

TOWN OF MERTON

2021 BUDGET



Prepared by:
Donna Hann, Town Clerk
Melissa Kempen, Town Treasurer

Adopted by the Town Board: November 9, 2020

**TOWN OF MERTON
2021 BUDGET SUMMARY**

	<u>2019 Actual</u>	<u>2020 ACTUAL NINE MONTHS</u>	<u>2020 ESTIMATED TWELVE MONTHS</u>	<u>2020 BUDGET</u>	<u>2021 PROPOSED BUDGET</u>	<u>% CHANGE</u>
GENERAL FUND						
<i>REVENUES:</i>						
Taxes:						
Property	\$ 1,823,481	\$ 1,836,968	\$ 1,836,968	\$ 1,836,967	\$ 1,849,500	0.68%
Other	5,609	2,924	3,895	5,500	4,709	
Intergovernmental	657,385	336,438	538,662	508,168	518,754	
Licenses and Permits	260,703	149,160	198,831	199,870	202,245	
Fines and Forfeitures	49,169	14,411	19,011	33,000	31,300	
Public Charges for Services	736,877	768,712	773,083	777,127	790,329	
Miscellaneous Revenue	61,425	59,970	60,470	19,930	20,605	
Investment Income	18,911	20,552	22,552	40,000	19,500	
Other Financing Sources	1,274,000	1,202,493	1,202,493	1,404,893	1,219,795	
TOTAL REVENUES	<u>\$ 4,887,560</u>	<u>\$ 4,391,628</u>	<u>\$ 4,655,965</u>	<u>\$ 4,825,455</u>	<u>\$ 4,656,737</u>	-3.50%
<i>EXPENDITURES:</i>						
General Government	\$ 459,714	\$ 406,857	\$ 579,532	\$ 604,384	\$ 504,045	
Public Safety	775,284	757,359	818,295	817,555	837,049	
Health and Sanitation	725,530	496,304	747,516	778,400	794,110	
Public Works	1,234,011	1,009,623	1,261,469	1,342,842	1,368,697	
Parks and Recreation	14,871	1,886	15,054	15,325	3,000	
Capital Outlay	1,404,050	1,412,403	1,473,440	1,265,949	1,148,836	
Debt Service	1,000	-	-	1,000	1,000	
TOTAL EXPENDITURES	<u>\$ 4,614,460</u>	<u>\$ 4,084,432</u>	<u>\$ 4,895,306</u>	<u>\$ 4,825,455</u>	<u>\$ 4,656,737</u>	-3.50%
TOWN HALL LIBRARY FUND						
<i>REVENUES:</i>						
Taxes	\$ 437,052	\$ 446,729	\$ 446,729	\$ 446,729	\$ 450,910	0.94%
Intergovernmental	135,382	110,968	151,913	144,802	135,000	
Public Charges for Services	3,043	738	984	1,400	1,000	
Miscellaneous Revenue	9,565	1,022	1,022	2,400	2,400	
Investment Income	59	50	67	-	-	
TOTAL REVENUES	<u>\$ 585,101</u>	<u>\$ 559,507</u>	<u>\$ 600,715</u>	<u>\$ 595,331</u>	<u>\$ 589,310</u>	-1.01%
<i>EXPENDITURES:</i>						
Culture and Recreation	\$ 565,826	\$ 415,063	\$ 549,888	\$ 595,331	\$ 589,310	-1.01%
DEBT SERVICE FUND						
<i>REVENUES:</i>						
Taxes	\$ 744,040	\$ 544,248	\$ 544,248	\$ 544,248	\$ 554,841	1.95%
Miscellaneous	2,590	1,330	1,330	-	-	
TOTAL REVENUES	<u>\$ 746,630</u>	<u>\$ 545,578</u>	<u>\$ 545,578</u>	<u>\$ 544,248</u>	<u>\$ 554,841</u>	1.95%
<i>EXPENDITURES:</i>						
Debt Service	\$ 744,039	\$ 544,250	\$ 544,250	\$ 544,248	\$ 554,841	1.95%
PARK IMPROVEMENT FUND						
<i>REVENUES:</i>						
Public Improvement Revenue	\$ 6,000	\$ 3,000	\$ 4,500	\$ -	\$ -	
Investment Income	1,654	365	547	1,000	150	
TOTAL REVENUES	<u>\$ 7,654</u>	<u>\$ 3,365</u>	<u>\$ 5,047</u>	<u>\$ 1,000</u>	<u>\$ 150</u>	-85.00%
<i>EXPENDITURES:</i>						
Culture and Recreation	\$ -	\$ -	\$ -	\$ 1,000	\$ 150	-85.00%
LAND ACQUISITION & CAPITAL IMPROVEMENTS FUND						
<i>REVENUES:</i>						
Investment Income	\$ 752	\$ 152	\$ 227	\$ 500	\$ 50	-90.00%
<i>EXPENDITURES:</i>						
Culture and Recreation	\$ -	\$ -	\$ -	\$ 500	\$ 50	-90.00%

