

2025 BUDGET

TOWN OF MERTON

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Adopted by the Town Board:

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Town of Merton

2025 Budget

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Town of Merton 2025 Budget Summary

	2023 Actual	2024 ACTUAL NINE MONTHS	2024 ESTIMATED TWELVE MONTHS	2024 ORIGINAL BUDGET	2025 PROPOSED BUDGET	% CHANGE
GENERAL FUND						
<i>REVENUES:</i>						
Taxes:						
Property	\$ 1,829,213	\$ 1,594,234	\$ 1,594,234	\$ 1,594,234	\$ 1,642,497	3.03%
Other	3,900	2,798	3,873	4,209	3,350	
Intergovernmental	585,347	450,601	834,895	797,463	820,619	
Licenses and Permits	314,960	198,252	249,664	249,115	247,515	
Fines and Forfeitures	14,927	21,115	28,000	28,100	28,000	
Public Charges for Services	1,011,885	2,192,221	2,198,409	2,188,538	2,531,323	
Miscellaneous Revenue	27,882	54,718	60,538	25,629	23,760	
Investment Income	217,734	208,798	245,981	60,000	80,000	
Other Financing Sources	1,122,917	-	1,073,500	1,577,570	2,067,672	
TOTAL REVENUES	\$ 5,128,765	\$ 4,722,737	\$ 6,289,094	\$ 6,524,858	\$ 7,444,736	14.10%
<i>EXPENDITURES:</i>						
General Government	\$ 540,885	\$ 417,922	\$ 593,986	\$ 602,441	\$ 689,585	
Public Safety	1,387,761	1,821,311	1,926,473	1,898,288	2,210,751	
Health and Sanitation	984,181	689,531	1,028,880	1,020,428	1,078,594	
Public Works	1,263,918	1,002,620	1,414,256	1,541,631	1,585,721	
Culture and Recreation	10,000	2,605	4,126	4,000	4,900	
Capital Outlay	635,512	1,103,535	1,211,868	1,456,070	1,872,685	
Debt Service	4,478	-	2,000	2,000	2,500	
TOTAL EXPENDITURES	\$ 4,826,735	\$ 5,037,524	\$ 6,181,589	\$ 6,524,858	\$ 7,444,736	14.10%
TOWN HALL LIBRARY FUND						
<i>REVENUES:</i>						
Property Taxes	\$ 521,333	\$ 577,834	\$ 577,834	\$ 577,834	\$ 559,068	-3.25%
Intergovernmental	161,550	97,945	149,547	147,535	159,786	
Public Charges for Services	1,954	1,246	1,661	1,271	1,200	
Miscellaneous Revenue	12,125	5,954	5,954	2,500	2,500	
Investment Income	641	290	435	-	-	
TOTAL REVENUES	\$ 697,603	\$ 683,269	\$ 735,431	\$ 729,140	\$ 722,554	-0.90%
<i>EXPENDITURES:</i>						
Culture and Recreation	\$ 665,608	\$ 485,813	\$ 693,537	\$ 729,140	\$ 722,554	-0.90%
AMERICAN RESCUE PLAN GRANT FUND						
<i>REVENUES:</i>						
Intergovernmental	\$ 273,809	\$ -	\$ 325,881	\$ 132,235	\$ -	
Investment Income	17,820	8,983	9,383	4,000	-	
TOTAL REVENUES	\$ 291,629	\$ 8,983	\$ 335,264	\$ 136,235	\$ -	-100.00%
<i>EXPENDITURES:</i>						
General Government	\$ -	\$ 6,794	\$ 9,519	\$ 10,000	\$ -	
Public Safety	240,292	6,587	6,587	-	-	
Public Works	-	-	10,147	-	-	
Capital Outlay	33,517	261,836	299,836	122,235	-	
Other Financing Uses	17,820	-	9,175	4,000	-	
TOTAL EXPENDITURES	\$ 291,629	\$ 275,217	\$ 335,264	\$ 136,235	\$ -	-100.00%
DEBT SERVICE FUND						
<i>REVENUES:</i>						
Property Taxes	\$ 943,636	\$ 764,042	\$ 764,042	\$ 764,042	\$ 725,582	-5.03%
<i>EXPENDITURES:</i>						
Debt Service	\$ 699,822	\$ 539,593	\$ 764,042	\$ 764,042	\$ 725,582	
Other Financing Uses	243,759	-	-	-	-	
TOTAL EXPENDITURES	\$ 943,581	\$ 539,593	\$ 764,042	\$ 764,042	\$ 725,582	-5.03%

