

TOWN OF MERTON

2022 BUDGET



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

Adopted by the Town Board: November 15, 2021

**TOWN OF MERTON
2022 BUDGET SUMMARY**

	<u>2020 Actual</u>	<u>2021 ACTUAL NINE MONTHS</u>	<u>2021 ESTIMATED TWELVE MONTHS</u>	<u>2021 BUDGET</u>	<u>2021 PROPOSED BUDGET</u>	<u>% CHANGE</u>
GENERAL FUND						
<i>REVENUES:</i>						
Taxes:						
Property	\$ 1,836,968	\$ 1,849,500	\$ 1,849,500	\$ 1,849,500	\$ 1,867,453	0.97%
Other	3,895	2,790	3,715	4,709	3,809	
Intergovernmental	667,302	348,290	596,191	518,754	526,799	
Licenses and Permits	215,261	203,427	232,027	202,245	223,215	
Fines and Forfeitures	29,953	24,936	30,556	31,300	30,650	
Public Charges for Services	778,538	796,156	801,651	790,329	844,444	
Miscellaneous Revenue	65,362	26,106	26,126	20,605	20,586	
Investment Income	21,961	4,284	5,643	19,500	7,000	
Other Financing Sources	1,253,993	1,015,000	1,015,000	1,219,795	902,406	
TOTAL REVENUES	<u>\$ 4,873,233</u>	<u>\$ 4,270,489</u>	<u>\$ 4,560,409</u>	<u>\$ 4,656,737</u>	<u>\$ 4,426,362</u>	-4.95%
<i>EXPENDITURES:</i>						
General Government	\$ 573,657	\$ 379,225	\$ 511,399	\$ 504,045	\$ 549,424	
Public Safety	837,999	781,730	839,853	837,049	848,914	
Health and Sanitation	743,760	371,302	728,125	794,110	843,256	
Public Works	1,190,016	1,051,178	1,278,826	1,368,697	1,396,206	
Parks and Recreation	2,554	3,422	4,087	3,000	2,950	
Capital Outlay	1,431,184	221,084	1,163,609	1,148,836	784,612	
Debt Service	-	1,000	1,000	1,000	1,000	
TOTAL EXPENDITURES	<u>\$ 4,779,170</u>	<u>\$ 2,808,941</u>	<u>\$ 4,526,899</u>	<u>\$ 4,656,737</u>	<u>\$ 4,426,362</u>	-4.95%
TOWN HALL LIBRARY FUND						
<i>REVENUES:</i>						
Taxes	\$ 446,729	\$ 450,910	\$ 450,910	\$ 450,910	\$ 457,014	1.35%
Intergovernmental	161,704	100,652	139,510	135,000	135,905	
Public Charges for Services	1,065	1,485	1,782	1,000	1,400	
Miscellaneous Revenue	1,621	48,535	98,535	2,400	2,400	
Investment Income	66	40	53	-	-	
Other Financing Sources	-	-	-	-	8,000	
TOTAL REVENUES	<u>\$ 611,185</u>	<u>\$ 601,622</u>	<u>\$ 690,790</u>	<u>\$ 589,310</u>	<u>\$ 604,719</u>	2.61%
<i>EXPENDITURES:</i>						
Culture and Recreation	\$ 545,094	\$ 471,449	\$ 774,768	\$ 589,310	\$ 604,719	2.61%
AMERICAN RESCUE PLAN GRANT FUND						
<i>REVENUES:</i>						
Intergovernmental	\$ -	\$ -	\$ 321	\$ -	\$ 500,000	
Investment Income	-	117	234	-	400	
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 117</u>	<u>\$ 555</u>	<u>\$ -</u>	<u>\$ 500,400</u>	100.00%
<i>EXPENDITURES:</i>						
General Government	\$ -	\$ 160	\$ 321	\$ -	\$ 100,000	
Capital Outlay	-	-	-	-	400,000	
Other Financing Uses	-	-	234	-	400	
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 160</u>	<u>\$ 555</u>	<u>\$ -</u>	<u>\$ 500,400</u>	100.00%
DEBT SERVICE FUND						
<i>REVENUES:</i>						
Taxes	\$ 544,248	\$ 554,841	\$ 554,841	\$ 554,841	\$ 636,921	14.79%
Miscellaneous	1,329	-	-	-	-	
TOTAL REVENUES	<u>\$ 545,577</u>	<u>\$ 554,841</u>	<u>\$ 554,841</u>	<u>\$ 554,841</u>	<u>\$ 636,921</u>	14.79%
<i>EXPENDITURES:</i>						
Debt Service	\$ 544,250	\$ 588,735	\$ 588,735	\$ 554,841	\$ 636,921	14.79%

