue generated from Increment Value generated.

2027 Village Budget

NOTICE OF PUBLIC BUDGET HEARING
VILLAGE OF MARATHON CITY

Notice is hereby given that on Monday, November 16, 2027, at 5:00 p.m. at the Marathon Municipal Center, 311 Walnut St., Marathon, Wisconsin, a PUBLIC HEARING on the PROPOSED 2027 BUDGET FOR THE VILLAGE OF MARATHON CITY will be held. Details of the proposed budget are 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 2027 GENERAL FUND BUDGET

	2026 APPROVED BUDGET	2027 PROPOSED BUDGET
REVENUES		
GENERAL PROPERTY TAX	$ 898,381.00	$ 907,465.00
SPECIAL ASSESSMENTS	$ 106,375.62	$ 110,110.44
INTERGOVERNMENTAL REVENUES	$ 529,590.40	$ 545,793.74
LICENSES AND PERMITS	$ 33,034.00	$ 39,821.00
FINES & FORFEITURES	$ 7,500.00	$ 10,185.00
PUBLIC CHARGES FOR SERVICES	$ 29,785.60	$ 33,621.59
INTERGOVERNMENTAL CHARGES	$ 148,312.84	$ 148,609.93
MISCELLANEOUS REVENUE	$ 131,720.00	$ 109,820.00
BORROWED FUNDS	$ -	$ -
FROM CAPITAL RESERVE	$ -	$ -
TOTAL REVENUE	**$ 1,884,699.46**	**$ 1,905,426.70**
EXPENDITURES		
GENERAL GOVERNMENT	$ 280,841.20	$ 302,149.19
PUBLIC SAFETY	$ 700,894.27	$ 661,823.28
PUBLIC WORKS	$ 315,302.28	$ 336,953.76
HEALTH & HUMAN SERVICES	$ 109,761.94	$ 114,100.29
PARKS, CULTURE & RECREATION	$ 67,490.48	$ 63,817.21
CONSERVATION & DEVELOPMENT	$ 3,000.00	$ 1,850.00
MISCELLANEOUS	$ 2,000.00	$ 2,000.00
TRANSFER TO CIP FUND	$ 96,500.00	$ 193,715.24
TRANSFER TO DEBT SERVICE FUND	$ 307,059.04	$ 228,457.14
TO CAPITAL RESERVE	$ 1,850.25	$ 560.59
TOTAL EXPENDITURES	**$ 1,884,699.46**	**$ 1,905,426.70**

SUMMARY OF PROPOSED 2027 DEBT FUND BUDGET

	2026 APPROVED BUDGET	2027 PROPOSED BUDGET
REVENUES		
DEBT LEVY PROPERTY TAX	$ 50,000.00	$ 125,000.00
REVENUE BY FUND TRANSFER	$ 307,059.04	$ 228,457.14
MISCELLANEOUS REVENUE	$ -	$ -
TOTAL REVENUE	**$ 357,059.04**	**$ 353,457.14**
EXPENDITURES		
DEBT PAYMENTS	$ 357,059.04	$ 353,457.14
MISCELLANEOUS	$ -	$ -
TOTAL EXPENDITURES	**$ 357,059.04**	**$ 353,457.14**

Total Municipal Tax Levy ($1,032,465.00) is a combination of the General Tax Levy and Debt Tax Levy, an 8.87% increase from 2026.

RESOLUTION NO. 2026-11-16
VILLAGE OF MARATHON CITY
MARATHON COUNTY, WISCONSIN

2027 GENERAL FUND BUDGET & PROPERTY TAX LEVY

WHEREAS, pursuant to Section 65.90 of the Wisconsin Statues, "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 2027 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 2027 General Fund Budget for the Village of Marathon City was held at 5:00 P.M., November 16, 2026; and

WHEREAS, the 2027 General Fund Budget for the Village of Marathon City is attached hereto and includes the 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 2027 General Fund Budget for the Village of Marathon City is hereby adopted and approved with the total projected revenues of $1,905,426.70, total projected expenditures of 1,905,426.70 with $560.59 projected contribution to the general fund reserve. There is projected to be $857,230.95 reserves ($766,421.64 General Fund, $90,809.31 CIP Fund) for working cash and future capital purchases as of December 31, 2027 year end.

Section 2: There is hereby levied local property taxes of $1,032,465 ($907,465 General Levy, $125,000 Debt Levy) as set in the Village budgets, equaling $5.04 per thousand dollars of property value as returned by the Village's assessor in the year 2026.

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 16th day of November, 2026.

VILLAGE OF MARATHON CITY
PRESIDENT AND BOARD OF TRUSTEES

By: _____
Kurt Handrick, President

ATTEST:

_____
Cassie Lang, Clerk / Deputy Treasurer

2027 General Fund Overview – Revenues $1,905,426.70

General Fund revenues for 2027 are projected to increase by $20,727.24 (1.10%) compared to the 2026 budget. This modest increase is primarily attributable to changes in intergovernmental revenues, general tax levy and the allocation of interest earnings

Key revenue changes include:

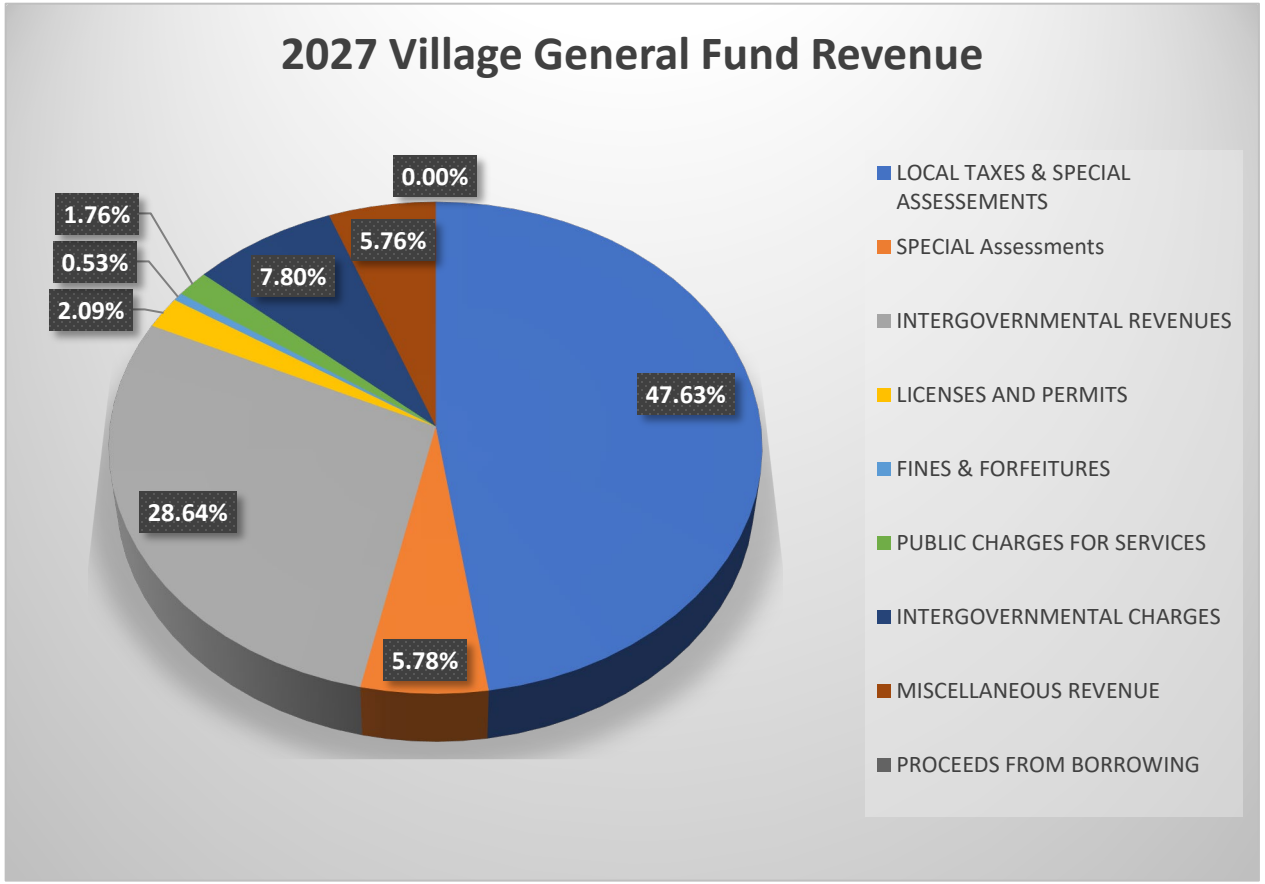
- Intergovernmental Revenues: Increase of $16,203.34, primarily driven by an increase in State Transportation Aid.
- General Fund Taxes: Increase of $9,084, driven by prior year's net new construction rate increase.
- Miscellaneous Revenue: Decrease of $21,900, primarily due to changes in how interest earnings are allocated among Village funds.

The General Fund continues to rely primarily on local property taxes and state aid (intergovernmental revenues), which together account for approximately 76% of total revenues. Other revenue sources include licenses and permits, intergovernmental charges (such as fire service contracts), miscellaneous revenues (including interest earnings), and fines and forfeitures. See the accompanying charts for a breakdown of revenue sources.

Long-Term Financial Planning and Revenue Allocation

Following the adoption of the 2025–2029 Capital Improvement Plan in 2025 and the approval of the Equipment Replacement Funding Plan in 2026, the Village has continued to strengthen its approach to long-term capital planning. As part of these efforts, proceeds from borrowing are no longer budgeted as a General Fund revenue source.

Additionally, interest earnings are now allocated to the respective funds based on their share of the Village's monthly cash reserves. This approach ensures that investment earnings are credited to the funds where the underlying resources reside, including the Utility Fund. As a result, interest earnings previously reflected in General Fund revenues are now distributed among the appropriate funds, contributing to the decrease in projected miscellaneous revenue.



REVENUES	ADOPTED 2026 BUDGET	ADOPTED 2027 BUDGET	YOY Percent Change
LOCAL TAXES	$ 898,381.00	$ 907,465.00	1.01%
SPECIAL ASSESSMENTS	$ 106,375.62	$ 110,110.44	3.51%
INTERGOVERNMENTAL REVENUES	$ 529,590.40	$ 545,793.74	3.06%
LICENSES AND PERMITS	$ 33,034.00	$ 39,821.00	20.55%
FINES & FORFEITURES	$ 7,500.00	$ 10,185.00	35.80%
PUBLIC CHARGES FOR SERVICES	$ 29,785.60	$ 33,621.59	12.88%
INTERGOVERNMENTAL CHARGES	$ 148,312.84	$ 148,609.93	0.20%
MISCELLANEOUS REVENUE	$ 131,720.00	$ 109,820.00	-16.63%
PROCEEDS FROM BORROWING	$ -	$ -	
SUB-TOTAL REVENUE	**$ 1,884,699.46**	**$ 1,905,426.70**	**1.10%**
PROCEEDS FROM FUND BALANCE	$ -	$ -	
TOTAL REVENUE	**$ 1,884,699.46**	**$ 1,905,426.70**	**1.10%**

2027 General Fund – Local Taxes $948,381, Village Tax Levy $1,032,465

The Village's total 2027 tax levy is $1,032,465, consisting of a $907,465 General Fund levy and a $125,000 Debt Levy. Based on 2026 assessed values, the combined levy equates to a Village tax rate of approximately $5.04 per $1,000 of assessed value. This represents only the Village portion of the property tax bill and does not include taxes levied by Marathon County, Marathon School District, or Northcentral Technical College.

The 2027 General Fund levy increased by $9,084 (1.01%) compared to the 2026 levy of $898,381. Consistent with Wisconsin levy limits, the increase is primarily supported by net new construction growth within the Village.

The 2027 Debt Levy totals $125,000, an increase of $75,000 from the 2026 levy of $50,000. The additional debt levy funding reflects the Village Board's decision to allocate a greater share of debt service costs to the Debt Levy, allowing General Fund resources to be redirected toward long-term capital replacement reserves and future infrastructure needs. This approach supports funding for the Equipment Replacement Fund while also addressing interest allocation adjustments for Utility and TID funds.

Combined, the General Fund Levy and Debt Levy increase the Village's total levy from $948,381 in 2026 to $1,032,465 in 2027, an increase of $84,084 (8.87%). Due to growth in the Village's assessed value base, the impact on the overall Village tax rate is $5.04 per $1,000 of assessed value.

- *(See the "Budget Impact on Taxes" slide for more details.)*

	2025 (FY26)	2026 (FY27)	%Change
Village Tax Levy	$948,381.00	$1,032,465.00	8.87%
Village TID Fund Levy on Taxes	$225,178.91	$279,877.81	24.29%
Assessed Value including TID	$256,683,500.00	$260,321,000.00	1.42%
Rate per $1,000 Assessed	$4.57	$5.04	10.26%
Equalized Value No TID	$206,216,800.00	$211,092,200.00	2.36%
Equalized Value including TID	$255,179,900.00	$268,314,500.00	5.15%
Assesment Ratio: AV	100.59%	97.02%	-3.55%

2027 VILLAGE TAX LEVY
$1,032,465

OVERALL VILLAGE TAX RATE
$5.04 per $1,000 of 2026 Village assessed values

General Fund Levy
$907,465
+$9,084 | +1.01%
2026 Levy: $898,381
2027 Tax Rate increase $0.03 per $1,000 due to 2026 Village assessment values falling ~3% below WI DOR Equalized Values

Village Debt Levy
$125,000
+$75,000 | +150%
2026 Deby Levy: $50,000
2027 Debt Tax Rate: $0.48 per $1,000 total, $0.29 Rate increase due to allocating a greater portion of debt service costs to the Debt Levy

Combined Levy Comparison

2026 Total Levy	$948,381| $4.57 Mill Rate
2027 Total Levy	$1,032,465 | $5.04 Mill Rate
Increase	$84,084|8.87%|0.47 Mill Rate

Note: 2026 WI DOR Equalized values is $268,314,500 increased by 5.15% when Assessment Values increased by 1.42%, if 2026 assessment values equal WI DOR Equalized values, the Mill rate would be at 4.89 rate per $1,000 total.

2027 General Fund Overview - Revenues

State Aids – Intergovernmental Revenues ($545,793.74)

Shared Revenue and General Transportation Aid (GTA) are the two largest sources of state aid received by the Village, together accounting for approximately 20.18% of total 2027 General Fund revenues.

For 2027, Intergovernmental Revenues are projected to increase by 3.06%, primarily driven by a $17,429.10 (9.33%) increase in General Transportation Aid. Most other components are projected to remain relatively flat or experience slight decreases.

General Transportation Aid is calculated using a five-year rolling average of local street investment, combined with the funding allocation established in the state's biennial budget. The projected 2027 increase in GTA reflects both the Village's increased investment in street projects over the past five years and additional funding allocated through state legislation for municipal transportation aid payments.

Public Charge for Service – ($33,621.59)

This revenue category reflects fees charged by the Village for services that provide a direct benefit to specific individuals or organizations rather than the public as a whole. Examples include Village Hall and park rentals, special event requests requiring police services, private parking lot street sweeping, wood chipping for property owners, and requested snow and ice removal services.

These charges are generally structured to recover the cost of providing the services, with the goal of operating at or near a break-even level.

For 2027, revenue in this category is projected to increase by $3,835.99, or 12.88%, compared to the 2026 budget. The increase is primarily attributable to a 9% increase in baseball and softball field rental fees, reflecting rising costs associated with maintaining and operating these facilities. Additional revenue growth is anticipated within the Street Department due to an increase in reimbursement requests for services provided to property owners and outside parties.

Cost recovery through user fees remains an important part of the Village's financial strategy. These fees help reduce reliance on General Fund property tax revenues while ensuring that individuals and organizations receiving direct services contribute an equitable share of the associated costs.

	ADOPTED 2026 BUDGET	PROPOSED 2027 BUDGET	YOY Percent Change
INTERGOVERNMENTAL REVENUES			
STATE SHARED REVENUE	$ 181,858.33	$ 180,388.58	*-0.81%*
STATE COMPUTER AID	$ 6,669.94	$ 6,669.94	*0.00%*
STATE HIGHWAY AIDS	$ 186,858.73	$ 204,287.83	*9.33%*
STATE RECYCLING GRANT	$ 11,043.11	$ 11,047.10	*0.04%*
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	$ 720.00	$ 960.00	*33.33%*
TOTAL INTERGOVERNMENTAL REVENUES	**$ 529,590.40**	**$ 545,793.74**	***3.06%***

Wisconsin State Revenue			
	2026	2027	YOY Change
Marathon	$181,858	$180,389	($1,470)
Edgar	$414,428	$423,131	$8,703
Stratford	$516,164	$516,528	$364
Athens	$343,041	$350,224	$7,183
Spencer	$656,725	$675,864	$19,139

The table above compares Wisconsin 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 as they work to better understand the reasons for the difference and explore potential solutions. It is important to note that changes to the Shared Revenue distribution formula would require changes to Wisconsin state legislation.

REVENUES	ADOPTED 2026 BUDGET	PROPOSED 2027 BUDGET	YOY Percent Change
PUBLIC CHARGES FOR SERVICES			
CLERK'S SERVICE INCOME	$ 1,750.00	$ 2,550.00	*45.71%*
POLICE SERVICE INCOME	$ 1,000.00	$ 1,080.00	*8.00%*
CHARGES - GARBAGE STICKERS	$ 750.00	$ 550.00	*-26.67%*
CHARGES - RECYCLING FEES	$ 1,500.00	$ 1,100.00	*-26.67%*
STREETS MAT. & SERVICES INCOME	$ 1,500.00	$ 2,800.00	*86.67%*
PARKS REVENUE	$ 21,785.60	$ 24,041.59	*10.36%*
SAFETY FUND INCOME - DARE	$ 1,500.00	$ 1,500.00	
TOTAL PUBLIC CHARGES FOR SERVICES	**$ 29,785.60**	**$ 33,621.59**	***12.88%***

2027 General Fund Overview – Expenditures

Proposed 2027 General Fund expenditures total $1,905,426.70, including $560.59 allocated to the General Reserve Fund. This represents a 1.10% increase over 2026, primarily driven by transfers to the Capital Improvement Funds for streets, equipment, and the Fire Department as the Village redirects resources toward long-term infrastructure and equipment replacement.

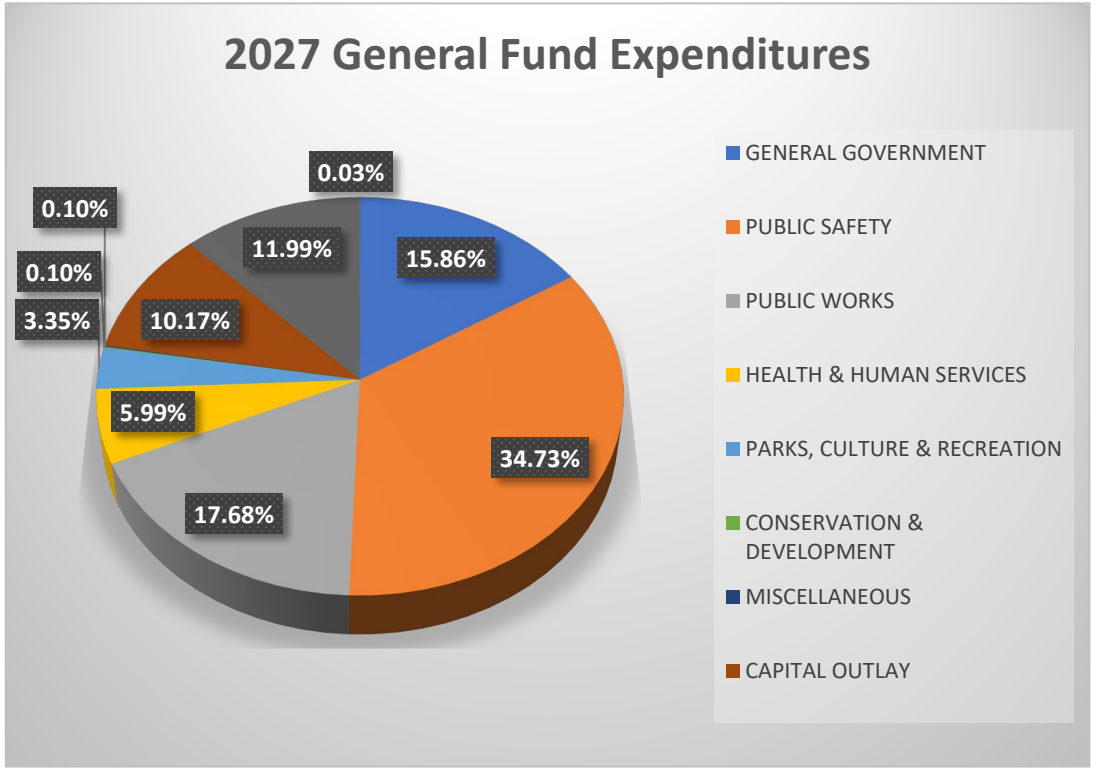
Capital priorities are guided by the Board of Trustees through the Village's Capital Improvement Plan (CIP). The 2027 budget funds previously approved street projects and equipment replacements, with the Board expected to approve the next two years of projects and update the long-term replacement schedule in early 2027.

General Fund operating expenditures are budgeted to increase 0.23% ($3,403.56) over 2026. However, this comparison reflects a $73,230 cost reallocation for fire hydrants and water-main infrastructure, previously paid by the General Fund to the Water Utility and redirected to Water Utility billing in accordance with Wisconsin Public Service Commission requirements. Adjusting for this change, comparable operating expenditures would increase approximately $76,633.56 over 2026.

Employee recruitment and retention were major budget priorities. The 2027 budget includes 6.69% ($45,429.95 total) in total General Fund payroll-related expenditures (including wages and benefits) and was based on the Village's internal wage comparison study. Compensation and benefits total $724,479.58, or 38.02% of all General Fund expenditures. Recommended adjustments include:

- Employee wages: 3.0% increases for all full-time and part-time employees, excluding the Fire Department, plus market adjustments identified through the internal wage study comparing similar positions in similarly sized villages.
- Boards and Commissions: $25.00 more per meeting for appointed boards and commissions; the increase for Village Board members begins with the next election cycle.
- Health insurance: 3.95% premium increase through Team Care (Central States Health Plan).
- Retirement: A slight increase in Wisconsin Retirement System contribution rates.
- Payroll Allocation: Shifting a portion of Administration payroll previously charged to TID 1 and TID 2 back to the General Fund and Utility Fund

The 2027 budget balances long-term capital investment and employee retention with responsible management of Village operating costs and continued delivery of essential services.



EXPENDITURES	ADOPTED 2026 BUDGET	ADOPTED 2027 BUDGET	YOY Percent Change
GENERAL GOVERNMENT	$ 280,841.20	$ 302,149.19	7.59%
PUBLIC SAFETY	$ 700,894.27	$ 661,823.28	-5.57%
PUBLIC WORKS	$ 315,302.28	$ 336,953.76	6.87%
HEALTH & HUMAN SERVICES	$ 109,761.94	$ 114,100.29	3.95%
PARKS, CULTURE & RECREATION	$ 67,490.48	$ 63,817.21	-5.44%
CONSERVATION & DEVELOPMENT	$ 3,000.00	$ 1,850.00	-38.33%
MISCELLANEOUS	$ 2,000.00	$ 2,000.00	0.00%
SUB-TOTAL OPERATIONS	**$ 1,479,290.17**	**$ 1,482,693.73**	**0.23%**
CIP Streets Fund Transfer	$ 84,500.00	$ 120,000.00	42.01%
CIP Equipment Fund Transfer	$ -	$ 57,000.00	
CIP FD Equipment Fund Transfer	$ 12,000.00	$ 16,715.24	
SUB-CIP TRANSFER	**$ 96,500.00**	**$ 193,715.24**	**100.74%**
Debt Service Fund Transfer (GF Debt	$ 307,059.04	$ 228,457.14	-25.60%
PROCEEDS TO FUND BALANCE	**$ 1,850.25**	**$ 560.59**	-69.70%
TOTAL EXPENDITURES	**$ 1,884,699.46**	**$ 1,905,426.70**	**1.10%**

2027 General Fund Overview – Expenditures

General Government: $302,149.19

The General Government budget covers the administrative costs of operating the Village, including Village Board salaries, Administration and Clerk personnel, audit and legal services, and land assessments.

For 2027, General Government expenditures are projected to increase by $21,307.99 (7.59%) compared to 2026. As shown in the accompanying chart, the largest increases are in Board salaries and Administration wages, reflecting compensation adjustments for recently hired employees and the reallocation of a portion of administrative payroll from the Tax Increment District (TID) budgets back to the General Fund.

Insurance and Bonds expenditures increased, primarily due to adjustments to the allocation of insurance costs among departments. The prior-year budget used estimated amounts during the transition to the League of Wisconsin Municipalities Mutual Insurance Company, and the 2027 budget reflects a more accurate distribution.