Town of Merton 2025 Budget Summary

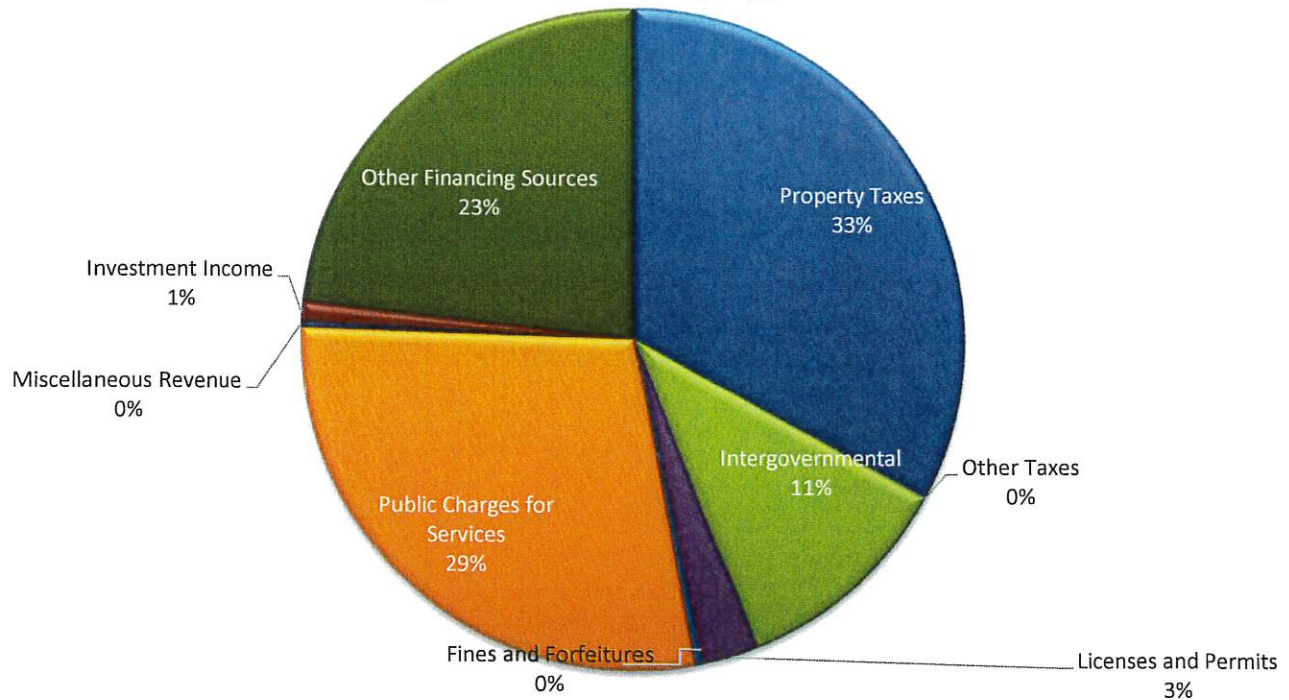
	2023 Actual	2024 ACTUAL NINE MONTHS	2024 ESTIMATED TWELVE MONTHS	2024 ORIGINAL BUDGET	2025 PROPOSED BUDGET	% CHANGE
PARK IMPROVEMENT FUND						
<i>REVENUES:</i>						
Public Improvement Revenue	\$ 6,000	\$ 6,000	\$ 7,500	\$ -	\$ -	
Investment Income	6,211	3,883	5,008	2,400	2,400	
TOTAL REVENUES	\$ 12,211	\$ 9,883	\$ 12,508	\$ 2,400	\$ 2,400	0.00%
<i>EXPENDITURES:</i>						
Culture and Recreation	\$ 20,944	\$ 28,621	\$ 33,621	\$ 2,400	\$ 2,400	0.00%
LAND ACQUISITION & CAPITAL IMPROVEMENTS FUND						
<i>REVENUES:</i>						
Investment Income	\$ 1,794	\$ 1,504	\$ 1,954	\$ 900	\$ 1,000	11.11%
<i>EXPENDITURES:</i>						
Culture and Recreation	\$ -	\$ -	\$ -	\$ 900	\$ 1,000	11.11%
FUND BALANCES						
	AUDITED	PROJECTED				
	12/31/23	REVENUES	EXPENDITURES	12/31/24		
General Fund	\$ 2,503,293	\$ 6,289,094	\$ 6,181,589	\$ 2,610,798		
Town Hall Library Fund	94,831	735,431	693,537	136,725		
American Rescue Plan Grant Fund	-	335,264	335,264	-		
Debt Service Fund	55	764,042	764,042	55		
Park Improvement Fund	110,723	12,508	33,621	89,610		
Land Acquisition & Capital Improvements Fund	36,689	1,954	-	38,643		
TOTAL FUND BALANCES	\$ 2,745,591	\$ 8,138,293	\$ 8,008,053	\$ 2,875,831		
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LONG-TERM OBLIGATIONS						
	BALANCE OUTSTANDING 12/31/2023	NEW DEBT	RETIREMENTS	BALANCE OUTSTANDING 12/31/2024		
General Obligation Debt	\$ 2,917,034	\$ 1,058,000	\$ 659,878	\$ 3,315,156		

