

# TOWN OF MERTON

## 2019 BUDGET



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

Adopted by the Town Board: November 26, 2018

**TOWN OF MERTON  
2019 BUDGET SUMMARY**

	<u>2017 Actual</u>	<u>2018 ACTUAL NINE MONTHS</u>	<u>2018 ESTIMATED TWELVE MONTHS</u>	<u>2018 AMENDED BUDGET</u>	<u>2019 PROPOSED BUDGET</u>	<u>% CHANGE</u>
<b>GENERAL FUND</b>						
<i>REVENUES:</i>						
Taxes:						
Property	\$ 1,790,952	\$ 1,798,887	\$ 1,798,887	\$ 1,798,887	\$ 1,823,482	1.37%
Other	4,144	11,957	13,506	4,089	3,751	
Intergovernmental	462,790	325,778	485,713	481,751	506,976	
Licenses and Permits	252,887	176,093	219,343	228,225	200,365	
Fines and Forfeitures	24,097	24,314	28,425	26,000	26,000	
Public Charges for Services	711,294	716,019	722,172	726,884	740,223	
Miscellaneous Revenue	19,042	17,010	17,401	18,400	17,200	
Investment Income	23,374	31,832	37,832	20,025	33,025	
Other Financing Sources	451,850	1,450	576,450	758,947	1,700,239	
<b>TOTAL REVENUES</b>	<b>\$ 3,740,430</b>	<b>\$ 3,103,340</b>	<b>\$ 3,899,729</b>	<b>\$ 4,063,208</b>	<b>\$ 5,051,261</b>	<b>24.32%</b>
<i>EXPENDITURES:</i>						
General Government	\$ 446,344	\$ 337,384	\$ 481,181	\$ 488,370	\$ 487,752	
Public Safety	785,882	742,580	795,923	824,194	780,381	
Health and Sanitation	685,429	464,439	694,993	720,598	735,546	
Public Works	1,168,337	854,399	1,137,950	1,275,931	1,332,982	
Parks and Recreation	14,880	14,233	14,865	15,200	15,300	
Capital Outlay	557,895	95,835	610,755	736,915	1,694,300	
Debt Service	2,750	-	1,000	2,000	5,000	
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,661,517</b>	<b>\$ 2,508,870</b>	<b>\$ 3,736,667</b>	<b>\$ 4,063,208</b>	<b>\$ 5,051,261</b>	<b>24.32%</b>
<b>TOWN HALL LIBRARY FUND</b>						
<i>REVENUES:</i>						
Taxes	\$ 431,864	\$ 439,400	\$ 439,400	\$ 439,400	\$ 437,052	-0.53%
Intergovernmental	113,864	86,597	120,304	120,309	135,382	
Public Charges for Services	2,881	1,890	2,520	1,200	1,200	
Miscellaneous Revenue	8,148	1,875	3,875	2,000	2,400	
Investment Income	22	25	38	-	-	
<b>TOTAL REVENUES</b>	<b>\$ 556,779</b>	<b>\$ 529,787</b>	<b>\$ 566,137</b>	<b>\$ 562,909</b>	<b>\$ 576,034</b>	<b>2.33%</b>
<i>EXPENDITURES:</i>						
Culture and Recreation	\$ 572,306	\$ 414,295	\$ 547,669	\$ 562,909	\$ 576,034	2.33%
<b>DEBT SERVICE FUND</b>						
<i>REVENUES:</i>						
Taxes	\$ 802,223	\$ 652,266	\$ 652,266	\$ 652,226	\$ 744,040	14.08%
Miscellaneous	4,935	3,790	3,790	-	-	
<b>TOTAL REVENUES</b>	<b>\$ 807,158</b>	<b>\$ 656,056</b>	<b>\$ 656,056</b>	<b>\$ 652,226</b>	<b>\$ 744,040</b>	<b>14.08%</b>
<i>EXPENDITURES:</i>						
Debt Service	\$ 802,223	\$ 615,586	\$ 652,276	\$ 652,266	\$ 744,040	14.07%
<b>PARK IMPROVEMENT FUND</b>						
<i>REVENUES:</i>						
Public Improvement Revenue	\$ 4,500	\$ 9,000	\$ 9,000	\$ -	\$ -	
Investment Income	578	907	1,210	200	800	
<b>TOTAL REVENUES</b>	<b>\$ 5,078</b>	<b>\$ 9,907</b>	<b>\$ 10,210</b>	<b>\$ 200</b>	<b>\$ 800</b>	<b>300.00%</b>
<i>EXPENDITURES:</i>						
Culture and Recreation	\$ 7,200	\$ 2,378	\$ 4,828	\$ 200	\$ 800	100.00%
<b>LAND ACQUISITION &amp; CAPITAL IMPROVEMENTS FUND</b>						
<i>REVENUES:</i>						
Investment Income	\$ 275	\$ 431	\$ 575	\$ 200	\$ 500	150.00%
<i>EXPENDITURES:</i>						
Culture and Recreation	\$ -	\$ -	\$ -	\$ -	\$ 500	100.00%