**TOWN OF MERTON
2022 BUDGET SUMMARY**

	<u>2020 Actual</u>	<u>2021 ACTUAL NINE MONTHS</u>	<u>2021 ESTIMATED TWELVE MONTHS</u>	<u>2021 BUDGET</u>	<u>2021 PROPOSED BUDGET</u>	<u>% CHANGE</u>
PARK IMPROVEMENT FUND						
<i>REVENUES:</i>						
Public Improvement Revenue	\$ 9,000	\$ 13,500	\$ 15,000	\$ -	\$ -	
Investment Income	397	40	53	150	50	
TOTAL REVENUES	\$ 9,397	\$ 13,540	\$ 15,053	\$ 150	\$ 50	-66.67%
<i>EXPENDITURES:</i>						
Culture and Recreation	\$ -	\$ 6,425	\$ 6,425	\$ 150	\$ 50	-66.67%
LAND ACQUISITION & CAPITAL IMPROVEMENTS FUND						
<i>REVENUES:</i>						
Investment Income	\$ 169	\$ 15	\$ 19	\$ 50	\$ 25	-50.00%
<i>EXPENDITURES:</i>						
Culture and Recreation	\$ -	\$ -	\$ -	\$ 50	\$ 25	-50.00%
FUND BALANCES						
		AUDITED	PROJECTED			
		12/31/20	REVENUES	EXPENDITURES	12/31/21	
General Fund	\$	1,837,734	\$ 4,580,409	\$ 4,526,899	\$ 1,871,244	
Town Hall Library Fund		132,131	690,790	774,768	48,153	
American Rescue Plan Grant Fund		-	555	555	-	
Debt Service Fund		33,894	554,841	588,735	-	
Park Improvement Fund		89,482	15,053	6,425	98,110	
Land Acquisition & Capital Improvements Fund		34,324	19	-	34,343	
TOTAL FUND BALANCES	\$	2,127,565	\$ 5,821,667	\$ 5,897,382	\$ 2,051,850	

LONG-TERM OBLIGATIONS

	<u>BALANCE OUTSTANDING 12/31/2020</u>	<u>NEW DEBT</u>	<u>RETIREMENTS</u>	<u>BALANCE OUTSTANDING 12/31/2021</u>
General Obligation Debt	\$ 2,600,570	\$ 1,015,000	\$ 501,503	\$ 3,114,067

**Town of Merton
2022 General Fund Budget**

Revenue	2021 Budget	2022 Budget
Fines and Forfeitures		
Court Fines	\$ 27,000	\$ 30,000
Parking Fines	4,300	650
	31,300	30,650
Miscellaneous Revenues		
Insurance dividend	3,000	2,700
Library Overhead	16,555	16,886
Misc Revenue Gen Govt	300	250
Sale of Recycable Material	750	750
	20,605	20,586
Licenses & Permits		
Building Perm Dep Forfeit	2,000	2,000
Building Permits	115,000	150,000
Cable Franchise Fees	55,500	42,000
Cigarette License	120	120
County Dog License Refund	1,680	1,680
Dog License	6,200	6,200
Fireworks Permit	100	100
Liquor License & Pubs	5,000	4,500
Miscellaneous Permits	25	25
Mobile Home License	90	90
Operators License	2,900	2,700
User Fee Compost Site	12,250	12,500
Video License	1,380	1,300
	202,245	223,215
Public Charges for Services		
BOA Hearing Fees	300	300
Conditional use fee	500	500
Misc Public Works	10,000	10,500
Planner/PC - Land Div & Zoning	6,000	7,000
Special Assessment Letters	1,600	3,000
Specials - Muni Garbage	764,929	815,644
Transfer Station Fees	7,000	7,500
	790,329	844,444