**TOWN OF MERTON
2021 BUDGET SUMMARY**

FUND BALANCES	AUDITED	PROJECTED		
	12/31/19	REVENUES	EXPENDITURES	12/31/20
General Fund	\$ 1,743,671	\$ 4,655,965	\$ 4,895,306	\$ 1,504,330
Town Hall Library Fund	66,040	600,715	549,888	116,867
Debt Service Fund	32,567	545,578	544,250	33,895
Park Improvement Fund	80,085	5,047	-	85,132
Land Acquisition & Capital Improvements Fund	34,155	227	-	34,382
TOTAL FUND BALANCES	\$ 1,956,518	\$ 5,807,532	\$ 5,989,444	\$ 1,774,606

LONG-TERM OBLIGATIONS

	BALANCE OUTSTANDING 12/31/2019	NEW DEBT	RETIREMENTS	BALANCE OUTSTANDING 12/31/2020
	General Obligation Debt	\$ 1,872,284	\$ 1,201,400	\$ 473,114

**Town of Merton
2021 General Fund Budget**

Revenue	2020 Budget	2021 Budget
Fines and Forfeitures		
Court Fines	\$ 30,000.00	\$ 27,000.00
Parking Fines	3,000.00	4,300.00
	<u>33,000.00</u>	<u>31,300.00</u>
Miscellaneous Revenues		
Insurance dividend	3,000.00	3,000.00
Library Overhead	16,230.00	16,555.00
Misc Revenue Gen Govt	200.00	300.00
Sale of Recyclable Material	500.00	750.00
	<u>19,930.00</u>	<u>20,605.00</u>
Licenses & Permits		
Building Perm Dep Forfeit	2,000.00	2,000.00
Building Permits	110,000.00	115,000.00
Cable Franchise Fees	58,200.00	55,500.00
Cigarette License	120.00	120.00
County Dog License Refund	1,680.00	1,680.00
Dog License	6,500.00	6,200.00
Fireworks Permit	75.00	100.00
Liquor License & Pubs	5,000.00	5,000.00
Miscellaneous Permits	25.00	25.00
Mobile Home License	90.00	90.00
Operators License	2,800.00	2,900.00
User Fee Compost Site	12,000.00	12,250.00
Video License	1,380.00	1,380.00
	<u>199,870.00</u>	<u>202,245.00</u>
Public Charges for Services		
BOA Hearing Fees	500.00	300.00
Conditional use fee	500.00	500.00
Misc Public Works	10,000.00	10,000.00
Planner/PC - Land Div & Zoning	7,000.00	6,000.00
Special Assessment Letters	1,000.00	1,600.00
Specials - Muni Garbage	750,527.00	764,929.00
Transfer Station Fees	7,600.00	7,000.00
	<u>777,127.00</u>	<u>790,329.00</u>

