

**2026 BUDGET**

# **TOWN OF MERTON**

**Prepared by :**  
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**Adopted by the Town Board:**  
November 10, 2025



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# Town of Merton

## 2026 Budget

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## Town of Merton 2026 Budget Summary

	<u>2024 Actual</u>	<u>2025 ACTUAL NINE MONTHS</u>	<u>2025 ESTIMATED TWELVE MONTHS</u>	<u>2025 ORIGINAL BUDGET</u>	<u>2026 PROPOSED BUDGET</u>	<u>% CHANGE</u>
<b>GENERAL FUND</b>						
<i>REVENUES:</i>						
<i>Taxes:</i>						
Property	\$ 1,594,234	\$ 1,642,497	\$ 1,642,497	\$ 1,642,497	\$ 1,606,156	-2.21%
Other	3,873	2,525	3,321	3,350	3,350	
Intergovernmental	843,117	448,303	820,762	820,619	859,481	
Licenses and Permits	272,517	294,582	326,734	247,515	292,560	
Fines and Forfeitures	29,892	25,466	31,466	28,000	33,000	
Public Charges for Services	2,198,047	2,505,096	2,508,823	2,531,323	2,651,757	
Miscellaneous Revenue	60,384	51,660	57,652	23,760	24,843	
Investment Income	266,407	181,651	214,468	80,000	130,000	
Other Financing Sources	1,084,160	1,426,550	1,446,550	2,067,672	1,857,446	
<b>TOTAL REVENUES</b>	<b>\$ 6,352,631</b>	<b>\$ 6,578,330</b>	<b>\$ 7,052,273</b>	<b>\$ 7,444,736</b>	<b>\$ 7,458,593</b>	<b>0.19%</b>
<i>EXPENDITURES:</i>						
General Government	\$ 574,620	\$ 494,891	\$ 675,375	\$ 689,585	\$ 641,522	
Public Safety	1,913,997	2,093,027	2,192,134	2,210,751	2,292,845	
Health and Sanitation	1,024,726	711,722	1,063,295	1,078,594	1,117,428	
Public Works	1,249,160	1,118,418	1,532,909	1,585,721	1,589,953	
Culture and Recreation	3,732	3,643	4,933	4,900	5,300	
Capital Outlay	1,219,241	1,445,741	1,528,043	1,872,685	1,809,045	
Debt Service	1,750	-	1,750	2,500	2,500	
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,987,226</b>	<b>\$ 5,867,442</b>	<b>\$ 6,998,439</b>	<b>\$ 7,444,736</b>	<b>\$ 7,458,593</b>	<b>0.19%</b>
<b>TOWN HALL LIBRARY FUND</b>						
<i>REVENUES:</i>						
Property Taxes	\$ 577,834	\$ 559,068	\$ 559,068	\$ 559,068	\$ 611,075	9.30%
Intergovernmental	151,319	105,889	165,238	159,786	160,064	
Public Charges for Services	1,757	1,765	2,342	1,200	1,200	
Miscellaneous Revenue	14,279	17,297	17,197	2,500	2,500	
Investment Income	954	2,595	3,926	-	1,300	
<b>TOTAL REVENUES</b>	<b>\$ 746,143</b>	<b>\$ 686,614</b>	<b>\$ 747,771</b>	<b>\$ 722,554</b>	<b>\$ 776,139</b>	<b>7.42%</b>
<i>EXPENDITURES:</i>						
Culture and Recreation	\$ 688,970	\$ 552,356	\$ 721,171	\$ 722,554	\$ 776,139	7.42%
<b>AMERICAN RESCUE PLAN GRANT FUND</b>						
<i>REVENUES:</i>						
Intergovernmental	\$ 325,881	\$ -	\$ -	\$ -	\$ -	
Investment Income	9,424	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>\$ 335,305</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<i>EXPENDITURES:</i>						
General Government	\$ 11,618	\$ -	\$ -	\$ -	\$ -	
Public Safety	6,587	-	-	-	-	
Public Works	8,524	-	-	-	-	
Capital Outlay	299,152	-	-	-	-	
Other Financing Uses	9,424	-	-	-	-	
<b>TOTAL EXPENDITURES</b>	<b>\$ 335,305</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>DEBT SERVICE FUND</b>						
<i>REVENUES:</i>						
Property Taxes	\$ 764,042	\$ 725,582	\$ 725,582	\$ 725,582	\$ 1,043,650	43.84%
<i>EXPENDITURES:</i>						
Debt Service	\$ 659,276	\$ 255,071	\$ 725,578	\$ 725,582	\$ 1,043,650	
Other Financing Uses	104,761	-	-	-	-	
<b>TOTAL EXPENDITURES</b>	<b>\$ 764,037</b>	<b>\$ 255,071</b>	<b>\$ 725,578</b>	<b>\$ 725,582</b>	<b>\$ 1,043,650</b>	<b>43.84%</b>