**Town of Merton
2022 General Fund Budget**

	2021 Budget	2022 Budget
Revenue		
Intergovernmental Revenue		
AG use Conversions	2,600	3,500
WI Boat Patrol Aid	23,000	21,000
WI Computer Aid	511	511
WI DNR PILT	4,750	4,750
WI Fire Insurance Dues	51,000	53,000
WI Gen Transportation Aids	299,406	306,821
WI Personal Property Aid	6,045	6,045
WI Shared Revenues	108,340	108,070
WI Video Service Revenue	23,102	23,102
	<u>518,754</u>	<u>526,799</u>
Other Financing Sources		
Debt Proceeds	1,148,836	784,612
Sales of Capital Assets	2,000	2,000
Transfer from Surplus	68,959	115,794
	<u>1,219,795</u>	<u>902,406</u>
Tax Receipts		
General Property Taxes	1,849,500	1,867,453
Managed Forest	1,500	1,200
Miscellaneous Tax Revenues	459	459
Mobile Home Fees	2,000	1,500
Mobile Home Lottery credit	750	650
	<u>1,854,209</u>	<u>1,871,262</u>
Investment Income		
Interest Income	19,500	7,000
	<u>19,500</u>	<u>7,000</u>
Total Revenues	<u>\$ 4,656,737</u>	<u>\$ 4,426,362</u>
Expenses		
Debt Service		
Debt issuance costs	\$ 1,000	\$ 1,000
Elected Officials		
Continuing Ed Elected Official	750	1,000
Elected Salary	37,502	37,502
Other Exp Elected Officials	50	50
Payroll Tax Elected Officials	2,869	2,869
Travel	650	750
	<u>41,821</u>	<u>42,171</u>

**Town of Merton
2022 General Fund Budget**

Expenses	2021 Budget	2022 Budget
Legal		
Lake Country Muni Court	7,500	9,800
Town Attorney	30,000	35,000
	<u>37,500</u>	<u>44,800</u>
Appointed		
Insurance Premiums Ret. Clerk	3,069	-
	<u>3,069</u>	<u>-</u>
Clerk		
Clerk Wages	128,727	139,849
Continuing Ed - Clerk	2,000	2,000
ER WRS Clerk	8,005	8,412
Life Health & Dental Clerk	49,000	48,500
Payroll Tax Clerk	9,848	10,698
Travel - Clerk	700	600
	<u>198,280</u>	<u>210,059</u>
Treasurer		
Continuing Ed - Treasurer	1,200	1,000
ER WRS Treasurer	2,267	2,217
Life Health & Dental Treasurer	32	40
Payroll Tax Treasurer	2,569	2,609
Travel - Treasurer	500	350
Treasurer wages	33,580	34,110
	<u>40,148</u>	<u>40,326</u>
Elections		
Other Expenses Elections	2,500	5,500
Pollworkers Wages	4,500	18,000
	<u>7,000</u>	<u>23,500</u>
Computers		
Banyon	440	440
Computer Consulting	6,000	7,000
Computer Hardware	1,000	500
Computer Software	2,100	2,600
Muni Code Updates	3,200	2,000
	<u>12,740</u>	<u>12,540</u>
Financial Administration		
Actuarial Services	2,500	4,500
Audit & Special Accounting Fee	13,000	13,250
Bank Service Charges	1,380	1,380
Payroll Fees	4,200	5,500
Tax Collection Fees	9,200	9,800
	<u>30,280</u>	<u>34,430</u>