EXPENDITURES	ADOPTED 2026 BUDGET	PROPOSED 2027 BUDGET	YOY Percent Change
GENERAL GOVERNMENT			
BOARD SALARIES & EXPENSE	$ 12,408.75	$ 16,313.75	*31.47%*
ADMIN STAFF WAGES & SALARIES	$ 90,871.30	$ 101,493.30	*11.69%*
ADMIN STAFF BENEFITS	$ 40,593.46	$ 42,894.45	*5.67%*
PUBLICATIONS & DUES	$ 3,100.00	$ 3,100.00	*0.00%*
OFFICE SUPPLIES & SERVICES	$ 33,650.00	$ 33,000.00	*-1.93%*
VILLAGE HALL MAINTENANCE	$ 3,400.00	$ 2,900.00	*-14.71%*
ELECTIONS	$ 2,932.69	$ 2,932.69	*0.00%*
LEGAL & PROFESSIONAL SERVICES	$ 58,700.00	$ 61,000.00	*3.92%*
AUDIT	$ -	$ -	
VILLAGE HALL UTILITIES	$ 10,700.00	$ 10,700.00	*0.00%*
ASSESSMENT OF PROPERTY	$ -	$ -	
MOBILE HOME TAX	$ 3,000.00	$ 4,000.00	*33.33%*
INSURANCE AND BONDS	$ 21,485.00	$ 23,815.00	*10.84%*
TOTAL GENERAL GOVERNMENT	**$ 280,841.20**	**$ 302,149.19**	***7.59%***

EXPENDITURES	ADOPTED 2026 BUDGET	PROPOSED 2027 BUDGET	YOY Percent Change
PUBLIC SAFETY			
EMPLOYEE WAGES & SALARIES	$ 232,123.97	$ 249,631.59	*7.54%*
EMPLOYEE BENEFITS	$ 100,105.75	$ 104,455.81	*4.35%*
LEGAL FEES	$ 3,000.00	$ 3,000.00	*0.00%*
OPERATIONS	$ 48,623.00	$ 56,400.00	*15.99%*
INSURANCE AND BONDS	$ 8,448.00	$ 11,500.00	*36.13%*
IT SW, HW, SUPPORT	$ 20,139.00	$ 20,050.00	*-0.44%*
CROSSING GUARDS	$ 8,111.22	$ 8,357.52	*3.04%*
SUBTOTAL - POLICE DEPT.	**$ 420,550.94**	**$ 453,394.92**	***7.81%***
FIRE DEPT. OPERATIONS	$ 136,366.46	$ 142,181.49	*4.26%*
FIRST RESPONDER OPERATIONS	$ 43,833.87	$ 43,833.87	*0.00%*
INSURANCE AND BONDS	$ 16,000.00	$ 11,500.00	*-28.13%*
AMBULANCE SERVICE	$ 10,913.00	$ 10,913.00	*0.00%*
HYDRANT RENTAL	$ 73,230.00	$ -	*-100.00%*
SUBTOTAL - FIRE DEPT.	**$ 280,343.33**	**$ 208,428.36**	***-25.65%***
TOTAL PUBLIC SAFETY	**$ 700,894.27**	**$ 661,823.28**	***-5.57%***



Pending Village Board approval through the next two-year Capital Improvement Plan (CIP) funding cycle, 2027 marks the scheduled eighth year of service for the Police Department's 2019 Dodge Durango, making it due for replacement under the Village's vehicle replacement schedule.

Public Safety: $661,823.29, decrease of 5.57%

The Public Safety budget includes expenditures for the Village Police Department, Fire Protection, and Emergency Medical Services (EMS)

Overall Public Safety expenditures are projected to decrease 5.57% in 2027, largely due to the reallocation of fire hydrant and water-main infrastructure charges from the General Fund to Water Utility billing (Hydrant Rental), as explained earlier in this report. This change in how the costs are funded accounts for a significant portion of the reported total decrease.

Police Department expenditures are projected to increase 7.81%, primarily due to payroll-related costs. Compensation adjustments reflect the findings of the Village's internal wage comparison study, which identified Police Department positions as a priority for wage corrections.

Fire and EMS services are provided through contractual agreements between the Village and surrounding towns, using a shared-cost allocation model. Overall fire protection contract costs are increasing 2%, or $3,711.23, primarily due to replacing the 1990 fire truck with a used 1999 Freightliner truck in 2026. The contracts now include payments to the Fire Department Replacement Fund to support this equipment investment.

2027 General Fund Overview – Expenditures

Public Works budget: $336,953.76, Increase of 6.87%

The Public Works budget includes several changes for 2027, with the majority occurring outside the department's operating budget through the adoption of the CIP Streets & Equipment Replacement Funding Plan. A total of $177,000 is allocated to these reserves, including $120,000 for large street projects and $57,000 for major Village equipment replacement.

Within the operating budget, expenditures are increasing primarily due to payroll-related costs, along with higher Garage Utilities and Operations expenses associated with rising fuel costs.

	ADOPTED 2026 BUDGET	PROPOSED 2027 BUDGET	YOY Percent Change
PUBLIC WORKS			
EMPLOYEE WAGES & SALARIES	$ 116,695.84	$ 128,310.50	*9.95%*
EMPLOYEE BENEFITS	$ 53,631.44	$ 56,079.26	*4.56%*
GARAGE UTILITIES	$ 9,292.00	$ 10,800.00	*16.23%*
VEHICLES OPERATION & MAINTENA	$ 20,500.00	$ 20,500.00	*0.00%*
GARAGE OPERATION & MAINTENAN	$ 28,490.00	$ 33,000.00	*15.83%*
CAPITAL EXPENSE - EQUIPMENT			
INSURANCE AND BONDS	$ 9,193.00	$ 10,764.00	*17.09%*
STREET MAINTENANCE	$ 35,500.00	$ 35,500.00	*0.00%*
STREET LIGHTING	$ 40,000.00	$ 40,000.00	*0.00%*
TRAFFIC CONTROL	$ 2,000.00	$ 2,000.00	*0.00%*
TOTAL PUBLIC WORKS	**$ 315,302.28**	**$ 336,953.76**	***6.87%***
CIP Streets Fund Transfer	$ 84,500.00	$ 120,000.00	*42.01%*
CIP Equipment Fund Transfer	$ -	$ 57,000.00	
CIP FD Equipment Fund Transfer	$ 12,000.00	$ 16,715.24	
SUB-CIP TRANSFER	**$ 96,500.00**	**$ 193,715.24**	***100.74%***



2026 Village Receive a New Ventrac utility tractor with cab and mower replacing the 1994 Steiner. This was largely funded by a Wisconsin Emergency Management disaster grant.





Parks, Culture & Recreation: 63,817.21, Decrease of 5.44%

Following the County Materials Sports Complex grand opening in spring 2026, several improvements were completed, including parking lot enhancements, pickleball courts, and walking trail lighting.

The 2027 budget reflects higher utility costs at the ball fields, partially offset by user fees introduced in 2026 and increased slightly for 2027.

Despite increased costs at the baseball and softball facilities, overall expenditures are decreasing primarily due to fewer employee hours needed for the Business Park and 400 Block properties following their sale for development.

Library expenditures are decreasing by 6.62% as the Village brings heating and cooling system maintenance in-house for 2027, with the goal of improving service quality and managing costs.

	ADOPTED 2026 BUDGET	PROPOSED 2027 BUDGET	YOY Percent Change
PARKS, CULTURE & EDUCATION			
LIBRARY WAGES & OPERATION & MAINTENANCE	$ 6,119.70	$ 5,714.43	*-6.62%*
LIBRARY EMPLOYEE BENEFITS	$ -	$ -	
LIBRARY UTILITIES	$ 6,000.00	$ 6,000.00	*0.00%*
PARKS EMPLOYEE WAGES & BENEFITS	$ 33,797.03	$ 30,042.78	*-11.11%*
PARKS UTILITIES	$ 10,424.59	$ 11,160.00	*7.05%*
PARK OPERATION & MAINTENANCE	$ 10,149.16	$ 10,400.00	*2.47%*
PARKS INSURANCE & BONDS	$ -	$ -	
SPECIAL EVENTS	$ 1,000.00	$ 500.00	*-50.00%*
TOTAL PARKS, CULTURE & EDUCATION	**$ 67,490.48**	**$ 63,817.21**	***-5.44%***

2027 Debt Fund vs Village General Borrowing Capacity

Municipal debt allows the Village to finance major capital investments, such as fire trucks, plow trucks, and street projects. Debt is generally structured to align repayment with the useful life of the asset being financed.

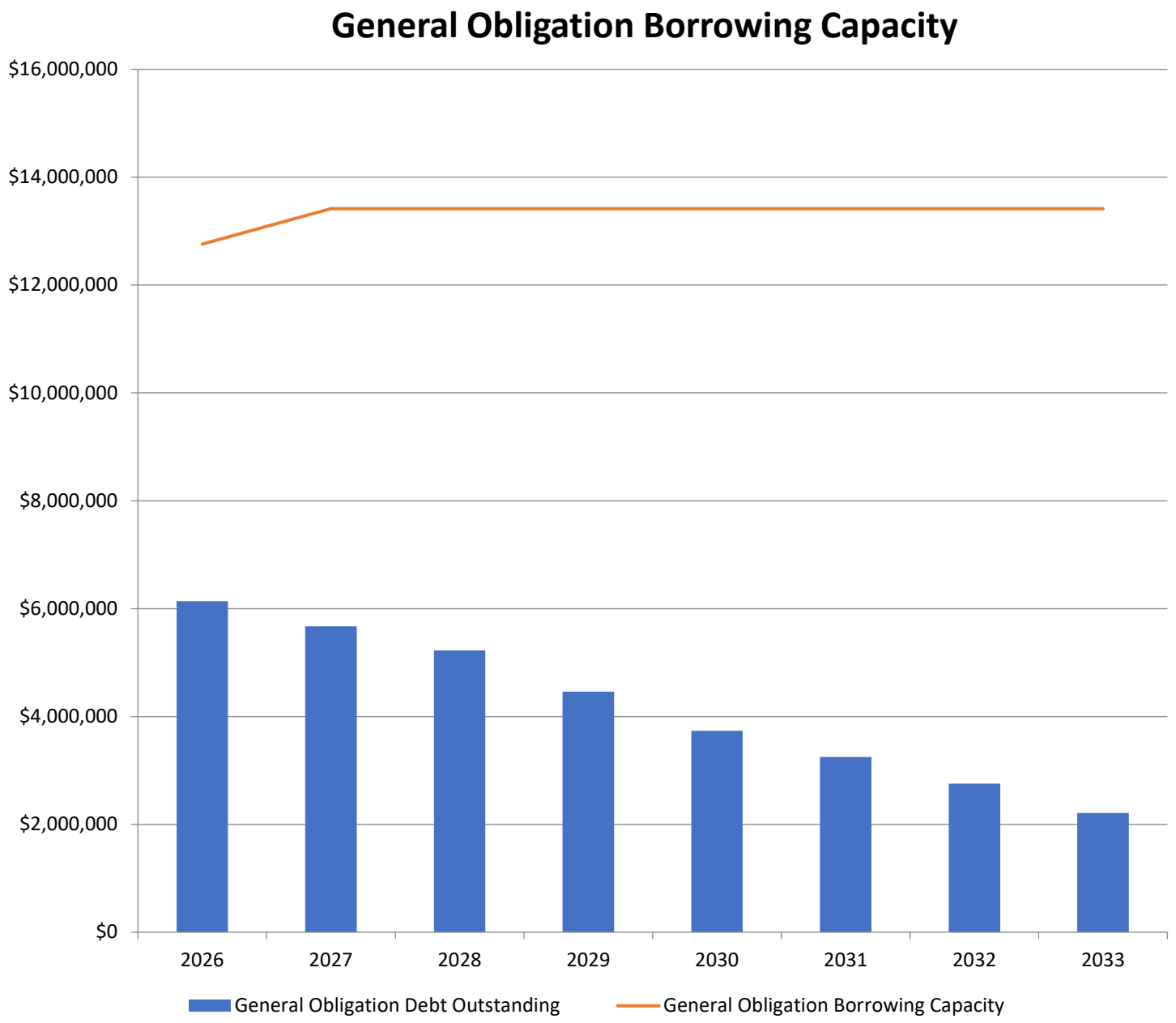
Wisconsin municipalities are subject to a statutory general obligation debt limit of 5% of equalized property value. For 2027, Marathon City's statutory debt limit is $13,415,725.

The Village projects $6,136,724 in outstanding debt at the beginning of 2027, allocated among TID #1, TID #2, and the General Fund. Scheduled 2027 principal payments total $464,107, funded through TID revenues, the General Fund levy, and the Debt Levy.

Based on the current debt schedule, the Village expects to have approximately $7.74 million (58%) of its statutory borrowing capacity available at the end of 2027, assuming no additional borrowing. Existing Village debt is projected to be paid off by 2045 under the current payment schedule.

Although the Village has borrowing capacity available, the Board of Trustees has established guidelines and maximum utilization thresholds to help manage debt responsibly. All Village borrowing requires Board approval.

The 2027 Capital Improvement Plan projects $493,676 in new general obligation borrowing to fund approved street projects ($139,000) and estimated equipment replacements ($354,676). This amount may change following the next two-year CIP funding cycle, anticipated for Board consideration in March 2027.



ESTIMATED BUDGET IMPACT TO HOMEOWNERS

The accompanying tables illustrate the impact of the 2027 Village budget on the Village portion of the property tax bill for homes at various assessed values. They also show changes in assessed values across property classifications.

Unlike the previous year, the Village did not conduct a reassessment in 2026. As a result, assessed values remained relatively stable for most property classifications, without the significant changes experienced during the prior reassessment.

Now, looking at the table to the right, a home assessed at $200,000 paid $914.00 in Village property taxes in 2026. If its assessed value remains at $200,000, the projected 2027 Village tax bill will be $1,008.00, an increase of $94.00. Of this increase, $58.00 is attributable to the higher Debt Levy, which supports capital equipment replacement and scheduled street reconstruction projects.

The proposed 2027 budget balances the cost of providing essential municipal services with the need to invest in the Village's streets, equipment, and long-term infrastructure. While the increased levy affects property owners, these investments help maintain the services and community assets residents rely on.

In conclusion, the 2027 budget reflects the collaborative efforts of Village staff and the policy direction of the Village Board. It is intended to provide responsible financial management while positioning the Village to meet both current service needs and future capital priorities.

Respectfully submitted,

Steven A. Cherek

Village Administrator - Treasurer

Village of Marathon City, WI

Estimated Tax Impact	Pay 2026 Taxes	Pay 2027 Taxes	
Tax Levy (Including Village TID Levy):	**$1,173,560**	**$1,312,343**	
Assessed Value (Inc. Manufacturing):	256,683,500	260,321,000	1.42%
Assessed Mill Rate:	**4.57**	5.04	10.26%

Assessed Value	2025 Village Taxes	Est. 2026 Village Taxes
100,000	457	504
150,000	686	756
175,000	800	882
200,000	914	1,008
250,000	1,143	1,260
300,000	1,372	1,512
350,000	1,600	1,764
400,000	1,829	2,016
450,000	2,057	2,269
500,000	2,286	2,521

Operating Levy	898,381	907,465	1.01%
Capital Levy	-	-	
Debt Levy	50,000	125,000	150.00%
Village Share of TID Levy	225,179	279,878	24.29%
Total	**$1,173,560**	**$1,312,343**	11.83%

VILLAGE OF MARATHON CITY
ASSESSED VALUATION COMPARISONS FOR 2025 - 2026 TAX YEAR

CLASS	2025 Tax Year Paid in 2026 ASSESSED VALUE	2026 Tax Year Paid in 2027 ASSESSED VALUE	CHANGE FROM 2025-2026	PERCENTAGE CHANGE FROM 2025-2026
RESIDENTIAL	$ 144,033,500	$ 144,143,200	109,700	0.08%
COMMERCIAL	37,474,200	36,817,200	(657,000)	-1.75%
MANUFACTURING	73,565,400	77,647,500	4,082,100	5.55%
OTHER	1,610,400	1,713,100	102,700	6.38%
TOTAL - REAL ESTATE	$ 256,683,500	$ 260,321,000	3,637,500	1.42%



Appendix A

2027 General Fund Budget

VILLAGE OF MARATHON CITY November 16, 2026

PROPOSED

2027 GENERAL FUND BUDGET

REVENUES	ADOPTED 2025 BUDGET	REVENUES AS OF 9/16/2026	PROJECTED YEAR-END 2026	ADOPTED 2026 BUDGET	ADOPTED 2027 BUDGET	*YOY Percent Change*
LOCAL TAXES	$ 880,712.00	$ 898,381.07	$ 898,381.07	$ 898,381.00	$ 907,465.00	*1.01%*
SPECIAL ASSESSMENTS	$ 103,316.88	$ 107,501.77	$ 107,501.77	$ 106,375.62	$ 110,110.44	*3.51%*
INTERGOVERNMENTAL REVENUES	$ 505,135.94	$ 223,578.29	$ 529,834.39	$ 529,590.40	$ 545,793.74	*3.06%*
LICENSES AND PERMITS	$ 33,318.00	$ 30,555.04	$ 41,859.37	$ 33,034.00	$ 39,821.00	*20.55%*
FINES & FORFEITURES	$ 7,800.00	$ 7,803.48	$ 10,203.08	$ 7,500.00	$ 10,185.00	*35.80%*
PUBLIC CHARGES FOR SERVICES	$ 7,150.00	$ 12,402.21	$ 28,957.47	$ 29,785.60	$ 33,621.59	*12.88%*
INTERGOVERNMENTAL CHARGES	$ 139,484.31	$ 149,980.49	$ 149,980.49	$ 148,312.84	$ 148,609.93	*0.20%*
MISCELLANEOUS REVENUE	$ 100,596.00	$ 102,634.23	$ 146,376.75	$ 131,720.00	$ 109,820.00	*-16.63%*
PROCEEDS FROM BORROWING	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	
SUB-TOTAL REVENUE	**$ 1,777,513.13**	**$ 1,532,836.58**	**$ 1,913,094.39**	**$ 1,884,699.46**	**$ 1,905,426.70**	***1.10%***
PROCEEDS FROM FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
TOTAL REVENUE	**$ 1,777,513.13**	**$ 1,532,836.58**	**$ 1,913,094.39**	**$ 1,884,699.46**	**$ 1,905,426.70**	***1.10%***

EXPENDITURES	ADOPTED 2025 BUDGET	Expenses as of 9/16/2026	PROJECTED YEAR-END 2026	ADOPTED 2026 BUDGET	ADOPTED 2027 BUDGET	*YOY Percent Change*
GENERAL GOVERNMENT	$ 293,645.00	$ 212,245.10	$ 280,952.61	$ 280,841.20	$ 302,149.19	*7.59%*
PUBLIC SAFETY	$ 674,681.61	$ 396,628.23	$ 685,999.60	$ 700,894.27	$ 661,823.28	*-5.57%*
PUBLIC WORKS	$ 328,818.03	$ 224,260.34	$ 343,886.99	$ 315,302.28	$ 336,953.76	*6.87%*
HEALTH & HUMAN SERVICES	$ 107,087.64	$ 72,921.80	$ 110,106.90	$ 109,761.94	$ 114,100.29	*3.95%*
PARKS, CULTURE & RECREATION	$ 53,384.83	$ 55,710.20	$ 67,142.00	$ 67,490.48	$ 63,817.21	*-5.44%*
CONSERVATION & DEVELOPMENT	$ 1,000.00	$ 4,452.00	$ 4,452.00	$ 3,000.00	$ 1,850.00	*-38.33%*
MISCELLANEOUS	$ 2,000.00	$ 1,811.49	$ 1,811.49	$ 2,000.00	$ 2,000.00	*0.00%*
SUB-TOTAL OPERATIONS	**$ 1,460,617.11**	**$ 968,029.16**	**$ 1,494,351.59**	**$ 1,479,290.17**	**$ 1,482,693.73**	***0.23%***
CIP Streets Fund Transfer	$ -	$ 86,500.00	$ 84,500.00	$ 84,500.00	$ 120,000.00	*42.01%*
CIP Equipment Fund Transfer			$ 2,000.00	$ -	$ 57,000.00	
CIP FD Equipment Fund Transfer			$ 12,000.00	$ 12,000.00	$ 16,715.24	
SUB-CIP TRANSFER		**$ 86,500.00**	**$ 98,500.00**	**$ 96,500.00**	**$ 193,715.24**	***100.74%***
Debt Service Fund Transfer (GF Debt Payments)	$ 315,683.43	$ -	$ 307,059.04	$ 307,059.04	$ 228,457.14	*-25.60%*
PROCEEDS TO FUND BALANCE	**$ 1,212.59**	**$ 478,307.42**	**$ 13,183.76**	**$ 1,850.25**	**$ 560.59**	*-69.70%*
TOTAL EXPENDITURES	**$ 1,777,513.13**	**$ 1,532,836.58**	**$ 1,913,094.39**	**$ 1,884,699.46**	**$ 1,905,426.70**	***1.10%***
Transfer TO (FROM) TID1 Fund	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	
Transfer TO (FROM) TID2 Fund	*$ 29,230.00*	*$ 17,358.25*	*$ 32,721.49*	*$ 27,645.94*	*$ 8,048.22*	*-70.89%*
Reserve Fund Balance	**$ 793,447.00**	**$ 1,254,396.17**	**$ 773,909.27**	**$ 767,651.32**	**$ 766,421.64**	***-0.16%***

VILLAGE OF MARATHON CITY November 16, 2026

2027 GENERAL FUND BUDGET

REVENUES	ADOPTED 2025 BUDGET	REVENUES AS OF 9/16/2026	PROJECTED YEAR-END 2025 REVENUES	ADOPTED 2026 BUDGET	PROPOSED 2027 BUDGET	*YOY Percent Change*
GENERAL PROPERTY TAXES						
LOCAL PROPERTY TAXES	$ 880,712.00	$ 898,381.07	$ 898,381.07	$ 898,381.00	$ 907,465.00	*1.01%*
DEBT LEVY PROPERTY TAXES	*$ 50,000.00*	*$ 50,000.00*	*$ 50,000.00*	*$ 50,000.00*	*$ 125,000.00*	*150.00%*
TOTAL TAXES	**$ 930,712.00**	**$ 948,381.07**	**$ 948,381.07**	**$ 948,381.00**	**$ 1,032,465.00**	***8.87%***
SPECIAL ASSESSMENTS & CHARGES						
SPECIAL ASSESSMENTS		$ 899.00	$ 899.00	$ -	$ -	
INTEREST ON SPECIAL ASSESSMENTS		$ 125.61	$ 125.61	$ -	$ -	
GARBAGE & RECYCLING CHARGES	$ 103,316.88	$ 106,477.16	$ 106,477.16	$ 106,375.62	$ 110,110.44	*3.51%*
TOTAL SPECIAL ASSESSMENTS	**$ 103,316.88**	**$ 107,501.77**	**$ 107,501.77**	**$ 106,375.62**	**$ 110,110.44**	***3.51%***
INTERGOVERNMENTAL REVENUES						
STATE SHARED REVENUE	$ 181,315.69	$ 31,276.92	$ 181,858.33	$ 181,858.33	$ 180,388.58	*-0.81%*
STATE COMPUTER AID	$ 6,669.94	$ 6,669.94	$ 6,669.94	$ 6,669.94	$ 6,669.94	*0.00%*
STATE HIGHWAY AIDS	$ 162,627.62	$ 140,144.04	$ 186,858.73	$ 186,858.73	$ 204,287.83	*9.33%*
STATE RECYCLING GRANT	$ 11,082.40	$ 11,047.10	$ 11,047.10	$ 11,043.11	$ 11,047.10	*0.04%*
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	$ 31,467.19	*0.00%*
STEWARDSHIP GRANT-COUNTY		$ -	$ -	$ -	$ -	
FEDERAL GRANTS / Fire Truck		$ -	$ -	$ -	$ -	
UTILITY DEPT. TAX EQUIVALENT	$ 108,000.00	$ -	$ 108,000.00	$ 108,000.00	$ 108,000.00	*0.00%*
LAW ENFORCEMENT STATE AIDS	$ 1,000.00	$ -	$ 960.00	$ 720.00	$ 960.00	*33.33%*
TOTAL INTERGOVERNMENTAL REVENUES	**$ 505,135.94**	**$ 223,578.29**	**$ 529,834.39**	**$ 529,590.40**	**$ 545,793.74**	***3.06%***
LICENSES AND PERMITS						
MOBILE HOME TAX	$ 8,200.00	$ 9,989.83	$ 13,013.87	$ 8,200.00	$ 13,400.00	*63.41%*
CABLE FRANCHISE FEE	$ 7,008.00	$ 4,679.71	$ 6,230.00	$ 7,008.00	$ 6,200.00	*-11.53%*
BUS. & OCCUPATIONAL FEES	$ 5,970.00	$ 4,025.00	$ 7,745.00	$ 7,595.00	$ 7,740.00	*1.91%*
LIQUOR LICENSES	$ 5,090.00	$ 5,040.00	$ 5,050.00	$ 4,520.00	$ 5,050.00	*11.73%*
LICENSES PUBLICATION FEE	$ 200.00	$ 200.00	$ 200.00	$ 180.00	$ 200.00	*11.11%*
DOG LICENSES	$ 450.00	$ 720.50	$ 720.50	$ 731.00	$ 731.00	*0.00%*
BUILDING PERMITS	$ 5,000.00	$ 3,550.00	$ 3,600.00	$ 3,000.00	$ 3,000.00	*0.00%*
UTILITY PERMITS	$ 600.00	$ 1,850.00	$ 2,800.00	$ 800.00	$ 2,000.00	*150.00%*
SIGN PERMITS	$ 800.00	$ 500.00	$ 2,500.00	$ 1,000.00	$ 1,500.00	*50.00%*
TOTAL LICENSES & PERMITS	**$ 33,318.00**	**$ 30,555.04**	**$ 41,859.37**	**$ 33,034.00**	**$ 39,821.00**	***20.55%***
LAW & ORDINANCE VIOLATIONS	$ 7,000.00	$ 6,823.48	$ 8,923.08	$ 6,000.00	$ 8,760.00	*46.00%*
PARKING VIOLATIONS	$ 800.00	$ 980.00	$ 1,280.00	$ 1,500.00	$ 1,425.00	*-5.00%*
FINES AND FORFEITURES	**$ 7,800.00**	**$ 7,803.48**	**$ 10,203.08**	**$ 7,500.00**	**$ 10,185.00**	***35.80%***
PUBLIC CHARGES FOR SERVICES						
CLERK'S SERVICE INCOME	$ 1,900.00	$ 2,326.67	$ 2,771.67	$ 1,750.00	$ 2,550.00	*45.71%*
POLICE SERVICE INCOME	$ 1,000.00	$ 892.00	$ 1,025.00	$ 1,000.00	$ 1,080.00	*8.00%*
CHARGES - GARBAGE STICKERS	$ 750.00	$ 535.00	$ 535.00	$ 750.00	$ 550.00	*-26.67%*
CHARGES - RECYCLING FEES	$ 1,500.00	$ 875.00	$ 1,100.00	$ 1,500.00	$ 1,100.00	*-26.67%*
STREETS MAT. & SERVICES INCOME	$ 1,500.00	$ 2,798.75	$ 2,798.75	$ 1,500.00	$ 2,800.00	*86.67%*
PARKS REVENUE	$ 500.00	$ 4,974.79	$ 19,227.05	$ 21,785.60	$ 24,041.59	*10.36%*
SAFETY FUND INCOME - DARE	$ -	$ -	$ 1,500.00	$ 1,500.00	$ 1,500.00	
TOTAL PUBLIC CHARGES FOR SERVICES	**$ 7,150.00**	**$ 12,402.21**	**$ 28,957.47**	**$ 29,785.60**	**$ 33,621.59**	***12.88%***