**TOWN OF MERTON  
2019 BUDGET SUMMARY**

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<b>FUND BALANCES</b>	<b>AUDITED</b>	<b>PROJECTED</b>		
	<b>12/31/17</b>	<b>REVENUES</b>	<b>EXPENDITURES</b>	<b>12/31/18</b>
General Fund	\$ 997,252	\$ 3,899,729	\$ 3,736,667	\$ 1,160,314
Town Hall Library Fund	52,012	566,137	547,669	70,480
Debt Service Fund	26,192	656,056	652,276	29,972
Park Improvement Fund	66,935	10,210	4,828	72,317
Land Acquisition & Capital Improvements Fund	32,781	575	-	33,356
<b>TOTAL FUND BALANCES</b>	<b>\$ 1,175,172</b>	<b>\$ 5,132,707</b>	<b>\$ 4,941,440</b>	<b>\$ 1,366,439</b>

<b>LONG-TERM OBLIGATIONS</b>	<b>BALANCE OUTSTANDING 12/31/2017</b>	<b>NEW DEBT</b>	<b>RETIREMENTS</b>	<b>BALANCE OUTSTANDING 12/31/2018</b>
	General Obligation Debt	\$ 1,347,641	\$ 575,000	\$ 619,174

**Town of Merton  
2019 General Fund Budget**

	Account Number	2018 Amended Budget	2019 Budget
<b>Revenue</b>			
<b>Fines and Forfeitures</b>			
Court Fines	45000	\$ 24,000.00	\$ 24,000.00
Parking Fines	45010	<u>2,000.00</u>	<u>2,000.00</u>
		<u>26,000.00</u>	<u>26,000.00</u>
<b>Miscellaneous Revenues</b>			
Insurance dividend	48300	3,400.00	2,500.00
Library Overhead	48000	14,000.00	14,000.00
Misc Revenue Gen Govt	45070	500.00	200.00
Sale of Recyclable Material	48200	<u>500.00</u>	<u>500.00</u>
		<u>18,400.00</u>	<u>17,200.00</u>
<b>Licenses &amp; Permits</b>			
Building Perm Dep Forfeit	44200	2,000.00	2,000.00
Building Permits	44100	100,000.00	100,000.00
Cable Franchise Fees	44400	100,000.00	70,000.00
Cigarette License	44020	120.00	120.00
County Dog License Refund	44040	1,700.00	1,700.00
Dog License	44030	6,000.00	6,500.00
Fireworks Permit	44070	75.00	100.00
Liquor License & Pubs	44000	4,500.00	4,500.00
Miscellaneous Permits	44080	-	25.00
Mobile Home License	44050	90.00	90.00
Operators License	44010	2,400.00	2,700.00
User Fee Compost Site	44300	10,000.00	11,250.00
Video License	44060	<u>1,340.00</u>	<u>1,380.00</u>
		<u>228,225.00</u>	<u>200,365.00</u>
<b>Public Charges for Services</b>			
Bag Returns	46025	-	-
BOA Hearing Fees	46040	2,000.00	1,500.00
Conditional use fee	46070	500.00	500.00
Lunch/Dump Revenue	46080	-	-
Misc Public Works	45350	14,000.00	14,000.00
Planner/PC - Land Div & Zoning	46050	5,500.00	6,500.00
Special Assessment Letters	46000	800.00	850.00
Specials - Muni Garbage	41010	696,084.00	709,373.00
Transfer Station Bag Sales	46020	-	-
Transfer Station Fees	46010	<u>8,000.00</u>	<u>7,500.00</u>
		<u>726,884.00</u>	<u>740,223.00</u>