**Town of Merton
2022 General Fund Budget**

Expenses	2021 Budget	2022 Budget
Property Assessment		
Assessor Contract	38,400	38,400
Board of Review	350	350
Board of Review Payroll Tax	27	27
State Manufacturing Assessment	200	200
	<u>38,977</u>	<u>38,977</u>
Planning		
PC Other Expense	400	300
PC Payroll Tax	230	344
PC Wages	3,000	4,500
Planner Fees	36,450	36,450
Planner Utilities	225	275
	<u>40,305</u>	<u>41,869</u>
Zoning		
BOA Other Expenses	500	400
BOA Payroll Tax	115	99
BOA Wages	1,500	1,300
	<u>2,115</u>	<u>1,799</u>
Insurance		
Property Liability & WC	6,800	7,000
	<u>6,800</u>	<u>7,000</u>
Gen Govt Buildings & Plant		
Buildings & Grounds Main	1,850	5,600
Cable Expenses	2,534	2,534
Contracted Cleaning	7,354	7,711
Equipment Repairs	300	200
Rug Contract	1,522	1,408
Utilities Gen Govt	6,500	7,300
	<u>20,060</u>	<u>24,753</u>
Stormwater Management		
NR216 Stormwater Fixed Costs	4,200	4,110
NR216 Stormwater Model Eng	2,500	4,000
NR216 Stormwater Other	2,200	1,800
	<u>8,900</u>	<u>9,910</u>

**Town of Merton
2022 General Fund Budget**

Expenses	2021 Budget	2022 Budget
General and Administrative		
Background Cks - Operator Lic	1,200	1,200
Dog license expense	3,500	3,500
Misc Exp Gen Govt	1,200	1,200
Office Equipment Rental	5,000	5,500
Postage	3,000	5,000
Publications	1,200	900
Supplies Gen Govt	5,800	5,800
Urban Towns Assn	2,200	2,200
W/ Towns Assn	1,350	1,400
	<u>24,450</u>	<u>26,700</u>
Illegal Taxes & Refunds		
Uncollectible Taxes	500	500
	<u>500</u>	<u>500</u>
Emergency Communication		
Trunk Radio	651	384
	<u>651</u>	<u>384</u>
Building Inspector		
Continuing Ed - Bldg Insp.	300	300
Contracted Bldg Inspect Serv	6,500	2,500
ER WRS Building Inspector	2,508	2,930
Life Health & Dental Ins Bldg	114	215
Payroll Tax Bldg Insp	2,844	3,449
Property & Liab Ins Bldg Insp	600	575
Supplies Bldg Insp	1,200	1,200
Utilities Building Insp	1,200	1,350
Wages Bldg Inspector	37,177	45,081
	<u>52,443</u>	<u>57,600</u>
Lake Patrol		
Boat Expenses Boat Patrol	2,500	3,000
Computers & IT - Lake Patrol	100	250
Continuing Ed Boat Patrol	500	500
Payroll Tax Boat Patrol	2,354	2,018
Property & Liability Ins Boat	2,600	3,100
Supplies Boat Patrol	700	700
Travel - Lake Patrol	100	100
Wages Boat Patrol	30,775	26,380
	<u>39,629</u>	<u>36,048</u>

**Town of Merton
2022 General Fund Budget**

Expenses	2021 Budget	2022 Budget
Police Protection		
Police Administration Fees	200	200
Police Tracs System	1,900	2,000
Sheriff' OT costs	3,000	3,500
Sheriffs Contract	179,001	182,321
Supplies - Police	200	200
	<u>184,301</u>	<u>188,221</u>
Fire & Ambulance		
911 House Numbers	600	600
Ambulance Contracts	256,215	245,424
Burn Permits	500	-
Fire Insurance Dues	51,000	53,000
Fire Protection Contracts	248,745	264,672
	<u>557,060</u>	<u>563,696</u>
Animal Control		
HAWS Contract	2,965	2,965
	<u>2,965</u>	<u>2,965</u>
Transfer Station		
Dumpster	4,500	-
Garbage	5,000	8,000
Payroll Tax	105	120
Prop & Liab Ins Transfer Stati	300	250
Recycling	500	500
Supplies Tr Station	250	200
Tr Station Wages	1,376	1,567
Utilities	250	275
	<u>12,281</u>	<u>10,912</u>
Highway & Street Admin		
Clothing Allowance	2,000	2,000
Computers	500	1,650
Continuing Education	1,500	1,500
Culverts	4,500	4,500
Deer pickup	1,500	2,000
ER WRS Highway	30,220	29,974
Hwy Wages	447,704	461,135
Insurance Prem Ret Hwy Superin	4,324	4,423
Life Health & Dental Ins	123,005	131,500
Miscellaneous	3,000	1,850
Payroll Tax	34,249	35,277
Property & Liability Ins	31,000	31,000
Street Lighting	32,000	32,000
Supplies	9,000	10,000
	<u>724,502</u>	<u>748,809</u>