## Town of Merton 2026 Budget Summary

	2024 Actual	2025 ACTUAL NINE MONTHS	2025 ESTIMATED TWELVE MONTHS	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	% CHANGE
<b>PARK IMPROVEMENT FUND</b>						
<i>REVENUES:</i>						
Public Improvement Revenue	\$ 9,000	\$ 6,000	\$ 6,000	\$ -	\$ -	
Investment Income	5,004	2,800	3,733	2,400	2,400	
<b>TOTAL REVENUES</b>	<b>\$ 14,004</b>	<b>\$ 8,800</b>	<b>\$ 9,733</b>	<b>\$ 2,400</b>	<b>\$ 2,400</b>	0.00%

<i>EXPENDITURES:</i>						
Culture and Recreation	\$ 39,731	\$ 9,680	\$ 24,680	\$ 2,400	\$ 2,400	0.00%

<b>LAND ACQUISITION &amp; CAPITAL IMPROVEMENTS FUND</b>						
<i>REVENUES:</i>						
Investment Income	\$ 1,963	\$ 1,283	\$ 1,710	\$ 1,000	\$ 1,000	0.00%

<i>EXPENDITURES:</i>						
Culture and Recreation	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	0.00%

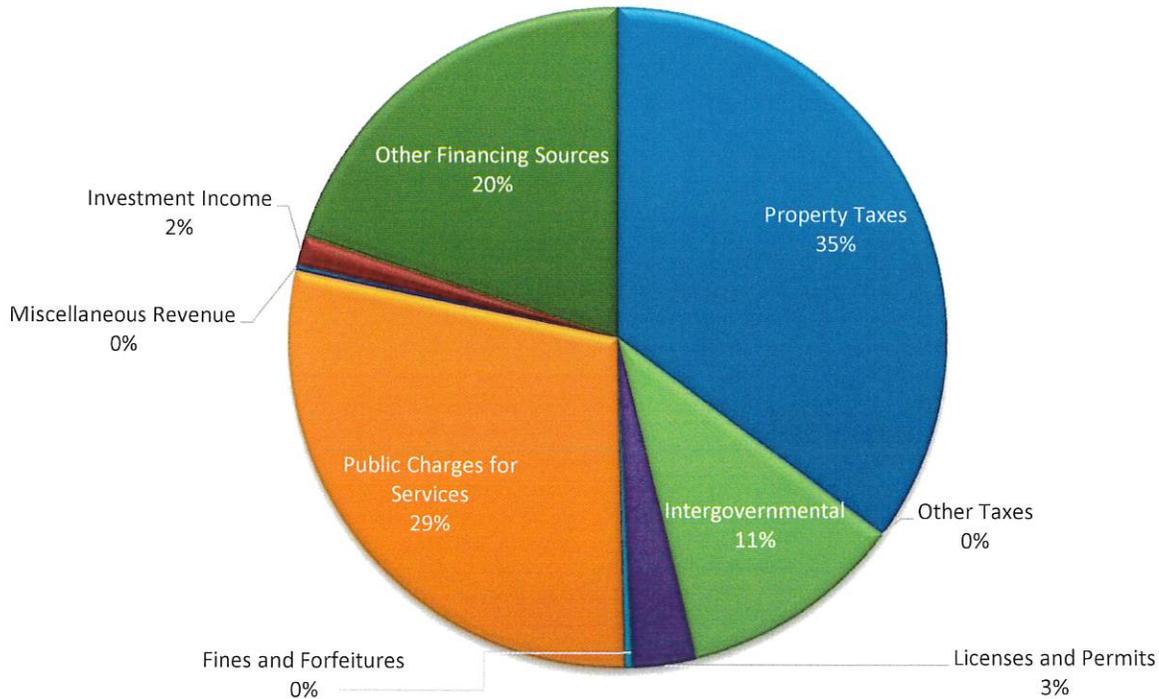
	AUDITED	PROJECTED		
	12/31/24	REVENUES	EXPENDITURES	12/31/25
General Fund	\$ 2,868,698	\$ 7,052,273	\$ 6,998,439	\$ 2,922,532
Town Hall Library Fund	152,004	747,771	721,171	178,604
American Rescue Plan Grant Fund	-	-	-	-
Debt Service Fund	60	725,582	725,578	64
Park Improvement Fund	84,996	9,733	24,680	70,049
Land Acquisition & Capital Improvements Fund	38,652	1,710	-	40,362
<b>TOTAL FUND BALANCES</b>	<b>\$ 3,144,410</b>	<b>\$ 8,537,069</b>	<b>\$ 8,469,868</b>	<b>\$ 3,211,611</b>

