

TOWN OF MARTELL
RESOLUTION 2025-11 OF THE TOWN BOARD TO AMEND THE 2025 BUDGET

A resolution changing the 2025 budget of the Town of Martell, Pierce County, Wisconsin, adopted by the town board under Wis. Stat. § 65.90(5).

Whereas budgeted items have been re-allocated to the appropriate accounts per the Uniform Chart of Accounts for Wisconsin Municipalities pursuant to Section 73.10(5) of the WI Statutes as follows:

- Recycling and Animal Control re-allocated to Public Works and Health & Human Services respectively
- Facility Expenses re-allocated to General Government and Public Works
- Seminar Dues re-allocated to General Government

Whereas, year-to-date, the Income Accounts have a surplus of \$59,572 (see attached for details); and

Whereas, year-to-date, the Expense Accounts have a deficit of \$127,594 (see attached for details); and

Whereas carry-over reserves from 2024 totaled \$90,393.

THEREFORE, the town board of the Town of Martell, Pierce County does hereby resolve and order as follows:

That the amount \$59,572 is hereby transferred from the Income Accounts to the Expense Accounts; and
That carry-over funds from 2024 in the amount of \$68,022 are hereby transferred to the Expense Accounts to cover the deficit of \$127,594 in the Expense Accounts (see attached for details).

Please find attached Budget Amendment Worksheet for detailed account information.

The vote upon the Resolution was recorded as follows:

Number of Supervisors in favor of the Resolution: 3

Number of Supervisors opposing the Resolution: 0

Dale Brathol

Adopted this 16 day of Dec, 2025.

Dale Brathol, Town Chair

DATE: 12/16/2025

Robin Boles

Robin Boles, Town Clerk

TOWN OF MARTELL

Addendum to the Resolution to Amend the 2025 Budget
Detailed Budget Adjustments

	2025 Budget	2025 Budget Amendment	Variance
REVENUES			
Tax Revenues	\$334,395	\$329,540	-\$4,855
Authorized General Obligation Debt	\$107,922	\$107,922	\$0
Intergovernmental Revenues	\$267,898	\$302,500	\$34,602
Licenses & Permits	\$0	\$25,900	\$25,900
Public Charges for Services	\$0	\$10,000	\$10,000
Intergovernmental Charges	\$6,000	\$2,200	-\$3,800
Miscellaneous Revenue	\$12,775	\$10,500	-\$2,275
TOTAL REVENUES	\$728,990	\$788,562	\$59,572
EXPENDITURES			
General Government	\$75,800	\$110,000	\$34,200
Public Safety	\$100,747	\$109,000	\$8,253
Public Works	\$400,911	\$516,862	\$115,951
Health & Human Services	\$0	\$6,800	\$6,800
Culture, Recreation & Education	\$0	\$0	\$0
Conservation & Development	\$0	\$6,000	\$6,000
Recycling & Animal Control	\$15,500	\$0	-\$15,500
Facility Expenses	\$26,420	\$0	-\$26,420
Seminars & Dues	\$1,690	\$0	-\$1,690
Loan Payments	\$107,922	\$107,922	\$0
TOTAL EXPENDITURES	\$728,990	\$856,584	\$127,594
Net Income (coming out of 2024 reserves)	\$0	-\$68,022	-\$68,022

TOWN OF MARTELL

Addendum to the Resolution to Amend the 2025 Budget
Detailed Budget Adjustments ~ Effective 12/29/2025

REVENUES	2025 Budget	2025 Budget Amendment	Variance
Tax Revenues	\$334,395	\$329,540	-\$4,855
Authorized General Obligation Debt	\$107,922	\$107,922	\$0
Intergovernmental Revenues	\$267,898	\$302,500	\$34,602
Licenses & Permits	\$0	\$25,900	\$25,900
Public Charges for Services	\$0	\$10,000	\$10,000
Intergovernmental Charges	\$6,000	\$2,200	-\$3,800
Miscellaneous Revenue	\$12,775	\$10,500	-\$2,275
TOTAL REVENUES	\$728,990	\$788,562	\$59,572
EXPENDITURES			
General Government	\$75,800	\$96,000*	\$20,200
Public Safety	\$100,747	\$101,000*	\$253
Public Works	\$400,911	\$538,862*	\$137,951
Health & Human Services	\$0	\$6,800	\$6,800
Culture, Recreation & Education	\$0	\$0	\$0
Conservation & Development	\$0	\$6,000	\$6,000
Recycling & Animal Control	\$15,500	\$0	-\$15,500
Facility Expenses	\$26,420	\$0	-\$26,420
Seminars & Dues	\$1,690	\$0	-\$1,690
Loan Payments	\$107,922	\$107,922	\$0
TOTAL EXPENDITURES	\$728,990	\$856,584	\$127,594
Net Income (coming out of 2024 reserves)	\$0	-\$68,022	-\$68,022

*Detail adjustments to addendum after 12/16/2025 meeting.

The addendum adjustment has been acknowledge by the board as follows:

Number of Supervisors present and acknowledging the adjustment: 3

Number of Supervisors not present or not acknowledging the adjustment: 0

Dale Brathol

Dale Brathol, Town Chair

Acknowledge this 29 day of Dec, 2025.

DATE:

Dec 29, 2025

Robin Boles, Town Clerk