Town of Merton

2025 Budget Revenues by Type - All Funds

Revenue Source	2024 Budget	% of Budget	2025 Budget	% of Budget
Property Taxes	\$ 2,936,110	35.99%	\$ 2,927,147	32.90%
Other Taxes	4,209	0.05%	3,350	0.04%
Intergovernmental	1,077,233	13.21%	980,405	11.02%
Licenses and Permits	249,115	3.05%	247,515	2.78%
Fines and Forfeitures	28,100	0.34%	28,000	0.31%
Public Charges for Services	2,189,809	26.84%	2,532,523	28.47%
Miscellaneous Revenue	28,129	0.34%	26,260	0.30%
Investment Income	67,300	0.83%	83,400	0.94%
Other Financing Sources	<u>1,577,570</u>	<u>19.34%</u>	<u>2,067,672</u>	<u>23.24%</u>
Total Revenues	<u>\$ 8,157,575</u>	<u>100.00%</u>	<u>\$ 8,896,272</u>	<u>100.00%</u>

2025 Budget Revenues by Type - All Funds

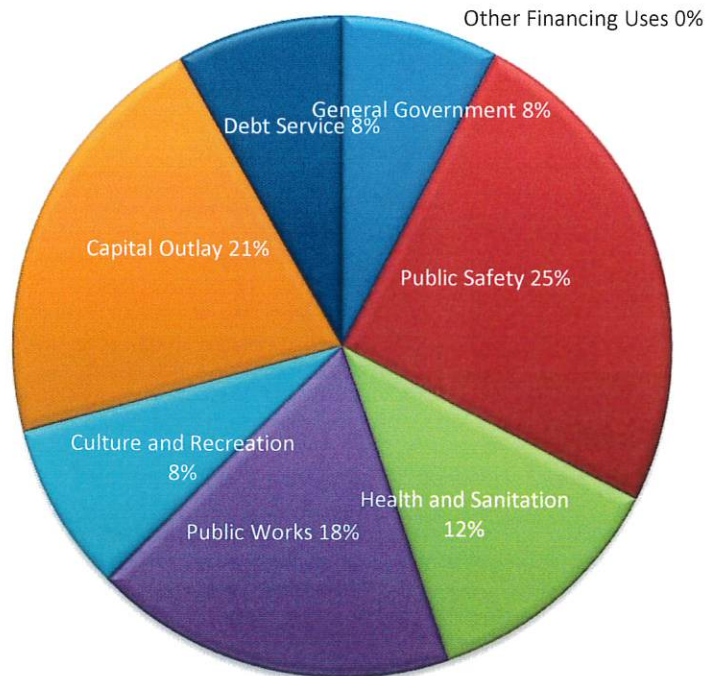


Town of Merton

2025 Budget Expenditures by Department - All Funds

Department	2024 Budget	% of Budget	2025 Budget	% of Budget
General Government	\$ 602,441	7.39%	\$ 689,585	7.75%
Public Safety	1,908,288	23.39%	2,210,751	24.85%
Health and Sanitation	1,020,428	12.51%	1,078,594	12.12%
Public Works	1,541,631	18.90%	1,585,721	17.82%
Culture and Recreation	736,440	9.03%	730,854	8.22%
Capital Outlay	1,578,305	19.35%	1,872,685	21.05%
Debt Service	766,042	9.39%	728,082	8.18%
Other Financing Uses	4,000	0.05%	-	0.00%
Total Expenditures	<u>\$ 8,157,575</u>	<u>100.00%</u>	<u>\$ 8,896,272</u>	<u>100.00%</u>

2025 Budget Expenditures by Department - All Funds

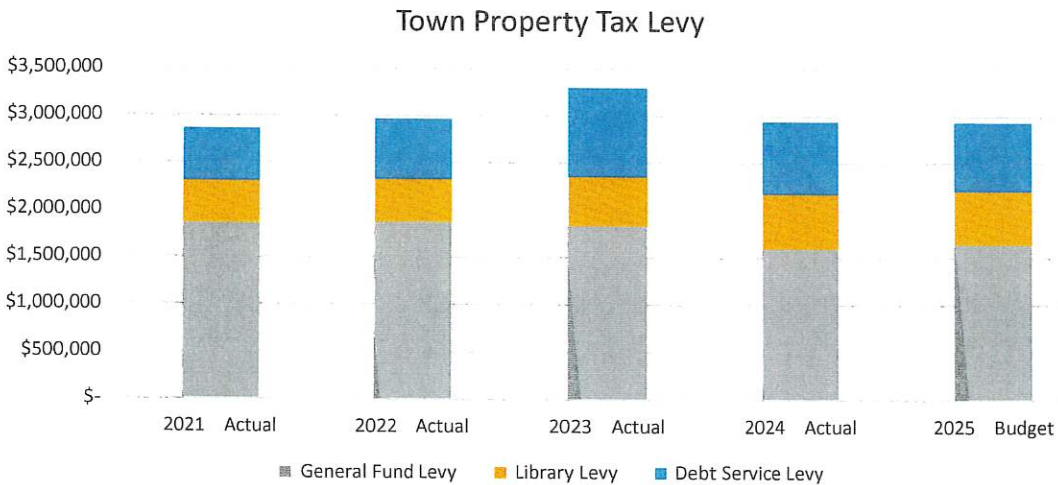


Town of Merton Property Tax History (Town Only)