	BALANCE OUTSTANDING 12/31/2024	NEW DEBT	RETIREMENTS	BALANCE OUTSTANDING 12/31/2025
	General Obligation Debt	\$ 3,315,758	\$ 1,426,000	\$ 590,801

## Town of Merton 2026 Budget Revenues by Type - All Funds

Revenue Source	2025 Budget	% of Budget	2026 Budget	% of Budget
Property Taxes	\$ 2,927,147	32.90%	\$ 3,260,881	35.13%
Other Taxes	3,350	0.04%	3,350	0.04%
Intergovernmental	980,405	11.02%	1,019,545	10.98%
Licenses and Permits	247,515	2.78%	292,560	3.15%
Fines and Forfeitures	28,000	0.31%	33,000	0.36%
Public Charges for Services	2,532,523	28.47%	2,652,957	28.58%
Miscellaneous Revenue	26,260	0.30%	27,343	0.29%
Investment Income	83,400	0.94%	134,700	1.45%
Other Financing Sources	<u>2,067,672</u>	<u>23.24%</u>	<u>1,857,446</u>	<u>20.01%</u>
<b>Total Revenues</b>	<b><u>\$ 8,896,272</u></b>	<b><u>100.00%</u></b>	<b><u>\$ 9,281,782</u></b>	<b><u>100.00%</u></b>

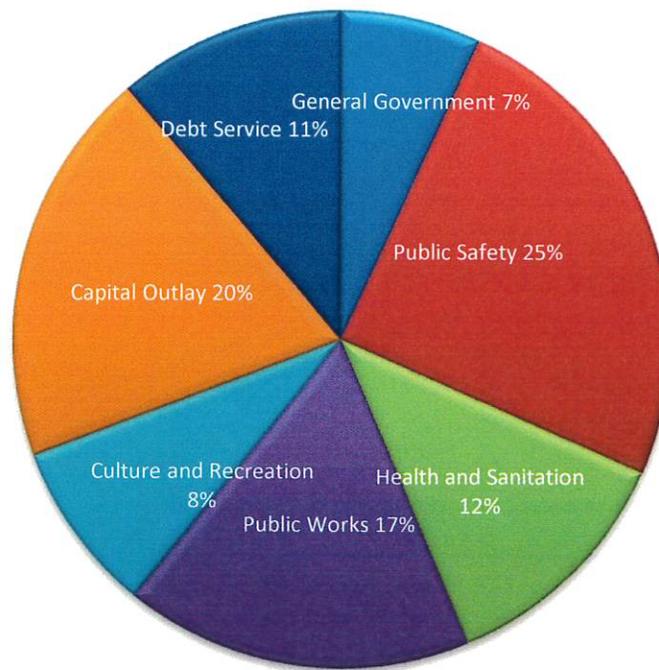
### 2026 Budget Revenues by Type - All Funds



## Town of Merton 2026 Budget Expenditures by Department - All Funds

Department	2025 Budget	% of Budget	2026 Budget	% of Budget
General Government	\$ 689,585	7.75%	\$ 641,522	6.91%
Public Safety	2,210,751	24.85%	2,292,845	24.70%
Health and Sanitation	1,078,594	12.12%	1,117,428	12.04%
Public Works	1,585,721	17.82%	1,589,953	17.13%
Culture and Recreation	730,854	8.22%	784,839	8.46%
Capital Outlay	1,872,685	21.05%	1,809,045	19.49%
Debt Service	<u>728,082</u>	<u>8.18%</u>	<u>1,046,150</u>	<u>11.27%</u>
Total Expenditures	<u>\$ 8,896,272</u>	<u>100.00%</u>	<u>\$ 9,281,782</u>	<u>100.00%</u>