**Town of Merton
2022 General Fund Budget**

Expenses	2021 Budget	2022 Budget
Highway Maint Roads		
Bridge Inspection	2,000	2,000
Crack Filling	50,000	50,000
Engineering Fees	2,500	2,500
Paint Center Line	10,000	10,000
Seal Coating	229,000	229,000
Signs	5,000	5,000
Tree Trimming Equipment Rental	8,000	8,500
	<u>306,500</u>	<u>307,000</u>
Materials		
Asphalt	88,000	88,000
Ice Control	143,635	92,460
Ice Control - Brine Equipment	-	51,175
Sand Gravel Topsoil	10,000	10,000
	<u>241,635</u>	<u>241,635</u>
Fuel Expense		
Oil & Gasoline	35,000	35,000
	<u>35,000</u>	<u>35,000</u>
Hwy Equip Maintenance		
Repairs	20,000	20,000
Small Parts	15,000	16,000
	<u>35,000</u>	<u>36,000</u>
Hwy Bldg & Plant		
Building & Grounds Main	7,500	7,500
Highway Cable Expenses	1,360	2,020
Rug Contract	1,000	932
Utilities Hwy Dept	7,300	7,400
	<u>17,160</u>	<u>17,852</u>
Lisbon Compost Site		
Compost	16,000	16,000
	<u>16,000</u>	<u>16,000</u>
County Recycling		
Household Waste	900	700
	<u>900</u>	<u>700</u>
Garbage		
Municipal Garbage Contract	764,929	815,644
	<u>764,929</u>	<u>815,644</u>
Park & Recreation		
Bark River Cemetary	1,200	1,250
Parks	250	250
Parks - Insurance	1,550	1,450
	<u>3,000</u>	<u>2,950</u>

**Town of Merton
2022 General Fund Budget**

	2021 Budget	2022 Budget
Expenses		
Capital Outlay		
Building - Hwy Dept	-	25,000
Salt Dome	-	38,000
Building - Town Hall	-	17,170
Equipment - Highway Dept	189,000	178,700
Equipment Boat Patrol	-	1,200
Fire Capital	104,836	120,542
Roads - Highway Department	855,000	400,000
Stone Bank Road Bridge	-	4,000
	<u>1,148,836</u>	<u>784,612</u>
Total Expenses	<u>\$ 4,656,737</u>	<u>\$ 4,426,362</u>
Fund Balances		
Beginning Fund Balance	\$ 1,837,734	\$ 1,871,244
Net Change in Fund Balance	-	-
Ending Fund Balance	<u>\$ 1,837,734</u>	<u>\$ 1,871,244</u>