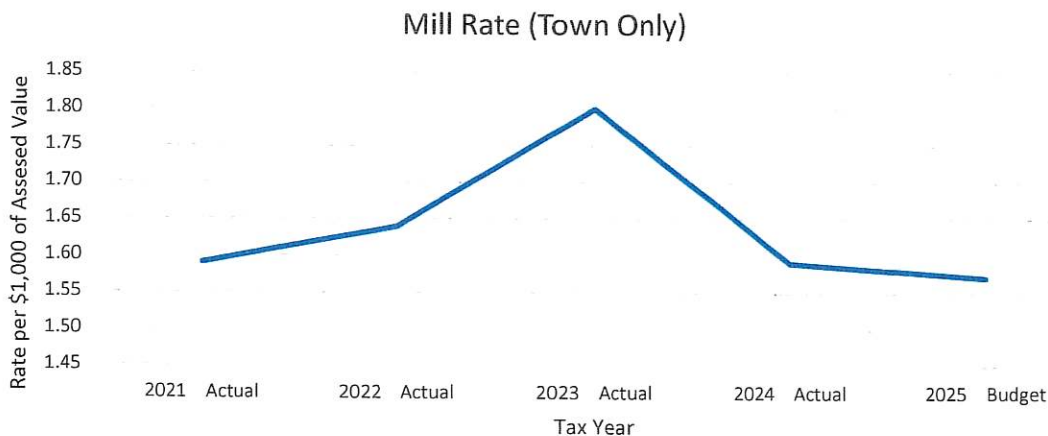
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget
Town Property Tax Levy					
General Fund Levy	\$ 1,849,500	\$ 1,867,453	\$ 1,829,213	\$ 1,594,234	\$ 1,642,497
Library Levy	450,910	457,014	521,333	577,834	559,068
Debt Service Levy	554,841	636,921	943,636	764,042	725,582
Total Town Tax Levy	<u>\$ 2,855,251</u>	<u>\$ 2,961,388</u>	<u>\$ 3,294,182</u>	<u>\$ 2,936,110</u>	<u>\$ 2,927,147</u>

Levy Limit Calculation

Net New Construction	0.750%	1.043%	1.097%	1.157%	1.451%
Base Levy	\$ 2,289,742	\$ 2,306,456	\$ 2,330,512	\$ 2,356,591	\$ 2,169,961
Adjustment for Net New Construction	17,173	24,056	25,566	27,265	31,604
All Other Adjustments	548,336	630,876	938,104	552,254	725,582
Allowable Levy	<u>\$ 2,855,251</u>	<u>\$ 2,961,388</u>	<u>\$ 3,294,182</u>	<u>\$ 2,936,110</u>	<u>\$ 2,927,147</u>



	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget
Mill Rate (Town Only)					
	1.59	1.64	1.80	1.59	1.57



General Fund

Town of Merton

2025 General Fund Budget

	Account Number	2024 Budget	2025 Budget
Revenues			
Fines and Forfeitures			
Court Fines	45000	\$ 28,000	\$ 28,000
Parking Fines	45010	100	-
Total Fines and Forfeitures		<u>28,100</u>	<u>28,000</u>
Miscellaneous Revenues			
Insurance dividend	48300	2,500	-
Library Overhead	48000	21,029	21,660
Misc Revenue Gen Govt	45070	350	350
Sale of Recycable Material - Public Works	48200	750	750
Sale of Recycable Material - Transfer Station	48201	1,000	1,000
Total Miscellaneous Revenues		<u>25,629</u>	<u>23,760</u>
Licenses and Permits			
Building Perm Dep Forfeit	44200	2,000	2,000
Building Permits	44100	170,000	170,000
Cable Franchise Fees	44400	44,500	43,000
Cigarette License	44020	120	120
County Dog License Refund	44040	1,700	1,600
Dog License	44030	6,000	6,000
Fireworks Permit	44070	100	100
Liquor License & Pubs	44000	4,680	4,680
Miscellaneous Permits	44080	25	25
Mobile Home License	44050	90	90
Operators License	44010	3,500	3,500
User Fee Compost Site	44300	15,000	15,000
Video License	44060	1,400	1,400
Total Licenses and Permits		<u>249,115</u>	<u>247,515</u>
Public Charges for Services			
BOA Hearing Fees	46040	600	800
Conditional Use Fee	46070	500	500
Misc Public Works	45350	12,000	13,000
Planner/PC - Land Div & Zoning	46050	7,000	7,000
Special Assessment Letters	46000	3,000	3,000
Specials - Fire Fee	46200	1,166,878	1,447,612
Specials - Muni Garbage	41010	992,060	1,052,911
Transfer Station Fees	46010	6,500	6,500
Total Public Charges for Services		<u>2,188,538</u>	<u>2,531,323</u>