November 16, 2026

REVENUES	ADOPTED 2025 BUDGET	REVENUES AS OF 9/16/2026	PROJECTED YEAR-END 2025 REVENUES	ADOPTED 2026 BUDGET	PROPOSED 2027 BUDGET	*YOY Percent Change*
INTERGOVERNMENTAL CHARGES						
FIRE CALLS		$ -	$ -	$ -	$ -	
FIRE INS. DUES	$ 17,327.05	$ 21,376.73	$ 21,376.73	$ 19,709.08	$ 21,376.73	*8.46%*
FIRE SECTION FEES	$ 113,202.78	$ 112,566.98	$ 112,566.98	$ 112,566.98	$ 114,856.58	*2.03%*
FIRST RESPONDER SECTION CHARGES	$ 8,954.48	$ 16,036.78	$ 16,036.78	$ 16,036.78	$ 12,376.62	*-22.82%*
TOTAL INTERGOVERNMENTAL CHARGES	**$ 139,484.31**	**$ 149,980.49**	**$ 149,980.49**	**$ 148,312.84**	**$ 148,609.93**	***0.20%***
MISCELLANEOUS REVENUE						
OTHER INCOME - F.D.		$ 5,816.23	$ 5,816.23	$ -	$ -	
DIVIDENDS & INTEREST	$ 39,000.00	$ 57,672.07	$ 81,544.00	$ 68,400.00	$ 51,000.00	*-25.44%*
RENTAL REVENUE	$ 35,096.00	$ 23,521.65	$ 37,861.69	$ 37,320.00	$ 37,820.00	*1.34%*
LIBRARY REVENUE	$ 10,000.00	$ 6,484.30	$ 9,374.39	$ 10,000.00	$ 10,000.00	*0.00%*
PARK SPONSORSHIP & DONATIONS	$ 5,500.00	$ 500.00	$ 2,500.00	$ 1,500.00	$ 2,500.00	*66.67%*
DONATIONS - PD		$ 4,477.44	$ 4,477.44	$ -	$ 4,500.00	
DONATIONS - ADMIN	$ 1,000.00	$ -	$ -	$ 1,000.00	$ -	*-100.00%*
MISC. RECEIPTS & REIMBURSEMENTS	$ 1,500.00	$ 3,803.00	$ 4,303.00	$ 3,000.00	$ 3,500.00	*16.67%*
SALES OF GOODS & PROPERTY	$ 8,000.00	$ -	$ -	$ 10,000.00	$ -	*-100.00%*
Other MISC Rev	$ 500.00	$ 359.54	$ 500.00	$ 500.00	$ 500.00	*0.00%*
TOTAL MISCELLANEOUS REVENUE	**$ 100,596.00**	**$ 102,634.23**	**$ 146,376.75**	**$ 131,720.00**	**$ 109,820.00**	***-16.63%***
PROCEEDS FROM DEBT						
PROCEEDS FROM DEBT	$ -	$ -	$ -	$ -	$ -	
PROCEEDS FROM DEBT - FD	$ -					
TOTAL DEBT REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
SUB-TOTAL	**$ 1,777,513.13**	**$ 1,532,836.58**	**$ 1,913,094.39**	**$ 1,884,699.46**	**$ 1,905,426.70**	***1.10%***
PROCEEDS FROM FUND BALANCE	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUES	**$ 1,777,513.13**	**$ 1,532,836.58**	**$ 1,913,094.39**	**$ 1,884,699.46**	**$ 1,905,426.70**	***1.10%***

November 16, 2026

EXPENDITURES	ADOPTED 2025 BUDGET	Expenses as of 9/16/2026	PROJECTED YEAR-END 2026	ADOPTED 2026 BUDGET	PROPOSED 2027 BUDGET	*YOY Percent Change*
GENERAL GOVERNMENT						
BOARD SALARIES & EXPENSE	$ 14,360.00	$ 11,481.04	$ 14,141.75	$ 12,408.75	$ 16,313.75	*31.47%*
ADMIN STAFF WAGES & SALARIES	$ 77,637.59	$ 64,037.86	$ 91,516.79	$ 90,871.30	$ 101,493.30	*11.69%*
ADMIN STAFF BENEFITS	$ 32,745.96	$ 27,621.35	$ 40,486.64	$ 40,593.46	$ 42,894.45	*5.67%*
PUBLICATIONS & DUES	$ 3,100.00	$ 707.60	$ 2,150.00	$ 3,100.00	$ 3,100.00	*0.00%*
OFFICE SUPPLIES & SERVICES	$ 31,751.30	$ 23,873.68	$ 29,566.43	$ 33,650.00	$ 33,000.00	*-1.93%*
VILLAGE HALL MAINTENANCE	$ 3,400.00	$ 2,686.81	$ 3,000.00	$ 3,400.00	$ 2,900.00	*-14.71%*
ELECTIONS	$ 2,834.00	$ 1,619.64	$ 2,649.98	$ 2,932.69	$ 2,932.69	*0.00%*
LEGAL & PROFESSIONAL SERVICES	$ 90,866.15	$ 46,829.15	$ 59,250.00	$ 58,700.00	$ 61,000.00	*3.92%*
AUDIT		$ -	$ -	$ -	$ -	
VILLAGE HALL UTILITIES	$ 9,700.00	$ 6,737.53	$ 9,877.68	$ 10,700.00	$ 10,700.00	*0.00%*
ASSESSMENT OF PROPERTY		$ -	$ -	$ -	$ -	
MOBILE HOME TAX	$ 3,250.00	$ 2,328.08	$ 3,990.98	$ 3,000.00	$ 4,000.00	*33.33%*
INSURANCE AND BONDS	$ 24,000.00	$ 24,322.36	$ 24,322.36	$ 21,485.00	$ 23,815.00	*10.84%*
TOTAL GENERAL GOVERNMENT	**$ 293,645.00**	**$ 212,245.10**	**$ 280,952.61**	**$ 280,841.20**	**$ 302,149.19**	***7.59%***
PUBLIC SAFETY						
EMPLOYEE WAGES & SALARIES	$ 213,150.78	$ 161,236.21	$ 233,205.60	$ 232,123.97	$ 249,631.59	*7.54%*
EMPLOYEE BENEFITS	$ 102,533.01	$ 68,451.88	$ 100,640.84	$ 100,105.75	$ 104,455.81	*4.35%*
LEGAL FEES	$ 2,000.00	$ 1,164.51	$ 1,500.00	$ 3,000.00	$ 3,000.00	*0.00%*
OPERATIONS	$ 48,579.00	$ 27,755.65	$ 47,755.34	$ 48,623.00	$ 56,400.00	*15.99%*
INSURANCE AND BONDS	$ 12,300.00	$ 11,277.68	$ 11,277.68	$ 8,448.00	$ 11,500.00	*36.13%*
IT SW, HW, SUPPORT	$ 16,100.00	$ 16,015.63	$ 18,741.91	$ 20,139.00	$ 20,050.00	*-0.44%*
CROSSING GUARDS	$ 7,836.92	$ 4,588.79	$ 8,069.56	$ 8,111.22	$ 8,357.52	*3.04%*
SUBTOTAL - POLICE DEPT.	**$ 402,499.71**	**$ 290,490.35**	**$ 421,190.93**	**$ 420,550.94**	**$ 453,394.92**	***7.81%***
FIRE DEPT. OPERATIONS	$ 131,878.96	$ 62,175.74	$ 127,965.87	$ 136,366.46	$ 142,181.49	*4.26%*
FIRST RESPONDER OPERATIONS	$ 42,872.95	$ 22,605.36	$ 42,256.02	$ 43,833.87	$ 43,833.87	*0.00%*
INSURANCE AND BONDS	$ 16,000.00	$ 10,443.78	$ 10,443.78	$ 16,000.00	$ 11,500.00	*-28.13%*
AMBULANCE SERVICE	$ 8,200.00	$ 10,913.00	$ 10,913.00	$ 10,913.00	$ 10,913.00	*0.00%*
HYDRANT RENTAL	$ 73,230.00	$ -	$ 73,230.00	$ 73,230.00	$ -	*-100.00%*
SUBTOTAL - FIRE DEPT.	**$ 272,181.91**	**$ 106,137.88**	**$ 264,808.67**	**$ 280,343.33**	**$ 208,428.36**	***-25.65%***
TOTAL PUBLIC SAFETY	**$ 674,681.62**	**$ 396,628.23**	**$ 685,999.60**	**$ 700,894.27**	**$ 661,823.28**	***-5.57%***

November 16, 2026

	ADOPTED 2025 BUDGET	Expenses as of 9/16/2026	PROJECTED YEAR-END 2026	ADOPTED 2026 BUDGET	PROPOSED 2027 BUDGET	*YOY Percent Change*
PUBLIC WORKS						
EMPLOYEE WAGES & SALARIES	$ 108,675.45	$ 84,933.86	$ 123,876.38	$ 116,695.84	$ 128,310.50	*9.95%*
EMPLOYEE BENEFITS	$ 44,520.58	$ 36,881.23	$ 53,913.91	$ 53,631.44	$ 56,079.26	*4.56%*
GARAGE UTILITIES	$ 8,432.00	$ 5,886.69	$ 9,819.38	$ 9,292.00	$ 10,800.00	*16.23%*
VEHICLES OPERATION & MAINTENANCE	$ 20,500.00	$ 17,660.54	$ 20,231.44	$ 20,500.00	$ 20,500.00	*0.00%*
GARAGE OPERATION & MAINTENANCE	$ 28,490.00	$ 27,961.84	$ 36,236.35	$ 28,490.00	$ 33,000.00	*15.83%*
CAPITAL EXPENSE - EQUIPMENT						
INSURANCE AND BONDS	$ 16,200.00	$ 9,156.60	$ 9,156.60	$ 9,193.00	$ 10,764.00	*17.09%*
STREET MAINTENANCE	$ 60,000.00	$ 19,632.28	$ 57,807.75	$ 35,500.00	$ 35,500.00	*0.00%*
STREET LIGHTING	$ 40,000.00	$ 21,227.72	$ 31,045.18	$ 40,000.00	$ 40,000.00	*0.00%*
TRAFFIC CONTROL	$ 2,000.00	$ 919.58	$ 1,800.00	$ 2,000.00	$ 2,000.00	*0.00%*
TOTAL PUBLIC WORKS	**$ 328,818.03**	**$ 224,260.34**	**$ 343,886.99**	**$ 315,302.28**	**$ 336,953.76**	***6.87%***
HEALTH & HUMAN SERVICES						
REFUSE COLLECTION	$ 69,732.12	$ 45,029.82	$ 73,859.91	$ 73,420.02	$ 70,405.36	*-4.11%*
RECYCLING	$ 37,055.52	$ 27,891.98	$ 36,246.99	$ 36,241.92	$ 43,594.93	*20.29%*
RECYCLING SUPPLIES	$ 300.00	$ -	$ -	$ 100.00	$ 100.00	*0.00%*
SUBTOTAL - SANITATION	**$ 107,087.64**	**$ 72,921.80**	**$ 110,106.90**	**$ 109,761.94**	**$ 114,100.29**	***3.95%***
CEMETERY	$ -			$ -	$ -	
TOTAL HEALTH & HUMAN SERVICES	**$ 107,087.64**	**$ 72,921.80**	**$ 110,106.90**	**$ 109,761.94**	**$ 114,100.29**	***3.95%***
PARKS, CULTURE & EDUCATION						
LIBRARY WAGES & OPERATION & MAINTENANCE	$ 6,014.20	$ 5,964.18	$ 5,985.07	$ 6,119.70	$ 5,714.43	*-6.62%*
LIBRARY EMPLOYEE BENEFITS		$ -	$ -	$ -	$ -	
LIBRARY UTILITIES	$ 6,100.00	$ 3,092.68	$ 5,380.42	$ 6,000.00	$ 6,000.00	*0.00%*
PARKS EMPLOYEE WAGES & BENEFITS	$ 29,145.63	$ 25,859.56	$ 30,737.86	$ 33,797.03	$ 30,042.78	*-11.11%*
PARKS UTILITIES	$ 4,500.00	$ 5,696.52	$ 9,369.02	$ 10,424.59	$ 11,160.00	*7.05%*
PARK OPERATION & MAINTENANCE	$ 6,000.00	$ 14,527.63	$ 15,100.00	$ 10,149.16	$ 10,400.00	*2.47%*
PARKS INSURANCE & BONDS	$ 625.00	$ -	$ -	$ -	$ -	*#DIV/0!*
SPECIAL EVENTS	$ 1,000.00	$ 569.63	$ 569.63	$ 1,000.00	$ 500.00	*-50.00%*
TOTAL PARKS, CULTURE & EDUCATION	**$ 53,384.83**	**$ 55,710.20**	**$ 67,142.00**	**$ 67,490.48**	**$ 63,817.21**	***-5.44%***
CONSERVATION & DEVELOPMENT						
PLANNING & ZONING PROF. SERVICES	$ 1,000.00	$ 4,452.00	$ 4,452.00	$ 3,000.00	$ 1,850.00	*-38.33%*
ECONOMIC DEVELOPMENT	$ -	$ -	$ -	$ -	$ -	
TOTAL CONSERVATION & DEVELOPMENT	**$ 1,000.00**	**$ 4,452.00**	**$ 4,452.00**	**$ 3,000.00**	**$ 1,850.00**	***-38.33%***

November 16, 2026

	ADOPTED 2025 BUDGET	Expenses as of 9/16/2026	PROJECTED YEAR-END 2026	ADOPTED 2026 BUDGET	PROPOSED 2027 BUDGET	*YOY Percent Change*
MISCELLANEOUS						
RENTAL PROPERTY MAINTENANCE		$ 1,811.49	$ 1,811.49	$ 2,000.00	$ 2,000.00	
MICSELLANEOUS	$ -	$ -	$ -	$ -	$ -	
TOTAL MISCELLANEOUS	**$ -**	**$ 1,811.49**	**$ 1,811.49**	**$ 2,000.00**	**$ 2,000.00**	
CAPITAL OUTLAY						
Fire Departmetn Capital Outlay	$ -	$ -	$ 12,000.00	$ 12,000.00	$ 16,715.24	
Streets Department Capital Outlay	$ -	$ 84,500.00	$ 84,500.00	$ 84,500.00	$ 120,000.00	
Equipment Replacement Fund (Parks, PD, Public Work	$ -	$ 2,000.00	$ 2,000.00	$ -	$ 57,000.00	
	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
	$ -			$ -	$ -	
	$ -			$ -	$ -	
	$ -			$ -	$ -	
Land Acquisition	$ -			$ -	$ -	
TOTAL CAPITAL OUTLAY	**$ -**	**$ 86,500.00**	**$ 98,500.00**	**$ 96,500.00**	**$ 193,715.24**	
DEBT SERVICE						
ADMIN - DEBT SERVICE	$ 316,861.43	$ -	$ 316,157.65	$ 316,157.65	$ 313,207.14	*-0.93%*
FD - DEBT SERVICE	$ 48,822.00	$ -	$ 40,901.39	$ 40,901.39	$ 40,250.00	*-1.59%*
TOTAL DEBT SERVICE FUND PAYMENTS	**$ 365,683.43**	**$ -**	**$ 357,059.04**	**$ 357,059.04**	**$ 353,457.14**	***-1.01%***
TRANSFER TO DEBT SERVICE FUND (TOTAL DEBT PAYMENTS -DEBT TAX LEVY)	**$ 315,683.43**	**$ -**	**$ 307,059.04**	**$ 307,059.04**	**$ 228,457.14**	***-25.60%***
EXPENDITURE SUMMARY						
GENERAL GOVERNMENT	$ 293,645.00	$ 212,245.10	$ 280,952.61	$ 280,841.20	$ 302,149.19	*7.59%*
PUBLIC SAFETY	$ 674,681.61	$ 396,628.23	$ 685,999.60	$ 700,894.27	$ 661,823.28	*-5.57%*
PUBLIC WORKS	$ 328,818.03	$ 224,260.34	$ 343,886.99	$ 315,302.28	$ 336,953.76	*6.87%*
HEALTH & HUMAN SERVICES	$ 107,087.64	$ 72,921.80	$ 110,106.90	$ 109,761.94	$ 114,100.29	*3.95%*
PARKS, CULTURE & EDUCATION	$ 53,384.83	$ 55,710.20	$ 67,142.00	$ 67,490.48	$ 63,817.21	*-5.44%*
CONSERVATION & DEVELOPMENT	$ 1,000.00	$ 4,452.00	$ 4,452.00	$ 3,000.00	$ 1,850.00	*-38.33%*
MISCELLANEOUS	$ 2,000.00	$ 1,811.49	$ 1,811.49	$ 2,000.00	$ 2,000.00	*0.00%*
SUBTOTAL OPERATIONS	**$ 1,460,617.11**	**$ 968,029.16**	**$ 1,494,351.59**	**$ 1,479,290.17**	**$ 1,482,693.73**	***0.23%***
Debt Service Fund Transfer	$ 315,683.43	$ -	$ 307,059.04	$ 307,059.04	$ 228,457.14	*-25.60%*
Capital Project Fund Transfer	$ -	$ 86,500.00	$ 98,500.00	$ 96,500.00	$ 193,715.24	
SUB-TOTAL OPERATIONS	**$ 1,776,300.54**	**$ 1,054,529.16**	**$ 1,899,910.63**	**$ 1,882,849.21**	**$ 1,904,866.11**	***1.17%***
PROCEEDS TO FUND BALANCE	$ 1,212.59	$ 478,307.42	$ 13,183.76	$ 1,850.25	$ 560.59	*-69.70%*
TOTAL EXPENDITURES	**$ 1,777,513.13**	**$ 1,532,836.58**	**$ 1,913,094.39**	**$ 1,884,699.46**	**$ 1,905,426.70**	***1.10%***

2027 Administrative Budget - 11/16/2026 Page 1 : Overall Administration Summary REVENUES	Actual 2025	As of 9/16/2026	ADOPTED 2026	ADOPTED 2026 Budget	PROPOSED 2027 BUDGET	YOY % Change
TAXES	$ 930,712.00	$ 948,381.07	$ 948,381.07	$ 948,381.00	$ 1,032,465.00	8.87%
SPECIAL ASSESSMENTS	$ 2,318.81	$ 532.38	$ 532.38	$ -	$ -	
INTERGOVERNMENTAL REVENUES	$ 625,929.72	$ 223,578.29	$ 528,874.39	$ 528,870.40	$ 544,833.74	3.02%
LICENSE & PERMITS	$ 37,801.44	$ 30,555.04	$ 41,859.37	$ 33,034.00	$ 39,821.00	20.55%
PUBLIC CHARGES FOR SERVICE	$ 2,530.00	$ 2,326.67	$ 2,771.67	$ 1,750.00	$ 2,550.00	45.71%
MISC REVENUE	$ 168,195.66	$ 85,356.26	$ 124,208.69	$ 120,220.00	$ 92,820.00	-22.79%
TOTAL REVENUE	**$ 1,767,487.63**	**###########**	**$ 1,646,627.57**	**$1,632,255.40**	**$ 1,712,489.74**	**4.92%**

EXPENDITURES	Actual 2025	As of 9/16/2026	Projected Year-End 2026	Adopted 2026 Budget	PROPOSED 2027 BUDGET	YOY % Change
BOARD WAGES & EXP	$ 9,700.00	$ 11,481.04	$ 14,141.75	$ 12,408.75	$ 16,313.75	31.47%
ADMIN STAFF SALARY & WAGES	$ 80,462.95	$ 64,037.86	$ 91,516.79	$ 90,871.30	$ 101,493.30	11.69%
ADMIN STAFF BENEFITS	$ 41,648.80	$ 27,621.35	$ 40,486.64	$ 40,593.46	$ 42,894.45	5.67%
PUBLICATIONS & DUES	$ 3,208.34	$ 707.60	$ 2,150.00	$ 3,100.00	$ 3,100.00	0.00%
OFFICE SUPPLIES & SERVICES	$ 29,051.42	$ 23,873.68	$ 29,566.43	$ 33,650.00	$ 33,000.00	-1.93%
VILLAGE HALL MAINTENANCE	$ 3,430.44	$ 2,686.81	$ 3,000.00	$ 3,400.00	$ 2,900.00	-14.71%
ELECTIONS	$ 2,316.96	$ 1,619.64	$ 2,649.98	$ 2,932.69	$ 2,932.69	0.00%
LEGAL & PROFESSIONAL FEES	$ 90,861.72	$ 46,829.15	$ 59,250.00	$ 58,700.00	$ 61,000.00	3.92%
VILLAGE HALL UTILITIES	$ 8,080.27	$ 6,737.53	$ 9,877.68	$ 10,700.00	$ 10,700.00	0.00%
MOBILE HOME TAX	$ 866.48	$ 2,328.08	$ 3,990.98	$ 3,000.00	$ 4,000.00	33.33%
INSURANCE & BONDS	$ 28,305.90	$ 24,322.36	$ 24,322.36	$ 21,485.00	$ 23,815.00	10.84%
CONSERVATION & DEVELOPMENT	$ 3,357.00	$ 4,452.00	$ 4,452.00	$ 3,000.00	$ 1,850.00	-38.33%
MISC EXPENDITURES	$ 2,918.32	$ 1,811.49	$ 1,811.49	$ 2,000.00	$ 2,000.00	0.00%
TOTAL - OPERATIONS	***$ 304,208.60***	***$ 218,508.59***	***$ 287,216.10***	***$ 285,841.20***	***$ 305,999.19***	***7.05%***
CAPITAL OUTLAY - Amount to transfer to CIP Fund	*$ 22,114.29*	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 326,322.89**	**$ 218,508.59**	**$ 287,216.10**	**$ 285,841.20**	**$ 305,999.19**	**7.05%**