**Town of Merton  
2019 General Fund Budget**

	Account Number	2018 Amended Budget	2019 Budget
<b>Intergovernmental Revenue</b>			
AG use Conversions	43050	4,000.00	2,900.00
County Recycling Grants	43070	33,000.00	32,000.00
Stormwater Grant	43100	-	-
WI Boat Patrol Aid	43030	17,300.00	19,000.00
WI Computer Aid	43060	499.00	499.00
WI DNR PILT	43040	4,900.00	4,900.00
WI Fire Insurance Dues	43020	50,000.00	48,000.00
WI Gen Transportation Aids	43000	264,603.00	265,620.00
WI LRIP	43080	-	19,500.00
WI Personal Property Aid	43090	-	6,045.00
WI Shared Revenues	43010	107,449.00	108,512.00
		<u>481,751.00</u>	<u>506,976.00</u>
<b>Other Financing Sources</b>			
Debt Proceeds	49000	733,615.00	1,623,100.00
Sales of Capital Assets	49010	2,000.00	2,000.00
Carryover from prior year debt		-	50,000.00
Transfer from Surplus	49020	23,332.00	25,139.00
		<u>758,947.00</u>	<u>1,700,239.00</u>
<b>Tax Receipts</b>			
General Property Taxes	41000	1,798,887.00	1,823,482.00
Managed Forest	41030	500.00	1,500.00
Miscellaneous Tax Revenues	41040	989.00	51.00
Mobile Home Lottery credit	41020	600.00	500.00
Mobile Home Fees	44500	2,000.00	1,700.00
Prior Years Taxes	41050	-	-
		<u>1,802,976.00</u>	<u>1,827,233.00</u>
<b>Investment Income</b>			
Interest Income	48100	20,000.00	33,000.00
Interest on Delinquent Taxes	48150	25.00	25.00
		<u>20,025.00</u>	<u>33,025.00</u>
		<u>\$ 4,063,208.00</u>	<u>\$ 5,051,261.00</u>

**Town of Merton  
2019 General Fund Budget**

	Account Number	2018 Amended Budget	2019 Budget
<b>Expenses</b>			
<b>Debt Service</b>			
Debt issuance costs	58020	\$ 2,000.00	\$ 5,000.00
<b>Elected Officials</b>			
Continuing Ed Elected Official	51107	800.00	800.00
Elected Salary	51101	37,502.00	37,502.00
Other Exp Elected Officials	51112	150.00	125.00
Payroll Tax Elected Officials	51102	2,869.00	2,869.00
Travel	51108	400.00	425.00
		<u>41,721.00</u>	<u>41,721.00</u>
<b>Legal</b>			
Lake Country Muni Court	51310	6,500.00	7,500.00
Muni Court Bldg Rent	51320	-	1,100.00
Town Attorney	51300	24,000.00	24,000.00
		<u>30,500.00</u>	<u>32,600.00</u>
<b>Appointed</b>			
Appointed Salary	51401	-	-
ER WRS Appointed	51405	-	-
Insurance Premiums Ret. Clerk	51420	-	4,000.00
Life Health & Dental Ins Apptd	51404	-	-
Payroll Tax Apptd	51402	-	-
Travel - Appointed	51408	-	-
		<u>-</u>	<u>4,000.00</u>
<b>Clerk</b>			
Clerk Wages	51411	113,905.00	116,916.00
Continuing Ed - Clerk	51417	1,500.00	1,500.00
ER WRS Clerk	51415	6,998.00	7,020.00
Life Health & Dental Clerk	51414	47,360.00	45,055.00
Payroll Tax Clerk	51412	8,714.00	8,944.00
Travel - Clerk	51418	500.00	500.00
		<u>178,977.00</u>	<u>179,935.00</u>
<b>Treasurer</b>			
Continuing Ed - Treasurer	51427	1,000.00	1,300.00
ER WRS Treasurer	51425	2,501.00	2,332.00
Life Health & Dental Treasurer	51424	40.00	38.00
Payroll Tax Treasurer	51422	2,856.00	2,724.00
Travel - Treasurer	51428	750.00	500.00
Treasurer wages	51421	37,327.00	35,602.00
		<u>44,474.00</u>	<u>42,496.00</u>