Town of Merton

2025 General Fund Budget

	Account Number	2024 Budget	2025 Budget
Revenues (continued)			
Intergovernmental Revenue			
AG use Conversions	43050	4,000	4,000
County Recycling Grants	43070	9,013	-
WI Boat Patrol Aid	43030	20,000	23,000
WI Computer Aid	43060	511	511
WI DNR PILT	43040	4,500	4,500
WI Fire Insurance Dues	43020	70,000	84,000
WI Gen Transportation Aids	43000	337,180	343,924
WI Personal Property Aid	43090	6,045	8,152
WI Shared Revenues	43010	323,112	329,430
WI Video Service Revenue	43110	23,102	23,102
Total Intergovernmental Revenue		<u>797,463</u>	<u>820,619</u>
Other Financing Sources			
Debt Proceeds	49000	1,458,070	1,588,185
Sales of Capital Assets	49010	2,000	2,000
Transfer from Surplus	49020	115,500	477,487
Transfers in	49030	2,000	-
Total Other Financing Sources		<u>1,577,570</u>	<u>2,067,672</u>
Taxes			
General Property Taxes	41000	1,594,234	1,642,497
Managed Forest	41030	1,500	800
Miscellaneous Tax Revenues	41040	459	-
Mobile Home Fees	44500	1,500	1,800
Mobile Home Lottery credit	41020	750	750
Total Taxes		<u>1,598,443</u>	<u>1,645,847</u>
Investment Income			
Interest Income	48100	60,000	80,000
Total Investment Income		<u>60,000</u>	<u>80,000</u>
Total Revenues		<u>\$ 6,524,858</u>	<u>\$ 7,444,736</u>
Expenditures			
Debt Service			
Debt Issuance Costs	58020	2,000	2,500
Total Debt Service		<u>2,000</u>	<u>2,500</u>
Elected Officials			
Continuing Ed Elected Official	51107	1,750	2,000
Elected Salary	51101	37,502	37,502
Other Exp Elected Officials	51112	50	500
Payroll Tax Elected Officials	51102	2,869	2,869
Travel	51108	850	850
Utilities Elected Officials	51110	-	480
Total Elected Officials		<u>43,021</u>	<u>44,201</u>

Town of Merton

2025 General Fund Budget

	Account Number	2024 Budget	2025 Budget
Expenditures (continued)			
Legal			
Lake Country Muni Court	51310	11,000	11,000
Town Attorney	51300	40,000	40,000
Total Legal		<u>51,000</u>	<u>51,000</u>
Clerk			
Clerk Wages	51411	151,083	151,064
Continuing Ed - Clerk	51417	2,000	2,000
ER WRS Clerk	51415	9,647	9,764
Life Health & Dental Clerk	51414	56,885	61,629
Payroll Tax Clerk	51412	11,558	11,556
Travel - Clerk	51418	800	900
Total Clerk		<u>231,973</u>	<u>236,913</u>
Treasurer			
Continuing Ed - Treasurer	51427	1,000	1,000
ER WRS Treasurer	51425	2,543	2,669
Life Health & Dental Treasurer	51424	45	45
Payroll Tax Treasurer	51422	2,819	2,938
Travel - Treasurer	51428	400	500
Treasurer Wages	51421	36,848	38,405
Total Treasurer		<u>43,655</u>	<u>45,557</u>
Elections			
Other Expenses Elections	51443	5,500	5,500
Pollworkers Wages	51441	18,000	7,500
Total Elections		<u>23,500</u>	<u>13,000</u>
Computers			
Banyon	51450	440	440
Computer Consulting	51475	9,500	9,000
Computer Hardware	51465	3,700	4,000
Computer Software	51470	3,000	4,720
Muni Code Updates	51460	2,000	2,000
Total Computers		<u>18,640</u>	<u>20,160</u>
Financial Administration			
Actuarial Services	51512	5,000	2,600
Audit & Special Accounting Fee	51510	15,000	16,025
Bank Service Charges	51540	1,500	1,500
Payroll Fees	51520	5,700	5,700
Tax Collection Fees	51530	11,000	13,000
Total Financial Administration		<u>38,200</u>	<u>38,825</u>