2027 Administrative Budget - 11/16/2026

Page 2 : Revenue Details

	Actual 2025	As of 9/16/2026	Projected Year-End 2026	Adopted 2026 Budget	Proposed 2027 BUDGET	YOY % Change
100-00-41110-000-000 Village Property Tax	$ 880,712.00	$ 898,381.07	$ 898,381.07	$ 898,381.00	$ 907,465.00	
Debt Levy	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 125,000.00	
Annextion Adjustment					$ -	
SUBTOTAL TAXES	***$ 930,712.00***	***$ 948,381.07***	***$ 948,381.07***	***$ 948,381.00***	***$ 1,032,465.00***	***8.87%***
100-00-42100-000-000 Special Assessments	$ 2,193.20	$ 482.00	$ 482.00	$ -	$ -	
100-00-42150-000-000 Interest on Special Assessments	$ 125.61	$ 50.38	$ 50.38	$ -	$ -	
SUBTOTAL SPECIAL ASSESSMENTS	***$ 2,318.81***	***$ 532.38***	***$ 532.38***	***$ -***	***$ -***	***0.00%***
100-00-43410-000-000 State Shared Revenue	$ 183,076.69	$ 31,276.92	$ 181,858.33	$ 181,858.33	$ 180,388.58	
100-00-43430-000-000 State Computer Aids	$ 6,669.94	$ 6,669.94	$ 6,669.94	$ 6,669.94	$ 6,669.94	
100-00-43530-000-000 State Highway Aids	$ 162,485.85	$ 140,144.04	$ 186,858.73	$ 186,858.73	$ 204,287.83	
100-00-43431-000-000 Personal Property AID	$ 31,467.19	$ 31,467.19	$ 31,467.19	$ 31,467.19	$ 31,467.19	
100-00-43531-000-000 LRIP Grant	$ -	$ -	$ -	$ -	$ -	
100-00-43540-000-000 State Recycling Grant	$ 11,043.11	$ 11,047.10	$ 11,047.10	$ 11,043.11	$ 11,047.10	
100-00-43735-100-000 Marathon County Recycling Support Grant	$ -	$ -	$ -	$ -	$ -	
100-00-43560-000-000 State Video Provider Aid	$ 2,973.10	$ 2,973.10	$ 2,973.10	$ 2,973.10	$ 2,973.10	
100-00-41300-000-000 Utility Tax Equiv	$ 96,247.00	$ -	$ 108,000.00	$ 108,000.00	$ 108,000.00	
100-00-43550-000-000 Other State Grants	$ 131,966.84	$ -	$ -	$ -	$ -	
SUBTOTAL INTERGOVERNMENTAL REVENUES	***$ 625,929.72***	***$ 223,578.29***	***$ 528,874.39***	***$ 528,870.40***	***$ 544,833.74***	***3.02%***
100-00-41140-000-000 Mobile Home Fees	$ 7,783.01	$ 9,989.83	$ 13,013.87	$ 8,200.00	$ 13,400.00	
100-00-44220-000-000 Dog Licenses	$ 597.00	$ 720.50	$ 720.50	$ 731.00	$ 731.00	
100-00-44110-000-000 Liquor & Beer Licenses	$ 4,520.00	$ 5,040.00	$ 5,050.00	$ 4,520.00	$ 5,050.00	
100-00-44110-001-000 License Publication	$ 180.00	$ 200.00	$ 200.00	$ 180.00	$ 200.00	
100-00-44100-000-000 Business and Occupational Lic	$ 11,015.00	$ 4,025.00	$ 7,745.00	$ 7,595.00	$ 7,740.00	
100-00-44310-000-000 Building Permits	$ 2,050.00	$ 3,550.00	$ 3,600.00	$ 3,000.00	$ 3,000.00	
100-00-44320-000-000 Utility Permits	$ 3,400.00	$ 1,850.00	$ 2,800.00	$ 800.00	$ 2,000.00	
100-00-44330-000-000 Sign Permits	$ 1,400.00	$ 500.00	$ 2,500.00	$ 1,000.00	$ 1,500.00	
100-00-41330-000-000 Cable Franchise Fee	$ 6,856.43	$ 4,679.71	$ 6,230.00	$ 7,008.00	$ 6,200.00	
SUBTOTAL LICESNES & PERMITS	***$ 37,801.44***	***$ 30,555.04***	***$ 41,859.37***	***$ 33,034.00***	***$ 39,821.00***	***20.55%***
100-00-46110-000-000 Clerk Service Fees	$ 1,530.00	$ 1,726.67	$ 2,171.67	$ 1,250.00	$ 1,750.00	
100-00-46310-000-000 Administrative Fees	$ -	$ -			$ -	
100-00-46742-500-000 Hall Rentals	$ 1,000.00	$ 600.00	$ 600.00	$ 500.00	$ 800.00	
SUBTOTAL PUBLIC CHARGES FOR SERVICES	***$ 2,530.00***	***$ 2,326.67***	***$ 2,771.67***	***$ 1,750.00***	***$ 2,550.00***	***45.71%***
100-00-46742-300-000 Post Office Lease	$ 28,967.46	$ 21,146.64	$ 31,720.00	$ 31,720.00	$ 31,720.00	
100-00-46743-000-000 Other Long-term Lease/Rentals	$ 5,600.00	$ 2,375.01	$ 6,141.69	$ 5,600.00	$ 6,100.00	
100-00-48110-000-000 Interest for All Funds	$ -	$ -		$ -	$ -	
100-00-48110-000-002 Interest LGIP - All Funds	$ 105,024.84	$ 57,672.07	$ 81,544.00	$ 68,400.00	$ 51,000.00	
100-00-48500-000-000 Insurance Reimbursement	$ 1,301.00	$ 3,803.00	$ 4,303.00	$ 3,000.00	$ 3,500.00	
100-00-48590-000-000 Donations - General Purpose	$ 6,708.80	$ -	$ -	$ 1,000.00	$ -	
100-00-48900-000-000 Misc Revenue	$ 4,532.06	$ 359.54	$ 500.00	$ 500.00	$ 500.00	
100-00-48309-000-000 Sale of Property / Assets	$ 3,500.00	$ -	$ -	$ 10,000.00	$ -	
100-00-49100-000-000 Proceeds From Long-Term Debt	*$ 12,561.50*	$ -	$ -	$ -	$ -	
SUBTOTAL MISC REVENUE	***$ 168,195.66***	***$ 85,356.26***	***$ 124,208.69***	***$ 120,220.00***	***$ 92,820.00***	***-22.79%***
TOTAL GENERAL GOVT REVENUES	**$1,767,487.63**	**$1,290,729.71**	**$1,646,627.57**	**$1,632,255.40**	**$1,712,489.74**	**4.92%**

2027 Administrative Budget - 11/16/2026 Page 3 & 4 : Expenditure Details	Actual 2025	As of 9/16/2026	Projected Year-End 2026	Adopted 2026 Budget	PROPOSED 2027 BUDGET	YOY % Change
100-00-51110-110-000 Board & Comm Wages	$ 8,500.00	$ 8,800.00	$ 10,950.00	$ 9,450.00	$ 12,850.00	
100-00-51110-130-000 Board FICA	$ 650.00	$ 672.58	$ 821.25	$ 708.75	$ 963.75	
100-00-51110-383-000 Board Conventions, Conf, Seminars	$ -	$ -		$ -	$ -	
100-00-51110-390-000 Board Supplies, Cellphone, Awards	$ -	$ -		$ -	$ -	
100-00-51110-395-000 Board Mileage, Meals, Motels	$ -	$ -	$ -	$ -	$ -	
100-00-51120-110-000 Board Commission & Comm Wages	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	
100-00-51195-000-000 Board Dues & Subscriptions	$ 550.00	$ 2,008.46	$ 2,370.50	$ 2,250.00	$ 2,500.00	
SUBTOTAL BOARD WAGES & EXP	***$ 9,700.00***	***$ 11,481.04***	***$ 14,141.75***	***$ 12,408.75***	***$ 16,313.75***	***31.47%***
100-00-51420-100-000 Administrator Salary	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	
100-00-51420-100-001 CLERKS OFFICE IT	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	
100-00-51420-110-000 Admin. Office - Wages & Overtime	$ 75,061.93	$ 59,711.98	$ 85,434.31	$ 84,834.69	$ 94,718.48	
100-00-51420-115-000 CLERKS OFFICE OVERTIME	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	
100-00-51420-130-000 Admin. Office FICA/Medicare	$ 5,401.02	$ 4,325.88	$ 6,082.48	$ 6,036.61	$ 6,774.82	
SUBTOTAL ADMIN STAFF SALARY & WAGES	***$ 80,462.95***	***$ 64,037.86***	***$ 91,516.79***	***$ 90,871.30***	***$ 101,493.30***	***11.69%***
100-00-51420-140-000 Admin Office Retirement	$ 5,187.99	$ 4,324.52	$ 6,151.28	$ 6,108.10	$ 6,867.09	
100-00-51420-150-000 Admin Office Health Ins	$ 35,465.72	$ 22,939.92	$ 33,574.32	$ 33,574.32	$ 34,900.32	
100-00-51420-160-000 Admin Office Life Ins	$ 230.09	$ 138.66	$ 311.04	$ 311.04	$ 527.04	
100-00-51420-170-000 Income Continuation Ins	$ -	$ -	$ -	$ -	$ -	
100-00-51420-180-000 Admin Office Uniform Allowance	$ 765.00	$ 218.25	$ 450.00	$ 600.00	$ 600.00	
100-00-51420-190-000 Admin Office Sickleave Cost	$ -	$ -	$ -	$ -	$ -	
SUBTOTAL ADMIN STAFF BENEFITS	***$ 41,648.80***	***$ 27,621.35***	***$ 40,486.64***	***$ 40,593.46***	***$ 42,894.45***	***5.67%***
100-00-51420-320-000 Admin Office Publications	$ 1,585.34	$ 487.60	$ 1,180.00	$ 1,900.00	$ 1,900.00	
100-00-51420-383-000 Admin Office Seminars, Training, Conferen	$ 1,623.00	$ 220.00	$ 970.00	$ 1,200.00	$ 1,200.00	
SUBTOTAL PUBLICATIONS AND DUES	***$ 3,208.34***	***$ 707.60***	***$ 2,150.00***	***$ 3,100.00***	***$ 3,100.00***	***0.00%***
100-00-51420-390-000 Gen Supplies & Expenses	$ 4,328.09	$ 2,829.89	$ 4,220.00	$ 5,250.00	$ 5,000.00	
100-00-51420-393-000 Blood Work - New Hire	$ -	$ -	$ -	$ -	$ -	
100-00-51420-395-000 Mileage, Meals, Motels	$ 663.40	$ 1,155.27	$ 1,755.27	$ 2,100.00	$ 2,000.00	
100-00-51420-400-000 Admin Office IT	$ 22,372.52	$ 19,408.78	$ 23,091.16	$ 25,800.00	$ 25,500.00	
100-00-51420-520-000 Miscellaneous Expense	$ 1,687.41	$ 479.74	$ 500.00	$ 500.00	$ 500.00	
SUBTOTAL OFFICE SUPPLIES & SERVICES	***$ 29,051.42***	***$ 23,873.68***	***$ 29,566.43***	***$ 33,650.00***	***$ 33,000.00***	***-1.93%***
100-00-51610-390-000 Village Hall Gen Exp & Maintenance	$ 2,043.96	$ 2,686.81	$ 3,000.00	$ 3,400.00	$ 2,900.00	
100-00-51610-390-001 Village Hall Maintenance	*$ 1,386.48*	*$ -*	*$ -*	*$ -*	*$ -*	
100-00-51610-800-000 Village Hall Maintenance	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	
SUBTOTAL VILLAGE HALL MAINTENANCE	***$ 3,430.44***	***$ 2,686.81***	***$ 3,000.00***	***$ 3,400.00***	***$ 2,900.00***	***-14.71%***

100-00-51440-110-000 Election Wages	$ 1,482.25	$ 1,143.00	$ 1,693.00	$ 1,656.00	$ 1,656.00	
100-00-51440-130-000 Election FICA/Medicare	$ 65.44	$ 65.88	$ 126.98	$ 126.69	$ 126.69	
100-00-51440-390-000 Election Gen Sup & Exp,	$ 709.36	$ 299.17	$ 660.00	$ 1,050.00	$ 950.00	
100-00-51440-395-000 Elections Mileage, Mealsm Motel	$ 59.91	$ 111.59	$ 170.00	$ 100.00	$ 200.00	
SUBTOTAL ELECTIONS	***$ 2,316.96***	***$ 1,619.64***	***$ 2,649.98***	***$ 2,932.69***	***$ 2,932.69***	***0.00%***
100-00-51510-210-000 Legal Expenses	$ 7,738.93	$ 7,011.72	$ 9,500.00	$ 11,000.00	$ 10,000.00	
100-00-51510-210-100 Audit Expenses	$ 13,490.90	$ 9,708.43	$ 13,220.00	$ 14,000.00	$ 14,000.00	
100-00-51510-210-105 Engineering	$ 10,460.00	$ 10,569.00	$ 11,000.00	$ 10,000.00	$ 10,000.00	
100-00-51510-210-110 Cleaning	$ -	$ -		$ -	$ -	
100-00-51510-210-120 Assessor	$ 56,897.89	$ 17,200.00	$ 22,670.00	$ 21,700.00	$ 24,000.00	
100-00-51510-210-125 Finance	$ 2,274.00	$ 2,340.00	$ 2,860.00	$ 2,000.00	$ 3,000.00	
100-00-51510-210-130 Building Inspection	$ -	$ -		$ -	$ -	
100-00-51530-390-000 Assessor Gen Sup & Exp.	$ -	$ -		$ -	$ -	
SUBTOTAL - LEGAL AND PROFESSIONAL FEES	***$ 90,861.72***	***$ 46,829.15***	***$ 59,250.00***	***$ 58,700.00***	***$ 61,000.00***	***3.92%***
100-00-51610-220-000 Municipal Center Utilities	$ 8,080.27	$ 6,737.53	$ 9,877.68	$ 10,700.00	$ 10,700.00	
SUBTOTAL VILLAGE HALL UTILITIES	***$ 8,080.27***	***$ 6,737.53***	***$ 9,877.68***	***$ 10,700.00***	***$ 10,700.00***	***0.00%***
100-00-51900-000-000 Mobile Home Tax	$ 866.48	$ 2,328.08	$ 3,990.98	$ 3,000.00	$ 4,000.00	
SUBTOTAL MOBILE HOME TAX	***$ 866.48***	***$ 2,328.08***	***$ 3,990.98***	***$ 3,000.00***	***$ 4,000.00***	***33.33%***
100-00-51939-000-000 Administration Insurance	$ 28,305.90	$ 24,322.36	$ 24,322.36	$ 21,485.00	$ 23,815.00	
SUBTOTAL INSURANCE & BONDS	***$ 28,305.90***	***$ 24,322.36***	***$ 24,322.36***	***$ 21,485.00***	***$ 23,815.00***	***10.84%***
100-00-51510-210-115 Planning & Zoning	$ 3,357.00	$ 4,452.00	$ 4,452.00	$ 3,000.00	$ 1,850.00	
100-00-56700-000-000 Economic Development	$ -	$ -			$ -	
SUBTOTAL CONSERVATION & DEVELOPMENT	***$ 3,357.00***	***$ 4,452.00***	***$ 4,452.00***	***$ 3,000.00***	***$ 1,850.00***	***-38.33%***
100-00-582000-000-000 Debt Service - Principal				*$ 232,313.61*		
100-00-583000-000-000 Debt Service - Intererest				*$ 83,844.04*		
301-00-58200-000-000 Debt Service - Principal	$ 211,755.53		*$ 232,313.61*		$ 234,107.07	
301-00-58300-000-00 Debt Service - Interest	$ 68,806.89		*$ 83,844.04*		$ 79,100.07	
SUBTOTAL DEBT SERVICE	***$ 280,562.42***	***$ -***	***$ 316,157.65***	***$ 316,157.65***	***$ 313,207.14***	***-0.93%***
100-00-59100-000-000 Rental Property Maintenance	$ 2,918.32	$ 1,811.49	$ 1,811.49	$ 2,000.00	$ 2,000.00	
100-00-59207-000-000 Misc	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	
SUBTOTAL MISC EXPENDITURE	***$ 2,918.32***	***$ 1,811.49***	***$ 1,811.49***	***$ 2,000.00***	***$ 2,000.00***	***0.00%***
100-00-51610-810-000 VILLAGE HALL CAPITAL EQUIPMENT	*$ -*	*$ -*	*$ -*		*$ -*	
100-00-51610-800-100 Post Office Capital Improvement	*$ 22,114.29*				*$ -*	
Transfer from General Fund to CIP for Village Hall/Post Office Fund	$ -	$ -	$ -	$ -	$ -	
SUBTOTAL Village Hall Capital Exp	***$ 22,114.29***	***$ -***	***$ -***	***$ -***	***$ -***	
TOTAL GENERAL GOVT EXPENDITURES	**$ 304,208.60**	**$ 218,508.59**	**$ 287,216.10**	**$ 285,841.20**	**$ 305,999.19**	**7.05%**

2027 MARATHON FIRE & EMS BUDGET

Light Yellow = Fire Contract Budget amounts
$189,270.00

REVENUES	Actual 2025	As of 9/16/2026	PROJECTED 2026 REVENUES	Adopted 2026 BUDGET	Proposed 2027 Budget	YOY Percent Change
FIRE CALLS	$ 359.40	$ -	$ -	$ -	$ -	
FIRE INS DUES	$ 19,709.08	$ 21,376.73	$ 21,376.73	$ 19,709.08	$ 21,376.73	8.46%
FIRE SECTION FEES	$ 113,202.78	$ 112,566.98	$ 112,566.98	$ 112,566.98	$ 114,856.58	2.03%
OTHER INCOME F.D	$ 6,095.02	$ 5,816.23	$ 5,816.23	$ -	$ -	
FIRST RESPONDER SECTION FEES	$ 9,256.80	$ 16,036.78	$ 16,036.78	$ 16,036.78	$ 12,376.62	-22.82%
proceeds from Debt	$ -	$ -	$ -	$ -	$ -	
TOTAL REVENUE	**$ 148,623.08**	**$ 155,796.72**	**$ 155,796.72**	**$ 148,312.84**	**$ 148,609.93**	**0.20%**

EXPENDITURES	Actual 2025	As of 7/13/2026	PROJECTED 2025 EXPENDITURES	ADOPTED 2026 BUDGET	ADOPTED 2027 Budget	YOY Percent Change
FIRE DEPARTMENT OPERATIONS	$ 150,952.67	$ 62,175.74	$ 127,965.87	$ 136,366.46	$ 142,181.49	4.26%
FIRST RESPONDER OPERATIONS	$ 41,786.04	$ 22,605.36	$ 42,256.02	$ 43,833.87	$ 43,833.87	0.00%
INSURANCE AND BONDS	$ 13,926.04	$ 10,443.78	$ 10,443.78	$ 16,000.00	$ 11,500.00	-28.13%
AMULANCE SERVICE	$ 10,913.00	$ 10,913.00	$ 10,913.00	$ 10,913.00	$ 10,913.00	0.00%
HYDRANT RENTAL	$ 73,230.00	$ -	$ 73,230.00	$ 73,230.00	$ -	
FD - DEBT SERVICE	$ 48,822.00	$ -	$ 40,901.39	$ 40,901.39	$ 40,250.00	-1.59%
FD CAPITAL OUTLAY	$ -	$ -	$ 12,000.00	$ 12,000.00	$ 16,715.24	39.29%
EMS CAPITAL OUTLAY						
TOTAL EXPENDITURES	**$ 339,629.75**	**$ 106,137.88**	**$ 317,710.06**	**$ 333,244.72**	**$ 265,393.60**	**-20.36%**

2027 MARATHON FIRE & EMS BUDGET

7/20/2026

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REVENUES	Actual 2025	As of 9/16/2026	PROJECTED 2026 REVENUES	ADOPTED 2026 BUDGET	Proposed 2027 Budget	YOY Percent Change
100-00-47100-000-000 Fire Calls Mutural AID - Equip & Lab	$ 359.40	$ -			$ -	
100-00-47110-000-000 Fire Calls Village - Equip					*$ -*	
100-00-47200-000-000 Fire Calls Towns - Labor					*$ -*	
100-00-47210-000-000 Fire Calls Towns - Equip					*$ -*	
SUBTOTAL - FIRE DEPT. Calls	***$ 359.40***	***$ -***	***$ -***	***$ -***	***$ -***	
100-00-43420-000-000 2% Dues						
100-00-47300-000-000 2% Fire Insurance Rebate - Village	$ 10,338.26	$ 11,186.88	$ 11,186.88	$ 10,338.26	$ 11,186.88	
100-00-47305-000-000 2% Fire Insurance Rebate - Towns	$ 9,370.82	$ 10,189.85	$ 10,189.85	$ 9,370.82	$ 10,189.85	
SUBTOTAL - FIRE DEPT. 2% Dues	***$ 19,709.08***	***$ 21,376.73***	***$ 21,376.73***	***$ 19,709.08***	***$ 21,376.73***	***8.46%***
100-00-47400-000-000 Township Section Fees - Fire	$ 113,202.78	$ 112,566.98	$ 112,566.98	$ 112,566.98	$ 114,856.58	
SUBTOTAL - FIRE DEPT. Section Fees	***$ 113,202.78***	***$ 112,566.98***	***$ 112,566.98***	***$ 112,566.98***	***$ 114,856.58***	***2.03%***
100-00-47500-000-000 Township Section Fees - First Respo	$ 9,256.80	$ 16,036.78	$ 16,036.78	$ 16,036.78	$ 12,376.62	
SUBTOTAL - First Responder Section Fees	***$ 9,256.80***	***$ 16,036.78***	***$ 16,036.78***	***$ 16,036.78***	***$ 12,376.62***	***-22.82%***
100-00-47450-000-000 Miscellaneous Revenue	$ 6,095.02	$ 130.51	$ 130.51			
100-00-43425-000-000 Fire Dept Federal Grant		$ 5,685.72	$ 5,685.72		$ -	
SUBTOTAL - MFD Other Rev-Grants	***$ 6,095.02***	***$ 5,816.23***	***$ 5,816.23***	***$ -***		
100-00-49100-000-001 Proceeds From Debt - FD					$ -	
SUBTOTAL - Proceeds From Debt - FD	***$ -***	***$ -***	***$ -***	***$ -***		
TOTAL FIRE REVENUES	**$ 148,623.08**	**$ 155,796.72**	**$ 155,796.72**	**$ 148,312.84**	**$ 148,609.93**	**0.20%**

EXPENDITURES	Actual 2025	As of 9/16/2026	PROJECTED 2025 EXPENDITURES	ADOPTED 2026 BUDGET	Proposed 2027 Budget	YOY Percent Change
100-00-52200-100-000 Wages & Salaries - Fire						
100-00-52200-100-001 Wages Fire - Section 139B					*$ -*	
100-00-52200-110-000 Fire Department - Wages	$ 32,377.12	$ 3,703.68	$ 17,320.00	$ 15,640.00	$ 17,632.00	
100-00-52200-110-001 Section 139B Fire Wages	$ 12,309.50	$ 10,248.50	$ 12,900.00	$ 12,900.00	$ 12,588.00	
100-00-52200-115-000 Wages Fire Inspection	$ 8,340.00	$ 5,075.00	$ 9,455.00	$ 8,000.00	$ 10,000.00	
100-00-52200-120-000 Unemployment Charges						
100-00-52200-130-000 FICA & Medicare	$ 2,471.82	$ 283.12	$ 1,324.98	$ 1,196.46	$ 1,348.85	
100-00-52200-140-000 Retirement	$ 69.60	$ 2.32	$ 100.00	$ 100.00	$ 100.00	
100-00-52200-145-000 FD Drug Testing		$ -			$ -	
100-00-52200-210-000 FD Legal Fees	$ -	$ -	$ 500.00	$ 500.00	$ 500.00	
100-00-52200-220-000 FD Utilities	$ 20,513.10	$ 13,692.06	$ 22,083.14	$ 20,500.00	$ 22,662.64	
100-00-52200-295-000 FD Dues & Subscriptions	$ 1,130.00	$ 1,070.00	$ 1,270.00	$ 1,330.00	$ 1,350.00	
100-00-52200-330-000 FD Building & Misc Repairs	$ 5,826.07	$ 3,119.71	$ 5,592.42	$ 5,500.00	$ 6,000.00	
100-00-52200-360-000 FD Equipment Replace & Repair	$ 12,092.64	$ 4,186.09	$ 8,056.38	$ 10,000.00	$ 10,000.00	
100-00-52200-370-000 FD Vehicle Maintenance	$ 10,858.09	$ 3,586.08	$ 11,000.00	$ 15,000.00	$ 15,000.00	
100-00-52200-380-000 FD Tanker Maintenance	*$ -*	*$ -*	*$ -*	*$ -*	$ -	
100-00-52200-381-000 FD Gas/Fuel	$ 2,739.08	$ 1,339.28	$ 2,145.48	$ 2,200.00	$ 2,500.00	
100-00-52200-382-000 FD Equipment Used at Fire	$ 1,547.45	$ -	$ 800.00	$ 1,500.00	$ 1,000.00	
100-00-52200-383-000 FD Education/Seminars/Training	$ 1,053.08	$ 681.40	$ 2,000.00	$ 4,000.00	$ 3,500.00	
100-00-52200-385.000 Tanker Fuel #47						
100-00-52200-390-000 FD General Supplies	$ 3,553.98	$ 3,220.12	$ 3,875.00	$ 3,500.00	$ 3,750.00	
100-00-52200-393-000 FD Employee Medical Expense	$ -	$ -		$ -	$ -	
100-00-52200-395-000 FD Fire Inspection Mileage					$ -	
100-00-52200-395-100 FD Schooling Mileage	$ 1,379.00	$ -	$ 1,500.00	$ 2,000.00	$ 2,000.00	
100-00-52200-400-000 FD IT	$ 14,391.54	$ 6,645.51	$ 9,543.47	$ 10,500.00	$ 10,500.00	
100-00-52200-825-000 Grant Funded Equipment	$ -	$ -		$ -	$ -	
100-00-52200-820-000 FD Personal Protective Equip	$ 11,139.69	$ 4,285.10	$ 12,000.00	$ 15,000.00	$ 15,000.00	
100-00-52200-820-100 FD Pagers & Radios	$ 5,280.16	$ 483.98	$ 5,000.00	$ 5,000.00	$ 5,000.00	
100-00-52200-820-200 FD Hose						
100-00-52200-900-000 FD Fire Prevention	$ 1,250.98	$ 553.79	$ 1,000.00	$ 1,500.00	$ 1,250.00	
100-00-52200-999-000 FD Miscellaneous Expense	$ 2,629.77	$ -	$ 500.00	$ 500.00	$ 500.00	
SUBTOTAL - FIRE DEPT. OPS	***$ 150,952.67***	***$ 62,175.74***	***$ 127,965.87***	***$ 136,366.46***	***$ 142,181.49***	***4.26%***
100-00-52200-939-000 FD Auto/Liability/Life Ins.	$ 13,926.04	$ 10,443.78	$ 10,443.78	$ 16,000.00	$ 11,500.00	
SUBTOTAL - MFD INSURANCE AND BONDS	***$ 13,926.04***	***$ 10,443.78***	***$ 10,443.78***	***$ 16,000.00***	***$ 11,500.00***	***-28.13%***
100-00-52200-910-000 FD Hydrant Rental	$ 73,230.00	$ -	$ 73,230.00	$ 73,230.00	$ -	
SUBTOTAL - HYDRANT RENTAL	***$ 73,230.00***	***$ -***	***$ 73,230.00***	***$ 73,230.00***	***$ -***	***-100.00%***
100-00-52200-950-001 FD 2024 Engine #49 Principal	*$ 31,252.23*	*$ -*	*$ -*	*$ 30,000.00*	*$ -*	
100-00-52200-950-002 FD 2024 Engine #49 Interest	*$ 17,569.77*	*$ -*	*$ -*	*$ 10,901.39*	*$ -*	
301-00-58200-000-000 Principal of FD Debt payment			$ 30,000.00		$ 30,000.00	
301-00-58300-000-000 Interest on FD Debt payment			$ 10,901.39		$ 10,250.00	
TAL - Transfer to DEBT SERVICE 100-00-59200-000-000	***$ 48,822.00***	***$ -***	***$ 40,901.39***	***$ 40,901.39***	***$ 40,250.00***	***-1.59%***
100-00-52200-810-000 FD Capital Equip-Trucks	*$ -*					
410-00-52200-380-000 FD Vehicles & Equipment					$ 8,382.24	
410-00-52200-380-000 FD (1999 Freightliner payment 2 of 4)			$ 12,000.00	$ 12,000.00	$ 8,333.00	
SUBTOTAL - Transfer to CIP FD CAPITAL OUTLAY	***$ -***	***$ -***	***$ 12,000.00***	***$ 12,000.00***	***$ 16,715.24***	***39.29%***
100-00-52300-100-000 Wages & Salaries - FR						
100-00-52300-100-001 EMS Section 139B Wages						
100-00-52300-110-000 EMS Wages	$ 18,193.13	$ 10,448.75	$ 16,680.00	$ 16,680.00	$ 15,780.00	
100-00-52300-110-001 Section 139B EMS Wages	$ 6,872.50	$ 6,512.50	$ 7,800.00	$ 6,900.00	$ 7,800.00	
100-00-52300-120-000 EMS Unemployment Ins	$ -	$ -	$ -	$ -		
100-00-52300-130-000 EMS FICA & Medicare	$ 1,392.32	$ 799.68	$ 1,276.02	$ 1,803.87	$ 1,803.87	
100-00-52300-383-000 EMS Education/Seminars/Training	$ 2,270.87	$ 631.82	$ 3,000.00	$ 3,000.00	$ 3,000.00	
100-00-52300-390-000 EMS Supplies & Expenses	$ 7,494.22	$ 3,873.31	$ 8,000.00	$ 9,800.00	$ 9,800.00	
100-00-52300-393-000 EMS Employee Medical Exp	$ -	$ -	$ -	$ 150.00	$ 150.00	
100-00-52300-395-000 EMS Mileage/Meals/Motels	$ 588.00	$ 339.30	$ 500.00	$ 500.00	$ 500.00	
100-00-52300-820-100 EMS Pagers & Radios	$ 4,975.00	$ -	$ 5,000.00	$ 5,000.00	$ 5,000.00	
SUBTOTAL - FIRST REPSONDERS	***$ 41,786.04***	***$ 22,605.36***	***$ 42,256.02***	***$ 43,833.87***	***$ 43,833.87***	***0.00%***
100-00-52350-210-000 EMS Ambulance Service	$ 10,913.00	$ 10,913.00	$ 10,913.00	$ 10,913.00	$ 10,913.00	
SUBTOTAL - OTHER FIRE	***$ 10,913.00***	***$ 10,913.00***	***$ 10,913.00***	***$ 10,913.00***	***$ 10,913.00***	
TOTAL EXPENDITURES	**$ 339,629.75**	**$ 106,137.88**	**$ 305,710.06**	**$ 321,244.72**	**$ 248,678.36**	**-22.59%**