### 2026 Budget Expenditures by Department - All Funds

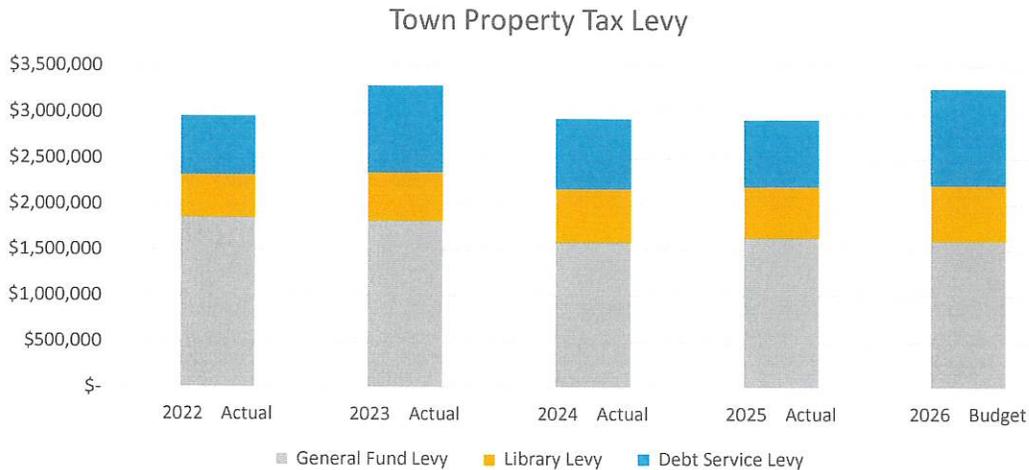


## Town of Merton Property Tax History (Town Only)

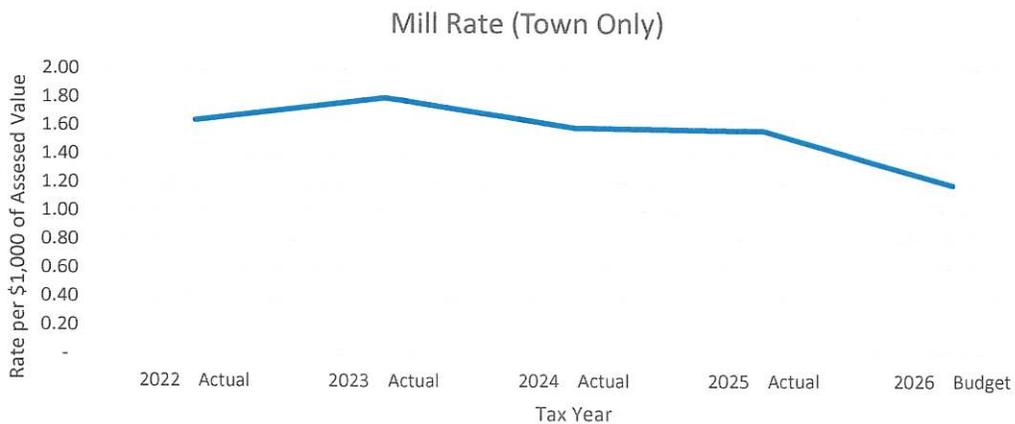
	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
<b>Town Property Tax Levy</b>					
General Fund Levy	\$ 1,867,453	\$ 1,829,213	\$ 1,594,234	\$ 1,642,497	\$ 1,606,156
Library Levy	457,014	521,333	577,834	559,068	611,075
Debt Service Levy	<u>636,921</u>	<u>943,636</u>	<u>764,042</u>	<u>725,582</u>	<u>1,043,650</u>
Total Town Tax Levy	<u>\$ 2,961,388</u>	<u>\$ 3,294,182</u>	<u>\$ 2,936,110</u>	<u>\$ 2,927,147</u>	<u>\$ 3,260,881</u>

### Levy Limit Calculation

Net New Construction	1.043%	1.097%	1.157%	1.451%	0.709%
Base Levy	\$ 2,306,456	\$ 2,330,512	\$ 2,356,591	\$ 2,169,961	\$ 2,201,565
Adjustment for Net New Construction	24,056	25,566	27,265	31,604	15,666
All Other Adjustments	<u>630,876</u>	<u>938,104</u>	<u>552,254</u>	<u>725,582</u>	<u>1,043,650</u>
Allowable Levy	<u>\$ 2,961,388</u>	<u>\$ 3,294,182</u>	<u>\$ 2,936,110</u>	<u>\$ 2,927,147</u>	<u>\$ 3,260,881</u>



<b>Mill Rate (Town Only)</b>	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget
	1.64	1.80	1.59	1.57	1.19 *



\*In 2025, the Town went through a town-wide revaluation.