**Town of Merton
2021 General Fund Budget**

	2020 Budget	2021 Budget
Revenue		
Intergovernmental Revenue		
AG use Conversions	3,000.00	2,600.00
County Recycling Grants	14,000.00	-
WI Boat Patrol Aid	23,000.00	23,000.00
WI Computer Aid	511.00	511.00
WI DNR PILT	4,850.00	4,750.00
WI Fire Insurance Dues	50,000.00	51,000.00
WI Gen Transportation Aids	286,505.00	299,406.00
WI LRIP	-	-
WI Personal Property Aid	6,045.00	6,045.00
WI Shared Revenues	108,457.00	108,340.00
WI Video Service Revenue	11,800.00	23,102.00
	<u>508,168.00</u>	<u>518,754.00</u>
Other Financing Sources		
Debt Proceeds	1,265,949.00	1,148,836.00
Sales of Capital Assets	2,000.00	2,000.00
Transfer from Surplus	136,944.00	68,959.00
	<u>1,404,893.00</u>	<u>1,219,795.00</u>
Tax Receipts		
General Property Taxes	1,836,967.00	1,849,500.00
Managed Forest	3,000.00	1,500.00
Miscellaneous Tax Revenues	-	459.00
Mobile Home Fees	1,900.00	2,000.00
Mobile Home Lottery credit	600.00	750.00
	<u>1,842,467.00</u>	<u>1,854,209.00</u>
Investment Income		
Interest Income	40,000.00	19,500.00
	<u>40,000.00</u>	<u>19,500.00</u>
	<u>\$ 4,825,455.00</u>	<u>\$ 4,656,737.00</u>
Expenses		
Debt Service		
Debt issuance costs	\$ 1,000.00	\$ 1,000.00
Elected Officials		
Continuing Ed Elected Official	800.00	750.00
Elected Salary	37,502.00	37,502.00
Other Exp Elected Officials	50.00	50.00
Payroll Tax Elected Officials	2,869.00	2,869.00
Travel	800.00	650.00
	<u>42,021.00</u>	<u>41,821.00</u>

**Town of Merton
2021 General Fund Budget**

Expenses	2020 Budget	2021 Budget
Legal		
Lake Country Muni Court	7,500.00	7,500.00
Town Attorney	<u>30,000.00</u>	<u>30,000.00</u>
	<u>37,500.00</u>	<u>37,500.00</u>
Appointed		
Insurance Premiums Ret. Clerk	<u>4,300.00</u>	<u>3,069.00</u>
	<u>4,300.00</u>	<u>3,069.00</u>
Clerk		
Clerk Wages	133,177.00	128,727.00
Continuing Ed - Clerk	2,000.00	2,000.00
ER WRS Clerk	8,225.00	8,005.00
Life Health & Dental Clerk	46,412.00	49,000.00
Payroll Tax Clerk	10,188.00	9,848.00
Travel - Clerk	<u>700.00</u>	<u>700.00</u>
	<u>200,702.00</u>	<u>198,280.00</u>
Treasurer		
Continuing Ed - Treasurer	1,200.00	1,200.00
ER WRS Treasurer	2,337.00	2,267.00
Life Health & Dental Treasurer	30.00	32.00
Payroll Tax Treasurer	2,649.00	2,569.00
Travel - Treasurer	550.00	500.00
Treasurer wages	<u>34,625.00</u>	<u>33,580.00</u>
	<u>41,391.00</u>	<u>40,148.00</u>
Elections		
Other Expenses Elections	3,300.00	2,500.00
Pollworkers Wages	<u>18,000.00</u>	<u>4,500.00</u>
	<u>21,300.00</u>	<u>7,000.00</u>
Computers		
Banyon	440.00	440.00
Computer Consulting	6,000.00	6,000.00
Computer Hardware	500.00	1,000.00
Computer Software	1,650.00	2,100.00
Muni Code Updates	<u>4,200.00</u>	<u>3,200.00</u>
	<u>12,790.00</u>	<u>12,740.00</u>
Financial Administration		
Actuarial Services	4,000.00	2,500.00
Audit & Special Accounting Fee	12,500.00	13,000.00
Bank Service Charges	1,200.00	1,380.00
Payroll Fees	4,000.00	4,200.00
Tax Collection Fees	<u>9,500.00</u>	<u>9,200.00</u>
	<u>31,200.00</u>	<u>30,280.00</u>