2027 MARATHON POLICE DEPARTMENT

Page 1 : Overall Administration Summary

REVENUES	Actual 2025	AS OF 9/16/2026	PROJECTED YEAR-EN 2026	Adopted 2026	PROPOSED 2027 BUDGET	YOY Percent Change
VIOLATIONS AND FINES	9,510.06	7,803.48	10,203.08	7,500.00	10,185.00	*35.80%*
SERVICES	2,734.88	892.00	2,525.00	2,500.00	2,580.00	*3.20%*
AIDS	960.00	-	960.00	720.00	960.00	*33.33%*
Sale of Property - Law	-	-	-	-	-	
TOTAL REVENUE	**13,204.94**	**8,695.48**	**13,688.08**	**10,720.00**	**13,725.00**	***28.03%***

EXPENDITURES	Actual 2025	AS OF 9/16/2026	ADOPTED 2026	ADOPTED 2026	PROPOSED 2027 BUDGET	*YOY Percent Change*
WAGES & SALARIES	225,426.64	165,825.00	241,275.16	240,235.19	257,989.11	*7.39%*
EMPLOYEE BENEFITS	101,178.88	68,451.88	100,640.84	100,105.75	104,455.81	*4.35%*
POLICE DEPT OPS	40,113.24	27,755.65	47,755.34	48,623.00	56,400.00	*15.99%*
LEGAL FEES	2,808.90	1,164.51	1,500.00	3,000.00	3,000.00	*0.00%*
INSURANCE & BONDS	11,689.66	11,277.68	11,277.68	8,448.00	11,500.00	*36.13%*
IT SW,HW SUPPORT	18,477.93	16,015.63	18,741.91	20,139.00	20,050.00	*-0.44%*
TOTAL - OPERATIONS	**399,695.25**	**290,490.35**	**421,190.93**	**420,550.94**	**453,394.92**	***7.81%***
CAPITAL OUTLAY - Amount to transfer to CIP Fund	-	-	-	-	16,900.00	
TOTAL EXPENDITURES	**399,695.25**	**290,490.35**	**421,190.93**	**420,550.94**	**470,294.92**	***11.83%***

2027 MARATHON POLICE DEPARTMENT

9/14/2026

Page 2: Revenue & Expenditure Details

REVENUES	Actual 2025	PROJECTED YEAR-EN AS OF 9/16/2026	PROJECTED YEAR-EN 2026	Adopted 2026	PROPOSED 2027 BUDGET	*YOY Percent Change*
100-00-43521-000-000 Law Enforcement State Aids	960.00	-	960.00	720.00	960.00	
100-00-45100-000-000 Law & Ordinance Violations	7,901.26	6,823.48	8,923.08	6,000.00	8,760.00	
100-00-45130-000-000 Parking Violations	1,608.80	980.00	1,280.00	1,500.00	1,425.00	
100-00-46210-000-000 Police Department Fees	1,234.88	892.00	1,025.00	1,000.00	1,080.00	
100-00-48301-000-000 Sale of Assets - Law					-	
100-00-48401-000-000 Police Dept. Donations	1,104.61	4,477.44	4,477.44	-	4,500.00	
100-00-48501-000-000 Safety Fund Income	1,500.00	-	1,500.00	1,500.00	1,500.00	
100-00-48501-100-000 DARE					-	
TOTAL POLICE REVENUES	***14,309.55***	***13,172.92***	***18,165.52***	***10,720.00***	***18,225.00***	***70.01%***

EXPENDITURES	Actual 2025	PROJECTED YEAR-EN AS OF 9/16/2026	PROJECTED YEAR-EN 2026	Adopted 2026	PROPOSED 2027 BUDGET	YOY Percent *Change*
100-00-52100-110-100 Wages and Salaries -Chief						
100-00-52100-110-000 Police Department Wages	203,381.11	150,383.58	217,497.18	216,470.48	232,767.20	
100-00-52100-110-105 Wages -FT Officer and Office Asst.						
100-00-52100-110-115 OT Wages						
100-00-52100-120-000 PT Wages					-	
100-00-52100-130-000 FICA & Medicare - Police	14,499.41	10,852.63	15,708.42	15,653.49	16,864.39	
100-00-52130-110-000 Crossing Guard Wages	7,182.00	4,375.98	7,496.10	7,534.80	7,763.60	
100-00-52130-130-000 Fica & Medicare - Crossing Guard	364.12	212.81	573.46	576.42	593.92	
SUBTOTAL EMPLOYEE WAGES & SALARIES	***225,426.64***	***165,825.00***	***241,275.16***	***240,235.19***	***257,989.11***	***7.39%***
100-00-52100-192-522 Uniform - Alicia Lang	518.21	198.39	600.00	600.00	600.00	
100-00-52100-192-523 Uniform - John Lee	625.49	74.97	600.00	600.00	600.00	
100-00-52100-190-000 Uniform - Tyler Geske	582.03	420.40	600.00	600.00	600.00	
100-00-52100-110-100 Longevity					-	
100-00-52100-140-000 Retirement	29,515.97	21,752.72	31,461.51	31,102.63	32,701.21	
100-00-52100-150-000 Health Insurance	69,726.22	45,879.84	67,148.64	67,148.64	69,800.64	
100-00-52100-160-000 Life Insurance	210.96	125.56	230.69	54.48	153.96	
100-00-52100-170-000 Income Continuation					-	
SUBTOTAL EMPLOYEE BENEFITS	***101,178.88***	***68,451.88***	***100,640.84***	***100,105.75***	***104,455.81***	***4.35%***
100-00-52100-220-000 Utiltities	8,908.83	6,151.94	9,176.34	10,500.00	10,500.00	
100-00-52100-380-000 Vehicles & Maint		-	-	-	-	
100-00-52100-380-050 Vehicles & Maint - New Durango		-	-	-	-	
100-00-52100-380-100 Vehicles & Maint - '19 Durango	627.56	512.70	1,650.00	1,650.00	1,650.00	
100-00-52100-380-200 Vehicles & Maint - '23 Durango	1,002.26	490.17	1,650.00	1,650.00	1,650.00	
100-00-52100-383-000 Conventions/Seminars/Training	3,573.51	2,226.42	6,000.00	6,000.00	6,000.00	
100-00-52100-385-000 Gasoline	5,565.86	4,941.26	6,500.00	7,500.00	7,500.00	
100-00-52100-388-000 Municipal Court Fines	-	124.00	125.00	-	-	
100-00-52100-390-000 Office & Garage Supplies	3,167.57	880.36	3,700.00	3,700.00	3,700.00	
100-00-52100-390-001 PD Building Maintenance	763.62	542.29	600.00	400.00	400.00	
100-00-52100-391-000 Fire Arms & Ammunition	3,000.00	633.33	3,000.00	3,000.00	3,000.00	
100-00-52100-392-000 Radio Maintenance & Equiptment Upg	7,749.64	7,786.18	8,500.00	8,500.00	8,500.00	
100-00-52100-393-000 Medical Expense - New Hire					-	
100-00-52100-395-000 Mileage, Meals, Motels	*491.08*				-	
100-00-52100-520-000 Safety Expense	1,105.31	875.00	950.00	-	950.00	
100-00-52100-522-000 Contracted Camera					3,500.00	
100-00-52100-530-000 DARE Expense	-	-	-	-	-	
100-00-52100-812-000 Radar Certification & Repair	168.00	-	168.00	200.00	200.00	
100-00-52100-814-000 PD Contracted Equiptment	2,928.00	2,592.00	5,736.00	5,523.00	8,850.00	
100-00-52100-815-000 Squad Car Cameras	*1,062.00*	-	-	-	-	
100-00-52100-990-000 Hunter / Snowmobile Safety		-	-	-	-	
SUBTOTAL - POLICE DEPT. OPS	***40,113.24***	***27,755.65***	***47,755.34***	***48,623.00***	***56,400.00***	***15.99%***
100-00-52100-210-000 Legal Fees	2,808.90	1,164.51	1,500.00	3,000.00	3,000.00	
SUBTOTAL - LEGAL FEES	***2,808.90***	***1,164.51***	***1,500.00***	***3,000.00***	***3,000.00***	***0.00%***
100-00-52100-939-000 Liability Insurance	11,689.66	11,277.68	11,277.68	8,448.00	11,500.00	
SUBTOTAL - INSURANCE & BONDS	***11,689.66***	***11,277.68***	***11,277.68***	***8,448.00***	***11,500.00***	***36.13%***
100-00-52100-821-000 Time System Support	873.00	654.75	873.00	1,100.00	950.00	
100-00-52100-820-000 Computer Support Fees	17,604.93	15,360.88	17,868.91	19,039.00	19,100.00	
SUBTOTAL -IT SW, HW SUPPORT	***18,477.93***	***16,015.63***	***18,741.91***	***20,139.00***	***20,050.00***	***-0.44%***
100-00-52100-810.000 Squad Car						
100-00-52100-811-000 Office Capital Equip					-	
PD Capital Vehicles Annual transfer to CIP Equipment Fund					16,900.00	
				-	-	
SUBTOTAL - CAPITAL OUTLAY	***-***	***-***	***-***	***-***	***16,900.00***	
TOTAL POLICE EXPENDITURES	**399,695.25**	**290,490.35**	**421,190.93**	**420,550.94**	**470,294.92**	**11.83%**

2027 MARATHON PARKS, CLUTURE & EDUCATION

Page 1 : Overall Summary

REVENUES	2025 ACTUAL	9/16/2026	End	ADOPTED 2026 BUDGET	PROPOSED 2027 BUDGET	YOY Percent Change
LIBRARY	$ 9,372.39	$ 6,484.30	$ 9,374.39	$ 10,000.00	$ 10,000.00	0%
PARK	$ 860.00	$ 4,974.79	$ 19,227.05	$ 21,785.60	$ 24,041.59	9%
PARK DONATIONS	$ 9,000.00	$ 500.00	$ 2,500.00	$ 1,500.00	$ 2,500.00	40%
TOTAL REVENUES	**$ 19,232.39**	**$ 11,959.09**	**$ 31,101.44**	**$ 33,285.60**	**$ 36,541.59**	**9%**

EXPENDITURES	2025 ACTUAL	9/16/2026	End	ADOPTED 2026 BUDGET	PROPOSED 2027 BUDGET	YOY Percent Change
LIBRARY EMPLOYEE WAGES & OPERATION & M	$ 5,276.51	$ 5,964.18	$ 5,985.07	$ 6,119.70	$ 5,714.43	-7%
LIBRARY EMPLOYEE BENEFITS	$ -	$ -	$ -	$ -	$ -	
LIBRARY UTILITIES	$ 5,878.40	$ 3,092.68	$ 5,380.42	$ 6,000.00	$ 6,000.00	0%
PARKS EMPLOYEE WAGES & BENEFITS	$ 31,034.20	$ 25,859.56	$ 30,737.86	$ 33,797.03	$ 30,042.78	-12%
PARKS UTILITIES	$ 10,473.41	$ 5,696.52	$ 9,369.02	$ 10,424.59	$ 11,160.00	7%
PARK OPERATION & MAINTENANCE	$ 4,635.17	$ 14,527.63	$ 15,100.00	$ 10,149.16	$ 10,400.00	2%
PARKS INSURANCE & BONDS	$ -	$ -	$ -	$ -	$ -	
SPECIAL EVENTS	$ 140.36	$ 569.63	$ 569.63	$ 1,000.00	$ 500.00	-100%
CAPITAL IMPROVEMENTS	$ 45,960.72	$ 2,000.00	$ 2,000.00		$ 2,000.00	100%
TOTAL EXPENDITURES	**$ 103,398.77**	**$ 57,710.20**	**$ 69,142.00**	**$ 67,490.48**	**$ 65,817.21**	**-3%**

2027 MARATHON PARKS, CLUTURE & EDUCATION

Page 2 : Revenue Details

REVENUES	2025 ACTUAL	9/16/2026	End	ADOPTED 2026 BUDGET	PROPOSED 2027 BUDGET	YOY Percent Change
100-00-46800-000-000 County Library Reimbursem	$ 9,372.39	$ 6,484.30	$ 9,374.39	$ 10,000.00	$ 10,000.00	
SUBTOTAL - LIBRARY	***$ 9,372.39***	***$ 6,484.30***	***$ 9,374.39***	***$ 10,000.00***	***$ 10,000.00***	***0%***
100-00-46742-100-00 Facilities Rental	$ 860.00	$ 554.18	$ 860.00	$ 500.00	$ 500.00	
Fun Days- American Legion			$ 950.00	$ 950.00	$ 1,050.00	
Farmers Market		$ 462.50	$ 925.00	$ 875.00	$ 1,000.00	
100-00-46742-100-01 Park Contracts	$ -	$ 3,958.11	$ 16,492.05	$ 19,460.60	$ 21,491.59	
School Contract Payment deduction from Village Ba	$ -	$ -	$ -		$ -	
SUBTOTAL - PARKS REVENUE	***$ 860.00***	***$ 4,974.79***	***$ 19,227.05***	***$ 21,785.60***	***$ 24,041.59***	***9%***
100-00-47620-000-000 Donations - Parks	$ 9,000.00	$ -	$ 2,000.00	$ 500.00	$ 2,000.00	
100-00-47620-000-001 Park Sponsorship	$ -	$ 500.00	$ 500.00	$ 1,000.00	$ 500.00	
SUBTOTAL PARK DONATIONS-S	***$ 9,000.00***	***$ 500.00***	***$ 2,500.00***	***$ 1,500.00***	***$ 2,500.00***	***40%***
TOTAL REVENUES	**$ 19,232.39**	**$ 11,959.09**	**$ 31,101.44**	**$ 33,285.60**	**$ 36,541.59**	**9%**

Page 3 : Expenditure Details EXPENDITURES	ACTUAL 2025 ACTUAL	ACTUAL 9/16/2026	ACTUAL End	ADOPTED 2026	PROPOSED 2027 BUDGET	YOY Percent Change
100-00-55100-390-000 Wages & FICA MEDICAR -	5,276.51	5,964.18	5,985.07	6,119.70	5,714.43	
SUBTOTAL - LIB WAGES & OPERATION EXP	***5,276.51***	***5,964.18***	***5,985.07***	***6,119.70***	***5,714.43***	***-7%***
LIB RETIREMENT	-	-	-		-	
SUBTOTAL - LIB EMPLOYEE BENEFITS	***-***	***-***	***-***	***-***	***-***	
100-00-55100-220-000 Utilities - Library	$ 5,878.40	$ 3,092.68	$ 5,380.42	$ 6,000.00	$ 6,000.00	
SUBTOTAL - LIBRARY UTILITIES	***$ 5,878.40***	***$ 3,092.68***	***$ 5,380.42***	***$ 6,000.00***	***$ 6,000.00***	***0%***
SUBTOTAL - LIBRARY	***$ 11,154.91***	***$ 9,056.86***	***$ 11,365.49***	***$ 12,119.70***	***$ 11,714.43***	***-3%***
100-00-55200-100-000 Salaries Parks	*$ -*	*$ -*	*$ -*			
100-00-55200-110-000 Wages & O.T. - Parks	22061.84	6884.02	8246.26	14,078	$ 9,331.62	
100-00-55200-110-001 Wages - CM Park & Vets Pk	5,633.68	16,231.83	19,000.00	$ 15,875.00	$ 17,330.15	
100-00-55200-120-000 Wages - Parks	*-*	*-*	*-*			
100-00-55200-115-000 O.T. Parks	*0*	*0*	*0*			
100-00-55200-125-000 O.T. Wages-P.T Parks	*-*	*-*	*-*			
100-00-55200-125-001 Parks Department						
100-00-55200-130-000 FICA	2,040.38	1,708.61	2,084.34	$ 2,291.40	$ 2,039.63	
100-00-55200-140-000 Retirement - Parks	1,298.30	1,035.10	1,407.26	$ 1,552.80	$ 1,341.38	
100-00-55200-150-000 Health Insurance				$ -	$ -	
100-00-55200-160-000 Life Insurance				$ -	$ -	
100-00-55200-170-000 Income Continuation Ins.						
SUBTOTAL EMPLOYEE WAGES & BENEFITS	***31,034.20***	***25,859.56***	***30,737.86***	***$ 33,797.03***	***$ 30,042.78***	***-12%***
100-00-55200-220-000 Utilities - Tower & Business	521.80	930.52	1,404.28	$ 1,426.34	$ 1,460.00	
100-00-55200-220-001 CM & Vets Park Utilities	9,951.61	4,766.00	7,964.74	$ 8,998.25	$ 9,700.00	
SUBTOTAL PARK UTILITIES - ALL LOCATIONS	***10,473.41***	***5,696.52***	***9,369.02***	***10,424.59***	***11,160.00***	***7%***
100-00-55200-390-000 Gen Sup & Exp	3,815.42	1,023.25	1,100.00	$ 500.00	$ 500.00	
100-00-55200-390-001 CM & Vets Park Gen Sup	819.75	13,504.38	14,000.00	$ 9,649.16	$ 9,900.00	
/BTOTAL - PARK OPERATION & MAINTENANCE	***4,635.17***	***14,527.63***	***15,100.00***	***10,149.16***	***10,400.00***	***2%***
100-00-55200-939-000 Liability Insurance	*-*	*-*	*-*	*$ -*	$ -	
SUBTOTAL - INSURANCE & BONDS	***-***	***-***	***-***	***-***	***$ -***	
SUBTOTAL - PARKS	**$ 46,142.78**	**$ 46,083.71**	**$ 55,206.88**	**$ 54,370.78**	**$ 51,602.78**	**-5%**
CAPITAL PROJECTS						
100-00-55200-820-000 Capital Exp - Parks	*$ 45,961*	*$ 2,000*	*$ 2,000*			
100-00-55200-825-000 Cap Exp - Lions Park	*$ -*	*$ -*	*$ -*			
100-00-55200-400-000 Veteran's Park updates	*-*	*-*	*-*		$ -	
100-00-57620-000-000 PARK - LAND						
100-00-57620-100-000 PARK-CONSTRUCTION						
100-00-59200-000-001 TRANSFER TO CIP PARK EQUIPTMENT FUND					$ 2,000.00	
Transfer to CIP Fund	***45,960.72***	***2,000.00***	***2,000.00***	***$ -***	***$ 2,000.00***	
100-00-55500-000-000 Special Events	140.36	569.63	569.63	1,000.00	$ 500.00	
SUBTOTAL - SPECIAL EVENTS	***140.36***	***569.63***	***569.63***	***$ 1,000.00***	***$ 500.00***	***-100%***
TOTAL EXPENDITURES	**$ 103,398.77**	**$ 57,710.20**	**$ 69,142.00**	**$ 67,490.48**	**$ 65,817.21**	**-3%**

2027 MARATHON STREETS DEPT BUDGET

Page 1 : Overall Administration Summary

REVENUES	Actual 2025	AS OF 9/16/2026	PROJECTED YEAR-END 2026	Adopted 2026	PROPOSED 2027 BUDGET	YOY Percent Change
STREET SERVICES	$ 1,134.38	$ 2,798.75	$ 2,798.75	$ 1,500.00	$ 2,800.00	**86.67%**
GARBAGE / RECYCLING CHARGES	$ 103,631.26	$ 106,477.16	$ 106,477.16	$ 106,375.62	$ 110,110.44	**3.51%**
GARBAGE STICKERS	$ 431.83	$ 535.00	$ 535.00	$ 750.00	$ 550.00	**-26.67%**
RECYCLING FEES	$ 1,799.50	$ 875.00	$ 1,100.00	$ 1,500.00	$ 1,100.00	**-26.67%**
TOTAL REVENUE	**$ 106,996.97**	**$ 110,685.91**	**$ 110,910.91**	**$ 110,125.62**	**$ 114,560.44**	**4.03%**

EXPENDITURES	Actual 2025	ADOPTED AS OF 9/16/2026	ADOPTED $ 2,026.00	ADOPTED $ 2,026.00	PROPOSED 2027 BUDGET	YOY Percent Change
EMPLOYEE WAGES & SALARIES	$ 117,279.48	$ 84,933.86	$ 123,876.38	$ 116,695.84	$ 128,310.50	**9.95%**
EMPLOYEE BENEFITS	$ 49,841.39	$ 36,881.23	$ 53,913.91	$ 53,631.44	$ 56,079.26	**4.56%**
GARAGE UTILITIES	$ 8,310.89	$ 5,886.69	$ 9,819.38	$ 9,292.00	$ 10,800.00	**16.23%**
VEHICLE OPS & MAINT	$ 21,871.72	$ 17,660.54	$ 20,231.44	$ 20,500.00	$ 20,500.00	**0.00%**
GARAGE OPS & MAINT	$ 41,751.71	$ 27,961.84	$ 36,236.35	$ 28,490.00	$ 33,000.00	**15.83%**
INSURANCE & BONDS	$ 15,358.14	$ 9,156.60	$ 9,156.60	$ 9,193.00	$ 10,764.00	**17.09%**
STREET MAINT	$ 206,924.57	$ 19,632.28	$ 57,807.75	$ 35,500.00	$ 35,500.00	**0.00%**
TRAFFIC CONTROL	$ 2,456.64	$ 919.58	$ 1,800.00	$ 2,000.00	$ 2,000.00	**0.00%**
STREET LIGHTING	$ 29,635.52	$ 21,227.72	$ 31,045.18	$ 40,000.00	$ 40,000.00	**0.00%**
GARBAGE & RECYCLING	$ 88,152.34	$ 72,921.80	$ 110,106.90	$ 109,761.94	$ 114,100.29	**3.95%**
CEMETERY	$ -	$ -	$ -	$ -	$ -	
TOTAL - OPERATIONS	**$ 581,582.40**	**$ 297,182.14**	**$ 453,993.89**	**$ 425,064.22**	**$ 451,054.05**	**6.11%**
Streets CapEx - Amount to transfer to CIP Fund	$ -	$ 84,500.00	$ 84,500.00	$ 84,500.00	$ 158,100.00	**87.10%**
TOTAL EXPENDITURES	**$ 581,582.40**	**$ 297,182.14**	**$ 453,993.89**	**$ 509,564.22**	**$ 609,154.05**	**19.54%**

2027 MARATHON STREETS DEPT BUDGET

REVENUES	Actual 2025	AS OF 9/16/2026	PROJECTED YEAR-END 2026	Adopted 2026	PROPOSED 2027 BUDGET	YOY Percent Change
100-00-46300-000-000 Street Services	$ 1,134.38	$ 918.75	$ 918.75	$ 1,500.00	$ 950.00	
100-00-46311-000-000 Snow and Ice Control	$ -	$ 1,880.00	$ 1,880.00		$ 1,850.00	
100-00-42400-000-000 Special Charges - Garbage	$ 68,651.07	$ 70,890.55	$ 70,890.55	$ 70,820.10	67,819.86	
100-00-42500-000-000 Special Charges - Recycling	$ 34,980.19	$ 35,586.61	$ 35,586.61	$ 35,555.52	42,290.58	
100-00-46420-000-000 Garbage Sticker Charge	$ 431.83	$ 535.00	$ 535.00	$ 750.00	$ 550.00	
100-00-46430-000-000 Recycling Fees	$ 1,799.50	$ 875.00	$ 1,100.00	$ 1,500.00	$ 1,100.00	
TOTAL STREETS REVENUES	**$106,996.97**	**$110,685.91**	**$110,910.91**	**$110,125.62**	**$ 114,560.44**	**4.03%**