# **General Fund**

# Town of Merton

## 2026 General Fund Budget

	Account Number	2025 Budget	2026 Budget
<b>Revenues</b>			
<b>Fines and Forfeitures</b>			
Court Fines	45000	\$ 28,000	\$ 33,000
Total Fines and Forfeitures		<u>28,000</u>	<u>33,000</u>
<b>Miscellaneous Revenues</b>			
Library Overhead	48000	21,660	22,743
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>23,760</u>	<u>24,843</u>
<b>Licenses and Permits</b>			
Building Perm Dep Forfeit	44200	2,000	2,000
Building Permits	44100	170,000	215,000
Cable Franchise Fees	44400	43,000	43,000
Cigarette License	44020	120	120
County Dog License Refund	44040	1,600	1,150
Dog License	44030	6,000	6,000
Fireworks Permit	44070	100	100
Liquor License & Pubs	44000	4,680	4,680
Miscellaneous Permits	44080	25	100
Mobile Home License	44050	90	90
Operators License	44010	3,500	3,800
User Fee Compost Site	44300	15,000	16,000
Video License	44060	1,400	520
Total Licenses and Permits		<u>247,515</u>	<u>292,560</u>
<b>Public Charges for Services</b>			
BOA Hearing Fees	46040	800	800
Conditional Use Fee	46070	500	500
Misc Public Works	45350	13,000	13,000
Planner/PC - Land Div & Zoning	46050	7,000	7,000
Special Assessment Letters	46000	3,000	3,000
Specials - Fire Fee	46200	1,447,612	1,531,014
Specials - Muni Garbage	41010	1,052,911	1,090,943
Transfer Station Fees	46010	6,500	5,500
Total Public Charges for Services		<u>2,531,323</u>	<u>2,651,757</u>

# Town of Merton

## 2026 General Fund Budget

	Account Number	2025 Budget	2026 Budget
<b>Revenues (continued)</b>			
<b>Intergovernmental Revenue</b>			
AG use Conversions	43050	4,000	4,000
WI Boat Patrol Aid	43030	23,000	20,500
WI Computer Aid	43060	511	511
WI DNR PILT	43040	4,500	4,000
WI Fire Insurance Dues	43020	84,000	87,000
WI Gen Transportation Aids	43000	343,924	368,190
WI Personal Property Aid	43090	8,152	8,152
WI Shared Revenues	43010	329,430	344,026
WI Video Service Revenue	43110	23,102	23,102
Total Intergovernmental Revenue		820,619	859,481
<b>Other Financing Sources</b>			
Debt Proceeds	49000	1,588,185	1,524,545
Sales of Capital Assets	49010	2,000	5,000
Transfer from Surplus	49020	477,487	327,901
Total Other Financing Sources		2,067,672	1,857,446
<b>Taxes</b>			
General Property Taxes	41000	1,642,497	1,606,156
Managed Forest	41030	800	800
Miscellaneous Tax Revenues	41040	-	-
Mobile Home Fees	44500	1,800	1,800
Mobile Home Lottery credit	41020	750	750
Total Taxes		1,645,847	1,609,506
<b>Investment Income</b>			
Interest Income	48100	80,000	130,000
Total Investment Income		80,000	130,000
Total Revenues		\$ 7,444,736	\$ 7,458,593
<b>Expenditures</b>			
<b>Debt Service</b>			
Debt Issuance Costs	58020	2,500	2,500
Total Debt Service		2,500	2,500
<b>Elected Officials</b>			
Continuing Ed Elected Official	51107	2,000	2,200
Elected Salary	51101	37,502	37,502
Other Exp Elected Officials	51112	500	100
Payroll Tax Elected Officials	51102	2,869	2,869
Travel	51108	850	850
Utilities Elected Officials	51110	480	450
Total Elected Officials		44,201	43,971

## Town of Merton 2026 General Fund Budget

	Account Number	2025 Budget	2026 Budget
<b>Expenditures (continued)</b>			
<b>Legal</b>			
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>
<b>Clerk</b>			
Clerk Wages	51411	151,064	161,726
Continuing Ed - Clerk	51417	2,000	2,000
ER WRS Clerk	51415	9,764	10,856
Life Health & Dental Clerk	51414	61,629	64,455
Payroll Tax Clerk	51412	11,556	12,372
Travel - Clerk	51418	900	900
Total Clerk		<u>236,913</u>	<u>252,309</u>
<b>Treasurer</b>			
Continuing Ed - Treasurer	51427	1,000	750
ER WRS Treasurer	51425	2,669	2,877
Life Health & Dental Treasurer	51424	45	45
Payroll Tax Treasurer	51422	2,938	3,057
Travel - Treasurer	51428	500	500
Treasurer wages	51421	38,405	39,965
Total Treasurer		<u>45,557</u>	<u>47,194</u>
<b>Elections</b>			
Other Expenses Elections	51443	5,500	5,500
Pollworkers Wages	51441	7,500	13,000
Total Elections		<u>13,000</u>	<u>18,500</u>
<b>Computers</b>			
Banyon	51450	440	440
Computer Consulting	51475	9,000	9,000
Computer Hardware	51465	4,000	4,000
Computer Software	51470	4,720	4,720
Muni Code Updates	51460	2,000	2,500
Total Computers		<u>20,160</u>	<u>20,660</u>
<b>Financial Administration</b>			
Actuarial Services	51512	2,600	5,000
Audit & Special Accounting Fee	51510	16,025	16,025
Bank Service Charges	51540	1,500	1,500
Payroll Fees	51520	5,700	5,700
Tax Collection Fees	51530	13,000	14,000
Total Financial Administration		<u>38,825</u>	<u>42,225</u>