Town of Merton

2025 General Fund Budget

	Account Number	2024 Budget	2025 Budget
Expenditures (continued)			
Property Assessment			
Assessor Contract	51550	42,500	42,500
Board of Review	51560	350	350
Board of Review Payroll Tax	51562	27	27
Revaluation	51570	-	84,800
State Manufacturing Assessment	51580	220	220
Total Property Assessment		<u>43,097</u>	<u>127,897</u>
Planning			
PC Other Expense	56320	300	300
PC Payroll Tax	56302	344	551
PC Wages	56301	4,500	7,200
Planner Fees	56310	38,060	39,582
Planner Utilities	56411	275	275
Total Planning		<u>43,479</u>	<u>47,908</u>
Zoning			
BOA Other Expenses	56410	400	400
BOA Payroll Tax	56402	99	99
BOA Wages	56401	1,300	1,300
Total Zoning		<u>1,799</u>	<u>1,799</u>
Insurance			
Property Liability & WC	51590	6,500	6,500
Total Insurance		<u>6,500</u>	<u>6,500</u>
Gen Govt Buildings and Plant			
Buildings & Grounds Main	51640	6,200	6,200
Cable Expenses	51620	1,900	3,000
Contracted Cleaning	51603	8,702	8,700
Rug Contract	51660	1,200	1,200
Utilities Gen Govt	51610	8,500	8,500
Total Gen Govt Buildings and Plant		<u>26,502</u>	<u>27,600</u>
Stormwater Management			
NR216 Stormwater Fixed Costs	56205	4,078	4,078
NR216 Stormwater Model Eng	56200	3,000	7,000
NR216 Stormwater Other	56210	1,800	1,800
Total Stormwater Management		<u>8,878</u>	<u>12,878</u>

Town of Merton

2025 General Fund Budget

	Account Number	2024 Budget	2025 Budget
Expenditures (continued)			
General and Administrative			
Background Cks - Operator Lic	51910	1,300	1,400
Dog License Expense	51970	3,500	3,500
Misc Exp Gen Govt	51912	1,200	1,200
Office Equipment Rental	51900	6,000	6,000
Postage	51930	8,000	5,000
Publications	51920	900	900
Supplies Gen Govt	51911	6,000	6,000
Towns Advocacy Council	51950	2,225	2,225
WI Towns Assn	51980	1,450	1,500
Total General and Administrative		30,575	27,725
Illegal Taxes and Refunds			
Uncollectible Taxes	51915	500	500
Total Illegal Taxes and Refunds		500	500
Emergency Communication			
Trunk Radio	52500	528	503
Total Emergency Communication		528	503
Building Inspector			
Clothing Allowance	52406	400	400
Continuing Ed - Bldg Insp.	52427	250	1,400
Computers & IT - Bldg Insp.	52427	1,400	250
Contracted Bldg Inspect Serv	52425	2,500	2,500
ER WRS Building Inspector	52405	3,634	3,806
Life Health & Dental Ins Bldg	52404	145	170
Payroll Tax Bldg Insp	52402	4,029	4,190
Property & Liab Ins Bldg Insp	52490	650	2,500
Supplies Bldg Insp	52411	1,500	1,500
Travel	52418	3,800	4,000
Utilities Building Insp	52410	900	900
Wages Bldg Inspector	52401	52,663	54,769
Total Building Inspector		71,871	76,385
Lake Patrol			
Boat Expenses Boat Patrol	52112	3,000	3,000
Computers & IT - Lake Patrol	52175	250	250
Continuing Ed Boat Patrol	52107	600	600
Payroll Tax Boat Patrol	52102	3,036	3,125
Property & Liability Ins Boat	52190	3,000	3,000
Supplies Boat Patrol	52111	700	700
Travel - Lake Patrol	52118	100	100
Wages Boat Patrol	52101	39,692	40,844
Total Lake Patrol		50,378	51,619

Town of Merton

2025 General Fund Budget

	Account Number	2024 Budget	2025 Budget
Expenditures (continued)			
Police Protection			
Police Administration Fees	52130	200	200
Police Contract	52120	238,548	249,944
Supplies - Police	52121	200	200
Total Police Protection		<u>238,948</u>	<u>250,344</u>
Fire and Ambulance			
911 House Numbers	52250	600	600
Ambulance Contracts	52230	291,720	293,359
Fire Insurance Dues	52210	70,000	84,000
Fire Protection Contracts	52200	1,166,878	1,447,612
Town Portion Fire Fee	52280	4,400	3,275
Total Fire and Ambulance		<u>1,533,598</u>	<u>1,828,846</u>
Animal Control			
HAWS Contract	52150	2,965	3,054
Total Animal Control		<u>2,965</u>	<u>3,054</u>
Transfer Station			
Garbage	53615	8,000	5,000
Payroll Tax	53602	133	137
Prop & Liab Ins Transfer Stati	53690	350	250
Recycling	53650	500	750
Supplies Tr Station	53611	200	200
Tr Station Wages	53601	1,735	1,796
Utilities	53610	250	250
Total Transfer Station		<u>11,168</u>	<u>8,383</u>
Highway and Street Admin			
Clothing Allowance	53006	2,400	2,400
Computers	53040	500	2,300
Continuing Education	53007	1,500	1,500
Culverts	53020	5,000	5,000
Deer Pickup	53016	3,000	3,000
ER WRS Highway	53005	34,245	35,706
Hwy Wages	53001	496,311	513,755
Insurance Prem Ret Hwy Superin	53014	539	-
Life Health & Dental Ins	53004	172,795	187,385
Miscellaneous	53012	3,000	3,000
Payroll Tax	53002	37,968	39,302
Property & Liability Ins	53090	28,000	33,500
Street Lighting	53015	35,000	35,500
Supplies	53011	12,000	14,000
Total Highway and Street Admin		<u>832,258</u>	<u>876,348</u>