**Town of Merton  
2019 General Fund Budget**

	Account Number	2018 Amended Budget	2019 Budget
<b>Elections</b>			
Other Expenses Elections	51443	2,500.00	2,500.00
Pollworkers Wages	51441	12,500.00	8,000.00
		15,000.00	10,500.00
<b>Computers</b>			
Banyon	51450	440.00	595.00
Computer Consulting	51475	9,000.00	6,100.00
Computer Hardware	51465	1,200.00	1,200.00
Computer Software	51470	1,500.00	1,500.00
Computer Supplies	51480	200.00	200.00
Muni Code Updates	51460	1,000.00	4,200.00
		13,340.00	13,795.00
<b>Financial Administration</b>			
Audit & Special Accounting Fee	51510	15,750.00	14,500.00
Actuarial Services	51512	-	-
Bank Service Charges	51540	1,300.00	1,300.00
Payroll Fees	51520	3,500.00	4,000.00
Tax Collection Fees	51530	9,500.00	9,500.00
		30,050.00	29,300.00
<b>Property Assessment</b>			
Assessor Contract	51550	33,000.00	33,000.00
Board of Review	51560	350.00	350.00
Board of Review Payroll Tax	51562	-	27.00
State Manufacturing Assessment	51580	450.00	450.00
		33,800.00	33,827.00
<b>Planning</b>			
PC Other Expense	56320	500.00	500.00
PC Payroll Tax	56302	230.00	230.00
PC Wages	56301	3,000.00	3,000.00
Planner Fees	56310	36,250.00	37,350.00
Planner Utilities	56411	175.00	175.00
		40,155.00	41,255.00
<b>Zoning</b>			
BOA Other Expenses	56410	500.00	500.00
BOA Payroll Tax	56402	153.00	153.00
BOA Wages	56401	2,000.00	2,000.00
		2,653.00	2,653.00

**Town of Merton  
2019 General Fund Budget**

	Account Number	2018 Amended Budget	2019 Budget
<b>Insurance</b>			
Property Liability & WC	51590	7,000.00	6,800.00
		<u>7,000.00</u>	<u>6,800.00</u>
<b>Gen Govt Buildings &amp; Plant</b>			
Banners	51670	-	2,000.00
Buildings & Grounds Main	51640	8,200.00	7,400.00
Cable Expenses	51620	2,400.00	2,520.00
Equipment Repairs	51650	300.00	300.00
Rug Contract	51660	3,800.00	2,000.00
Utilities Gen Govt	51610	6,000.00	7,500.00
		<u>20,700.00</u>	<u>21,720.00</u>
<b>Stormwater Management</b>			
NR216 Stormwater Fixed Costs	56205	3,700.00	3,800.00
NR216 Stormwater Model Eng	56200	5,500.00	5,200.00
NR216 Stormwater Other	56210	2,000.00	2,200.00
Stormwater Grant Expenses	56220	-	-
		<u>11,200.00</u>	<u>11,200.00</u>
<b>General and Administrative</b>			
Background Cks - Operator Lic	51910	1,300.00	1,250.00
Chargebacks	51909	-	-
Continuing Ed Gen Govt	51907	-	-
Dog license expense	51970	3,600.00	3,700.00
Misc Exp Gen Govt	51912	3,000.00	1,700.00
Office Equipment Rental	51900	3,200.00	4,100.00
Postage	51930	5,000.00	3,500.00
Publications	51920	2,200.00	1,500.00
Supplies Gen Govt	51911	6,500.00	6,500.00
Travel	51908	-	-
Urban Towns Assn	51950	2,200.00	2,200.00
WI Towns Assn	51980	-	1,200.00
		<u>27,000.00</u>	<u>25,650.00</u>
<b>Illegal Taxes &amp; Refunds</b>			
Uncollectible Taxes	51915	3,000.00	1,500.00
		<u>3,000.00</u>	<u>1,500.00</u>
<b>Emergency Communication</b>			
Trunk Radio	52500	580.00	591.00
Weather siren	52510	1,100.00	1,100.00
		<u>1,680.00</u>	<u>1,691.00</u>