EXPENDITURES	Actual 2025	PROJECTED AS OF 9/16/2026	PROJECTED YEAR-END 2026	Adopted 2026	PROPOSED 2027 BUDGET	YOY Percent Change
100-00-53200-100-000 Superintendent Wages						
100-00-53200-105-000 Superintendent Overtime						
100-00-53200-110-000 Street Wages	$ 107,282.26	$ 78,022.54	$ 113,806.54	$ 107,583.29	$ 118,340.60	
100-00-53200-115-000 Overtime						
100-00-53200-130-000 Street FICA & Medicare	$ 7,619.56	$ 5,651.33	$ 8,706.21	$ 7,625.79	$ 8,424.86	
100-00-53640-100-000 Wages - Recycling						
100-00-53640-110-000 Recycling-Chipping Wages	$ 2,218.25	$ 1,175.43	$ 1,266.72	$ 1,381.10	$ 1,435.24	
100-00-53640-115-000 Overtime - Recycling (brush)					$ -	
100-00-53640-120-000 PT Wages - Recycling (brush)					$ -	
100-00-53640-130-000 Recycling - FICA & Medicare	$ 159.41	$ 84.56	$ 96.91	$ 105.66	$ 109.80	
SUBTOTAL - EMPLOYEE WAGES & SALARIES	***$ 117,279.48***	***$ 84,933.86***	***$ 123,876.38***	***$ 116,695.84***	***$ 128,310.50***	***9.95%***
100-00-53200-140-000 Street Retirement	7,138.77	5,436.57	7,920.59	7,442.00	8,229.52	
100-00-53200-150-000 Street Health Insurance	41,778.00	30,586.56	44,765.76	44,765.76	46,533.76	
100-00-53200-160-000 Street Life Insurance	216.50	158.37	237.56	324.24	211.92	
100-00-53200-170-000 Street Income Continuation Ins.	-	-			-	
100-00-53200-135-000 Street Uniform Allowance	553.97	617.34	900.00	1,000.00	1,000.00	
100-00-53640-140-000 Recycling - Retirement	154.15	82.39	90.00	99.44	104.06	
100-00-53640-150-000 Recycling - Health Insurance	-	-		-	-	
100-00-53640-160-000 Recycling - Life Insurance	-	-		-	-	
SUBTOTAL - EMPLOYEE BENEFITS	***49,841.39***	***36,881.23***	***53,913.91***	***53,631.44***	***56,079.26***	***4.56%***
100-00-53200-220-000 Street Dept Utilities	8,310.89	5,886.69	9,819.38	9,292.00	10,800.00	
100-00-53200-400-000 STREET DEPT UTILITY	-	-			-	
SUBTOTAL - GARAGE UTILITIES	***8,310.89***	***5,886.69***	***9,819.38***	***9,292.00***	***10,800.00***	***16.23%***
100-00-53200-380-000 Vehicle/Equipment Maintenance	1,458.85	1,349.90	1,800.00	20,500.00	2,000.00	
100-00-53200-380-100 2021 Ford Truck	65.60	47.98	100.00		1,500.00	
100-00-53200-380-101 1994 Steiner	*240.26*	*46.44*	*46.44*	-	-	
100-00-53200-380-102 2026 Ventrax Tractor		-			200.00	
100-00-53200-380-110 # - MUD Pump		-			-	
100-00-53200-380-140 2019 Cub Cadet	732.43	375.28	600.00		800.00	
100-00-53200-380-150 2020 PJ Triler	-	-			-	
100-00-53200-380-160 1990 Idaho Norland Snow Blower	-	685.80	685.00		1,000.00	
100-00-53200-380-170 Compactor	-	-			-	
100-00-53200-380-180 Unit 18 - Roller	-	-			-	
100-00-53200-380-200 2002 CAT Loader	291.12	10,274.16	11,000.00		4,000.00	
100-00-53200-380-300 1996 International	1,799.70	715.99	900.00		3,100.00	
100-00-53200-380-400 2016 Freightliner	5,015.43	302.80	1,000.00		2,000.00	
100-00-53200-380-500 2025 Bucher Street Sweeper	*9,887.69*	558.50	-	-	1,600.00	
100-00-53200-380-600 2014 Ventrax Tractor	1,214.97	2,820.69	3,500.00		2,300.00	
100-00-53200-380-700 #7 1990 Sewer Cleaner	-	-			-	
100-00-53200-380-800 2020 Ford Truck	967.17	432.13	500.00		1,500.00	
100-00-53200-380-900 1990 CHIPPER	198.50	50.87	100.00		500.00	
SUBTOTAL - VEHICLE OPS & MAINT	***21,871.72***	***17,660.54***	***20,231.44***	***20,500.00***	***20,500.00***	***0.00%***
100-00-53200-384-000 Street - Training Expense	-	-	-	-	-	
100-00-53200-385-000 Gasoline	13,024.71	12,132.14	16,716.35	12,240.00	18,000.00	
100-00-53200-390-000 General Supplies & Expenses	28,033.76	15,829.70	19,520.00	16,250.00	15,000.00	
100-00-53200-390-001 GARAGE BUILDING MAINT	*693.24*	-		-	-	
100-00-53310-210-000 Professional Services	-	-		-	-	
SUBTOTAL - GARAGE OPS & MAINT	***41,751.71***	***27,961.84***	***36,236.35***	***28,490.00***	***33,000.00***	***15.83%***
100-00-57324-800-000 Streets Equipment					-	
100-00-53200-820-000 CIP - Streets			-	84,500.00	-	
100-00-59200-000-001 - Transfer to CIP Streets Equipment Fund					38,100.00	
100-00-59200-000-001 - Transfer to CIP Streets Fund		84,500.00	84,500.00		120,000.00	
SUBTOTAL - CapEx	***-***	***84,500.00***	***84,500.00***	***84,500.00***	***158,100.00***	***87.10%***
100-00-53200-939-000 Liability Insurance	15,358.14	9,156.60	9,156.60	9,193.00	10,764.00	
SUBTOTAL - INSURANCE & BONDS	***15,358.14***	***9,156.60***	***9,156.60***	***9,193.00***	***10,764.00***	***17.09%***
100-00-53200-900-000 Street Maintenance	34,157.61	19,624.53	35,500.00	35,500.00	35,500.00	
100-00-53200-900-001 4th Street Trail	164,678.71	7.75	22,307.75			
100-00-53200-900-002 - 2024 Streets	-				-	
100-00-53200-900-003 - 2025 Street Projects	8,088.25					
SUBTOTAL - STREET MAINTENANCE	***206,924.57***	***19,632.28***	***57,807.75***	***35,500.00***	***35,500.00***	***0.00%***
100-00-53420-000-000 Street Lighting	29,635.52	21,227.72	31,045.18	40,000.00	40,000.00	
SUBTOTAL - STREET LIGHTING	***29,635.52***	***21,227.72***	***31,045.18***	***40,000.00***	***40,000.00***	***0.00%***
100-00-53430-000-000 Traffic Control	2,456.64	919.58	1,800.00	2,000.00	2,000.00	
SUBTOTAL - TRAFFIC CONTROL	***2,456.64***	***919.58***	***1,800.00***	***2,000.00***	***2,000.00***	***0.00%***
100-00-53620-210-000 Garbage Collection	64,411.55	45,029.82	73,859.91	73,420.02	70,405.36	
100-00-53631-210-000 Recycling	23,643.77	27,891.98	36,246.99	36,241.92	43,594.93	
100-00-53631-390-000 Gen Sup & Exp - Recycling	97.02	-		100.00	100.00	
100-00-53621-000-000 Garbage-Compost Exp.	-	-			-	
SUBTOTAL - GARBAGE & RECYCLING	***88,152.34***	***72,921.80***	***110,106.90***	***109,761.94***	***114,100.29***	***3.95%***
100-00-54910-000-000 MARA-CASSEL Cemetery	-	-			-	
SUBTOTAL - CEMETERY					***-***	
TOTAL STREETS EXPENDITURES	**$ 581,582.40**	**$ 381,682.14**	**$ 538,493.89**	**$ 509,564.22**	**$ 609,154.05**	**19.54%**



Appendix B

2027 Debt Services Fund Budget

2027 MARATHON CITY DEBT FUND BUDGET

REVENUES	2025 Actual	REVENUES AS OF 26-Oct-26	PROJECTED YEAR-END 2026 REVENUES	ADOPTED 2026 BUDGET	PROPOSED 2026 BUDGET	YOY PERCENT CHANGE
301-00-41110-000-000 DEBT LEVY PROPERTY TAXES	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 125,000.00	
SUBTOTAL TOTAL TAXES	**$ 50,000.00**	**$ 50,000.00**	**$ 50,000.00**	**$ 50,000.00**	**$ 125,000.00**	**150%**
301-00-49100-000-001 Transfer From General Fund	$ 525,119.04	$ 292,118.61	$ 306,374.71	$ 307,059.04	$ 228,457.14	
301-00-49100-000-002 Transfer From Water Utility Fund	$ (0.46)	$ -	$ -	$ -	$ -	
301-00-49100-000-002 Transfer From Waste Water Utility Fund	$ -	$ -	$ -	$ -	$ -	
301-00-49100-000-003 Transfer From TID #1 Fund	$ -	$ -	$ -	$ -	$ -	
301-00-49100-000-004 Transfer From TID #2 Fund		$ -	$ -	$ -	$ -	
301-00-49100-000-005 Transfer from CIP Fund	$ 5,352.00	$ -	$ -	$ -	$ -	
SUBTOTAL REVENUE BY FUND TRANSFER	**$ 530,470.58**	**$ 292,118.61**	**$ 306,374.71**	**$ 307,059.04**	**$ 228,457.14**	**-26%**
301-00-49100-000-000 Proceeds Debt Service Fund	$ 1,030,000.46	$ -	$ -	$ -	$ -	
301-00-49125-000-000 Bond Premium	$ 91,641.90	$ -	$ -	$ -	$ -	
SUBTOTAL MISC REVENUE	**$ 1,121,642.36**	**$ -**	**$ -**	**$ -**	**$ -**	
TOTAL REVENUE	**$ 1,702,112.94**	**$ 342,118.61**	**$ 356,374.71**	**$ 357,059.04**	**$ 353,457.14**	**-1%**

EXPENDITURES	2025 Actual	EXPENSES AS OF 26-Oct-26	PROJECTED YEAR-END 2026	ADOPTED 2026 BUDGET	PROPOSED 2026 BUDGET	YOY PERCENT CHANGE
301-00-58200-000-000 PRINCIPAL ON LT DEBT	*$ 1,563,740.03*	$ 252,669.73	$ 262,313.64	$ 262,313.61	$ 264,107.07	
301-00-58300-000-000 INTEREST ON LT DEBT	*$ 85,534.99*	$ 92,247.54	$ 94,061.07	$ 94,745.43	$ 89,350.07	
SUBTOTAL DEBT PAYMENTS	***$ 1,649,275.02***	***$ 344,917.27***	***$ 356,374.71***	***$ 357,059.04***	***$ 353,457.14***	**-1%**
301-00-58400-000-000 ISSUANCE COST	*$ 52,837.92*	$ -	$ -	$ -	$ -	
SUBTOTAL MISC EXPENCE	***$ 52,837.92***	***$ -***	***$ -***	***$ -***	***$ -***	0
TOTAL EXPENDITURES	**$ 1,702,112.94**	**$ 344,917.27**	**$ 356,374.71**	**$ 357,059.04**	**$ 353,457.14**	**-1%**



Appendix C

2027 Capital Improvement Plan Fund Budget

2027 CIP BUDGET SUMMARY						
REVENUES	**ACTUAL 2025 REVENUES**	**REVENUES AS OF 10/22/2026**	**PROJECTED YEAR-END 2026 REVENUES**	**ADOPTED BUDGET 2026 REVENUES**	**PROPOSED BUDGET 2027 REVENUES**	**YOY Percent Change**
Proceeds from Transfers	$ -	$ 84,500.00	$ 96,500.00	$ 96,500.00	$ 193,715.24	**101%**
Grant, Donations, Sale of Property, MISC	$ -	$ 21,245.68	$ 29,670.68	$ 16,945.68	$ 305,648.28	**1704%**
Interest Earnings	$ 17,582.17	$ 2,825.48	$ 3,831.98	$ 24,806.76	$ 7,946.00	**-68%**
Proceeds from Borrowing	$ 430,000.39	$ -	$ -	$ -	$ 493,676.00	
FROM CIP RESERVE FUNDS	$ -	$ 1,645.89	$ 26,801.36	$ 29,834.56	$ -	
TOTAL REVENUE	**$ 447,582.56**	**$ 110,217.05**	**$ 156,804.02**	**$ 168,087.00**	**$ 1,000,985.52**	**496%**
EXPENDITURES	**ACTUAL 2025 EXPENDITURES**	**EXPENSES AS OF 10/22/2026**	**PROJECTED YEAR-END 2026 Year End**	**ADOPTED BUDGET 2026 EXPENDITURES**	**PROPOSED BUDGET 2027 EXPENDITURES**	
Building & Grounds	$ -	$ -	$ -	$ -	$ -	
Park, Rec & Forestry	$ -	$ -	$ -	$ -	$ -	
Public Works	$ 371,580.00	$ 73,668.03	$ 120,255.00	$ 131,087.00	$ 879,025.36	**571%**
Public Safety	$ -	$ 36,549.02	$ 36,549.02	$ 37,000.00	$ 75,000.00	**103%**
Water Utility	$ -	$ -	$ -	$ -	$ -	
Sanitary Sewer	$ -	$ -	$ -	$ -	$ -	
Transfer Out by Year End Audit	$ 5,352.05	$ -	$ -	$ -	$ -	
To CIP RESERVE FUNDS	$ 70,650.51	$ -	$ -	$ -	$ 46,960.16	
TOTAL EXPENDITURES	**$ 447,582.56**	**$ 110,217.05**	**$ 156,804.02**	**$ 168,087.00**	**$ 1,000,985.52**	**496%**
CIP LGIP Streets Fund Balance	*$ 54,648.34*	*$ 65,480.31*	*$ 65,480.31*	*$ 54,648.34*	*$ 17,090.23*	**-69%**
CIP LGIP Equipment Fund Balance	*$ 16,002.17*	*$ 40,073.33*	*$ (3,507.14)*	*$ 11,167.61*	*$ 75,127.86*	**573%**
CIP LGIP FD LGIP Fund Balance	*$ -*	*$ (36,549.02)*	*$ (18,124.02)*	*$ (25,000.00)*	*$ (1,408.78)*	**94%**
CIP Reserve's (Street, Equipment, FD) Balance Totals	**$ 70,650.51**	**$ 69,004.62**	**$ 43,849.15**	**$ 40,815.95**	**$ 90,809.31**	**122%**

2027 MARATHON CITY CIP BUDGET 10/22/2026

REVENUES	ACTUAL 2025 REVENUES	REVENUES AS OF 10/22/2026	PROJECTED YEAR-END 2026 REVENUES	ADOPTED BUDGET 2026 REVENUES	PROPOSED BUDGET 2027 REVENUES	YOY Percent Change
410-00-49100-000-001 Transfer From GF to CIP Streets Reserve Fund		$ 84,500.00	$ 84,500.00	$ 84,500.00	$ 120,000.00	**42%**
410-00-49100-000-001 Transfer From GF to CIP Equipment Reserve Fund					$ 57,000.00	
410-00-49100-000-001 Transfer From GF to CIP FD Equipment Reserve Fund			$ 12,000.00	$ 12,000.00	$ 16,715.24	**39%**
410-00-49100-000-002 Transfer From Utility Fund					$ -	
Proceeds from Transfers	**$ -**	**$ 84,500.00**	**$ 96,500.00**	**$ 96,500.00**	**$ 193,715.24**	**101%**
410-00-43200-000-000 Federal Grants						
410-00-43500-000-000 State Grants		$ 16,945.68	$ 16,945.68	$ 16,945.68	$ 281,008.28	**1558%**
410-00-48000-000-000 MISC Revenue		$ -	$ -	$ -	$ -	
410-00-48500-000-000 Pirvate Donation - Contributions		$ -		$ -	$ 5,000.00	
410-00-48309-000-000 Sale of Prop. & Equip		4,300.00	6,300.00		$ 19,640.00	
410-00-48309-000-001 Sale of FD Equipment			6,425.00			
Grant , Donations, Sale of Property, MISC	**$ -**	**$ 21,245.68**	**$ 29,670.68**	**$ 16,945.68**	**$ 305,648.28**	**1704%**
410-00-48100-000-000 Interest Earnings	17,582.17	2,825.48	3,831.98	24,806.76	$ -	
410-00-48100-000-001 Streets Interest Earnings					$ 5,951.00	
410-00-48100-000-002 Equipment Reserve Fund Interest Earnings					$ 1,995.00	
410-00-48100-000-003 FD Equipment Reserve Fund Interest Earnings					$ -	
Interest Earnings	**17,582.17**	**2,825.48**	**3,831.98**	**24,806.76**	**7,946**	**-68%**
410-00-49120-000-000 Proceeds from LT Debt (Streets)	$ 430,000.54				$ 139,000.00	
410-00-49120-000-000 Proceeds from LT Debt (Equipment)					$ 354,676.00	
410-00-49125-000-000 Bond Premium	$ (0.15)	$ -	$ -	$ -	$ -	
SUBTOTAL Proceeds from Borrowing	$ 430,000.39	$ -	$ -	$ -	$ 493,676.00	
SUBTOTAL REVENUES	**$ 447,582.56**	**$ 108,571.16**	**$ 130,002.66**	**$ 138,252.44**	**$ 1,000,985.52**	**624%**
FROM CIP (STREETS, EQUIPMENT, FD EQUIPMENT) RESERVE FUND	**$ -**	**$ 1,645.89**	**$ 26,801.36**	**$ 29,834.56**	**$ -**	
TOTAL REVENUES	**$ 447,582.56**	**$ 110,217.05**	**$ 156,804.02**	**$ 168,087.00**	**$ 1,000,985.52**	**496%**

EXPENDITURES	ACTUAL 2025 EXPENDITURES	EXPENSES AS OF 10/22/2026	PROJECTED YEAR-END 2026 Year End	ADOPTED BUDGET 2026 EXPENDITURES	PROPOSED BUDGET 2027 EXPENDITURES	YOY Percent Change
410-00-51610-000-000 General Gov. CAP Projects	$ -	$ -	$ -	$ -	$ -	
Building & Grounds	$ -	$ -	$ -	$ -	$ -	**0%**
VETERANS PARK	-	-				
County Materials Sports Complex	-	-	-	-	$ -	
Tower Park					$ -	
Park, Rec & Forestry	-	-	-	-	-	-
410-00-53200-000-000 2026 CIP Streets	-	73,668.03	73,668.03	84,500.00	$ 5,399.47	
410-00-53200-000-001 2027 CIP Streets	-				$ 593,949.89	
410-00-53200-380-000 Vehicles & Equip.	371,580.00		46,586.97	46,587.00	$ 279,676.00	
Public Works	**$ 371,580.00**	**$ 73,668.03**	**$ 120,255.00**	**$ 131,087.00**	**$ 879,025.36**	**571%**
410-00-52100-380-000 PD Vehicles & Equipment	$ -	$ -	$ -	$ -	$ 75,000.00	
410-00-52200-380-000 FD Vehicles & Equiptment	-	$ 36,549.02	$ 36,549.02	$ 37,000.00	$ -	
Public Safety	**$ -**	**$ 36,549.02**	**$ 36,549.02**	**$ 37,000.00**	**$ 75,000.00**	**103%**
410-00-56300-000-000 WTP	-		$ -	$ -		
410-00-56300-000-001 New Well #5	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	
Water Utility	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
410-00-56400-000-000 WWTP	$ -				$ -	
Sanitary Sewer	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
410-00-59100-000-000 Transfer Out	$ 5,352.05				$ -	
Transfer Out by Year End Audit	**$ 5,352.05**	**$ -**	**$ -**	**$ -**	**$ -**	
SUBTOTAL EXPENDITURES	**$ 376,932.05**	**$ 110,217.05**	**$ 156,804.02**	**$ 168,087.00**	**$ 954,025.36**	**468%**
TO CIP (STREETS, EQUIPMENT, FD EQUIPMENT) RESERVE FUNDS	$ 70,650.51	**$ -**	**$ -**	**$ -**	**$ 46,960.16**	
TOTAL EXPENDITURES	**$ 447,582.56**	**$ 110,217.05**	**$ 156,804.02**	**$ 168,087.00**	**$ 1,000,985.52**	**496%**



Appendix D

2027 Water & Waste Water Utility Fund Budget

VILLAGE OF MARATHON CITY
WATER & WASTE WATER UTILITY
2027 PROPOSED BUDGET - With 5.5% Waste Water Rate Increase (Q4 2026') & 26.33% Water Rate Increase (Q1, 2027)

REVENUES	ACTUAL 2025 REVENUES	As Of 1023/2026 2026 REVENUES	PROJECTED Year End 2026	ADOPTED 2026 REVENUES	PROPOSED 2027 REVENUES	YOY Percent Change
WASTE WATER SALES	$ 894,087.63	$ 940,409.37	$ 940,131.42	$ 907,810.91	$ 973,086.97	*7.19%*
OTHER WASTE WATER REVENUE	$ 11,286.84	$ 11,428.23	$ 14,561.14	$ 12,956.24	$ 21,723.00	*67.66%*
WATER SALES	$ 527,912.49	$ 491,060.93	$ 563,789.90	$ 523,170.23	$ 751,018.51	*43.55%*
OTHER WATER REVENUE	$ 48,702.12	$ 18,980.27	$ 19,183.60	$ 1,850.00	$ 5,991.25	*223.85%*
Total Operating Revenues	**$ 1,481,989.08**	**$ 1,461,878.80**	**$ 1,537,666.06**	**$ 1,445,787.38**	**$ 1,751,819.72**	***21.17%***
WW PROCEEDS FROM BORROWING	$ -	$ -	$ -	$ -	$ -	
WW YEAR-END AUDIT REVENUE ENTRY	$ 118,657.00	$ -	$ -	$ -	$ -	
WTP PROCEEDS FROM BORROWING	$ -	$ -	$ -	$ -	$ -	
WTP YEAR-END AUDIT REVENUE ENTRY	$ 945.00	$ -	$ -	$ -	$ -	
Total Non Operating Revenues	**$ 119,602.00**	**$ -**	**$ -**	**$ -**	**$ -**	
TOTAL REVENUES	**$ 1,601,591.08**	**$ 1,461,878.80**	**$ 1,537,666.06**	**$ 1,445,787.38**	**$ 1,751,819.72**	***21.17%***
EXPENDITURES	**ACTUAL 2025 EXPENSES**	**As Of 1023/2026 2026 EXPENSES**	**PROJECTED Year End 2026**	**ADOPTED 2026 EXPENSES**	**PROPOSED 2027 REVENUES**	***YOY Percent Change***
WW BOARD WAGES & EXPENSE	$ 1,193.06	$ 995.92	$ 1,961.88	$ 1,746.88	$ 3,225.00	
WW WAGES	$ 149,008.56	$ 119,872.51	$ 147,538.28	$ 161,556.35	$ 181,473.09	
WW BENEFITS	$ 55,949.91	$ 40,325.56	$ 52,983.07	$ 50,548.78	$ 57,623.00	*13.99%*
WW PLANT MAINTENANCE & OPS	$ 112,982.85	$ 106,391.41	$ 123,307.40	$ 126,563.00	$ 120,966.00	*-4.42%*
WW ADMINISTRATIVE COSTS	$ 52,314.46	$ 47,325.83	$ 51,912.49	$ 43,135.00	$ 55,500.00	*28.67%*
WATER BOARD WAGES & EXPENSE	$ 1,237.89	$ 995.67	$ 1,961.88	$ 1,746.88	$ 3,225.00	*84.61%*
WATER WAGES	$ 110,294.21	$ 116,921.24	$ 146,803.00	$ 135,377.89	$ 148,630.60	*9.79%*
WATER BENEFITS	$ 50,087.41	$ 37,591.61	$ 50,165.49	$ 48,745.41	$ 50,978.11	*4.58%*
WATER PLANT MAINTENANCE & OPS	$ 65,508.59	$ 66,169.76	$ 80,603.56	$ 78,900.00	$ 89,910.00	*13.95%*
WATER DISTRIBUTION MAINTENANCE & OPS	$ 30,869.32	$ 55,351.95	$ 70,870.00	$ 41,000.00	$ 32,600.00	*-20.49%*
WATER ADMINISTRATIVE COSTS	$ 33,080.27	$ 27,124.32	$ 29,010.54	$ 30,113.00	$ 72,450.00	*140.59%*
Total Operating Expenditures	**$ 662,526.53**	**$ 619,065.78**	**$ 757,117.59**	**$ 719,433.19**	**$ 816,580.80**	***13.50%***
WW Debt Service	$ 164,669.33	$ 656,672.46	$ 580,295.41	$ 582,077.61	$ 584,141.39	*0.35%*
WW Capital Projects	$ -	$ 491,716.10	$ 491,548.10	$ 674,213.00	$ 182,664.90	*-72.91%*
WW Year-End Audit Entry - Expenditures	$ 464,739.00	$ -	$ -	$ -	$ -	
Water Debt Service	$ 22,044.57	$ 40,030.00	$ 40,030.00	$ 40,030.00	$ 44,950.00	*12.29%*
Water Capital Project	$ 177,081.71	$ 91,485.21	$ 95,990.56	$ 150,000.00	$ 312,080.75	*108.05%*
YEAR-END AUDIT ENTRY - EXPENDITURES	$ 288,700.00	$ -	$ 108,000.00	$ 108,000.00	$ 108,000.00	*0.00%*
Total Non Operating Expenditures	**$ 1,117,234.61**	**$ 1,279,903.77**	**$ 1,315,864.07**	**$ 1,554,320.61**	**$ 1,231,837.04**	***-20.75%***
TOTAL EXPENDITURES	**$ 1,779,761.14**	**$ 1,898,969.55**	**$ 2,072,981.66**	**$ 2,273,753.80**	**$ 2,048,417.84**	*-9.91%*
Proceeds To (From) Utility Fund Balance	**$ (178,170.06)**	**$ (437,090.75)**	**$ (535,315.60)**	**$ (827,966.42)**	**$ (296,598.12)**	
Transfer To (From) Utility (W & WW) CIP LGIP Fund	**$ 554,213.00**	**$ (491,716.10)**	**$ (491,548.10)**	**$ (674,213.00)**	**$ (182,664.90)**	
Transfer (W & WW) TO (From) TID2 Fund	$ 29,230.00	$ 17,358.25	$ 32,721.49	$ 27,645.94	$ 8,048.22	*-70.89%*
Transfer to WW Reserve Fund	$ 39,458.00	$ 38,546.00	$ 38,546.00	$ 38,546.00	$ 38,546.00	*0.00%*
ENDING FUND BALANCE	**$ 1,194,741.00**	**$ 1,193,462.10**	**$ 1,079,706.01**	**$ 974,795.65**	**$ 919,178.57**	***-5.71%***
Well # 5 - Project Running Totals (remibursement)	*$ 11,380.00*	*$ 65,494.65*	*$ 70,000.00*	*$ 150,000.00*	*$ 275,000.00*	
Utility Reserve Fund when Well #5 Loan is reimbursed	***$ 1,206,121.00***	***$ 1,270,336.75***	***$ 1,161,086.01***	***$ 1,136,175.65***	***$ 1,275,558.57***	***12.27%***