## Town of Merton 2026 General Fund Budget

	Account Number	2025 Budget	2026 Budget
<b>Expenditures (continued)</b>			
<b>Property Assessment</b>			
Assessor Contract	51550	42,500	44,400
Board of Review	51560	350	500
Board of Review Payroll Tax	51562	27	38
Revaluation	51570	84,800	-
State Manufacturing Assessment	51580	220	220
Total Property Assessment		127,897	45,158
<b>Planning</b>			
PC Other Expense	56320	300	300
PC Payroll Tax	56302	551	551
PC Wages	56301	7,200	7,200
Planner Fees	56310	39,582	41,001
Planner Utilities	56411	275	275
Total Planning		47,908	49,327
<b>Zoning</b>			
BOA Other Expenses	56410	400	400
BOA Payroll Tax	56402	99	99
BOA Wages	56401	1,300	1,300
Total Zoning		1,799	1,799
<b>Insurance</b>			
Property Liability & WC	51590	6,500	6,750
Total Insurance		6,500	6,750
<b>Gen Govt Buildings and Plant</b>			
Buildings & Grounds Main	51640	6,200	6,200
Cable Expenses	51620	3,000	3,840
Contracted Cleaning	51603	8,700	8,964
Rug Contract	51660	1,200	1,400
Utilities Gen Govt	51610	8,500	9,000
Total Gen Govt Buildings and Plant		27,600	29,404
<b>Stormwater Management</b>			
NR216 Stormwater Fixed Costs	56205	4,078	4,170
NR216 Stormwater Model Eng	56200	7,000	7,000
NR216 Stormwater Other	56210	1,800	1,800
Total Stormwater Management		12,878	12,970

## Town of Merton 2026 General Fund Budget

	Account Number	2025 Budget	2026 Budget
<b>Expenditures (continued)</b>			
<b>General and Administrative</b>			
Background Cks - Operator Lic	51910	1,400	1,500
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	5,000	9,000
Publications	51920	900	900
Supplies Gen Govt	51911	6,000	6,500
Towns Advocacy Council	51950	2,225	2,225
WI Towns Assn	51980	1,500	1,550
Total General and Administrative		27,725	32,375
<b>Illegal Taxes and Refunds</b>			
Uncollectible Taxes	51915	500	850
Total Illegal Taxes and Refunds		500	850
<b>Emergency Communication</b>			
Trunk Radio	52500	503	645
Total Emergency Communication		503	645
<b>Building Inspector</b>			
Clothing Allowance	52406	400	400
Computers & IT - Bldg Insp.	52427	250	250
Continuing Ed - Bldg Insp.	52427	1,400	1,400
Contracted Bldg Inspect Serv	52425	2,500	2,500
ER WRS Building Inspector	52405	3,806	4,096
Life Health & Dental Ins Bldg	52404	170	176
Payroll Tax Bldg Insp	52402	4,190	4,352
Property & Liab Ins Bldg Insp	52490	2,500	2,600
Supplies Bldg Insp	52411	1,500	2,000
Travel	52418	4,000	4,000
Utilities Building Insp	52410	900	900
Wages Bldg Inspector	52401	54,769	56,895
Total Building Inspector		76,385	79,569
<b>Lake Patrol</b>			
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	3,125	2,295
Property & Liability Ins Boat	52190	3,000	2,500
Supplies Boat Patrol	52111	700	700
Travel - Lake Patrol	52118	100	100
Wages Boat Patrol	52101	40,844	30,000
Total Lake Patrol		51,619	39,445