**Town of Merton  
2019 General Fund Budget**

	Account Number	2018 Amended Budget	2019 Budget
<b>Building Inspector</b>			
Continuing Ed - Bldg Insp.	52427	-	300.00
Contracted Bldg Inspect Serv	52425	-	500.00
ER WRS Building Inspector	52405	2,320.00	2,337.00
Life Health & Dental Ins Bldg	52404	111.00	133.00
Miscellaneous Bldg Insp	52412	350.00	50.00
Payroll Tax Bldg Insp	52402	2,649.00	2,729.00
Property & Liab Ins Bldg Insp	52490	600.00	550.00
Supplies Bldg Insp	52411	1,500.00	1,200.00
Utilities Building Insp	52410	900.00	1,200.00
Wages Bldg Inspector	52401	34,632.00	35,672.00
		43,062.00	44,671.00
<b>Boat Patrol</b>			
Boat Expenses Boat Patrol	52112	2,500.00	2,500.00
Continuing Ed Boat Patrol	52107	1,900.00	500.00
Payroll Tax Boat Patrol	52102	1,709.00	1,963.00
Property & Liability Ins Boat	52190	750.00	2,500.00
Supplies Boat Patrol	52111	500.00	700.00
Wages Boat Patrol	52101	22,333.00	25,650.00
		29,692.00	33,813.00
<b>Police Protection</b>			
Misc Exp Police	52122	50.00	200.00
Police Administration Fees	52130	3,500.00	3,600.00
Police Tracs System	52140	3,000.00	2,300.00
Sheriff OT costs	52160	3,000.00	2,000.00
Sheriffs Contract	52120	166,089.00	169,437.00
		175,639.00	177,537.00
<b>Fire &amp; Ambulance</b>			
911 House Numbers	52250	400.00	600.00
Ambulance Contracts	52230	240,793.00	227,381.00
Burn Permits	52240	1,200.00	1,000.00
Fire Insurance Dues	52210	50,000.00	48,000.00
Fire Protection Contracts	52200	278,728.00	242,723.00
		571,121.00	519,704.00
<b>Animal Control</b>			
HAWS Contract	52150	3,000.00	2,965.00
		3,000.00	2,965.00

**Town of Merton  
2019 General Fund Budget**

	Account Number	2018 Amended Budget	2019 Budget
<b>Transfer Station</b>			
Dumpster	53620	3,500.00	2,800.00
Garbage	53615	3,500.00	4,000.00
Payroll Tax	53602	140.00	101.00
Prop & Liab Ins Transfer Stati	53690	300.00	300.00
Recycling	53650	750.00	600.00
Supplies Tr Station	53611	250.00	500.00
Tr Station Wages	53601	1,824.00	1,322.00
Utilities	53610	250.00	250.00
		10,514.00	9,873.00
<b>Highway &amp; Street Admin</b>			
Clothing Allowance	53006	1,750.00	1,750.00
Computers	53040	500.00	500.00
Continuing Education	53007	1,500.00	1,500.00
Culverts	53020	3,500.00	3,500.00
Deer pickup	53016	-	2,000.00
ER WRS Highway	53005	24,790.00	26,874.00
Hwy Wages	53001	370,000.00	401,100.00
Insurance Prem Ret Hwy Superin	53014	3,200.00	3,500.00
Life Health & Dental Ins	53004	118,544.00	112,638.00
Miscellaneous	53012	3,000.00	5,000.00
Payroll Tax	53002	28,305.00	30,684.00
Property & Liability Ins	53090	34,500.00	30,000.00
Street Lighting	53015	31,880.00	31,880.00
Supplies	53011	7,500.00	9,000.00
		628,969.00	659,926.00
<b>Highway Maint Roads</b>			
Bridge Inspection	53150	2,000.00	2,000.00
Crack Filling	53110	50,000.00	50,000.00
Engineering Fees	53140	2,000.00	2,000.00
Paint Center Line	53120	9,000.00	9,000.00
Seal Coating	53100	230,000.00	210,000.00
Signs	53130	5,000.00	35,000.00
Tree Trimming Equipment Rental	53160	5,000.00	7,000.00
		303,000.00	315,000.00