2027 WATER DEPARTMENT BUDGET
26.33% Rate Increase - (Q1 2027-Pending PSC)
2025-2027 Inactive Accounts - combined/replaced

REVENUES	ACTUAL 2025 REVENUES	As Of 10/23/2026 2026 REVENUES	Projected 2026 Year End	Adopted 2026 Budget	PROPOSED 2027 BUDGET	*YOY Percent Change*
200-00-46411-000-450 Sales - Residential	$ 152,899.17	$ 153,707.22	$ 153,707.22	$ 151,826.96	$ 194,097.49	*27.84%*
200-00-46411-000-451 Sales - Commercial	$ 46,308.22	$ 48,609.21	$ 48,609.21	$ 39,020.22	$ 61,987.15	*58.86%*
200-00-46411-000-452 Sales - Industrial	$ 95,767.66	$ 101,042.83	$ 101,042.83	$ 103,456.54	$ 128,936.81	*24.63%*
200-00-46411-000-453 Sales - Pump House	$ 5,553.44	$ 6,275.15	$ 6,275.15	$ 6,823.98	$ 7,258.47	*6.37%*
200-00-46411-000-454 Sales - Public Auth.	$ 24,232.20	$ 23,495.75	$ 23,495.75	$ 22,651.22	$ 27,252.93	*20.32%*
200-00-46411-000-455 Sales Multifamily	$ 25,819.53	$ 24,532.70	$ 24,532.70	$ 29,147.31	$ 31,701.62	*8.76%*
200-00-46411-000-462 Fire Protection	$ 153,548.27	$ 108,246.07	$ 180,975.04	$ 146,460.00	$ 267,433.46	*82.60%*
200-00-46411-000-463 Priv Fire Prot	$ 23,784.00	$ 25,152.00	$ 25,152.00	$ 23,784.00	$ 32,350.59	*36.02%*
SUBTOTAL WATER SALES	**$ 527,912.49**	**$ 491,060.93**	**$ 563,789.90**	**$ 523,170.23**	**$ 751,018.51**	***43.55%***
200-00-46420-000-415 Jobbing						
200-00-46412-000-419 Interest Income	$ -	$ -	$ -	$ -	$ 4,041.25	
200-00-46412-000-470 Cust. Penalties	$ 1,049.61	$ 732.17	$ 935.50	$ 850.00	$ 950.00	*11.76%*
200-00-46412-000-632 Serv Laterals	$ -	$ -	$ -	$ -	$ -	
200-00-46412-000-635 MISC	$ 47,652.51	$ 18,248.10	$ 18,248.10	$ 1,000.00	$ 1,000.00	*0.00%*
SUBTOTAL - OTHER WATER REV	**$ 48,702.12**	**$ 18,980.27**	**$ 19,183.60**	**$ 1,850.00**	**$ 5,991.25**	***223.85%***
200-00-49110-000-000 DEBT PROCEEDS	$ -	$ -	$ -	$ -	$ -	
PROCEEDS FROM BORROWING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
200-00-46412-000-474 Other Water Revenues	$ 945.00	$ -	$ -	$ -	$ -	
200-00-48110-000-000 Interest Income-Water	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	
200-00-48200-000-421 Contributed Plant Assets	$ -	$ -	$ -	$ -	$ -	
YEAR-END AUDIT ENTERY - REVENUE	**$ 945.00**	**$ -**	**$ -**	**$ -**	**$ -**	
TOTAL WATER REVENUES	**$ 577,559.61**	**$ 510,041.20**	**$ 582,973.50**	**$ 525,020.23**	**$ 757,009.76**	***44.19%***

EXPENDITURES	ACTUAL 2025 EXPENSES	As Of 10/23/2026 2026 EXPENSES	Projected 2026 Year End	Adopted 2026 Budget	PROPOSED 2027 BUDGET	*YOY Percent Change*
200-00-57520-000-110 Board Wages						
200-00-57520-110-001 Water U. Board Wages	$ 1,150.00	$ 925.00	$ 1,825.00	$ 1,625.00	$ 3,000.00	*84.62%*
200-00-57520-130-001 Water U. Board FICA/Medicare	$ 87.89	$ 70.67	$ 136.88	$ 121.88	$ 225.00	*84.61%*
SUBTOTAL - BOARD WAGES & EXP	**$ 1,237.89**	**$ 995.67**	**$ 1,961.88**	**$ 1,746.88**	**$ 3,225.00**	***84.61%***
200-00-57520-000-100 Water Operating Wages	$ 512.00	$ 66,914.14	$ 84,592.15	$ 73,479.22	$ 79,590.48	*8.32%*
200-00-57520-000-105 FICA & Medicare	*$ -*				$ -	
200-00-57520-000-110 Administrator Wages	*$ -*				$ -	
200-00-57520-000-115 Clerical Wages	*$ -*				$ -	
200-00-57520-000-100 PT Laborer Wages					$ -	
200-00-57520-110-000 Water Admin Office Wages	$ 102,970.12	$ 42,026.52	$ 51,968.78	$ 52,208.05	$ 58,404.94	*11.87%*
200-00-57520-130-000 Water FICA/Medicare	$ 6,812.09	$ 7,980.58	$ 10,242.07	$ 9,690.62	$ 10,635.18	*9.75%*
SUBTOTAL - WAGES	**$ 110,294.21**	**$ 116,921.24**	**$ 146,803.00**	**$ 135,377.89**	**$ 148,630.60**	***9.79%***
200-00-57520-135-000 Uniform	$ 390.00	$ 199.40	$ 500.00	$ 500.00	$ 500.00	*0.00%*
200-00-57520-140-000 Water Retirement	$ 10,057.30	$ 7,615.89	$ 9,520.63	$ 8,814.67	$ 9,761.07	*10.74%*
200-00-57520-150-000 WATER HEALTH INSURANCE	$ 39,568.83	$ 29,776.32	$ 40,144.86	$ 39,170.04	$ 40,717.04	*3.95%*
200-00-57520-160-000 Water Life Insurance	$ 53.46	$ -	$ -	$ 260.70	$ -	*-100.00%*
200-00-57520-000-120 Benefits	*$ 17.82*				$ -	
200-00-57520-000-125 Benefits	*$ -*					
SUBTOTAL - BENEFITS	**$ 50,087.41**	**$ 37,591.61**	**$ 50,165.49**	**$ 48,745.41**	**$ 50,978.11**	***4.58%***
200-00-57520-000-200 Plant & Operations - UTL	$ 5,620.58	$ 7,355.50	$ 9,982.86	$ 5,500.00	$ 13,650.00	*148.18%*
200-00-57520-000-620 Power for Pumps	$ 29,523.10	$ 24,257.62	$ 28,834.21	$ 29,000.00	$ 33,100.00	*14.14%*
200-00-57520-000-660 Water Vehicle Maintenance	$ 501.96	$ 462.30	$ 500.00	$ 500.00	$ 850.00	*70.00%*
200-00-57520-000-700 Water Dept Gasoline	$ 1,493.46	$ 1,108.84	$ 1,546.40	$ 1,650.00	$ 2,160.00	*30.91%*
200-00-57520-000-710 Office Supplies	$ 331.31	$ -	$ -	$ 250.00	$ 150.00	*-40.00%*
200-00-57520-000-800 Maint WTP	$ 3,750.49	$ 5,771.62	$ 10,250.00	$ 12,000.00	$ 12,000.00	*0.00%*
200-00-57530-000-630 Chemicals - Treatment	$ 15,777.18	$ 12,805.09	$ 16,065.09	$ 17,500.00	$ 15,500.00	*-11.43%*
200-00-57530-000-640 Supplies & Exp	$ 8,510.51	$ 14,408.79	$ 13,425.00	$ 12,500.00	$ 12,500.00	*0.00%*
SUBTOTAL - PLANT MAINT & OPS	**$ 65,508.59**	**$ 66,169.76**	**$ 80,603.56**	**$ 78,900.00**	**$ 89,910.00**	***13.95%***

page 3 EXPENDITURES	ACTUAL 2025 EXPENSES	As Of 10/23/2026 2026 EXPENSES	Projected 2026 Year End	Adopted 2026 Budget	PROPOSED 2027 BUDGET	*YOY Percent Change*
200-00-57540-000-626 Main Construction	$ -	$ -	$ -	$ -	$ -	
200-00-57540-000-650 Maint Reservoirs	$ -	$ 116.08	$ 2,500.00	$ 1,500.00	$ 1,500.00	*0.00%*
200-00-57540-000-651 Maint Mains	$ 15,956.68	$ 37,371.48	$ 45,500.00	$ 18,000.00	$ 19,500.00	*8.33%*
200-00-57540-000-652 Maint Services	$ 2,910.70	$ 18.61	$ -	$ 3,000.00	$ 3,000.00	*0.00%*
200-00-57540-000-653 Maint Meters	$ (1.05)	$ 13,869.11	$ 17,370.00	$ 12,000.00	$ 4,100.00	*-65.83%*
200-00-57540-000-654 Maint Hydrants	$ 2,503.32	$ 400.87	$ 1,400.00	$ 5,000.00	$ 1,000.00	*-80.00%*
200-00-57540-000-655 Maint Wells	$ 7,422.56	$ 3,575.80	$ 4,000.00	$ 1,000.00	$ 3,000.00	*200.00%*
200-00-57541-000-655 Water Dep.	$ 2,077.11	$ -	$ 100.00	$ 500.00	$ 500.00	
SUBTOTAL - DISTRIBUTION MAINT & OPS	**$ 30,869.32**	**$ 55,351.95**	**$ 70,870.00**	**$ 41,000.00**	**$ 32,600.00**	***-20.49%***
200-00-57580-000-681 Supplies	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	
200-00-57580-000-682 Outside Services	$ 13,508.91	$ 11,692.48	$ 13,150.00	$ 15,000.00	$ 52,000.00	*246.67%*
200-00-57580-000-683 Billing & Accounting	$ 256.20	$ 97.00	$ 200.00	$ 500.00	$ 500.00	*0.00%*
200-00-57580-000-684 Insurance	$ 15,140.22	$ 13,101.49	$ 13,101.49	$ 11,663.00	$ 15,300.00	*31.18%*
200-00-57580-000-688 Regulatory Exp (PSC)	$ 1,113.54	$ 540.05	$ 540.05	$ 600.00	$ 1,200.00	
200-00-57580-000-689 Misc Exp	$ 3,061.40	$ 1,693.30	$ 2,019.00	$ 2,250.00	$ 2,250.00	*0.00%*
200-00-57580-000-690 Uncollectable A/R	$ -	$ -		$ -		
200-00-57580-383-000 Conf/Train/Mileage/Motel	$ -				$ 1,200.00	
200-00-57580-393-000 Blood Work - New Hire	$ -	$ -		$ 100.00	$ -	*-100.00%*
SUBTOTAL - ADMIN COSTS	**$ 33,080.27**	**$ 27,124.32**	**$ 29,010.54**	**$ 30,113.00**	**$ 72,450.00**	***140.59%***
200-00-56300-000-000 Capital Projects						
200-00-56300-000-003 Hydrant replacement	*$ 6,037.50*	*$ 16,990.56*	*$ 16,990.56*		$ 8,200.00	
200-00-56300-000-002 Meters - radio to cellular					$ 28,880.75	
SCADA - Water Side	$ -					
Well 1 Replacement Study	*$ 49,716.17*				$ -	
Water Tower Painting / Repair	*$ 120,000.00*					
Water Tower, Resivor, Inspection		*$ 9,000.00*	*$ 9,000.00*		$ -	
Flouride updates	*$ 1,328.04*					
200-00-563000-000-001 Well #5	$ -	*$ 65,494.65*	*$ 70,000.00*	*$ 150,000.00*	$ 275,000.00	
SUBTOTAL - Capital Improvement	***$ 177,081.71***	***$ 91,485.21***	***$ 95,990.56***	***$ 150,000.00***	**$ 312,080.75**	***108.05%***
200-00-57580-000-426 Debt PMT Prinicpal	$ 0.29	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 30,000.00	*20.00%*
200-00-57580-000-427 Debt Payment Int	$ 22,044.28	$ 15,030.00	$ 15,030.00	$ 15,030.00	$ 14,950.00	*-0.53%*
SUBTOTAL - DEBT PAYMENTS	**$ 22,044.57**	**$ 40,030.00**	**$ 40,030.00**	**$ 40,030.00**	**$ 44,950.00**	***12.29%***
200-00-57520-170-000 Water Income Contin. INS	$ -	$ -	$ -	$ -	$ -	
200-00-57580-000-428 Debt Issuance Cost	$ 13,848.00	$ -	$ -	$ -	$ -	
200-00-57580-500-000 Accrued Sick Leave	$ 451.00	$ -	$ -	$ -	$ -	
200-00-57595-000-403 Depreciation	$ 90,512.00	$ -	$ -	$ -	$ -	
200-00-57595-000-408 Tax Equivalent	$ 96,247.00	$ -	$ 108,000.00	$ 108,000.00	$ 108,000.00	*0.00%*
200-00-57610-130-000 Water Fringe Benefits	$ (3.00)	$ -	$ -	$ -	$ -	
200-00-57820-000-426 Dep On Contr Plant	$ 87,645.00	$ -	$ -	$ -	$ -	
200-00-59000-000-000 Interest Exp	$ -	$ -	$ -	$ -	$ -	
SUBTOTAL - WTP YEAR-END AUDIT ENTRY-EXP.	**$ 288,700.00**	**$ -**	**$ 108,000.00**	**$ 108,000.00**	**$ 108,000.00**	***0.00%***
TOTAL EXPENDITURES	**$ 778,903.97**	**$ 435,669.76**	**$ 623,435.03**	**$ 633,913.18**	**$ 862,824.46**	***36.11%***
TO (FROM) RESERVE	**$ (201,344.36)**	**$ 74,371.44**	**$ (40,461.53)**	**$ (108,892.95)**	**$ (105,814.70)**	***2.83%***

2027 WATER DEPARTMENT BUDGET SUMMARY

REVENUES	ACTUAL 2025 REVENUES	As Of 10/23/2026 2026 REVENUES	Projected 2026 Year End	Adopted 2026 Budget	PROPOSED 2027 BUDGET	*YOY Percent Change*
WATER SALES	$ 527,912.49	$ 491,060.93	$ 563,789.90	$ 523,170.23	$ 751,018.51	*43.55%*
OTHER WATER REVENUE	$ 48,702.12	$ 18,980.27	$ 19,183.60	$ 1,850.00	$ 5,991.25	*223.85%*
Total Operating Revenues	**$ 576,614.61**	**$ 510,041.20**	**$ 582,973.50**	**$ 525,020.23**	**$ 757,009.76**	***44.19%***
PROCEEDS FROM BORROWING	$ -	$ -	$ -	$ -	$ -	
YEAR-END AUDIT ENTRY - REVENUE	$ 945.00	$ -	$ -	$ -	$ -	
TOTAL REVENUE	**$ 577,559.61**	**$ 510,041.20**	**$ 582,973.50**	**$ 525,020.23**	**$ 757,009.76**	*44.19%*

EXPENDITURES	ACTUAL 2025 EXPENSES	As Of 10/23/2026 2026 EXPENSES	Projected 2026 Year End	Adopted 2026 Budget	PROPOSED 2027 BUDGET	*YOY Percent Change*
WATER BOARD WAGES & EXPENSE	$ 1,237.89	$ 995.67	$ 1,961.88	$ 1,746.88	$ 3,225.00	*84.61%*
WATER WAGES	$ 110,294.21	$ 116,921.24	$ 146,803.00	$ 135,377.89	$ 148,630.60	*9.79%*
WATER BENEFITS	$ 50,087.41	$ 37,591.61	$ 50,165.49	$ 48,745.41	$ 50,978.11	*4.58%*
WATER PLANT MAINTENANCE & OPS	$ 65,508.59	$ 66,169.76	$ 80,603.56	$ 78,900.00	$ 89,910.00	*13.95%*
WATER DISTRIBUTION MAINTENANCE & OPS	$ 30,869.32	$ 55,351.95	$ 70,870.00	$ 41,000.00	$ 32,600.00	*-20.49%*
WATER ADMINISTRATIVE COSTS	$ 33,080.27	$ 27,124.32	$ 29,010.54	$ 30,113.00	$ 72,450.00	*140.59%*
Total Operating Expenditures	**$ 291,077.69**	**$ 304,154.55**	**$ 379,414.47**	**$ 335,883.18**	**$ 397,793.71**	***18.43%***
Water Debt Service	$ 22,044.57	$ 40,030.00	$ 40,030.00	$ 40,030.00	$ 44,950.00	*12.29%*
Water Capital Project	$ 177,081.71	$ 91,485.21	$ 95,990.56	$ 150,000.00	$ 312,080.75	*108.05%*
YEAR-END AUDIT ENTRY - EXPENDITURES	$ 288,700.00	$ -	$ 108,000.00	$ 108,000.00	$ 108,000.00	*0.00%*
TOTAL EXPENDITURES	**$ 778,903.97**	**$ 435,669.76**	**$ 623,435.03**	**$ 633,913.18**	**$ 862,824.46**	***36.11%***
TO (FROM) RESERVE	**$ (201,344.36)**	**$ 74,371.44**	**$ (40,461.53)**	**$ (108,892.95)**	**$ (105,814.70)**	***2.83%***
Transfer TO (From) Water CIP LGIP Reserve Fund	$ (120,000.00)	$ -	$ -	$ -	$ -	
Transfer TO (FROM) UTILITY RESERVE Fund	(81,344.36)	74,371.44	(40,461.53)	(108,892.95)	(105,814.70)	
Transfer TO (FROM) TID2 Fund	$ 14,615.00	$ 8,679.13	$ 16,360.75	$ 13,822.97	$ 4,024.11	
Water Reserve Fund Balance	**$ 465,650.00**	**$ 531,342.32**	**$ 408,827.73**	**$ 342,934.08**	**$ 298,988.91**	***-26.87%***
Well # 5 - Project Running Totals (remibursement)	*$ 11,380.00*	*$ 65,494.65*	*$ 70,000.00*	*$ 150,000.00*	*$ 275,000.00*	
Water Reserve Fund when Well #5 Loan is reimbursed	***$ 477,030.00***	***$ 608,216.97***	***$ 490,207.73***	***$ 504,314.08***	***$ 655,368.91***	***33.69%***

2027 WASTE WATER BUDGET -10-23-2026

5.5% Rate Increase - (Q4 2026)

2024-26 Inactive Accounts - combined/replaced in 2027

REVENUES	ACTUAL 2025 REVENUES	As Of 1023/2026 2026 REVENUES	PROJECTED Year End 2026	ADOPTED 2026 REVENUES	PROPOSED 2027 REVENUES	*YOY Percent Change*
200-00-46410-000-450 Sales - Residential	$ 416,909.41	$ 432,272.55	$ 432,404.38	$ 430,064.52	$ 456,207.56	6.08%
200-00-46410-000-451 Sales - Commercial	$ 139,236.95	$ 147,937.94	$ 147,937.97	$ 138,473.99	$ 158,854.55	14.72%
200-00-46410-000-452 Sales - Industrial	$ 213,014.51	$ 217,918.03	$ 217,918.03	$ 208,516.80	$ 212,441.07	1.88%
200-00-46410-000-453 Sales - Multifamily	$ 82,693.71	$ 86,198.28	$ 86,198.28	$ 85,708.84	$ 91,958.35	7.29%
200-00-46410-000-454 Sales - Public Auth.	$ 42,068.05	$ 50,156.40	$ 50,156.40	$ 45,046.76	$ 42,593.43	-5.45%
200-00-46410-200-000 Sewer Sales - Sewer Dumping	$ 165.00	$ 5,926.17	$ 5,516.36	$ -	$ 11,032.00	
SUBTOTAL WASTE WATER SALES	**$ 894,087.63**	**$ 940,409.37**	**$ 940,131.42**	**$ 907,810.91**	**$ 973,086.97**	***7.19%***
200-00-46410-000-455 Cust. Penalties	$ 1,988.27	$ 1,484.81	$ 1,901.38	$ 2,000.00	$ 2,000.00	0.00%
200-00-46410-000-500 Interest Income	$ 9,298.57	$ 8,076.41	$ 10,792.75	$ 10,956.24	$ 19,723.00	80.02%
200-00-46410-000-510 Other Sewer Rev		$ 1,615.47	$ 1,615.47			
200-00-46420-000-635 MISC Rev	$ -	$ 251.54	$ 251.54	$ -	$ -	
SUBTOTAL - OTHER WASTE WATER REVENUE	**$ 11,286.84**	**$ 11,428.23**	**$ 14,561.14**	**$ 12,956.24**	**$ 21,723.00**	***67.66%***
200-00-49110-000-000 Short-term Borrowing	$ -	$ -				
200-00-47500-100-001 CWLF PROCEEDS	*$ -*	$ -				
PROCEEDS FROM BORROWING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
200-00-48400-000-421 CONTRIBUTED PLANT SEWER	$ 118,657.00					
YEAR-END AUDIT REVENUE ENTRY	**$ 118,657.00**	**$ -**	**$ -**	**$ -**	**$ -**	
TOTAL WASTE WATER REVENUES	**$ 1,024,031.47**	**$ 951,837.60**	**$ 954,692.56**	**$ 920,767.15**	**$ 994,809.97**	**8.04%**