## Town of Merton 2026 General Fund Budget

	Account Number	2025 Budget	2026 Budget
<b>Expenditures (continued)</b>			
<b>Police Protection</b>			
Police Administration Fees	52130	200	200
Police Contract	52120	249,944	258,302
Supplies - Police	52121	200	200
Total Police Protection		250,344	258,702
<b>Fire and Ambulance</b>			
911 House Numbers	52250	600	600
Ambulance Contracts	52230	293,359	288,359
Fire Insurance Dues	52210	84,000	87,000
Fire Protection Contracts	52200	1,447,612	1,531,014
Town Portion Fire Fee	52280	3,275	3,275
Western Lakes Meeting Mileage	52297	-	375
Western Lakes Meeting Pyrl Tax	52298	-	57
Western Lakes Per Diem	52295	-	750
Total Fire and Ambulance		1,828,846	1,911,430
<b>Animal Control</b>			
HAWS Contract	52150	3,054	3,054
Total Animal Control		3,054	3,054
<b>Transfer Station</b>			
Garbage	53615	5,000	5,000
Payroll Tax	53602	137	134
Prop & Liab Ins Transfer Stati	53690	250	200
Recycling	53650	750	750
Supplies Tr Station	53611	200	200
Tr Station Wages	53601	1,796	1,751
Utilities	53610	250	250
Total Transfer Station		8,383	8,285
<b>Highway and Street Admin</b>			
Clothing Allowance	53006	2,400	2,400
Computers	53040	2,300	500
Continuing Education	53007	1,500	1,500
Culverts	53020	5,000	5,000
Deer Pickup	53016	3,000	3,000
ER WRS Highway	53005	35,706	38,609
Hwy Wages	53001	513,755	536,242
Life Health & Dental Ins	53004	187,385	192,614
Miscellaneous	53012	3,000	3,000
Payroll Tax	53002	39,302	41,023
Property & Liability Ins	53090	33,500	36,000
Street Lighting	53015	35,500	36,000
Supplies	53011	14,000	14,000
Total Highway and Street Admin		876,348	909,888

## Town of Merton 2026 General Fund Budget

	Account Number	2025 Budget	2026 Budget
<b>Expenditures (continued)</b>			
<b>Highway Maintenance - Roads</b>			
Bridge Inspection	53150	3,000	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	299,000	299,000
Signs	53130	5,000	5,000
Tree Trimming Equipment Rental	53160	7,500	7,500
Total Highway Maintenance - Roads		<u>379,500</u>	<u>379,500</u>
<b>Materials</b>			
Asphalt	53300	80,000	80,000
Ice Control	53310	93,635	63,635
Mastic	53312	18,000	18,000
Sand Gravel Topsoil	53320	14,000	14,000
Total Materials		<u>205,635</u>	<u>175,635</u>
<b>Fuel Expense</b>			
Oil & Gasoline	53030	37,000	37,000
Total Fuel Expense		<u>37,000</u>	<u>37,000</u>
<b>Highway Equipment Maintenance</b>			
Repairs	53220	30,000	30,000
Small Parts	53200	26,000	26,000
Total Highway Equipment Maintenance		<u>56,000</u>	<u>56,000</u>
<b>Highway Building and Plant</b>			
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	9,000
Total Highway Building and Plant		<u>18,360</u>	<u>18,960</u>
<b>Lisbon Compost Site</b>			
Compost	53630	16,500	17,500
Total Lisbon Compost Site		<u>16,500</u>	<u>17,500</u>
<b>County Recycling</b>			
Household Waste	53660	800	700
Total County Recycling		<u>800</u>	<u>700</u>
<b>Garbage</b>			
Municipal Garbage Contract	51945	1,052,911	1,090,943
Total Garbage		<u>1,052,911</u>	<u>1,090,943</u>

## Town of Merton 2026 General Fund Budget

	Account Number	2025 Budget	2026 Budget
<b>Expenditures (continued)</b>			
<b>Parks and Recreation</b>			
Bark River Cemetery	57030	1,900	2,100
Parks	55200	500	500
Parks - Insurance	55290	2,500	2,700
Total Parks and Recreation		<u>4,900</u>	<u>5,300</u>
<b>Capital Outlay</b>			
Building - Town Hall	57102	45,000	-
Equipment - Highway Dept	57310	272,000	242,000
Fire Capital	57250	268,685	280,045
Parks Capital Outlay	57200	287,000	287,000
Roads - Highway Department	57300	1,000,000	1,000,000
Total Capital Outlay		<u>1,872,685</u>	<u>1,809,045</u>
Total Expenditures		<u>\$ 7,444,736</u>	<u>\$ 7,458,593</u>
<b>Fund Balances</b>			
Beginning Fund Balance		\$ 2,868,698	\$ 2,922,532
Net Change in Fund Balance		<u>-</u>	<u>-</u>
Ending Fund Balance		<u>\$ 2,868,698</u>	<u>\$ 2,922,532</u>

# **Special Revenue Fund**

**Library Fund**

# Town of Merton

## 2026 Library Fund Budget

	Account Number	2025 Budget	2026 Budget
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### Revenues

#### Library Revenues

Charges for Services	45540	\$ 1,200	\$ 1,200
General Property Tax Library	45500	559,068	611,075
Other County Revenues	45510	43,152	40,898
SLRP Revenues	45570	2,500	2,500
Waukesha County Revenues	45520	115,484	118,016
County Library Grants	45580	1,150	1,150
Interest Income	45560	-	1,300
Total Revenues		\$ 722,554	\$ 776,139