Town of Merton

2025 General Fund Budget

	Account Number	2024 Budget	2025 Budget
Expenditures (continued)			
Highway Maintenance - Roads			
Bridge Inspection	53150	2,000	3,000
Crack Filling	53110	50,000	50,000
Engineering Fees	53140	5,000	5,000
Paint Center Line	53120	10,000	10,000
Seal Coating	53100	259,000	299,000
Signs	53130	5,000	5,000
Tree Trimming Equipment Rental	53160	7,500	7,500
Total Highway Maintenance - Roads		<u>338,500</u>	<u>379,500</u>
Materials			
Asphalt	53300	80,000	80,000
Ice Control	53310	143,635	93,635
Mastic	53312	18,000	18,000
Sand Gravel Topsoil	53320	13,000	14,000
Total Materials		<u>254,635</u>	<u>205,635</u>
Fuel Expense			
Oil & Gasoline	53030	37,000	37,000
Total Fuel Expense		<u>37,000</u>	<u>37,000</u>
Highway Equipment Maintenance			
Repairs	53220	28,000	30,000
Small Parts	53200	24,000	26,000
Total Highway Equipment Maintenance		<u>52,000</u>	<u>56,000</u>
Highway Building and Plant			
Building & Grounds Main	53240	7,500	7,500
Highway Cable Expenses	53621	1,500	1,500
Rug Contract	53661	960	960
Utilities Hwy Dept	53210	8,400	8,400
Total Highway Building and Plant		<u>18,360</u>	<u>18,360</u>
Lisbon Compost Site			
Compost	53630	16,500	16,500
Total Lisbon Compost Site		<u>16,500</u>	<u>16,500</u>
County Recycling			
Household Waste	53660	700	800
Total County Recycling		<u>700</u>	<u>800</u>
Garbage			
Municipal Garbage Contract	51945	992,060	1,052,911
Total Garbage		<u>992,060</u>	<u>1,052,911</u>

Town of Merton

2025 General Fund Budget

	Account Number	2024 Budget	2025 Budget
Expenditures (continued)			
Parks and Recreation			
Bark River Cemetery	57030	1,500	1,900
Parks	55200	300	500
Parks - Insurance	55290	2,200	2,500
Total Parks and Recreation		<u>4,000</u>	<u>4,900</u>
Capital Outlay			
Building - Town Hall	57102	-	45,000
Culverts	57370	12,000	-
Equipment - Highway Dept	57310	110,000	272,000
Fire Capital	57250	134,070	268,685
Parks Capital Outlay	57200	-	287,000
Roads - Highway Department	57300	1,200,000	1,000,000
Total Capital Outlay		<u>1,456,070</u>	<u>1,872,685</u>
Total Expenditures		<u>\$ 6,524,858</u>	<u>\$ 7,444,736</u>
Fund Balances			
Beginning Fund Balance		\$ 2,503,293	\$ 2,610,798
Net Change in Fund Balance		<u>-</u>	<u>-</u>
Ending Fund Balance		<u>\$ 2,503,293</u>	<u>\$ 2,610,798</u>

Special Revenue Funds

Library Fund

American Rescue Plan Grant Fund

Town of Merton

2025 Library Fund Budget

	Account Number	2024 Budget	2025 Budget
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Revenues

Library Revenues

Charges for Services	45540	\$ 1,271	\$ 1,200
General Property Tax Library	45500	577,834	559,068
Other County Revenues	45510	40,637	43,152
SLRP Revenues	45570	2,500	2,500
Waukesha County Revenues	45520	104,787	115,484
County Library Grants	45560	2,111	1,150
Total Library Revenues		729,140	722,554
Total Revenues		\$ 729,140	\$ 722,554

Expenditures

Library Expenditures

Building & Grounds Lib	55140	\$ 35,000	\$ 27,000
CAFE	55170	12,008	12,683
Computers & IT	55165	20,000	12,000
Consulting Fees	55000	1,500	500
Copier	55197	1,200	1,200
ER WRS Exp Library	55105	20,000	20,000
Furniture & Fixtures Libr	55150	1,000	440
Gardening/landscaping	55196	1,500	500
Hoopla/Midwest Tapes	55185	6,000	3,500
Insurance Premiums - Retirees	55106	3,500	3,500
Library Insurance	55190	12,000	12,500
Library Supplies	55011	15,000	15,000
Life Health & Dental Ins Libra	55104	72,440	73,000
Makerspace	55122	1,000	1,200
Materials	55180	61,000	62,000
Misc Exp Library	55012	900	500
Outdoor Cameras	55198	1,000	-
Painting	55199	4,800	-
Payroll Tax Library	55102	30,000	32,000
Programs	55120	4,673	3,500
Publicity	55115	2,000	1,586
Shared Databases	55160	6,000	5,000
SLRP Expenses	55125	2,500	2,500
T-1 Line	55175	1,200	1,200
Town Overhead	55195	21,029	21,089
Travel & Training Library	55107	5,000	3,500
Utilities Library	55110	18,000	19,178
Wages Library	55101	368,890	387,478
Total Library Expenditures		729,140	722,554
Total Expenditures		\$ 729,140	\$ 722,554