**Town of Merton
2021 General Fund Budget**

Expenses	2020 Budget	2021 Budget
Property Assessment		
Assessor Contract	118,473.00	38,400.00
Board of Review	350.00	350.00
Board of Review Payroll Tax	27.00	27.00
State Manufacturing Assessment	200.00	200.00
	<u>119,050.00</u>	<u>38,977.00</u>
Planning		
PC Other Expense	500.00	400.00
PC Payroll Tax	230.00	230.00
PC Wages	3,000.00	3,000.00
Planner Fees	38,650.00	36,450.00
Planner Utilities	200.00	225.00
	<u>42,580.00</u>	<u>40,305.00</u>
Zoning		
BOA Other Expenses	500.00	500.00
BOA Payroll Tax	115.00	115.00
BOA Wages	1,500.00	1,500.00
	<u>2,115.00</u>	<u>2,115.00</u>
Insurance		
Property Liability & WC	6,600.00	6,800.00
	<u>6,600.00</u>	<u>6,800.00</u>
Gen Govt Buildings & Plant		
Buildings & Grounds Main	1,720.00	1,850.00
Cable Expenses	2,534.00	2,534.00
Contracted Cleaning	5,463.00	7,354.00
Equipment Repairs	300.00	300.00
Rug Contract	1,508.00	1,522.00
Utilities Gen Govt	6,900.00	6,500.00
	<u>18,425.00</u>	<u>20,060.00</u>
Stormwater Management		
NR216 Stormwater Fixed Costs	4,000.00	4,200.00
NR216 Stormwater Model Eng	4,410.00	2,500.00
NR216 Stormwater Other	3,300.00	2,200.00
	<u>11,710.00</u>	<u>8,900.00</u>

**Town of Merton
2021 General Fund Budget**

Expenses	2020 Budget	2021 Budget
General and Administrative		
Background Cks - Operator Lic	1,250.00	1,200.00
Dog license expense	3,510.00	3,500.00
Misc Exp Gen Govt	1,300.00	1,200.00
Office Equipment Rental	4,100.00	5,000.00
Postage	3,000.00	3,000.00
Publications	1,500.00	1,200.00
Supplies Gen Govt	5,800.00	5,800.00
Urban Towns Assn	2,200.00	2,200.00
WI Towns Assn	1,250.00	1,350.00
	<u>23,910.00</u>	<u>24,450.00</u>
Illegal Taxes & Refunds		
Uncollectible Taxes	500.00	500.00
	<u>500.00</u>	<u>500.00</u>
Emergency Communication		
Trunk Radio	603.00	651.00
	<u>603.00</u>	<u>651.00</u>
Building Inspector		
Continuing Ed - Bldg Insp.	300.00	300.00
Contracted Bldg Inspect Serv	6,500.00	6,500.00
ER WRS Building Inspector	2,459.00	2,508.00
Life Health & Dental Ins Bldg	111.00	114.00
Miscellaneous Bldg Insp	50.00	-
Payroll Tax Bldg Insp	2,786.00	2,844.00
Property & Liab Ins Bldg Insp	600.00	600.00
Supplies Bldg Insp	1,200.00	1,200.00
Utilities Building Insp	1,200.00	1,200.00
Wages Bldg Inspector	36,424.00	37,177.00
	<u>51,630.00</u>	<u>52,443.00</u>
Lake Patrol		
Boat Expenses Boat Patrol	2,500.00	2,500.00
Computers & IT - Lake Patrol	100.00	100.00
Continuing Ed Boat Patrol	500.00	600.00
Payroll Tax Boat Patrol	2,297.00	2,354.00
Property & Liability Ins Boat	2,500.00	2,500.00
Supplies Boat Patrol	700.00	700.00
Travel - Lake Patrol	100.00	100.00
Wages Boat Patrol	30,024.00	30,775.00
	<u>38,721.00</u>	<u>39,629.00</u>