**Town of Merton  
2019 General Fund Budget**

	Account Number	2018 Amended Budget	2019 Budget
<b>Materials</b>			
Asphalt	53300	78,000.00	88,000.00
Ice Control	53310	149,112.00	153,736.00
Sand Gravel Topsoil	53320	10,000.00	10,000.00
		<u>237,112.00</u>	<u>251,736.00</u>
<b>Fuel Expense</b>			
Oil & Gasoline	53030	42,000.00	42,000.00
		<u>42,000.00</u>	<u>42,000.00</u>
<b>Hwy Equip Maintenance</b>			
Repairs	53220	20,000.00	20,000.00
Small Parts	53200	13,000.00	15,000.00
		<u>33,000.00</u>	<u>35,000.00</u>
<b>Hwy Bldg &amp; Plant</b>			
Building & Grounds Main	53240	8,760.00	7,500.00
Highway Cable Expenses	53621	1,490.00	1,520.00
Rug Contract	53661	2,400.00	1,100.00
Utilities Hwy Dept	53210	8,000.00	8,000.00
		<u>20,650.00</u>	<u>18,120.00</u>
<b>Lisbon Compost Site</b>			
Compost	53630	14,000.00	15,200.00
		<u>14,000.00</u>	<u>15,200.00</u>
<b>County Recycling</b>			
Household Waste	53660	-	1,100.00
		<u>-</u>	<u>1,100.00</u>
<b>Garbage</b>			
Municipal Garbage Contract	51945	696,084.00	709,373.00
		<u>696,084.00</u>	<u>709,373.00</u>
<b>Park &amp; Recreation</b>			
Bark River Cemetary	57030	800.00	800.00
Parks	55200	13,000.00	13,000.00
Parks - Insurance	55290	1,400.00	1,500.00
		<u>15,200.00</u>	<u>15,300.00</u>

**Town of Merton  
2019 General Fund Budget**

	Account Number	2018 Amended Budget	2019 Budget
<b>Capital Outlay</b>			
Building - Hwy Dept	57400	46,815.00	-
Building - Town Hall	57102	-	150,000.00
Dorn Road Bridge	57350	465,000.00	-
Equipment - Highway Dept	57310	100,000.00	175,000.00
Equipment Boat Patrol	57315	3,300.00	1,700.00
Equipment Transfer Station	57100	-	-
Fire Capital	57250	-	24,600.00
Ice Age Trail	57330	-	-
Roads - Highway Department	57300	81,800.00	1,107,000.00
Northwoods Culvert	57370	-	186,000.00
Stone Bank FD Parking Lot	57340	-	-
Stone Bank Road Bridge	57360	40,000.00	50,000.00
West Shore Bridge	57320	-	-
		<u>736,915.00</u>	<u>1,694,300.00</u>
		<u>\$ 4,063,208.00</u>	<u>\$ 5,051,261.00</u>
<b>Net Change in Fund Balance</b>		<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balances</b>			
Beginning Fund Balance		\$ 997,252.00	\$ 1,160,314.00
Net Change in Fund Balance		-	-
Ending Fund Balance		<u>\$ 997,252.00</u>	<u>\$ 1,160,314.00</u>