Fund Balances

Beginning Fund Balance	\$	94,831	\$ 136,725
Net Change in Fund Balance		-	-
Ending Fund Balance		\$ 94,831	\$ 136,725

Town of Merton

2025 American Rescue Plan Grant Fund Budget

	Account Number	2024 Budget	2025 Budget
Revenues			
Intergovernmental Revenue			
Grant Revenue	45540	\$ 132,235	\$ -
Total Intergovernmental Revenue		<u>132,235</u>	<u>-</u>
Investment Income			
Interest Income	45520	<u>4,000</u>	<u>-</u>
Total Investment Income		<u>4,000</u>	<u>-</u>
Total Revenues		<u>\$ 136,235</u>	<u>\$ -</u>
Expenditures			
Police Protection			
Police Contracts	52120	\$ 10,000	\$ -
Total Police Protection		<u>10,000</u>	<u>-</u>
Capital Outlay			
Equipment - Highway	57310	38,235	-
Parks Capital Outlay	57200	<u>84,000</u>	<u>-</u>
Total Capital Outlay		<u>122,235</u>	<u>-</u>
Other Financing Uses			
Transfers Out	59030	<u>4,000</u>	<u>-</u>
Total Other Financing Uses		<u>4,000</u>	<u>-</u>
Total Expenditures		<u>\$ 136,235</u>	<u>\$ -</u>
Fund Balances			
Beginning Fund Balance		\$ -	\$ -
Net Change in Fund Balance		<u>-</u>	<u>-</u>
Ending Fund Balance		<u>\$ -</u>	<u>\$ -</u>

Debt Service Fund

Town of Merton

2025 Debt Service Fund Budget

	Account Number	2024 Budget	2025 Budget
Revenues			
Intergovernmental Revenues			
Property Taxes	41000	\$ 764,042	\$ 725,582
Total Intergovernmental Revenues		<u>764,042</u>	<u>725,582</u>
Total Revenues		<u>\$ 764,042</u>	<u>\$ 725,582</u>
Expenditures			
Debt Service			
Interest on Debt Service	58010	\$ 104,164	\$ 134,745
Principal	58000	<u>659,878</u>	<u>590,837</u>
Total Debt Service		<u>764,042</u>	<u>725,582</u>
Total Expenditures		<u>\$ 764,042</u>	<u>\$ 725,582</u>
Fund Balances			
Beginning Fund Balance		\$ 55	\$ 55
Net Change in Fund Balance		<u>-</u>	<u>-</u>
Ending Fund Balance		<u>\$ 55</u>	<u>\$ 55</u>

Capital Project Funds

Park Improvement Fund

**Land Acquisition and Capital Improvements
Fund**

Town of Merton 2025 Park Impact Fee Fund Budget

	Account Number	2024 Budget	2025 Budget
Revenues			
Investment Income			
LGIP Park Interest	48510	\$ 2,400	\$ 2,400
Total Investment Income		<u>2,400</u>	<u>2,400</u>
Total Revenues		<u>\$ 2,400</u>	<u>\$ 2,400</u>
Expenditures			
Parks and Recreation			
Parks	55200	\$ 2,400	\$ 2,400
Total Parks and Recreation		<u>2,400</u>	<u>2,400</u>
Total Expenses		<u>\$ 2,400</u>	<u>\$ 2,400</u>
Fund Balances			
Beginning Fund Balance		\$ 110,723	\$ 89,610
Net Change in Fund Balance		<u>-</u>	<u>-</u>
Ending Fund Balance		<u>\$ 110,723</u>	<u>\$ 89,610</u>

2025 Land Acquisition and Capital Improvements Fund Budget

	Account Number	2024 Budget	2025 Budget
Revenues			
Investment Income			
LGIP Subdivider Interest	48510	\$ 900	\$ 1,000
Total Investment Income		<u>900</u>	<u>1,000</u>
Total Revenue		<u>\$ 900</u>	<u>\$ 1,000</u>
Expenditures			
Parks and Recreation			
Parks	55200	\$ 900	\$ 1,000
Total Parks and Recreation		<u>900</u>	<u>1,000</u>
Total Expenses		<u>\$ 900</u>	<u>\$ 1,000</u>
Fund Balances			
Beginning Fund Balance		\$ 36,689	\$ 38,643
Net Change in Fund Balance		<u>-</u>	<u>-</u>
Ending Fund Balance		<u>\$ 36,689</u>	<u>\$ 38,643</u>