**Town of Merton
2021 General Fund Budget**

Expenses	2020 Budget	2021 Budget
Police Protection		
Misc Exp Police	-	-
Police Administration Fees	500.00	200.00
Police Tracs System	2,300.00	1,900.00
Sheriff OT costs	2,000.00	3,000.00
Sheriffs Contract	174,496.00	179,001.00
Supplies - Police	200.00	200.00
	<u>179,496.00</u>	<u>184,301.00</u>
Fire & Ambulance		
911 House Numbers	600.00	600.00
Ambulance Contracts	220,502.00	256,215.00
Burn Permits	1,000.00	500.00
Fire Insurance Dues	50,000.00	51,000.00
Fire Protection Contracts	272,038.00	248,745.00
	<u>544,140.00</u>	<u>557,060.00</u>
Animal Control		
HAWS Contract	2,965.00	2,965.00
	<u>2,965.00</u>	<u>2,965.00</u>
Transfer Station		
Dumpster	4,500.00	4,500.00
Garbage	4,300.00	5,000.00
Payroll Tax	101.00	105.00
Prop & Liab Ins Transfer Stati	300.00	300.00
Recycling	500.00	500.00
Supplies Tr Station	500.00	250.00
Tr Station Wages	1,322.00	1,376.00
Utilities	250.00	250.00
	<u>11,773.00</u>	<u>12,281.00</u>
Highway & Street Admin		
Clothing Allowance	2,000.00	2,000.00
Computers	500.00	500.00
Continuing Education	1,500.00	1,500.00
Culverts	5,500.00	4,500.00
Deer pickup	1,500.00	1,500.00
ER WRS Highway	28,966.00	30,220.00
Hwy Wages	429,122.00	447,704.00
Insurance Prem Ret Hwy Superin	4,100.00	4,324.00
Life Health & Dental Ins	116,356.00	123,005.00
Miscellaneous	3,000.00	3,000.00
Payroll Tax	32,828.00	34,249.00
Property & Liability Ins	30,500.00	31,000.00
Street Lighting	31,500.00	32,000.00
Supplies	9,000.00	9,000.00
	<u>696,372.00</u>	<u>724,502.00</u>

**Town of Merton
2021 General Fund Budget**

Expenses	2020 Budget	2021 Budget
Highway Maint Roads		
Bridge Inspection	2,000.00	2,000.00
Crack Filling	50,000.00	50,000.00
Engineering Fees	2,500.00	2,500.00
Paint Center Line	9,000.00	10,000.00
Seal Coating	210,000.00	229,000.00
Signs	5,000.00	5,000.00
Tree Trimming Equipment Rental	8,000.00	8,000.00
	<u>286,500.00</u>	<u>306,500.00</u>
Materials		
Asphalt	88,000.00	88,000.00
Ice Control	162,960.00	143,635.00
Sand Gravel Topsoil	10,000.00	10,000.00
	<u>260,960.00</u>	<u>241,635.00</u>
Fuel Expense		
Oil & Gasoline	35,000.00	35,000.00
	<u>35,000.00</u>	<u>35,000.00</u>
Hwy Equip Maintenance		
Repairs	20,000.00	20,000.00
Small Parts	15,000.00	15,000.00
	<u>35,000.00</u>	<u>35,000.00</u>
Hwy Bldg & Plant		
Building & Grounds Main	7,500.00	7,500.00
Highway Cable Expenses	1,300.00	1,360.00
Rug Contract	1,000.00	1,000.00
Utilities Hwy Dept	7,500.00	7,300.00
	<u>17,300.00</u>	<u>17,160.00</u>
Lisbon Compost Site		
Compost	15,100.00	16,000.00
	<u>15,100.00</u>	<u>16,000.00</u>
County Recycling		
Household Waste	1,000.00	900.00
	<u>1,000.00</u>	<u>900.00</u>
Garbage		
Municipal Garbage Contract	750,527.00	764,929.00
	<u>750,527.00</u>	<u>764,929.00</u>
Park & Recreation		
Bark River Cemetary	825.00	1,200.00
Parks	13,000.00	250.00
Parks - Insurance	1,500.00	1,550.00
	<u>15,325.00</u>	<u>3,000.00</u>

**Town of Merton
2021 General Fund Budget**

	2020 Budget	2021 Budget
Expenses		
Capital Outlay		
Building - Hwy Dept	8,000.00	-
Building - Town Hall	10,500.00	-
Bridges	31,500.00	-
Equipment - Highway Dept	227,203.00	189,000.00
Equipment Town Hall	9,300.00	-
Fire Capital	258,946.00	104,836.00
Roads - Highway Department	720,500.00	855,000.00
	<u>1,265,949.00</u>	<u>1,148,836.00</u>
	<u>\$ 4,825,455.00</u>	<u>\$ 4,656,737.00</u>
	<u>\$ -</u>	<u>\$ -</u>
Fund Balances		
Beginning Fund Balance	\$ 1,743,671.00	\$ 1,504,329.00
Net Change in Fund Balance	-	-
Ending Fund Balance	<u>\$ 1,419,254.00</u>	<u>\$ 1,504,329.00</u>