EXPENDITURES	ACTUAL 2025 EXPENSES	As Of 1023/2026 2026 EXPENSES	PROJECTED Year End 2026	ADOPTED 2026 EXPENSES	PROPOSED 2027 EXPENSES	YOY Percent Change
200-00-53111-000-001 Board Wages				$ -	$ -	
200-00-53111-110-001 WW U. Board Wages	$ 1,149.00	$ 925.00	$ 1,825.00	$ 1,625.00	$ 3,000.00	*84.62%*
200-00-53111-130-001 WW Board FICA & Medicare	$ 44.06	$ 70.92	$ 136.88	$ 121.88	$ 225.00	*84.61%*
SUBTOTAL - BOARD WAGES & EXP	**$ 1,193.06**	**$ 995.92**	**$ 1,961.88**	**$ 1,746.88**	**$ 3,225.00**	***84.61%***
200-00-53111-110-000 Waste Water Admin Office Wages	$ 137,516.56	$ 29,565.08	$ 36,525.14	$ 36,792.13	$ 58,404.94	*58.74%*
200-00-53111-130-000 WW FICA/Medicare - all employees	$ 10,979.00	$ 8,329.17	$ 10,293.37	$ 11,515.43	$ 12,983.27	*12.75%*
200-00-53111-000-100 Waste Water Operating Wages	$ 513.00	$ 81,978.26	$ 100,719.77	$ 113,248.79	$ 110,084.88	*-2.79%*
200-00-53111-000-105 FICA & Medicare						
200-00-53111-000-110 Administrator Wages						
200-00-53111-000-115 Clerical Wages						
200-00-53111-000-820 SALARIES & WAGES						
200-00-53300-000-408 Fica & Medicare						
200-00-53500-000-120 PENSION & BENEFITS						
SUBTOTAL - WAGES	**$ 149,008.56**	**$ 119,872.51**	**$ 147,538.28**	**$ 161,556.35**	**$ 181,473.09**	***12.33%***
200-00-53111-140-000 WW Retirement	$ 12,271.80	$ 7,643.59	$ 9,354.00	$ 10,568.14	$ 11,971.92	*13.28%*
200-00-53111-150-000 WW HEALTH INSURANCE	$ 43,290.87	$ 32,510.88	$ 43,119.96	$ 39,170.04	$ 44,822.96	*14.43%*
200-00-53111-160-000 WW Life Insurance	$ 150.89	$ 171.09	$ 209.11	$ 210.60	$ 228.12	*8.32%*
200-00-53111-000-116 Benefits	*$ 34.75*		$ -			
200-00-53500-000-120 Benefits						
200-00-53800-000-428 Sewer Pension / Benefites						
200-00-53200-135-000 wwtp Uniform Allowance	$ 201.60	$ -	$ 300.00	$ 600.00	$ 600.00	*0.00%*
SUBTOTAL - BENEFITS	**$ 55,949.91**	**$ 40,325.56**	**$ 52,983.07**	**$ 50,548.78**	**$ 57,623.00**	***13.99%***
200-00-53111-000-821 Power for Pumps	$ 41,670.54	$ 34,488.09	$ 41,204.62	$ 46,313.00	$ 43,000.00	*-7.15%*
200-00-53111-000-822 MDV Phosphorus Payment	$ 11,489.00	$ 12,014.40	$ 12,014.40	$ 14,000.00	$ -	*-100.00%*
200-00-53111-000-826 Chemicals - Treatment	$ 13,547.54	$ 15,282.19	$ 15,282.19	$ 14,000.00	$ 17,100.00	*22.14%*
200-00-53111-000-827 Operating Supplies & Exp	$ 31,831.69	$ 23,344.69	$ 28,750.00	$ 29,000.00	$ 29,616.00	*2.12%*
200-00-53111-000-828 Wastewater Vehicle Maintenance	$ 16.99	$ -	$ 600.00	$ 1,000.00	$ 1,000.00	*0.00%*
200-00-53111-000-829 Wastewater Dept Gasoline	$ 271.50	$ 335.62	$ 636.00	$ 750.00	$ 750.00	*0.00%*
200-00-53300-000-831 Maint Collection System	$ 374.31	$ 135.47	$ 102.50	$ 5,000.00	$ 5,000.00	*0.00%*
200-00-53300-000-832 Maint Lift Stations	$ 2,573.06	$ 11,450.80	$ 13,800.00	$ 9,000.00	$ 15,000.00	*66.67%*
200-00-53300-000-833 Maint Tre & Disp	$ 4,854.60	$ 1,609.09	$ 2,145.00	$ 3,500.00	$ 5,000.00	*42.86%*
200-00-53300-000-834 Maint Buildings and Grounds	$ 6,353.62	$ 7,731.06	$ 8,772.69	$ 4,000.00	$ 4,500.00	*12.50%*
200-00-83300-000-835 Maint Meters	$ -	$ -	$ -	$ -	$ -	
SUBTOTAL - MAINT & OPS	**$ 112,982.85**	**$ 106,391.41**	**$ 123,307.40**	**$ 126,563.00**	**$ 120,966.00**	***-4.42%***
200-00-53500-000-857 Debt PMT Prinicpal		$ 395,093.06	$ 395,093.06	$ 396,573.04	$ 404,643.30	*2.03%*
200-00-53500-000-858 Debt Payment Int	$ 164,669.33	$ 261,579.40	$ 185,202.35	$ 185,504.57	$ 179,498.09	*-3.24%*
SUBTOTAL - DEBT PAYMENTS	**$ 164,669.33**	**$ 656,672.46**	**$ 580,295.41**	**$ 582,077.61**	**$ 584,141.39**	***0.35%***
200-00-53311-000-856 MISC EXP						
200-00-53400-000-840 Billing & Accounting	$ 329.07	$ -	$ -	$ 200.00	$ 200.00	*0.00%*
200-00-53400-000-842 Meter Reading	$ -	$ -	$ -	$ -	$ -	
200-00-53400-000-843 Uncollectable A/R	$ -	$ -	$ -	$ -	$ -	
200-00-53500-000-851 Supplies	$ 6,488.33	$ 8,514.99	$ 11,274.00	$ 9,000.00	$ 11,000.00	*22.22%*
200-00-53500-000-852 Outside Services	$ 26,416.57	$ 18,340.57	$ 20,000.00	$ 15,500.00	$ 20,000.00	*29.03%*
200-00-53500-000-853 Insurance	$ 17,504.64	$ 19,161.49	$ 19,161.49	$ 16,935.00	$ 21,800.00	*28.73%*
200-00-53500-000-855 Regulatory Exp		$ -	$ -	$ -		
200-00-53500-000-856 Misc Exp	$ 1,575.85	$ 1,308.78	$ 1,477.00	$ 1,500.00	$ 1,500.00	*0.00%*
200-00-53500-383-000 Conf/Train/Mileage/Motel					$ 1,000.00	
SUBTOTAL - ADMIN COSTS	**$ 52,314.46**	**$ 47,325.83**	**$ 51,912.49**	**$ 43,135.00**	**$ 55,500.00**	**28.67%**
200-00-51510-210-105 WWTP Engineering						
200-00-56100-100-500 General Construction	*$ -*					
200-00-56200-000-001 WWTP Cure in place Piping		$ 491,716.10	$ 491,548.10	$ 674,213.00	$ 182,664.90	
SUBTOTAL - Capital Project Fund Transfer to Utility CIP	**$ -**	**$ 491,716.10**	**$ 491,548.10**	**$ 674,213.00**	**$ 182,664.90**	***0.00%***
200-00-53111-170-000 WW Income Contin INS						
200-00-53300-500-000 Accured Sickleave Cost	$ 451.00					
200-00-53500-000-859 Debt Issuance Cost	$ 22,507.00					
200-00-53600-000-403 Other Expenditures	$ 410,100.00					
200-00-53600-130-000 Sewer Fringe Benefits	$ (3.00)					
200-00-53800-000-000 Sewer Dept Tax Equiv	$ -					
200-00-53800-000-426 Sewer Department Depreciation	$ 31,684.00					
SUBTOTAL WW Year-End Audit Entry	**$ 464,739.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ 1,000,857.17**	**$ 1,463,299.79**	**$ 1,449,546.63**	**$ 1,639,840.62**	**$ 1,185,593.38**	***-27.70%***
TO (FROM) RESERVE / WW CIP Fund	**$23,174.30**	**($511,462.19)**	**($494,854.07)**	**($719,073.47)**	**($190,783.41)**	***73.47%***

2027 WASTE WATER BUDGET SUMMARY

5.5% Rate Increase - (Q4 2026)

REVENUES	ACTUAL 2025 REVENUES	As Of 1023/2026 2026 REVENUES	PROJECTED Year End 2026	ADOPTED 2026 REVENUES	PROPOSED 2027 REVENUES	YOY Percent Change
WASTE WATER SALES	$ 894,087.63	$ 940,409.37	$ 940,131.42	$ 907,810.91	$ 973,086.97	7%
OTHER WASTE WATER REVENUE	$ 11,286.84	$ 11,428.23	$ 14,561.14	$ 12,956.24	$ 21,723.00	68%
Total Operating Revenues	**$ 905,374.47**	**$ 951,837.60**	**$ 954,692.56**	**$ 920,767.15**	**$ 994,809.97**	8%
PROCEEDS FROM BORROWING	$ -	$ -	$ -	$ -	$ -	
YEAR-END AUDIT REVENUE ENTRY	$ 118,657.00	$ -	$ -	$ -	$ -	
TOTAL REVENUE	**$ 1,024,031.47**	**$ 951,837.60**	**$ 954,692.56**	**$ 920,767.15**	**$ 994,809.97**	*8.04%*

EXPENDITURES	ACTUAL 2025 EXPENSES	As Of 1023/2026 2026 EXPENSES	PROJECTED Year End 2026	ADOPTED 2026 EXPENSES	PROPOSED #REF!	*YOY Percent Change*
WW BOARD WAGES & EXPENSE	$ 1,193.06	$ 995.92	$ 1,961.88	$ 1,746.88	$ 3,225.00	*84.61%*
WW WAGES	$ 149,008.56	$ 119,872.51	$ 147,538.28	$ 161,556.35	$ 181,473.09	*12.33%*
WW BENEFITS	$ 55,949.91	$ 40,325.56	$ 52,983.07	$ 50,548.78	$ 57,623.00	*13.99%*
WW PLANT MAINTENANCE & OPS	$ 112,982.85	$ 106,391.41	$ 123,307.40	$ 126,563.00	$ 120,966.00	*-4.42%*
WW ADMINISTRATIVE COSTS	$ 52,314.46	$ 47,325.83	$ 51,912.49	$ 43,135.00	$ 55,500.00	*28.67%*
Total Operating Expenditures	**$ 371,448.84**	**$ 314,911.23**	**$ 377,703.12**	**$ 383,550.01**	**$ 418,787.09**	***9.19%***
WW Debt Service	$ 164,669.33	$ 656,672.46	$ 580,295.41	$ 582,077.61	$ 584,141.39	*0.35%*
WW Capital Projects	$ -	$ 491,716.10	$ 491,548.10	$ 674,213.00	$ 182,664.90	
WW Year-End Audit Entry - Expenditures	$ 464,739.00					
TOTAL EXPENDITURES	**$ 1,000,857.17**	**$ 1,463,299.79**	**$ 1,449,546.63**	**$ 1,639,840.62**	**$ 1,185,593.38**	***-27.70%***
TO (FROM) UTILITY RESERVE AND/OR WW CIP Fund	**$ 23,174.30**	**$ (511,462.19)**	**$ (494,854.07)**	**$ (719,073.47)**	**$ (190,783.41)**	***73.47%***
Transfer TO (From) WW CIP LGIP Reserve Fund	$ 674,213.00	$ (491,716.10)	$ (491,548.10)	$ (674,213.00)	$ (182,664.90)	
Transfer TO (From) WW UTILITY RESERVE FUND	$ 23,174.30	$ (19,746.09)	$ (3,305.97)	$ (44,860.47)	$ (8,118.51)	
Transfer TO (FROM) TID2 Fund	$ 14,615.00	$ 8,679.13	$ 16,360.75	$ 13,822.97	$ 4,024.11	
Transfer TO (FROM) WW Reserve Fund	$ 39,458.00	$ 38,546.00	$ 38,546.00	$ 38,546.00	$ 38,546.00	
Waste Water Reserve Fund Ending Balance	**$ 729,091.00**	**$ 662,119.79**	**$ 670,878.29**	**$ 631,861.56**	**$ 620,189.66**	***-7.56%***



Appendix E

2027 TID 1 Budget

9/16/2026

2027 MARATHON CITY TID #1 Budget REVENUES	Actual 2025 Revenues	REVENUES AS OF 9/16/2026	PROJECTED 2026 Year End	ADOPTED 2025 EXPENDITURES	ADOPTED 2027 BUDGET	*YOY Percent Change*
TAXES	$ 818,220.08	$ 729,107.42	$ 729,107.42	$ 782,751.64	$ 870,348.93	*11%*
SPECIAL ASSESSMENTS	$ -	$ -	$ -	$ -	$ -	
INTERGOVERNMETAL REVENUE	$ 61,761.97	$ 61,761.97	$ 61,761.97	$ 61,761.97	$ 61,761.97	*0%*
MISC REVENUE	$ -	$ -	$ -	$ -	$ -	
PROCEEDS FROM BORROWING	$ 3,678,602.15	$ -	$ -	$ -	$ -	*#DIV/0!*
FROM TID RESERVE	$ -	$ -	$ 476,223.53	$ 484,018.20	$ 80,911.58	*-83%*
TOTAL REVENUE	**$ 4,558,584.20**	**$ 790,869.39**	**$ 1,267,092.92**	**$ 1,328,531.81**	**$ 1,013,022.48**	***-24%***

EXPENDITURES	ACTUAL 2025 EXPENDITURES	EXPS. AS OF 9/16/2026	PROJECTED 2025 Year End	ADOPTED 2025 EXPENDITURES	ADOPTED 2027 BUDGET	*YOY Percent Change*
AUDIT	$ 8,603.41	$ 4,541.72	$ 4,541.72	$ 6,738.50	$ 6,738.50	*0%*
TID PLANNING	$ -	$ -	$ -	$ -	$ -	
ADMINISTRATIVE EXPENSE	$ 32,132.00	$ 150.00	$ 23,650.93	$ 23,650.93	$ 6,861.46	*-71%*
DEBT SERVICE	$ 3,301,914.70	$ 235,901.65	$ 927,512.39	$ 927,513.00	$ 944,172.52	*2%*
CONSTRUCTION	$ 793,123.56	$ 124,863.07	$ 276,980.21	$ 334,379.38	$ 20,000.00	*-94%*
LEGAL & TIF Grant Payments	$ 34,921.53	$ 35,022.67	$ 34,407.67	$ 36,250.00	$ 35,250.00	*-3%*
TO TID RESERVE	$ 387,889.00	$ 390,390.28	$ -	$ -	$ -	
TO GENERAL FUND					$ -	
TOTAL EXPENDITURES	**$ 4,170,695.20**	**$ 790,869.39**	**$ 1,267,092.92**	**$ 1,328,531.81**	**$ 1,013,022.48**	***-24%***
TID Reserve Fund 12/31/2022: $170,078	**$576,424.00**	**$966,814.28**	**$100,200.47**	**$ 92,406**	**$19,288.89**	***-79%***

2027 MARATHON CITY TID #1 Budget 9/16/2026

Page 2

REVENUES	Actual 2025 Revenues	REVENUES AS OF 9/16/2026	Projected 2026 Year End	ADOPTED 2026	ADOPTED 2027 BUDGET	*YOY Percent Change*
400-00-41110-000-000 TID Levy	$ 818,220.08	$ 729,107.42	$ 729,107.42	$ 782,751.64	$ 804,630.40	*3%*
400-00-42000-000-000 Sale of Land	$ -	$ -	$ -	$ -	$ -	
400-00-42360-000-000 Dev Agreement Payment	$ -	$ -	$ -	$ -	$ 65,718.53	
SUBTOTAL TAXES	**$ 818,220.08**	**$ 729,107.42**	**$ 729,107.42**	**$ 782,751.64**	**$ 870,348.93**	***11%***
400-00-42200-000-000 Special Assessments	$ -	$ -	$ -	$ -	$ -	
400-00-42250-000-000 Interest on Special Assessm	$ -	$ -	$ -	$ -	$ -	
SUBTOTAL SPECIAL ASSESSMENTS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
					$ -	
400-00-43000-000-000 CDBG GRANT FUNDS	$ -			$ -		*0%*
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	$ 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	*0%*
SUBTOTAL INTERGOVERNMENTAL REVENUES	**$ 61,761.97**	**$ 61,761.97**	**$ 61,761.97**	**$ 61,761.97**	**$ 61,761.97**	***0%***
400-00-48100-000-001 Interest Earnings - Pooled Cash						
400-00-48100-000-002 Interest Earnings LGIP						
400-00-48309-000-000 Sale of Property	$ -					
400-00-49200-000-000 WPS Rebate	$ -					
SUBTOTAL MISC REVENUE	$ -	$ -	$ -	$ -	$ -	
400-00-49125-000-000 DEBT PREMIUM	$ 189,073.00					
400-00-49111-000-000 Proceeds from Borrowing	$ 3,489,529.15	$ -	$ -	$ -	$ -	*#DIV/0!*
SUBTOTAL Proceeds from Borrowing	$ 3,678,602.15	$ -	$ -	$ -	$ -	#DIV/0!
SUBTOTAL REVENUES	**$ 4,558,584.20**	**$ 790,869.39**	**$ 790,869.39**	**$ 844,513.61**	**$ 932,110.90**	***10%***
FROM TID RESERVE	**$ -**	**$ -**	**$ 476,223.53**	**$ 484,018.20**	**$ 80,911.58**	*-83%*
TOTAL GENERAL GOVT REVENUES	**$ 4,558,584.20**	**$ 790,869.39**	**$ 1,267,092.92**	**$ 1,328,531.81**	**$ 1,013,022.48**	*-24%*

EXPENDITURES	ACTUAL 2025 EXPENDITURES	EXPS. AS OF $ 46,281.00	PROJECTED 2025 Year End	ADOPTED 2025 EXPENDITURES	ADOPTED 2027 BUDGET	*YOY Percent Change*
400-00-51510-000-210 Audit	$ 8,603.41	$ 4,541.72	$ 4,541.72	$ 6,738.50	$ 6,738.50	*0%*
SUBTOTAL AUDIT	**$ 8,603.41**	**$ 4,541.72**	**$ 4,541.72**	**$ 6,738.50**	**$ 6,738.50**	***0%***
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					$ -	
SUBTOTAL TID PLANNING		$ -	$ -	$ -	$ -	
400-00-56400-000-000 Administrative Expense	$ 32,132.00	$ 150.00	$ 23,650.93	$ 23,650.93	$ 6,861.46	*-71%*
SUBTOTAL ADMINISTRATIVE EXP	**$ 32,132.00**	**$ 150.00**	**$ 23,650.93**	**$ 23,650.93**	**$ 6,861.46**	***-71%***
400-00-56350-010-000 DEBT ISSUANCE COST	$ 74,381.00					
400-00-56350-000-000 Prinicpal Payment	$ 2,981,651.18	$ 40,000.00	$ 640,000.00	$ 640,000.00	$ 665,000.00	*4%*
400-00-56350-001-000 Interest Payment	$ 245,881.52	$ 195,901.65	$ 287,512.39	$ 287,513.00	$ 279,172.52	*-3%*
400-00-56350-000-000 INTEREST ON LT Debt						
400-00-59500-000-000 Refinanancing Principal					$ -	
400-00-56100-000-000 TIF Land Acquisition	$ 1.00			$ -	$ -	
SUBTOTAL DEBT SERVICE	**$ 3,301,914.70**	**$ 235,901.65**	**$ 927,512.39**	**$ 927,513.00**	**$ 944,172.52**	***2%***
400-00-57000-000-000 Construction Related Expen	$ 778,905.06	$ 114,775.57	$ 226,892.71	$ 334,379.38	$ 20,000.00	*-94%*
400-00-57100-000-000 Site Preparation						
400-00-57100-120-000 On-Site Inspection Exp.						
400-00-57200-000-000 Construction - Water					$ -	
400-00-57250-000-000 Construction - Sewer					$ -	
400-00-57280-000-000 Construction - Storm Water						
400-00-57290-000-000 Construction - Streets		$ -	$ -		$ -	
400-00-57110-000-000 Planning / Engineering	$ 14,218.50	$ 10,087.50	$ 50,087.50	$ -	$ -	
400-00-58110-000-000 MCC Planning Engineering				$ -		
SUBTOTAL CONSTRUCTION	**$ 793,123.56**	**$ 124,863.07**	**$ 276,980.21**	**$ 334,379.38**	**$ 20,000.00**	***-94%***
400-00-56410-000-000 Attorney Fees	$ 3,672.96	$ 3,157.67	$ 3,157.67	$ 5,000.00	$ 4,000.00	*-20%*
400-00-56450-000-000 Direct Air to Business	$ 31,250.00	$ 31,865.00	$ 31,250.00	$ 31,250.00	$ 31,250.00	*0%*
400-00-56450-100-000 Downtown Redevelopment Grant						
400-00-57120-000-000 Onsite Inspections					$ -	
End of year Audit Adjustment	$ (1.43)					
SUBTOTAL - LEGAL AND PROFESSIONAL FEES	$ 34,921.53	$ 35,022.67	$ 34,407.67	$ 36,250.00	$ 35,250.00	*-3%*
SUBTOTAL EXPENDITURES	$ 4,170,695.20	$ 400,479.11	$ 1,267,092.92	$ 1,328,531.81	$ 1,013,022.48	*-24%*
TO TID RESERVE	$ 387,889.00	$ 390,390.28	$ -	$ -	$ -	
TOTAL GENERAL GOVT EXPENDITURES	**$ 4,138,563.20**	**$ 400,329.11**	**$ 1,243,441.99**	**$ 1,304,880.88**	**$ 1,013,022.48**	***-22%***



Appendix F

2027 TID 2 Budget

2027 MARATHON CITY TID #2 Budget 10/1/2025

REVENUES	ACTUAL 2025 REVENUES	REVENUES AS OF 2025 EXPENDITURES	PROJECTED 2025 REVENUES	ADOPTED 2025 EXPENDITURES	ADOPTED 2027 BUDGET	*YOY Percent Change*
TAXES	$ 95,108.17	$ 88,240.46	$ 88,240.46	$ 94,732.14	$ 110,926.40	*17.09%*
SPECIAL ASSESSMENTS	$ -	$ -	$ -	$ -	$ -	
INTERGOVERNMENTAL REVENUE	$ 27,152.12	$ 27,152.12	$ 27,152.12	$ 28,742.12	$ 27,152.12	*-5.53%*
SUBTOTAL MISC REVENUE	$ -	$ -	$ -	$ -	$ -	
FROM TID RESERVE	**$ 51,592.35**	**$ 34,716.50**	**$ 65,442.98**	**$ 55,291.87**	**$ 16,096.44**	*-70.89%*
TOTAL REVENUE	**$ 173,852.64**	**$ 150,109.08**	**$ 180,835.56**	**$ 178,766.13**	**$ 154,174.96**	***-13.76%***

EXPENDITURES	ACTUAL 2025 EXPENDITURES	EXPS. AS OF 2025 EXPENDITURES	PROJECTED 2025 EXPENDITURES	ADOPTED 2025 EXPENDITURES	PROPOSED 2027 BUDGET	*YOY Percent Change*
AUDIT	$ 8,603.40	$ 4,541.74	$ 4,541.74	$ 8,603.40	$ 6,738.50	*-21.68%*
TID PLANNING	$ -	$ -	$ -	$ -	$ -	
ADMNISTRATIVE EXPENSE	**$ 7,861.00**	**$ 186.25**	**$ 5,912.73**	**$ 5,912.73**	**$ 6,861.46**	*16.05%*
DEBT SERVICE	$ 135,775.00	$ 137,250.00	$ 137,250.00	$ 137,250.00	$ 138,575.00	*0.97%*
CONSTRUCTION	$ -	$ 688.50	$ 688.50	$ -	$ -	
LEGAL AND PROFESSIONAL FEES	$ 21,613.24	$ 7,442.59	$ 32,442.59	$ 27,000.00	$ 2,000.00	*-92.59%*
TO TID RESERVE	$ -	$ -	$ -	$ -	$ -	
TOTAL EXPENDITURES	**$ 173,852.64**	**$ 150,109.08**	**$ 180,835.56**	**$ 178,766.13**	**$ 154,174.96**	***-13.76%***
"TID Reserve Fund 1/1/2023: -$653,297	**-$752,950.00**	**-$787,666.50**	**-$818,392.98**	**-$808,241.87**	**-$834,489.42**	***3.25%***

2027 MARATHON CITY TID #2 Budget Page 2 **REVENUES**	**ACTUAL 2025 REVENUES**	**REVENUES AS OF Sept. 20, 2024**	**PROJECTED 2026 REVENUES**	**ADOPTED 2026 BUDGET**	10/1/2025 **ADOPTED 2027 BUDGET**	***YOY Percent Change***
401-00-41100-000-000 Property Tax - TID 2						
402-00-41110-000-000 Property Tax - TID 2	$ 95,108.17	$ 88,240.46	$ 88,240.46	$ 94,732.14	$ 110,926.40	*17.09%*
402-00-42000-000-000 Sale of Land					$ -	
402-00-42360-000-000 Dev Agreement Payment					$ -	
SUBTOTAL TAXES	**$ 95,108.17**	**$ 88,240.46**	**$ 88,240.46**	**$ 94,732.14**	**$ 110,926.40**	***17.09%***
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		$ -		$ 1,590.00		*-100.00%*
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	$ 27,152.12	*0.00%*
402-00-43430-000-000 Computer Aid						
SUBTOTAL INTERGOVERNMENTAL REVENUES	**$ 27,152.12**	**$ 27,152.12**	**$ 27,152.12**	**$ 28,742.12**	**$ 27,152.12**	***-5.53%***
402-00-48309-000-000 Sale of Property						
402-00-48110-000-000 INTEREST INCOME						
SUBTOTAL MISC REVENUE	**-**	**-**	**-**	**-**	**-**	
SUBTOTAL REVENUES	$ 122,260.29	$ 115,392.58	$ 115,392.58	$ 123,474.26	$ 138,078.52	*11.83%*
FROM TID RESERVE	$ 51,592.35	$ 34,716.50	$ 65,442.98	$ 55,291.87	$ 16,096.44	*-70.89%*
TOTAL GENERAL GOVT REVENUES	**$ 122,260.29**	**$ 115,392.58**	**$ 115,392.58**	**$ 123,474.26**	**$ 154,174.96**	***24.86%***

EXPENDITURES	ACTUAL 2025 EXPENDITURES	REVENUES AS OF 2025 EXPENDITURES	PROJECTED 2026 REVENUES	ADOPTED 2025 EXPENDITURES	ADOPTED 2027 BUDGET	*YOY Percent Change*
402-00-51510-000-210 Audit	$ 8,603.40	$ 4,541.74	$ 4,541.74	$ 8,603.40	$ 6,738.50	*-21.68%*
SUBTOTAL AUDIT	**$ 8,603.40**	**$ 4,541.74**	**$ 4,541.74**	**$ 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	$ 7,861.00	$ 186.25	$ 5,912.73	$ 5,912.73	$ 6,861.46	*16.05%*
SUBTOTAL ADMINISTRATIVE EXP	**$ 7,861.00**	**$ 186.25**	**$ 5,912.73**	**$ 5,912.73**	**$ 6,861.46**	***16.05%***
402-00-58310-000-000 Prinicpal Payment	$ 115,000.00	$ 120,000.00	$ 120,000.00	$ 120,000.00	$ 125,000.00	*4.17%*
402-00-58300-000-000 Interest Payment	$ 20,775.00	$ 17,250.00	$ 17,250.00	$ 17,250.00	$ 13,575.00	*-21.30%*
SUBTOTAL DEBT SERVICE	**$ 135,775.00**	**$ 137,250.00**	**$ 137,250.00**	**$ 137,250.00**	**$ 138,575.00**	***0.97%***
402-00-57000-000-000 Construction Related Expense		$ -	$ -	$ -	$ -	
402-00-57100-000-000 Site Preparation		$ 688.50	$ 688.50	$ -	$ -	
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		**$ 688.50**	**$ 688.50**	**$ -**	**$ -**	
402-00-51510-210-000 Prof Services - Attorney	$ 21,611.94	$ 5,980.59	$ 5,980.59	$ 2,000.00	$ 2,000.00	*0.00%*
402-00-56450-000-000 Direct Aid to Business	$ -	$ 1,462.00	$ 26,462.00	$ 25,000.00	$ -	
End of Year-Adjustment to Match Audit Fund Balance	$ 1.30	$ -	$ -		$ -	
SUBTOTAL - LEGAL AND PROFESSIONAL FEES	**$ 21,613.24**	**$ 7,442.59**	**$ 32,442.59**	**$ 27,000.00**	**$ 2,000.00**	***-92.59%***
SUBTOTAL - EXPENDITURES	$ 173,852.64	$ 150,109.08	$ 180,835.56	$ 178,766.13	$ 154,174.96	*-13.76%*
TO TID RESERVE	$ -	$ -	$ -	$ -	$ -	
TOTAL GENERAL GOVT EXPENDITURES	**$ 165,991.64**	**$ 149,922.83**	**$ 174,922.83**	**$ 172,853.40**	**$ 154,174.96**	***-10.81%***