### Expenditures

#### Library Expenditures

Building & Grounds Lib	55140	\$ 27,000	\$ 22,202
CAFE	55170	12,683	12,626
Cameras	55198	-	1,000
Computer Hardware	55167	-	7,000
Consulting Fees	55000	500	-
Contingency	55194	-	66,747
Copier	55197	1,200	2,400
ER WRS Exp Library	55105	20,000	16,232
Furniture & Fixtures Libr	55150	440	1,250
Gardening/landscaping	55196	500	2,000
Hoopla/Midwest Tapes	55185	3,500	-
Horwitz Planetarium	55123	-	200
Insurance Premiums - Retirees	55106	3,500	4,000
Library Insurance	55190	12,500	13,100
Library Supplies	55011	15,000	18,000
Life Health & Dental Ins Libra	55104	73,000	59,714
Makerspace	55122	1,200	3,000
Materials	55180	62,000	75,000
Misc Exp Library	55012	500	1,700
Payroll Tax Library	55102	32,000	27,782
Programs	55120	3,500	5,000
Publicity	55115	1,586	4,000
Shared Databases	55160	5,000	5,583
SLRP Expenses	55125	2,500	2,500
T-1 Line	55175	1,200	1,200
Technology	55165	12,000	10,000
Town Overhead	55195	21,089	22,743
Travel & Training Library	55107	3,500	6,000
Utilities Library	55110	19,178	22,000
Wages Library	55101	387,478	363,160
Total Library Expenditures		722,554	776,139
Total Expenditures		\$ 722,554	\$ 776,139

### Fund Balances

Beginning Fund Balance		\$ 152,004	\$ 178,604
Net Change in Fund Balance		-	-
Ending Fund Balance		\$ 152,004	\$ 178,604

# **Debt Service Fund**

# Town of Merton

## 2026 Debt Service Fund Budget

	Account Number	2025 Budget	2026 Budget
<b>Revenues</b>			
<b>Intergovernmental Revenues</b>			
Property Taxes	41000	\$ 725,582	\$ 1,043,650
Total Intergovernmental Revenues		<u>725,582</u>	<u>1,043,650</u>
Total Revenues		<u>\$ 725,582</u>	<u>\$ 1,043,650</u>
<b>Expenditures</b>			
<b>Debt Service</b>			
Interest on Debt Service	58010	\$ 134,745	\$ 163,212
Principal	58000	<u>590,837</u>	<u>880,438</u>
Total Debt Service		<u>725,582</u>	<u>1,043,650</u>
Total Expenditures		<u>\$ 725,582</u>	<u>\$ 1,043,650</u>
<b>Fund Balances</b>			
Beginning Fund Balance		\$ 60	\$ 64
Net Change in Fund Balance		<u>-</u>	<u>-</u>
Ending Fund Balance		<u>\$ 60</u>	<u>\$ 64</u>

# **Capital Project Funds**

**Park Improvement Fund**

**Land Acquisition and Capital Improvements  
Fund**

## Town of Merton 2026 Park Impact Fee Fund Budget

	Account Number	2025 Budget	2026 Budget
<b>Revenues</b>			
<b>Investment Income</b>			
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>
<b>Expenditures</b>			
<b>Parks and Recreation</b>			
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>
<b>Fund Balances</b>			
Beginning Fund Balance		\$ 84,996	\$ 70,049
Net Change in Fund Balance		<u>-</u>	<u>-</u>
Ending Fund Balance		<u>\$ 84,996</u>	<u>\$ 70,049</u>

## 2026 Land Acquisition and Capital Improvements Fund Budget

	Account Number	2025 Budget	2026 Budget
<b>Revenues</b>			
<b>Investment Income</b>			
LGIP Subdivider Interest	48510	\$ 1,000	\$ 1,000
Total Investment Income		<u>1,000</u>	<u>1,000</u>
Total Revenue		<u>\$ 1,000</u>	<u>\$ 1,000</u>
<b>Expenditures</b>			
<b>Parks and Recreation</b>			
Parks	55200	\$ 1,000	\$ 1,000
Total Parks and Recreation		<u>1,000</u>	<u>1,000</u>
Total Expenses		<u>\$ 1,000</u>	<u>\$ 1,000</u>
<b>Fund Balances</b>			
Beginning Fund Balance		\$ 38,652	\$ 40,362
Net Change in Fund Balance		<u>-</u>	<u>-</u>
Ending Fund Balance		<u>\$ 38,652</u>	<u>\$ 40,362</u>