**Town of Merton
2021 Library Fund Budget**

	2020 Budget	2021 Budget
Revenue		
Charges for Services	\$ 1,400	\$ 1,000
General Property Tax Library	446,729	450,910
Other County Revenues	62,912	57,205
SLRP Revenues	2,400	2,400
Waukesha County Revenues	81,890	77,795
Total Revenue	\$ 595,331	\$ 589,310
Expenses		
Building & Grounds Lib	\$ 18,530.00	\$ 18,905.00
CAFE	9,929.00	10,630.00
Computers & IT	7,095.00	6,660.00
ER WRS Exp Library	15,964.00	15,097.00
Furniture & Fixtures Libr	2,150.00	2,150.00
Library Insurance	10,800.00	10,800.00
Library Supplies	10,164.00	7,500.00
Life Health & Dental Ins Libra	57,156.00	61,138.00
Materials	56,000.00	55,000.00
Misc Exp Library	1,000.00	1,000.00
Payroll Tax Library	25,735.00	25,315.00
Programs	5,000.00	4,000.00
Publicity	1,200.00	1,200.00
Shared Databases	5,673.00	5,264.00
T-1 Line	1,200.00	1,200.00
Town Overhead	16,230.00	16,230.00
Travel & Training Library	2,000.00	1,500.00
Utilities Library	13,100.00	13,100.00
Wages Library	336,405.00	330,914.00
Website Redesign	-	1,707.00
Total Expenses	595,331.00	589,310.00
Net Change in Fund Balance	\$ -	\$ -
Fund Balances		
Beginning Fund Balance	\$ 66,040.00	\$ 116,867.00
Net Change in Fund Balance	-	-
Ending Fund Balance	\$ 66,040.00	\$ 116,867.00

**Town of Merton
2021 Debt Service Fund Budget**

		2020 Budget	2021 Budget
Revenue			
General Property Taxes		\$ 544,248.00	\$ 554,841.00
Total Revenue		<u>\$ 544,248.00</u>	<u>\$ 554,841.00</u>
Expenses			
Interest on Debt Service		\$ 71,266.00	\$ 73,740.00
Principal		472,982.00	481,101.00
Total Expenses		<u>\$ 544,248.00</u>	<u>\$ 554,841.00</u>
Net Change in Fund Balance		<u>\$ -</u>	<u>\$ -</u>
Fund Balances			
	Beginning Fund Balance	\$ 32,567.00	\$ 33,895.00
	Net Change in Fund Balance	-	-
	Ending Fund Balance	<u>\$ 32,567.00</u>	<u>\$ 33,895.00</u>

2021 Park Impact Fee Fund Budget

		2020 Budget	2021 Budget
Revenue			
LGIP Park Interest		\$ 1,000.00	\$ 150.00
Total Revenue		<u>\$ 1,000.00</u>	<u>\$ 150.00</u>
Expenses			
Parks		1,000.00	150.00
Total Expenses		<u>\$ 1,000.00</u>	<u>\$ 150.00</u>
Net Change in Fund Balance		<u>\$ -</u>	<u>\$ -</u>
Fund Balances			
	Beginning Fund Balance	\$ 80,085.00	\$ 85,132.00
	Net Change in Fund Balance	-	-
	Ending Fund Balance	<u>\$ 80,085.00</u>	<u>\$ 85,132.00</u>

2021 Subdivider Land Acquisition Fund Budget

		2020 Budget	2021 Budget
Revenue			
LGIP Subdivider Interest		\$ 600.00	\$ 50.00
Total Revenue		<u>\$ 600.00</u>	<u>\$ 50.00</u>
Expenses			
Parks		600.00	50.00
Total Expenses		<u>\$ 600.00</u>	<u>\$ 50.00</u>
Net Change in Fund Balance		<u>\$ -</u>	<u>\$ -</u>
Fund Balances			
	Beginning Fund Balance	\$ 34,155.00	\$ 34,382.00
	Net Change in Fund Balance	-	-
	Ending Fund Balance	<u>\$ 34,155.00</u>	<u>\$ 34,382.00</u>