**Town of Merton
2022 Library Fund Budget**

	2021 Budget	2022 Budget
Revenue		
Charges for Services	\$ 1,000	\$ 1,400
General Property Tax Library	450,910	457,014
Other County Revenues	57,205	61,415
SLRP Revenues	2,400	2,400
Waukesha County Revenues	77,795	74,490
Fund Balance Designated	-	8,000
Total Revenue	<u>\$ 589,310</u>	<u>\$ 604,719</u>
Expenses		
Building & Grounds Lib	\$ 18,905	\$ 18,592
Building & Grounds - Cleaning Service	-	8,000
CAFE	10,630	11,159
Computers & IT	6,660	7,520
ER WRS Exp Library	15,097	17,897
Furniture & Fixtures Libr	2,150	6,650
Library Insurance	10,800	10,892
Library Supplies	7,500	7,000
Life Health & Dental Ins Libra	61,138	70,293
Materials	55,000	50,000
Misc Exp Library	1,000	1,000
Payroll Tax Library	25,315	25,031
Programs	4,000	3,000
Publicity	1,200	1,200
Shared Databases	5,264	5,500
T-1 Line	1,200	1,200
Town Overhead	16,230	16,886
Travel & Training Library	1,500	1,500
Utilities Library	13,100	14,200
Wages Library	330,914	327,199
Website Redesign	1,707	-
Total Expenses	<u>589,310</u>	<u>604,719</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>
Fund Balances		
Beginning Fund Balance	\$ 132,131	\$ 48,153
Net Change in Fund Balance	-	-
Ending Fund Balance	<u>\$ 132,131</u>	<u>\$ 48,153</u>

**Town of Merton
2022 American Rescue Plan Grant Fund Budget**

	2021 Budget	2022 Budget
Revenue		
Grant Revenue	\$ -	\$ 500,000
Interest Income	-	400
Total Revenue	<u>\$ -</u>	<u>\$ 500,400</u>
Expenses		
Clerk Wages	\$ -	\$ 500.00
Payroll Tax Clerk	-	38.00
ER WRS Clerk	-	33.00
Treasurer Wages	-	500.00
Payroll Tax Treasurer	-	38.00
ER WRS Treasurer	-	33.00
Bank Service Charges	-	15.00
Grant Program Expenses	-	98,843.00
Capital Outlay	-	400,000.00
Transfers out	-	400.00
Total Expenses	<u>-</u>	<u>500,400.00</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>
Fund Balances		
Beginning Fund Balance	\$ -	\$ -
Net Change in Fund Balance	-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>

**Town of Merton
2022 Debt Service Fund Budget**

		2021 Budget	2022 Budget
Revenue			
General Property Taxes		\$ 554,841	\$ 636,921
Total Revenue		<u>\$ 554,841</u>	<u>\$ 636,921</u>
Expenses			
Interest on Debt Service		\$ 73,740	\$ 83,271
Principal		\$ 481,101	\$ 553,650
Total Expenses		<u>\$ 554,841</u>	<u>\$ 636,921</u>
Net Change in Fund Balance		<u>\$ -</u>	<u>\$ -</u>
Fund Balances			
	Beginning Fund Balance	\$ 33,894	\$ -
	Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>
	Ending Fund Balance	<u>\$ 33,894</u>	<u>\$ -</u>

2022 Park Impact Fee Fund Budget

		2021 Budget	2022 Budget
Revenue			
LGIP Park Interest		\$ 150	\$ 50
Total Revenue		<u>\$ 150</u>	<u>\$ 50</u>
Expenses			
Parks		\$ 150	\$ 50
Total Expenses		<u>\$ 150</u>	<u>\$ 50</u>
Net Change in Fund Balance		<u>\$ -</u>	<u>\$ -</u>
Fund Balances			
	Beginning Fund Balance	\$ 89,482	\$ 98,110
	Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>
	Ending Fund Balance	<u>\$ 89,482</u>	<u>\$ 98,110</u>

2022 Subdivider Land Acquisition Fund Budget

		2021 Budget	2022 Budget
Revenue			
LGIP Subdivider Interest		\$ 50	\$ 25
Total Revenue		<u>\$ 50</u>	<u>\$ 25</u>
Expenses			
Parks		\$ 50	\$ 25
Total Expenses		<u>\$ 50</u>	<u>\$ 25</u>
Net Change in Fund Balance		<u>\$ -</u>	<u>\$ -</u>
Fund Balances			
	Beginning Fund Balance	\$ 34,324	\$ 34,343
	Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>
	Ending Fund Balance	<u>\$ 34,324</u>	<u>\$ 34,343</u>