**Town of Merton  
2019 Library Fund Budget**

	Account Number	2018 Budget	2019 Budget
<b>Revenue</b>			
Faxes & Copies Library	45540	\$ 1,200.00	\$ 1,200.00
Fines & Fees	45530	-	-
General Property Tax Library	45500	439,400.00	437,052.00
Library Donations	45555	-	-
Other County Revenues	45510	52,889.00	56,166.07
Other Libr Rev Non-taxable	45550	-	-
SLRP Revenues	45570	2,000.00	2,400.00
Waukesha County Revenues	45520	67,420.00	79,216.00
Interest Income Libr	45560	-	-
<b>Total Revenue</b>		<u>\$ 562,909.00</u>	<u>\$ 576,034.07</u>
<b>Expenses</b>			
Building & Grounds Lib	55140	\$ 17,770.00	\$ 17,470.00
CAFE	55170	9,685.00	9,700.00
Computers & IT	55165	6,882.00	6,843.00
Consulting Fees	55000	-	-
ER WRS Exp Library	55105	15,067.00	14,337.86
Furniture & Fixtures Libr	55150	2,950.00	2,150.00
Library Insurance	55190	11,000.00	10,500.00
Library Supplies	55011	7,117.00	7,147.59
Life Health & Dental Ins Libra	55104	62,708.00	74,863.78
Materials	55180	58,000.00	56,000.00
Misc Exp Library	55012	1,000.00	1,000.00
Patron Memorial Expenses	55155	-	-
Payroll Tax Library	55102	23,189.00	23,806.16
Programs	55120	5,000.00	4,400.00
Publicity	55115	1,200.00	1,200.00
Shared Databases	55160	5,054.00	5,424.00
SLRP Expenses	55125	-	-
Spec Prj-Fund Balance Spending	55135	-	-
T-1 Line	55175	1,200.00	1,200.00
Town Overhead	55195	14,000.00	14,000.00
Travel & Training Library	55107	2,200.00	2,000.00
Utilities Library	55110	13,500.00	12,800.00
Wages Library	55101	305,387.00	311,191.68
<b>Total Expenses</b>		<u>562,909.00</u>	<u>576,034.07</u>
<b>Net Change in Fund Balance</b>		<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balances</b>			
Beginning Fund Balance		\$ 52,012.47	\$ 70,481.10
Net Change in Fund Balance		-	-
Ending Fund Balance		<u>\$ 52,012.47</u>	<u>\$ 70,481.10</u>

**Town of Merton  
2019 Debt Service Fund Budget**

	Account Number	2018 Budget	2019 Budget
<b>Revenue</b>			
BAB Rebate	43200	\$ -	\$ -
General Property Taxes	41000	652,266.00	744,040.00
<b>Total Revenue</b>		<u>\$ 652,266.00</u>	<u>\$ 744,040.00</u>
<b>Expenses</b>			
Interest on Debt Service	58010	\$ 33,102.00	\$ 40,594.00
Principal	58000	619,164.00	703,446.00
<b>Total Expenses</b>		<u>\$ 652,266.00</u>	<u>\$ 744,040.00</u>
<b>Net Change in Fund Balance</b>		<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balances</b>			
Beginning Fund Balance		\$ 26,192.00	\$ 29,972.00
Net Change in Fund Balance		-	-
Ending Fund Balance		<u>\$ 26,192.00</u>	<u>\$ 29,972.00</u>

**2019 Park Impact Fee Fund Budget**

	Account Number	2018 Budget	2019 Budget
<b>Revenue</b>			
Park improvement revenue	48520	\$ -	\$ -
LGIP Park Interest	48510	200.00	800.00
<b>Total Revenue</b>		<u>\$ 200.00</u>	<u>\$ 800.00</u>
<b>Expenses</b>			
Parks	55200	200.00	800.00
<b>Total Expenses</b>		<u>\$ 200.00</u>	<u>\$ 800.00</u>
<b>Net Change in Fund Balance</b>		<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balances</b>			
Beginning Fund Balance		\$ 66,935.10	\$ 72,317.05
Net Change in Fund Balance		-	-
Ending Fund Balance		<u>\$ 66,935.10</u>	<u>\$ 72,317.05</u>

**2019 Subdivider Land Acquisition Fund Budget**

	Account Number	2018 Budget	2019 Budget
<b>Revenue</b>			
LGIP Park Interest	48510	\$ 200.00	\$ 500.00
<b>Total Revenue</b>		<u>\$ 200.00</u>	<u>\$ 500.00</u>
<b>Expenses</b>			
Parks	55200	200.00	500.00
<b>Total Expenses</b>		<u>\$ 200.00</u>	<u>\$ 500.00</u>
<b>Net Change in Fund Balance</b>		<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balances</b>			
Beginning Fund Balance		\$ 32,780.72	\$ 33,355.72
Net Change in Fund Balance		-	-
Ending Fund Balance		<u>\$ 32,780.72</u>	<u>\$ 33,355.72</u>